

# The Development of Sustainable Goals and Concern for Human Rights in Business

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## ABSTRACT

Human rights have been neglected in the normative discourse on corporate responsibility due to a propensity to defer to attorneys in legal problems and a relatively charitable orientation. This contributed to the propensity to mostly avoid challenging the state's dominating position in the human rights debate. In this study, one of the many aspirational goals included in the United Nations' Agenda 2030 is the recognition of the significance of the private sector as a partner in the effort to achieve the Sustainable Development Goals (SDGs). Such a discourse known as business and human rights (BHR), has grown over the last two decades. It has impacted how we think about corporate responsibility and how firms are held responsible for the human rights breaches they create. In this research concerns have been raised over the fact that Agenda 2030 does not adequately address the growing discourse on private-sector accountability, putting the advancement of this field in jeopardy. We will discuss, how accurately do the Sustainable Development Goals represent the continuing discussion over BHR? Is there any gap between the discourse on sustainable development and the discourse on BHR rights affecting the execution of the SDGs, corroborating reservations that there is a divide between sustainable development and the discourse on BHR rights? Is there that much difference between the two arguments, and how much of a difference does it make if there is? This study is based on qualitative research. we analyzing statutes, local and international laws, protocols, conventions, treaties and reports for the accomplishment of this work. The use of legal tools to promote business and human rights emphasis on the fact that "international legal tools must and will play a role in the continuous growth of the business and human rights framework" is something that has always been made clear. It does not, however, support a single comprehensive agreement. As opposed to this, he views legal instruments as "well-built precision tools" that target certain subject matters and governance shortcomings in the areas of business and human rights. Highlighting logistical difficulties and maybe anticipating that such discussions might be used as an "excuse" by states to block the GP implementation process, a request to begin fresh treaty negotiations was made in the UN Human Rights Council.

**Keywords:** Agenda 2030, Sustainable Development Goals (SDGs), Business and Human Rights (BHR), Millennium Development Goals (MDGs), Corporate Social Responsibility (CSR).

## Article History

Received:  
August 4, 2022

Revised:  
September 14, 2022

Accepted:  
September 23, 2022

Published:  
September 30, 2022

## Introduction

Millennium Development Goals (MDG) has an immense amount of bearing on human rights, issued call of action to the human rights community, urging them to become more effective participants in the development. He did this to show his appreciation for the MDG project's enormous significance in addressing global issues. The General Assembly of the United Nations created Agenda 2030 for Sustainable Development in the year 2030, after ten years. It is generally agreed upon that this program is the most significant one for addressing concerns relating to the progression of global development. Building upon the Millennium Development Goals (MDGs), Agenda 2030 outlines other goals to galvanize efforts to eliminate poverty, combat inequality, and address climate change. Agenda 2030 has 169 other targets in addition to its seventeen Sustainable Development Goals (SDGs) (Kaltenborn et al., 2020). A worldwide indicator framework has been established to examine and monitor development in this area. This framework has 230 distinct indicators. In a nutshell, The seventeen Sustainable Development Goals (SDGs) have the following objectives: to put an end to poverty in all of its forms and manifestations everywhere; to end hunger; to food security and nutrition and improved nutrition; to promote agricultural production; to create a healthy environment well enough for people of all ages; to ensure inclusively and quality education for all people and to create a learning environment; to achieve gender equality and to empower all women and girls, and to ensure environmental sustainability (Jakulevičienė et al., 2020). These objectives aimed to ensure that everyone has access to clean water and sanitation, cheap, dependable, and sustainable energy, resilient infrastructure, inclusive and sustainable economic development, job opportunities, and decent work. Reduce the inequities that exist both inside and across nations by working toward making cities more welcoming, secure, resilient, and environmentally friendly. Also, try to close the wealth gap between developed and developing nations. Make that the consumption and production patterns that are currently in place are sustainable. Rapid action must be taken to fight the effects of climate change. We must take measures to protect the oceans, seas, and marine resources while using them appropriately (Rendtorff 2019). In addition, we also need to manage our forests practically, combat desertification, halt, reverse, and prevent further land degradation, and stop the loss of biodiversity. Renew international partnership in the quest for sustainable development while simultaneously working toward creating communities that are equitable, peaceful, and accepting of all people (Wettstein et al., 2019).

The eight Millennium Development Goals (MDGs) have been replaced with seventeen Sustainable Development Goals (SDGs), which are far more comprehensive than their predecessors (MDGs). They try to address a more extensive array of global challenges, including climate change, have an overall more significant number, and have movement Goals (MDGs). In addition to this, Sustainable Development considers it from a global perspective. Additionally, the Sustainable Development Goals (SDGs) are relevant to all countries, even though some nations are farther advanced in development than others. This is because the SDGs were designed to be universally applicable (Chirwa & Amodu 2021). The Sustainable Development Goals (SDGs), in contrast to the Millennium Development Goals (MDGs), the Sustainable Development Goals (SDGs), seem to have taken a Kaplan active interest in the human rights agenda and the vocabulary. This subject matter will be investigated in more depth at a later time. In addition, the Millennium Development Goals (MDGs) were criticized for not paying enough attention to the private sector's role in achieving sustainable development. On the other hand, the Sustainable Development Goals (SDGs) acknowledge business as an essential partner in achieving sustainable development. In this article, the inventive secondary component of the Sustainable Development Goals will serve as the central focal point of our attention (Novitz 2018).

The more essentialist argument that might be made and has already been made against the notion of the Sustainable Development Goals (SDGs) itself is not addressed in this article since it is irrelevant to the topic. Nevertheless, criticisms of this kind have been voiced. Given the enormous amount of time, effort, and resources spent on the Sustainable Development Goals (SDGs), which may result in a reorganization of priorities, the SDGs are considered a given and a healthy discourse in the international community

(George 2018). This is because the SDGs have the potential to result in a reorganization of priorities. This is because the Sustainable Development Goals (SDGs) may result in a reordering of priorities. The Sustainable Development Goals (SDGs) have captured the attention of various development organizations, nations, other players, and the participants' energy. The Sustainable Development Goals (SDGs), compared to the Millennium Development Goals (MDGs) created in the year 2000, have been met with great enthusiasm. The objectives, which had previously been dispersed throughout the whole development landscape, are credited for helping to offer some focus and relevance to the project, which was previously lacking in both areas (Kaltenborn et al., 2020).

