

Qualitative Approach to Human Rights Protection in the Context of Corporate Social Responsibility (CSR)

Fatmawati A Rahman, Andi Kasmawati, Jasruddin, Rifdan, A Fadel Muhammad

Sekolah Tinggi Ilmu Ekonomi Tri Dharma Nusantara Makassar, Universitas

Negeri Makassar, Universitas Padjadjaran

fatmawati.a.rahman@gmail.com

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Abstract

This study aims to examine the implementation of Corporate Social Responsibility (CSR) policies based on Human Rights (HR) in large companies, as well as the challenges faced in their implementation. Although many companies claim to have CSR policies that prioritize HR principles, this study finds a significant gap between the written policies and the practices on the ground. The findings indicate that while these policies are outlined in annual reports or corporate policies, their implementation is often hindered by internal and external factors, such as weak oversight, cultural resistance, and the misalignment between the company's financial goals and its commitment to HR protection. This study also identifies that companies tend to focus more on short-term profits, which results in CSR policies based on HR often becoming a mere formality with no significant impact on workers and communities. Based on these findings, the study suggests the need for improved internal and external oversight, better resource allocation, and the adaptation of policies to the local social and cultural context so that CSR policies based on HR can be implemented more effectively. This study provides important contributions to understanding the challenges companies face in implementing CSR policies based on HR and offers practical recommendations to improve their implementation on the ground.

I. Introduction

The protection of Human Rights (HR) within the business world has grown to become one of the fundamental pillars of corporate governance, especially in an era driven by globalization. As businesses expand their reach globally, the importance of addressing human rights issues in corporate operations has gained greater prominence. Corporate Social Responsibility (CSR) plays a central role in this development, emerging as a primary instrument for companies to demonstrate their commitment to fulfilling basic human rights across all aspects of their operations. Initially, CSR was seen as a way for companies to contribute to social and environmental welfare. However, over time, CSR has shifted its focus, increasingly emphasizing the need for the integration of human rights into business strategies (Doh & Guay, 2006). This shift suggests that companies are expected to not only pursue financial gain but also uphold the rights and welfare of their workers, communities, and the broader environment within which they operate.

Despite the growing recognition of human rights in CSR policies, there remains a substantial gap between the stated intent of these policies and their practical implementation. Numerous companies claim to have adopted CSR policies that integrate human rights considerations, yet the impact of these policies on the ground is often minimal or inconsistent. Crane et al. (2008) highlight this issue, noting that while companies often boast of implementing CSR with a focus on human rights, many still fail to prevent negative consequences for workers and communities, particularly in developing nations where oversight is limited, and regulatory frameworks are weaker. This inconsistency between policy and practice points to a critical challenge in human rights protection: although policies may be in place, they are often undermined by factors such as weak enforcement mechanisms, lack of proper monitoring, and insufficient accountability.

Research conducted by Ruggie (2013) in his influential "The UN Guiding Principles on Business and Human Rights" stresses that businesses must respect

and protect human rights through their policies and operations. While international frameworks and guidelines have been developed to encourage companies to uphold human rights standards, many businesses still struggle with effective implementation. The gap between the adoption of these principles and the actual practices within companies is often due to the divergence between theoretical policy frameworks and the complex, sometimes contradictory realities on the ground. In many instances, companies prioritize their public image and reputation, portraying themselves as socially responsible entities without sufficiently addressing the actual impact of their activities on workers and communities. This disconnection between company policies and real-world practices suggests that the true challenge lies in integrating human rights principles in a meaningful way that results in tangible benefits for affected stakeholders.

Kell & Ruggie (2007) further reinforce this notion by noting that while many multinational corporations claim to have incorporated human rights into their operations, their implementation across supply chains often remains inadequate, especially in countries where regulatory frameworks are weak. The challenge here is that large corporations often concentrate their human rights efforts in regions with strong legal protections, such as developed countries, while neglecting to apply the same standards in developing nations where labor laws and worker protections are less stringent. This selective approach to CSR highlights the inconsistencies in how human rights policies are enforced across different operational contexts, ultimately leading to a failure in providing adequate protection for workers in more vulnerable regions.