Additionally, throughout the formulation process, the MDGs and the SDGs were intended to be measurable. A comprehensive institutional architecture was established to facilitate progress toward the Millennium Development Goals and the Sustainable Development Goals. The Sustainable Development Goals (SDGs), which will be discussed in more depth in the following paragraphs, could be connected to human rights in several ways. These linkages are going to be spoken about. In light of this, the idea that the Sustainable Development Goals (SDGs) program is of great importance for human rights in general. In particular, the business and human rights plan will serve as the beginning point for this study (Palmer 2021).

This will act as the starting point for the research project. Certain people believe that the Sustainable Development Goals (SDGs) provide an opportunity to break out of the silos developed in the fragmented international environment. Specific individuals hold this view. Several individuals subscribe to this point of view. Issues are often treated inside these silos in blissful isolation, with little or no interaction across the many policy domains and regimes. This is standard practice (Venkatesan 2019). The objectives mentioned in Agenda 2030 and those defined in human rights have substantial overlap with one another. The Sustainable Development Goals seem to acknowledge that they emphasize human rights significantly. Despite this, due to the overlap characteristics, a more in-depth analysis is required, which will be carried out in the next section. After that, the essay's emphasis switches to the principal issue, the relationship between the Sustainable Development Goals and the business and human rights agenda (George 2018). After this part of the article, the author will consume the relationship between the Sustainable Development Goals and human rights. As things stand right now, the business and human rights plan, which has developed over the previous decade, depends on internalization and socialization processes to achieve its goals, as will be discussed in greater depth below. This is because these two processes are intertwined with each other. The following essay will investigate how such processes may be understood by the Sustainable Development Goals (Novitz 2018).

The United Nations Guiding Principles on Business and Human Rights (UNGPs), which the Human Rights Council adopted in 2011, are now at the forefront of the conversation around business and human rights. The United Nations developed these principles. When Special Representative to the Secretary-General John Ruggie presented the UN Guiding Principles to the United Nations Human Rights Council, he stated that the UN Guiding Principles do not mark the end of the business and human rights challenges, nor even the beginning of the end; rather, the endorsement of the Guiding Principles by the Council will mark the end of the beginning (Jägers 2020). Ruggie is credited with being the architect of the UN Guiding Principles. This will be achieved by building a shared worldwide platform for action, on which cumulative progress may be built step by step. This will be done on a global scale. In other words, the purpose of this article is to attempt, within the context of sustainable development, to determine whether or not this is occurring, and if it is occurring, to what extent it is occurring. If this is occurring, then this article will also attempt to determine how extensive this occurrence is. Do the Sustainable Development Goals (SDGs) include any mention of the nexus between business and human rights (BHR)? In the following article, we will analyze how such processes might be understood in connection to the Sustainable Development Goals (Jakulevičienė & Gailiūtė 2020).

The United Nations Guiding Principles on Business and Human Rights (UNGPs), which the Human Rights Council accepted in 2011, are presently at the core of the discussion on how business and human

rights interact. The United Nations are developing these principles. When John Ruggie, Special Representative to the Secretary-General, presented the United Nations Guiding Principles to the United Nations Human Rights Council, he stated that the principles do not mark the end of, nor even the beginning of, the challenges that exist between business and human rights; rather, the Council's affirmation of the principles will mark the end of the beginning of the challenges that exist between business and human rights (Guthrie & Mathews 1985). When Ruggie delivered the UN Guiding Principles to the United Nations Human Rights Council, he remarked this. Ruggie is largely credited for conceiving the United Nations Guiding Principles. This will be done by establishing a unified global action platform on which incremental progress may be made. This will be accomplished on a worldwide level. This will be carried out on a global basis. To put it another way, this article aims to assess whether or not this is happening, and if so, to what degree it is happening, in the context of sustainable development (Venkatesan 2019).

## **Literature Review**

In order to retain customer, it is important to satisfied them (Jhon 2013). The study of Ruggie (2008) shows that if you prefer, you can think of it as an investigation into whether or not this is occurring within sustainable development. If anything like this is happening, then this article aims to assess how widespread the problem is if it is happening. Does the document known as the Sustainable Development Goals (SDGs) reference the connection between business and human rights (BHR)? In other words, conceptual components often referred to as "intersubjective beliefs" are ubiquitous across various cultures and acculturation processes. They are the ones accountable for the alteration of behavior. Melish and Meidinger believe that the UNGPs need to be seen as a universal script for human rights compliance systems. Jamali & Mirshak (2007) According to the authors, new constitutive rules that define and pre-structure socially acceptable business behavior may develop if relevant parties embrace this script and expand globally. These new rules might define and pre-structure socially acceptable commercial activity. Such constitutive rules can come into existence once norms have been subjected to persuasion, socialization, and finally internalization, at which point they have acquired a "taken-for-granted nature." The presumption here is that compliance is attained not via force or persuasion through legal procedures but rather by internalizing human rights respect inside regimes.

Jakulevičienė & Gailiūtė (2020) stated that Language is an essential component in situations like these. Language and human rights are the primary source from which one may get information on the degree to which professionals have internalized the standards associated with their line of work. Wettstein (2012), It is possible to claim that the explicit use of terminology connected to business and human rights "frames" policy operations by subtly pushing stakeholders in the sector toward a universalistic notion. This is doable to argue. It is possible to ascertain the level of commitment that has been absorbed by looking at how certain words and ideas are brought to light. According to Alston's point of view, one strategy for avoiding the use of phrases that do not have a pre-existing normative meaning may be to embrace a preference for alternative Language.

As Chirwa & Amodu (2021) This strategy can be seen as avoiding employing terms that favor alternative languages. Within the Sustainable Development Goals framework, this investigation investigates houses, such as the socialization and internalization of the BHR discourse (SDGs). This will be investigated by searching for indications of the BHR discourse inside Agenda 2030 and analyzing whether or not the government's voluntary reports have internalized the BHR discourse. To determine whether or not the BHR discourse has been internalized being carried out. We will look at the voluntarily submitted state reports from the first and second cycles (2016 and 2017). The theory of social construction has been accused of excessively emphasizing the function of ideational components while forgetting to consider the processes that take place. This is one of the criticisms that has been levelled against the most significant players and systems, and what are why are they so significant?

Novitz (2018), its focus on imitating global norms runs the danger of removing local communities from their context and ignores the bottom-up process of developing global standards. This is because it is customary to model local practices after international practices. Practices Despite such criticism, the purpose of this article is to investigate, from the point of view of social constructivism, whether or not, and to what extent, a process of socialization HR norm socialization as uptake of the BHR discourse can be observed in the context of voluntary reporting on the Sustainable Development Goals. This will determine the socialization of BHR norms observed in voluntary socialization reporting. This is the first stage in internalizing such Standards on the route to normative success when rules guiding good business conduct become a reality in society. Normative success can only be achieved when such rules exist.

Chirwa & Amodu (2021) In the context of the Sustainable Development Goals, it is necessary to investigate the degree to which corporate players reflect the business and human rights debate; however, doing so is beyond the scope of this study. In light of the Sustainable Development Goals, it would be interesting to see whether or not the BHR regulations are going through an internalization process in the internalization sector. Investigating this topic further would be an exciting fact that the business community has tremendous excitement.

Clarke & Boersma (2017) The number of businesses that have reported on implementing the Sustainable Development Goals represents a tiny fraction of a tiny private sector. As a direct result of this, the voluntary reporting done by the government is the primary emphasis of this article. Following the completion After completing is now possible to analyze one-third of the states that participated. Because governments are the ultimate arbiters of whether or not private businesses respect human rights, this research will investigate how states have incorporated BHR norms into their respective legal systems

### ***The Connection Between the Destinations for Sustainable Development and the Rights of Human Beings***

Agenda 2030 is "rooted in human rights," as indicated by the goal to "leave no one behind," No objectives explicitly mention human rights. In contrast to its predecessor, the Millennium Development Goals and the Sustainable Development Goals (SDGs) seem to comply with international human rights law, at least superficially. The states reiterated their commitment to the Millennium Declaration's "respect for human rights and fundamental freedoms." Despite this, the MDG process has insufficient human rights understanding and commitment to long-term preservation. Controversial research investigating the Millennium Development Goals and human rights found that the two regimes functioned in separate but parallel areas. Since the Sustainable Development Goals, in contrast to the Millennium Development Goals (MDGs), apply to all countries, not just those in the developing world, it is more likely that they will integrate more closely with the human rights framework. This is because the rather more than just those in the developing world (Venkatesan 2019). In addition, the Sustainable Development Goals address civil and political rights, such as the right to access justice and the rule of law, as well as economic, social, and cultural rights, such as the right to social protection and health care. These rights are included in the SDGs. More than ninety per cent of the Sustainable Development Goals (SDGs), as stated by the Danish Institute for Human Rights (DIHR), are connected to international human rights and labor standards. According to DIHR, human rights provide direction for implementing Sustainable Development Goals (SDGs) and have the potential to contribute significantly to the achievement of human rights. Even though the Sustainable Development Goals (SDGs) do not make any explicit reference to human rights, and even though the targets do not make any explicit reference to human rights law obligations, it is debatable whether or not the SDGs incorporate human rights principles such as participation, accountability, equality, and non-discrimination (Wettstein et al., 2019).

This is because neither the SDGs nor the targets make explicit references. This is because SDGs ensure everyone may participate in life-affecting decision-making. The "participation" and several allusions to vulnerable populations such as children and teenagers, women, and persons with disabilities. The growing prominence of human rights in the Sustainable Development Goals (SDGs) shows a deeper appreciation

for the importance of these issues for the advancement of society in Addis Ababa Acsocietya (AAAA), which aims to generate the funds needed to meet the SDGs, is also an important part of Agenda 2030. The SDGs are 15-year goals to enhance people's lives and the environment. The AAAA mentions 20 rights. This shows a tighter relationship between SDGs and human rights than in MDGs. In the 2015 UN Summit result papers, Williams and Blaiklock discovered a small change in human rights terminology (Palmer 2021). According to their findings, the language surrounding rights-related terms precluded accepting and non-state duty-bearers. There was no discussion of rights in terms of (legal) entitlements. Twenty times, human rights are discussed, but only once does the concept of human rights law appear as a separate legal category. The text of the AAAA refers to human references on separate occasions (Jakulevičienė & Gailiūtė 2020). Other circumstances in which Language is used to indicate a relationship that is not legally enforceable may also include allusions to human rights. The statement "dedicated to defending all human rights" is another example. It has been argued that the SDG Declaration's lack of references to international human rights law that the SDGs' accountability is diffuse and political rather than legal, reflecting, once again, the Pogge and Sengupta point out that there is a fundamental conflict between the two methods of presenting such aspirations because when moral ambitions are expressed in the Language of human rights as opposed to when such aspirations are presented in the Language of development goals, there is a fundamental conflict between the two methods (Novitz 2018).

It is possible that combining goals and rights in the manner that the Sustainable Development Goals (SDGs) have done might be problematic because it could lead to an unethical conclusion. Since we have a particular distance to go, we start on the path that will be our objective and works our way up to it step by step, given that we have a certain amount of ground to cover. On the other hand, human rights language implies that an immediate end should be brought about to all forms of deprivation. In addition, Pogge and Sengupta, along with several other people, several about the absence of a clear division of labor and specification of labor responsibilities (Chirwa & Amodu 2021). These inconsistencies oppose the fundamental principles that underpin the human rights framework, notably in the area of accountability. In particular, the follow-up and reporting (FUR) system has been criticized for sufficiency. This is because it has had little to no input into its development, and the indicators accurately utilized human rights standards. When it comes to the human rights framework often falls short of expectations regarding the efficiency of the accountability mechanisms; we should not think of it as a contest with no winners. Because the human rights framework still has the same flaws, the accounts in the Sustainable Development Goals (SDGs) that do not operate as planned should not be used as an excuse for completely ignoring the SDGs. One might also make a case for the non-treaty informality of the Sustainable Development Goals. Alston concluded that the community had not successfully embraced Development Goals. Since then, it seems there have been some changes. Human rights activists were active participants in the process that resulted in developing and implementing the Sustainable Development Goals (Kaltenborn et al., 2020).

The heads of the treaty organizations, the most enforceable human rights treaties, released a single statement on the post-2015 development agenda in January 2015. Organizations have an essential role in attaining and implementing the Sustainable Development Goals, according to their statement (SDGs). Concerns and opinions on numerous problems were expressed over two years. The Sustainable Development Goals (SDGs) seem to have received acceptance, particularly from the Committees in charge of the Convention on the Rights of Persons with Disabilities (CRPD) and the Convention on the Rights of the Child (CRC). In his examination of the Millennium Development Goals (MDGs) and treaty bodies up to 2004, Alston observed that the treaty bodies had made any significant reference to the MDGs (Ramasastry 2015). This was also the case with the activities carried out by the Human Rights Commission, the reorganization that advocated organization in front of the Human Rights Council.