Moreover, Meyer (2008) found that while the awareness of CSR's role in advancing human rights has grown among global corporations, many companies continue to place greater emphasis on enhancing their brand image rather than genuinely addressing human rights issues. For instance, CSR activities may be directed towards efforts that increase the company's visibility and appeal to consumers, such as sponsorship of social causes or environmental initiatives. However, the actual implementation of policies that safeguard workers' rights or protect vulnerable communities is often superficial or relegated to the background. Kolb (2017) adds that despite many companies

publicly committing to human rights by publishing policies in their annual reports, there is a significant lack of effort to measure or evaluate the effectiveness of these policies in improving the real-life conditions of workers and communities involved in their supply chains. These reports are often more of a formality than a genuine reflection of a company's operational impact, illustrating a fundamental flaw in the CSR approach.

The existing research gap is characterized by a clear disconnect between theory and practice. Despite the existence of various CSR policies that purport to support human rights, the actual impact on the ground is often minimal or inconsistent. Moon (2014) highlights that many companies, while claiming to respect human rights, ultimately prioritize short-term financial goals over long-term commitments to the protection of human rights. In this context, human rights considerations are frequently sidelined in favor of profit maximization, which leads to a lack of substantial improvement in the lives of workers and communities that CSR policies intend to benefit.

To bridge this gap, a qualitative research approach is essential. By exploring how companies understand and apply their CSR policies, this research aims to uncover the underlying challenges that prevent effective integration of human rights into business operations. This study will delve deeper into understanding the factors that contribute to the misalignment between CSR policies and their real-world application, thereby contributing to a more comprehensive understanding of how CSR can be improved to genuinely protect human rights.

Additionally, the study will assess how companies can develop more inclusive CSR models that respond effectively to human rights protection needs. It will also evaluate how external oversight, such as third-party audits and civil society monitoring, can help improve the implementation of these policies across a company's global operations. The research will explore ways to enhance transparency and accountability in CSR practices to ensure that companies not only meet their regulatory obligations but also contribute to the broader goal of respecting and advancing human rights as a core part of their corporate responsibility (Schrempf-Stirling et al., 2016).

I. Research Method

This study adopts a qualitative descriptive approach with the aim of describing and analyzing the implementation of human rights (HR) principles within Corporate Social Responsibility (CSR). The study will explore how companies integrate human rights into their CSR policies and the challenges they face in their implementation. This research is expected to provide a clear picture of the relationship between CSR policies and the implementation of human rights in business operations. According to Creswell (2014), qualitative descriptive research aims to uncover in-depth understanding of the phenomena being studied, in this case, the human rights-based CSR policies implemented by companies.

Data Collection Techniques

The data collection techniques used in this research include in-depth interviews, participatory observation, and document analysis. In-depth interviews will be conducted with stakeholders directly involved in CSR policies, such as CSR managers, company executives, and workers who can provide insights into the implementation of these policies (Kvale, 2007). Through these interviews, the researcher will gain a deeper understanding of the challenges companies face in integrating human rights into their CSR policies. In addition to interviews, participatory observation will be conducted to observe directly how CSR policies that emphasize human rights are carried out in practice. This observation will help the researcher understand the social and cultural contexts that influence the implementation of CSR policies. Lastly, document analysis will be performed by examining documents related to the company's CSR policies, such as annual reports, sustainability reports, and internal policies that explain the application of human rights within CSR (Bowen, 2009). These documents will provide data that enriches the understanding of the company's commitment to human rights protection.

Research Approach

This study uses a case study approach, allowing the researcher to deeply examine the CSR policies implemented by companies in the context of human rights. The case study approach is chosen because it provides an opportunity to explore the phenomenon in more detail, including the challenges faced and the solutions implemented in practice (Yin, 2014). This approach also enables the researcher to explore factors that influence the success or failure of companies in implementing human rights-based CSR policies. With case studies, the researcher can comprehensively analyze how these policies are applied in different social, economic, and cultural contexts, and gain a broader understanding of the dynamics in CSR policy implementation in sectors that may involve potential human rights violations.

II. Results and Discussion

Understanding of Human Rights in CSR by Companies

The majority of the companies that were the subjects of this research claim to have Corporate Social Responsibility (CSR) policies that include human rights protection (HR), yet there is a significant gap between the written policies and the application of HR principles in practice. Many companies only mention HR policies in formal documents such as annual reports or sustainability reports, but their implementation in the field tends to be limited. For instance, while Company X claims to support workers' rights through policies such as fair wages, safe working conditions, and equal opportunities for all workers, the research findings show that the implementation of these policies is far from ideal. Some workers revealed that, despite the company's claims, their working conditions were still far from the standards outlined in the policy.

Crane et al. (2008) emphasize that many companies claim to support HR principles but often fail to implement them consistently across their operations. Companies tend to prioritize their public image by showcasing their commitment to HR in documents, but they do not monitor and evaluate the implementation of these policies effectively in the field. This reveals a stark gap between what is promised in the policies and what actually happens in practice. This aligns with the findings of Meyer (2008), who showed that although

companies include HR policies in their sustainability reports, the actual implementation on the ground is still very limited. These policies often become formalities that do not result in significant improvements in workers' conditions or well-being.

A similar observation is seen when examining the implementation of CSR policies by large companies in developing countries. These companies often face difficulties in integrating HR principles into every aspect of their operations, particularly those related to broader social, cultural, and environmental rights. While they declare their commitment to sustainability and HR, only basic aspects such as non-discrimination and workers' welfare are typically addressed. Some companies even overlook broader rights such as the right to proper education, the right to medical care, and protection against gender, racial, or ethnic discrimination. Baughn et al. (2007) point out that while CSR is recognized as an important tool for global companies to demonstrate their commitment to social responsibility, a limited understanding of HR often becomes a major obstacle in integrating CSR policies into everyday operations.

Baughn et al. (2007) also highlight that most companies view CSR only as activities focusing on tangible social and environmental contributions, such as donations or other visible social activities. However, the integration of HR principles into CSR policies should involve a more holistic and systematic approach to all aspects of human rights, including economic, social, and cultural rights. Without a deep understanding of HR, companies struggle to implement policies that can truly create a sustainable positive impact on communities, workers, and other stakeholders.

These findings align with the perspective of Doh & Guay (2006), who state that many large companies have CSR policies mentioning a commitment to HR, but due to limited understanding, the implementation of these principles often remains at a declarative level without adequate measurement or evaluation. Therefore, even though companies have HR policies, they often serve more as tools for demonstrating a positive image rather than as principles genuinely practiced in their operational activities.

Mismatch Between Policy and Practice

Further findings from this study suggest that some companies that claim to have adopted anti-discrimination and pro-labor policies often fail in their implementation. Workers in some factories owned by these companies reported working conditions that fell far short of expected standards, such as long working hours without proper compensation and unsafe working environments. This suggests that despite companies having very good policies on paper, factors such as inadequate internal oversight, weak management, and lack of commitment from top management create a gap between policy and reality.

According to Kolb (2017), while many companies publish HR policies in their annual reports, often intended to improve the company's image, there is usually no adequate measurement of the actual impact of these policies on workers and communities. Many companies do not provide enough training to ensure that all layers of employees understand what HR principles are and how to implement them in their daily practices.

This research also found that existing HR-based CSR policies often do not cover broader social and cultural rights, such as the right to education, adequate housing, and access to healthcare. Van Marrewijk (2003) explains that many global companies fail to understand the importance of social and cultural rights in their CSR operations, treating them as additional or less important elements compared to the obligation to ensure non-discrimination and fair wages. As a result, companies only implement basic HR policies without addressing deeper social and cultural rights.

Implementation of HR-Based CSR Policies

Although many companies have well-documented CSR policies based on Human Rights, their implementation in practice often shows inconsistent results. This study's findings indicate that, despite the existence of these policies and companies' declarations of commitment to HR, the implementation of these policies is often hindered by both internal and external factors, leading to a gap

between written policies and actual practices on the ground.

One of the major barriers is the lack of effective oversight of the implementation of HR-based CSR policies. Many companies rely only on annual audits or internal reports that do not always provide a complete picture of conditions on the ground. Ruggie (2013), in his guidance on Business and Human Rights, emphasizes that although there are international guidelines to ensure companies respect human rights, the application of these guidelines is often hindered by challenges on the ground, such as weak regulations and cultural differences in each country where companies operate.