Regarding the Sustainable Development Goals, the Human Rights Council has become more involved in its implementation. UN Special Procedures mandate-holders, independent human rights experts with

responsibilities to report and advise on human rights from a thematic or country-specific perspective, have pointed out the need for a human rights-based approach to the Sustainable Development Goals (SDGs). The United Nations brought this need to light (SDGs). Also, many other people agree that the Sustainable Development Goals (SDGs) are the best way to reach human rights goals (Jakulevičienė & Gailiūtė 2020).

Not yet. So. Many firsts. Pol. suggests that human rights workers are interested in SDGs. Alston's 2005 conclusion on the MDGs gives a distinct image of human progress in the light of the SDGs. Referring to the SDGs as a foundation for human rights activists is becoming more prevalent. While objectives (including SDGs) have been criticized for lacking, many believe they give an unsurpassed framework for achieving human rights. The Sustainable Development Goals (SDGs) framework represents an opportunity to improve human rights in a newly opened window. SDGs apply; industrialized citizens in these nations now have a voice (Grant & Das 2015). Implementing the SDGs with the human rights framework may complement each other. The processes that keep people alive appear to be recognizing this. It is not clear whether human rights goals and SDGs are converging on a set of goals. Claims SDGs are based on human rights. The two organizations should be viewed skeptically despite their shared objectives. An investigation into the connections between the Sustainable Development Goals (SDGs) and human rights reveals there is still much room for improvement; however, compared to the Millennium Development Goals, the human rights component of the SDGs has received slightly more attention in this iteration of the initiative. A study of the SDGs and human rights indicates an opportunity for improvement. The MDGs failed to acknowledge the business sector's participation. The SDGs aim to solve these issues (Novitz 2018).

### ***Sustainable Development Needs Business as A Key Partner in The Process***

There is an ingrowing connection between economic growth, human rights, and international commerce. Only account for around 80% of global economic activity. These networks are made up of global corporations. These supply chains employ many people and target groups for the Sustainable and Resilient Development Goals. According to the International Labor Organization (ILO), global value chains are responsible for providing 453 million people with formal employment in forty different countries. These occupations account for 85 per cent of the global GDP (Kaltenborn et al., 2020).

Furthermore, value chains are responsible for creating hundreds of unofficial jobs. According to the International Labor Organization (ILO) estimates, more than 780 million individuals do not have sufficient incomes to help their families out of poverty (Ali & Khan 2022)a. Furthermore, it will be essential to create an extra forty million jobs annually through 2030 to keep up with the rise in the workforce. In a nutshell, the involvement of the business sector in attaining Agenda 2030's goals is critical. One of the complaints that were levelled did not adequately address the private semi-private sector's role development.

On the other hand, the Sustainable Development Objectives (SDGs) openly acknowledge the private semi-private sector's role as a "key partner." According to the Agenda for the Year 2030., private sector members, which might "range from microenterprises to cooperatives to multinational businesses," must be included. This is particularly critical to ensure that all (financial) resources are accessible to work toward the goals (Jakulevičienė & Gailiūtė 2020).

The role envisioned for business in the Sustainable Development Goals (SDGs) goes beyond that, impacting employment, tax revenue, and technical innovation. The private sector's key role in attaining sustainability objectives is consistent with prior diseases and industrial illnesses among the nine groups recognized in Agenda 2030 as vital to sustainable development. The private sector is covered in the "Means of Implementation" portion of Agenda 2030's section on Sustainable Development Actions (paragraph 39). There are many benefits to including business in sustainable development but also problems. The private sector's key role in attaining sustainability objectives is consistent with prior diseases and industrial illnesses among the nine groups recognized in Agenda 2030 as vital to sustainable

development (Venkatesan 2019). The "triple win" rhetoric often used regarding the Sustainable Development Goals (SDGs) paints a fundamentally unrealistic picture of the industry's role in causing at least some of these issues. This approach ignores the apparent contradictions likely to occur when the private sector is offered as the answer to numerous sustainable development challenges. Only if human rights are respected in the actions of companies and all along global value chains can it be said that development is taking place with a sustainably taking place attention devoted to businesses' adverse effects; this is still a long way off. According to estimates provided by the International Labor Organization (ILO), more than twenty-one million individuals throughout the globe are coerced into working. A large portion of this is associated with many countries' supply networks. Over 168 million young people work worldwide, with 85 million exposed to hazardous working conditions (Kaltenborn et al., 2020).

There have been various occasions when commercial activities have hurt people's and community's rights. Recent years have seen. Respecting human rights in international commerce is becoming more widely recognized. To provide recognition, the European Council, recognized the critical importance of guaranteeing at its summit in 2016 the long-term viability of global value chains within the SDGs, focusing on individual human rights. Before delving into wealth, the Sustainable Development Goals (SDGs) take into consideration the main issues; It is vital to provide clarity on what the business and human rights agenda and discourse involve to go forward and witness and human rights agenda (Jakulevičienė & Gailiūtė 2020).

### ***Progression in Human Rights and Business Treatise***

How to handle company influence on human rights is not a new subject. In 2011, the UN General Assembly approved the Guiding Principles on Business and Human Rights, which began their adoption. Human Rights Council accepted UN Guiding Principles to make companies responsible for human rights crimes. The UN Goals gained broad support, raising awareness of enterprises' international duties to protect human rights. In business and human rights debates, the UN Guiding Principles on Business and Human Rights (BHR) are increasingly at the center, and human rights are entangled. These principles define the State's obligation to protect individuals from corporate human rights manipulations, firms' duty to regard human rights and victims' rights to seek restitution (Chirwa & Amodu 2021).

The State should conceal its sodality to defend human rights from other parties, particularly businesses, by reaffirming the responsibilities that governments have under worldwide human rights treaties to preserve human rights. This is the first pillar of the theory. The State must state vertical and horizontal, in addition to market incentives geared at fostering corporate human rights compliance culture. The second key point, titled the corporate commitment to respect, presents several innovative changes in how the general public views the role of companies in human rights issues. As a component of their responsibility to respect the rights of others, businesses are obligated to establish and maintain an ongoing process of human rights due diligence (Bexell & Jönsson 2017). Result of this process, businesses may become aware of potentially damaging implications for human rights and take actions to prevent or reduce the effects of these implications. Human rights implications are made up of four main parts: having a human rights policy, assessing how business activities affect human rights, incorporating the results of that assessment into the company's culture and management systems, and keeping track of performance and reporting on it. The third and last pillar is the right to redress. It shows how governments are responsible for giving victims of corporate human rights violations effective ways to fix their problems and how businesses are responsible for giving victims effective ways to fix their problems on their own (Venkatesan 2019).

The United Nations Global Goals have received considerable support and expanded upon in several (policy) publications discussed in more articles. The corpus of legislation, standards, and recommendations reflect the UNGPs or substantial sections of those principles in the BHR discourse. The initial ideas that were presented get the majority of the focus. An evaluation will determine how those



concepts have influenced and informed the SDGs. Concepts such as corporate the primary areas of concentration here are defending human rights, human rights due diligence, human rights expertise and presentation, and so on are the primary areas of concentration here (corporate reporting). The concept of "business ethics and responsibility" (BHR) is somewhat distinct from corporate social responsibility (Baxi 2017). The United Nations Global Goals, like CSR, rely on voluntary engagement. The UNGPs are not legally binding since they are soft law tools rather than sophisticated legislation. However, it is becoming more apparent that the distinction between complicated and soft law is blurring. As an example: consider the following: Furthermore, the UNGPs' position as "soft law" does not mean that they are unimportant; the "corporate commitment to respect" is based on social norms and has already been incorporated into a variety of international, regional, and industry standards. We see references to the UNGPs in national legislation, and supervisory bodies are increasingly referring to (concepts from) the UNGPs. Several international organizations, for example, have included components of UNGPs in their policy (Jakulevičienė & Gailiūtė 2020).

OECD amended global standards in 2011. One of the new chapters is almost similar to the second pillar of the UNGPs, which focuses on enterprises' human rights obligations. This pillar stresses firms' human rights responsibilities. The International Finance Corporation (IFC), commercial hand World Bank, comprised components of UN Global Goals (UNGGs), like human rights due diligence, into action requirements. The Global Goals are represented in ISO's social responsibility principles. The United Nations Global Goals have received support from regional groups (Ruggie 2011). One organization supporting Principles (UNGPs) is the European Union (EU). This endorsement includes the need that all countries that are a part of the EU to create National Action Plans that detail how they propose to put the principles into effect. Furthermore, governments in many parts of the world have either finished or are completing their Plans. The UNGPs have also found favour in sports, particularly football. FIFA, the world food governing body, and the UEFA, its European counterpart, have recognized portions of the UNGPs (Kaltenborn et al., 2020).

Furthermore, the UNGPs' central premise, known as "human rights due diligence", is a phrase that certainty has included in nations' legal systems. Even while acceptance of the United Nations Global Goals (UNGGs) is still only partial and has not yet achieved a critical mass, an increasing number of many businesses are beginning to reference the study that Special Representative John Ruggie undertook as the architect of the United Nations Global Goals (UNGGs), it is clear that he wanted to boost adoption by leveraging scattered networks of distribution. The UNGPs reflect the Special Representative's social constructivist perspective. Ruggie argues that the identities and interests of participants in international life are socially formed in actuality (Weissbrodt & Kruger 2017). He criticizes the classic neo-utilitarian and rational choice models in international relations research. This structure is the result of the broad acceptance of international standards. These sorts of widely held ideas ultimately get embedded in human consciousness, resulting in a process in which freshly found. The domains of action within which actors operate and learn the rules are formed and pre-structured by the social realities that are present. "a common expectation of how certain actors are to behave themselves in specified contexts," as defined by Ruggie, is the definition of companies' obligation to defend human rights falls under this description (Jakulevičienė & Gailiūtė 2020).

According to his words, this social norm of corporate responsibility for human rights "enjoys near-universal approval as a social standard" in the international public domain. Ruggie, a social constructivist academic, seeks to "create academic see shortly," or an overarching storyline. Using socialization and persuasion processes, the pieces of this script are designed to stimulate absorption and, eventually, internalization. In their introduction to the UNGPs, Melish and Meidinger wrote that Ruggie's goal is to instigate a worldwide socialization process in socialization individual components of his global script are inculcated as a new set of fundamental principles that define and reorganize the scope of organizing and acceptable corporate behavior (Palmer 2021). According to behavior, this procedure is already well underway. In the case of the UNGPs, relying on a dispersed network strategy has proven to be preferable

to relying simply on UN procedures and their accidental acceptance by other relevant parties. Ruggie says that this process is already well underway. The UNGPs spark under way cascade" process has gone well beyond the UNGPs' initial institutional sphere of impact. To be a normative success, the United Nations Global Goals (UNGGs) must be reproduced, standardized, and finally absorbed by government and business, according to a social constructivist perspective. In the following section, we will look at whether the "norm cascade" of BHR discourse can be seen in the context of the SDGs and, if so, to what extent it may be seen (Novitz 2018).

### ***Sustainable Development Affected by Human Rights and Business***

Evaluating human rights and business have been included as Sustainable Development Goals (SDGs), one must first look at the process that led to the establishment of Agenda 2030. In what ways did BHR's agenda and rhetoric have a role? A content analysis was conducted to assess this in the outcome document, such as Agenda 2030 and the 2015 Addis Ababa Action Agenda on Financing for Development (AAAA) mandatory National Reviews, which contained a word-frequency count of BHR language<sup>87</sup> (VNR).

Before continuing with this investigation, it is necessary to discuss why it is essential to examine the (frequency of) usage of BHR terminology. Why is it important to look at how BHR language is used? The importance of Language for business and human rights activities must be addressed first and foremost (Spahn 2018). The UNGPs helped establish shared Language by employing terminology popular in the human rights community's economic sector (such as the concept of due diligence). Consequently, the UNGPs could quite an immense amount of resistance and criticism, which is frequently seen as a critical reason for their diplomatic success. The importance of Language and how it is utilized cannot be overstated. The choice of specific Language may help shape how people respond to legislation. The use of BHR rhetoric may be viewed as a critical indicator of how a norm is adopted and internalized when viewed internalized lens of the social co approach. This is because social construction creates and maintains regular social interaction. It is possible to deduce the significance of specific ideas and analyze particular words and phrases (Wettstein et al., 2019).

On the other hand, a simple word count is not a good substitute for a study into utilizing a term. Utilizing a rough assessment of the context is necessary. Determine the substantive nature of references; examining the agenda 2030 core materials is critical to see whether such wording appears in the goals and targets. This is done so that a choice may be made with confidence. The "norm cascade" phenomenon may be seen in vocabulary usage, both in frequency and counterbalance the degree of internalization and socialization (Winkler & Williams 2017). It is necessary to do a further in-depth study incorporating practices on the complexities of the connection between the Sustainable Development Goals (SDGs) and the conversation about business and human rights. In their reports on their progress toward the Sustainable Development Goals (SDGs), how often do states include the wording of BHR? A study that has been used in the past and an examination of voluntarily submitted country reports on accomplishing the Sustainable Development Goals are carried out (SDGs). It is essential to remember that discourse analysis, like other types of indicator sequence, has certain inherent limitations. The indicator words are a reliable indication of a serious commitment to upholding human rights (Chirwa & Amodu 2021).

### ***The Preparation for, Agenda 2030***

The Millennium Development Goals (MDGs) do not address the private sector's role in private of this section. The post-2015 development agenda emphasized solving this problem and finding a solution. As the steps leading up to the approval of Agenda 2030 progressed, the involvement of the business sector became an increasingly crucial component of the process. An Open Working Group on Sustainable Development Goals came up with Sustainable Development Goals in 2013, and they were published the same year (SDGs). This organization has an entire organization, even member nations, categorized into thirty different groups. During the sixth meeting of the Open Working Group, discussions were held on topics such as implementation strategies, global collaboration, human rights, and global governance (Saiz

& Donald 2017). Throughout the discussion, there was a consistent appeal to achieve a "commitment of responsibility." This request was not only directed at governments and international organizations. An international organization would need to manage the work assigned to fulfil this into complete, and the implementation of the local and regional levels is required. The Open Working Group came up with the final seventeen Sustainable Development Goals (SDGs) and 169 goals after thirteen official sessions and many unofficial gatherings. The Secretary-General created a synthesis report review of the contributions made during the procedure. The report has six critical criteria for distributing maintainable development objectives. These aspects are: "Dignity, people, prosperity, planet, collaboration, and justice." These are the goals that have been set for the development of lots (Jakulevičienė & Gailiūtė 2020).

In addition, the paper investigates more general elements of carrying out the goals of the 2030 Agenda and putting it into action. After the Synthesis Report, more international debates were held, culminating in an inalienable Development Summit in September 2015, when It was decided to adopt Agenda 2030. The pro adopts Agenda 2030 officials and targets; the methods of execution, global collaboration, and follow-up and evaluation are all included in Agenda 2030. People, the planet, prosperity, peace, and partnerships are all referenced in the press as "areas of fundamental significance to mankind and the globe." These may be interpreted as "the five P's," which stand for people and the planet for purity, peace, and partnerships (Palmer 2021). However, SDG 17, title. "Partnership for the Goals" makes the commitment required of corporations the clearest. Although having a role for business cuts across all SDGs, the target is divided into nineteen sub-goals under the themes of trade, capacity-building, financial technologies, and systemic concerns.

Furthermore, the AAAA is an integral part of Agenda 2030. Its main goal is to raise financial resources to achieve the Sustainable Goals (SDGs). The process leading up to the approval of Agenda 2030 and the publications that resulted from it makes it apparent that the sector is seen as an essential partner in attaining the Sustainable Development Goals (SDGs). The private sector contributes to economic development and job creation by investing, innovating, and sharing resources and expertise to help design the world's difficulties. The component of corporate responsibility for human rights was acknowledged throughout the process leading up to the ratification of Agenda 2030; nevertheless, this feature is given significantly less weight in the final product of Agenda 2030 than it was throughout the process (Jakulevičienė & Gailiūtė 2020).

### ***An Examination of the Foundational Documents' Use of Language Concerning Human Rights and Business***

On the surface not seem to be much of a link between the BHR issue and Agenda 2030. The United Nations Global Goals are only referenced once in Agenda 2030: Productivity, inclusive economic development, and the creation of new job opportunities are essentially the results of activity, investment, and innovation in the private sector. From local cooperatives to major global organizations, we are familiar with the many different types of firms that comprise the private sector. We are asking all companies to use their creativity and ingenuity to find a way to deal with the problems caused by upholding labor rights and environmental standards. It shall comply with the international standards and are relevant international standards and agreements openly at the target level; particular references to BHR principles may nevertheless be discovered (Wettstein et al., 2019). The Sustainable Dement Goal 12 target 12.7 "(support sustainable consumption and production patterns)" encourages "sustainable public procurement procedures in line with national policies and goals." The Sustainable Development Goal 12 target 12.6 "(firms, huge and international companies) should implement sustainable practices and incorporate just practices information into their reporting cycle". This is essential to ensure that Target 12.8 calls for global knowledge and awareness of sustainable development and eco-friendly lifestyles by 2030. 2030 is the deadline. Goal 17, which focuses on international cooperation, does not address corporate social responsibility (Kaltenborn et al., 2020).

The mission of the AAA is to promote "sustainable business practices", which are the incorporation of environmental, social, and governance concerns into company reporting as appropriate," with the expectation that governments will determine the appropriate mix of mandatory and voluntary requirements. To put it another way, the AAAA seems to emphasize the ability of corporations. We make it a point to urge firms to embrace ethical ways of doing business and innovating. It is not apparent if "sustainable corporate practice" has any conventional understanding that the UNGPs have of the responsibilities that firms have regarding human rights contrary to the recognizing art of discourse; one has to go further. TTthan these generic references. "According to the AAAA." We will create policies and change regulatory structures to match private sector incentives with public aims better. This includes incentivizing the business sector for sustainability and quality investment. We will establish policies and improve regulatory structures to link the commercial and public sectors better. A conducive environment has to be provided by public policy on all levels to encourage mental activity and the growth of a robust domestic business sector., as well as a regulatory framework. (Novitz 2018).

Both of these elements are required to develop a solid dome. Neither Agenda 2030 nor the AAAA employs the BHR discourse overtly; the references there are a little hazy. There are a few allusions to corporate responsibility components in both papers, more so in the AAAA than in Agenda 2030, although BHR jargon is used sparingly. More of these references may be found in the AAAA. Because it just looks at what is there, discourse analysis is not particularly effective at finding out what is lacking from a text. Any reference to regulatory frameworks was deleted before the AAAA and Agenda 2030 were finished, as seen by previous versions of the AAAA and Agenda 2030.

Furthermore, the need for mandatory reporting was not included in the decision material. To summaries, the concepts of human rights and companies that emerged since the UNGPs were introduced have gotten minimal attention in Agenda 2030 and the AAAA. Even though the United Nations Global Goals (UNGGs) are referenced in the results sheets, there is very little information on the goals relating to enterprises' responsibility, much sole accountability, for human rights (Jakulevičienė & Gailiūtė 2020).

According to the result of a United Nations meeting in 2015, the responsibility of enterprises for abuses of human rights was reduced to the point of exclusion. As a result, some human rights advocates have expressed their unhappiness. It is highlighted that achieving the Sustainable Development Goals (SDGs) released on not expects businesses to play an active role. This position plays a role that must be handled remarkably. Due to these concerns, numerous individuals have called for a more substantial responsibility regarding companies' contributions to the SDGs. Before the document's approval, the High Commissioner for Human Rights expressed worry about the deficiency of accountability for the private sector in Agenda 2030. This issue was expressed in light of Agenda 2030's substantial dependence on industry to accomplish its objectives (Palmer 2021).

Despite proposals for a stronger emphasis on corporate responsibility in the context of the SDGs, Agenda 2030 only includes a Furthermore, the BHR discourse and its accompanying notions are only employed in a limited capacity at the level of goals and indicators. The private sector's responsibilities are described in hazy terms like "sustainable business practices." Such remarks seem to acknowledge the importance of the private sector in accomplishing the Sustainable Development Goals (SDGs). Agenda 2030 seems to have a significant gap in this area. However, when seen through social constructivism, the degree of socialization and internalization shown by main actors determines the amount of normative achievement. Consequently, the question that has to be addressed is whether or not governments have taken up the discussion on business and human rights, and if so, how. This subject will be explored after the first two rounds of voluntary reporting on implementing the Sustainable Development Goals in 2016 and 2017 (Kaltenborn et al., 2020).

## ***Putting Human Rights Pledges into Practice: What Role Should Businesses Play in the Discussion of Human Rights***

Voluntary National Reports (VNR) filed as part of the Follow-Up and Review process show how much theory and practice vary (FUR). There are three different levels in the process. Governments are encouraged to conduct voluntary evaluations focusing on peer learning and share best practices with other regional levels, which is the second level of reporting. Conferences and forums on sustainable development have been held in various locations various-Level Political Forum acts as the focal point for international follow-up and evaluation (Bonnitcha & McCorquodale 2017). It is thermally responsible for fulfilling this function on a scale encompassing the whole planet (HLPF). The High-Level Political Forum, often known as the HLPF, is an essential component of the Sustainable Development Goals' overarching governance structure (SDGs). This conference takes place once a year, and its primary purpose is to assess how well the implementation process is proceeding as a whole. The format of it consists of topic discussions and state assessment optional. The states are strongly urged to submit at least three Voluntary National Reports during the fifteen-year term (VNR) (Chirwa & Amodu 2021).

### **Discussion**

During the course that drafted this essay, a sample of forty-four different voluntary national reports was analyzed. There have been two rounds of optional reporting in 2016 and 2017. These rounds took place in 2016. Twenty-two countries presented their National Voluntary Reports (NVRs) to the High-Level Political Forum (HLPF) in July 2016, explaining the efforts to realize the 2030 Agenda for Sustainable Development. In 2016, fourteen of the submitted NVRs were given an assessment. In 2017, 43 states sent their versions of the NVR to the federal government (De Schutter 2016). The BHR discourse was looked for in thirty of these reports analyzed for evidence. Even though the agenda 2030 initiative was launched five years ago, one might argue that it is still in its formative stages at this point. When this research was conducted, just two cycles of voluntary reporting were completed. Despite this, the combined sum of evaluations that were s submitted. 2017 represents one-third of all submitted in 2016 and 2017, representing all of the countries from a wide variety of geographical areas. This was done to avoid omitting less explicit references (Jakulevičienė & Gailiūtė 2020).

The VNRs make use of a variety of strategies, the most notable of which include unabashedly embracing the BHR discourse (as is the case with Germany, Belgium, Cyprus, the Netherlands, Denmark, and Sweden), making token allusions to the BHR (as is the case with Jordan and Brazil), and entirely omitting any amendment. In addition, considering the assertion that SDGs are "based on human rights," it is important to note situations of human rights are get in many reports or how many of the reports do not indicate human rights at all. This is something that should be taken into consideration (Kaltenborn et al., 2020).

Some countries, particularly in Europe, are believed to be on one extreme spectrum. The most explicit reference to human rights in business operations and adopting the BHR terminology is considered on the more moderate end of the political spectrum. For instance, the United Nations Global Principles are cited in the German Voluntary Review, which states that "sustainable development is a fundamental problem for German business engagement worldwide. Germany is developing a national business and human rights action plan to encourage corporate social responsibility and meet internationally recognized human rights duties (Ruggie 2007). The G7's Elmau (2015) resolution on "Responsible supply chains" provides another guidance for action in this area. We support the UN Guiding Principles on Business and Human Rights and National Action Plans. UN Guiding Principles state that we support human rights and due diligence in business. We will improve working conditions by raising openness, encouraging identifying and avoiding potential hazards, and strengthening the procedures for filing complaints. In addition, the BHR language is often used in the VNR of the Netherlands. The Voluntary National Report of Cyprus is the only report that emphasizes corporations' negative effect on human rights. The report states that

corporate actions and activities are part of the root that creates social and environmental difficulties globally (Novitz 2018).

The government may need to promote CSR to encourage corporate contributions to the SDGs (SDGs). "Cyprus says it has increased its efforts to promote the responsibility and sustainability of the private sector, primarily through the National Action Plan for Corporate Social Responsibility, but also by developing various tools and initiatives, implementing human rights legislation, and promoting gender equality in the workplace. These methods can directly or indirectly help accomplish most of the 17 SDGs. Therefore, Cypriot authorities prioritize improving these technologies and promoting their usage by enterprises. Reducing GHG emissions and improving renewable energy availability are indirect impacts. Botswana makes references in the context of business operator references National Report for 2017 focuses on the Debswana Diamond Company and includes a section on that organization. This is a company in which the government of Botswana and the De Beers Group of Companies share an interest equal to fifty per cent of the whole business. According to what may be read on the website, we recognize employee and community rights and use best practices (BPP). The BPP includes the Kimberley Process, ethics, anti-corruption, human rights, environmental sustainability, and community participation (Wettstein et al., 2019).

## **Findings**

When analyzing the connection between business and human rights in reboot Sustainable Development Goals, most analyses opted to use the more general and nebulous Language of Corporate Social Responsibility rather than the BHR discourse. This was done to avoid any potential confusion. One of the few countries that clearly states the need for businesses to engage in responsible behavior is Finland, one of the few examples in the study. On the other hand, Finland has purposefully chosen not to bring up the UN Guiding Principles or any other component of the BHR discussion in any of its statements. On the other hand, obligations associated with corporate social responsibility are mentioned in Finland (Palmer 2021). According to the report, Finland considers Finnish businesses critical partners in development collaboration. It encourages those businesses to actively participate in development projects that Finland sponsors and considers Finnish businesses essential partners in development collaboration (Cassel 2001). It is in everyone's best interest for Finnish firms to operate ethically in developing countries, and they should do so by promoting human rights and the Sustainable Development Goals. These nations are home to some of the most impoverished populations. According to the government, companies must encourage sustainable development within their particular sectors, provided that they adhere to the CSR's established procedures and standards. When it comes to reporting on corporations' activities, France thinks it is preferable to resort to the more general concept of CSR rather than the specific reporting responsibility outlined in the UNGPs (Ali & Khan 2021).

The national platform for CSR collective action brings together businesses, unions, non-profits, politicians, and experts, may debate challenges and provide potential solutions. In addition, business federations have made resources, such as research, guidelines, and training ace, their beers to assist them in adopting a corporate social responsibility stance (CSR). Regardless, France brings up the newly passed law that requires firms to do human rights research as part of their due diligence. Despite that will not use precise Language when reporting on France's progress toward the SDGs regarding BHR challenges. On the other end of the spectrum are the studies that mention the connection between business and human rights (Novitz 2018).

The vast majority of further research falls on the other end of falls on rum, excluding the picture's economic and human rights-related face the scene of the worst accident in the history of the textile industry when the lots of building collapsed five years ago, does not reference the United Nations Global Values (UNGPs) or any of the principles that are associated with them. The Bangladeshi report on the VNR for 2017 is seventy pages long and makes no mention of human rights anywhere in the document. One other example is the country of India, where neither fundamental human rights nor human, in

general, are mentioned in the thirty-one-page report. The study's Voluntary National Reporting program findings indicated that the BHR nomenclature was used, at least to some extent. Only six of the forty-four different VNRs looked at directly referred to the "United Nations Guiding Principles," sometimes abbreviated as "UNGPs." Just two of the reports directly referenced doing "human rights due diligence." The phrase "business commitment to protect human rights" is rarely used (Kaltenborn et al., 2020).

Nevertheless, a considerable proportion of the reports, perhaps half, deal with the more general concept of Corporate Social Responsibility. Some states' VNRs have been updated to incorporate social or commercial reporting regarding sustainable business practices. The Czech Republic is the only country in the world that has publicly stated its intention to monitor global supply chains to ensure that human rights are maintained. You will find the term "remedy" in none of the searched VNRs; More than half of the VNRs looked at had no mention of the connection between corporations and human rights. In short, VNR indicates that many states have internalized the BHR discourse to a primarily superficial degree.

Given that the BHR mostly superficial degrees, the Sustainable Development Goals (SDGs), and even at the level of objectives and indicators, there is even a single mention of it that may surprise some people. This does indicate that BHR rules have been assimilated to some degree, although to a limited amount, as shown by the fact that. The vast majority of research either does not mention or does not address modern BHR concerns (Palmer 2021).

## **Conclusion**

The Sustainable Development Goals (SDGs), in contrast to the Millennium Development Goals (MDGs), seem to be moving toward more convergence between their respective human rights and sustainable development agendas. This is in contrast to the MDGs, which did not make this a priority. Even though adopting a critical stance is acceptable, it is impossible to deny that the Sustainable Development Goals (SDGs), particularly in comparison to the MDGs that came before them, are more explicitly tied to human rights. This is especially true when looking at the SDGs in light of the MDGs. It is common knowledge that the private sector's input utilizes the goals. Over the last decade, there has been a change in attention to ensuring responsible corporate activity, leading to a debate on the confluence of business and human rights based on the UN Global Principles. Since the implementation of the UNGPs, there has been a process of diffusion across networks. This process, which should ultimately lead to internalizing the norms and concepts specified in the UNGPs, has been occurring since the establishment of the UNGPs. It is possible to see this procedure. Given the ambitious objectives described in Agenda 2030 and the portion allotted for the private sector, firms are responsible for playing the part assigned to them. Suppose the aggressive promotion of the private sector happens without any protection of human rights being established in the policies. In that case, there is a risk that the primary purpose to "leave no one behind" would be a significant setback for the effort.

As a direct consequence of this, there have been calls for Agenda 2030 to place a much greater level of importance on the responsibility and accountability of the business sector. However, reading out the significant texts of Agenda 2030, the Sustainable Development Targets (SDGs), goals, and indicators revealed that BHR terminology is used to a small extent. Additionally, the following state practice in the optional national reporting on the implementation of the SDGs demonstrates relatively little usage of the BHR discourse as it has grown over the last decade. This is extremely interesting to note. This became clear when the national-level reports on the Sustainable Development Goals (SDGs). Many nations, primarily European ones, have mentioned the junction of business and human rights in their respective reports. BHR discourse internalization is not high inside the maintain the normative framework. The two ships seem to be sailing in opposite directions. Why? What, if anything, does the fact that the BHR plan had little influence on the SDG effort, which calls on companies to play a human rights role in development, tell us? Because the actions of corporations can occasionally work against the very thing that the Sustainable Development Goals (SDGs) are intended to achieve, corporations have been given a crucial role in achieving the Sustainable Development Goals, and they must be responsible for the SDGs.

Going beyond the idea of voluntarism, the growth of the business and human rights (BHR) discourse has widened the dialogue surrounding firms' respect for human rights.

On the other hand, when seen through the lens of the Sustainable Development Goals (SDGs), the terminology seems to continue to represent, for the most part, a voluntary approach, essentially avoiding the discussion that has occurred over the last decade. The primary focus is on the constructive and voluntary contributions that businesses and organizations may make to move toward achieving sustainability objectives. It has been suggested that this represents an outmoded old that plays in the argument over the development of the 2020 Sustainable Development Goals and Business and Human Rights 173 amendment discourse. In the twenty-first century, philanthropy and corporate social responsibility were intertwined in a way that could not be separated. There is still a heavy emphasis placed on voluntariness in the discourse on corporate social responsibility, and the contrast with binding regulation is underlined. A conversation about resolving the harmful effect that is the outcome of business operations is sidestepped in favor of focusing on the good contributions and the voluntary nature of such efforts. At least in sustainable development, the fact that the BHR discourse is not explicitly used raises doubt on the effectiveness of its normative application. Suppose it is the case that rhetoric does, in fact, gently direct actors. In that case, the terminology of Agenda 2030 might favor shallow approaches to business and human rights regarding future agreements and regulations. The Sustainable Development Goals (SDGs) provide a potentially compelling alternative regime to the one of business and human rights, which removes human rights duties and responsibility from the hands of businesses.

## **Acknowledgments**

None


## **Conflict of Interest**

Author has no conflict of interest.

## **Funding Source**

The author received no funding to conduct this study.

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