As found in this research, while large companies claim to have adopted HR principles, there is often a mismatch between the advertised policies and the reality on the ground. For instance, Company X in the textile sector claims to have addressed child labor through their policies, yet child labor is still found in some of their subcontracted factories in developing countries. This shows that the policies made by companies are often not followed up with enough action to ensure HR principles are implemented across all aspects of their operations, especially within the complex global supply chains.

Kell & Ruggie (2007) note that large companies often overlook the implementation of HR policies across their entire supply chain, focusing more on global image and failing to examine the conditions on the ground. In many cases, these companies only create HR-based policies to meet requirements or gain recognition from society and international organizations but do not take sufficient action to ensure these policies are consistently applied at all levels and operations. In this study, large companies were also found to announce their commitment to HR, but without conducting in-depth evaluations or developing effective oversight mechanisms to monitor conditions on the ground.

Additionally, Van Marrewijk (2003) reveals that although companies adopt HR-based CSR principles, the implementation of these policies often does not go as expected. This occurs because there is a clear gap between intention and real action. Many companies fail to balance their short-term goals of profit-making with fulfilling long-term social and environmental expectations. In this

study, it was found that companies often make policies to support HR but are unable to integrate them consistently throughout their operations, especially when these policies are not directly linked to short-term financial gains. Pereira & Sampaio (2018) also note that while HR-based CSR policies are beneficial for companies in the long run, they are often more focused on short-term profit-making, with less attention paid to the comprehensive implementation of policies addressing HR in their entirety.

Obstacles in Implementation, Further Compounded by Lack of Internal Capacity

A significant challenge identified in this research is the lack of internal capacity within companies to effectively monitor and ensure the successful implementation of human rights-based Corporate Social Responsibility (CSR) policies. While many companies adopt CSR policies that emphasize human rights, they often struggle to execute these policies properly due to insufficient resources dedicated to oversight, monitoring, and enforcement. This gap in capacity undermines the effectiveness of CSR initiatives and compromises the intended benefits for workers and communities throughout the supply chain.

Kell & Ruggie (2007) stress the importance of companies allocating sufficient resources to ensure that CSR policies rooted in human rights are not just adopted on paper but are implemented and sustained in practice. It is essential that companies invest in building robust internal mechanisms for monitoring the adherence to these policies. This includes dedicating resources to human rights training for employees at all levels, developing comprehensive internal monitoring systems, and establishing clear lines of accountability to track the impact of CSR policies. Without such mechanisms in place, companies are unable to determine whether their policies are achieving their intended outcomes, such as improving labor conditions, ensuring fair wages, or protecting vulnerable populations in their supply chains.

However, in many cases, companies fail to allocate enough internal capacity to effectively oversee these efforts. Instead, they often rely on third-party organizations to conduct audits or verify the implementation of CSR policies.

While third-party audits can be helpful in providing an external perspective, they are often insufficient on their own. Audits conducted by external firms may not always be thorough, may lack depth in evaluating the real impact on human rights, and might not account for the complexities of local contexts in different regions where the company operates. In some cases, these audits are limited to administrative checks, which may not capture the full scope of human rights issues faced by workers or communities at the grassroots level. This reliance on third parties, while useful, is not a substitute for strong internal capacity and oversight.

For example, a company may hire an external auditing firm to assess its supply chain for compliance with its CSR policies. However, if the auditors are not adequately trained to identify subtle or systemic human rights violations, they may overlook crucial issues such as poor working conditions, harassment, or exploitation of workers. Furthermore, external audits often lack the continuity needed to monitor long-term trends and changes within the company's operations. Audits are typically conducted on a periodic basis, which means there is a significant gap between assessments. In contrast, continuous internal monitoring allows companies to detect problems early on and take corrective actions before issues escalate. Without a strong internal monitoring system in place, even the most well-intentioned policies can fail to translate into real-world improvements.

Moreover, a lack of internal capacity can lead to a lack of institutional commitment to human rights issues. When companies fail to build the necessary internal expertise and systems, human rights issues can become sidelined or deprioritized, especially when other business objectives, such as maximizing profits or meeting production deadlines, take precedence. This results in policies that may appear progressive on paper but are not supported by the structural changes and resources necessary to make a tangible difference. The gap between intention and execution can lead to an ineffective implementation of CSR policies, undermining the company's credibility and damaging its reputation among stakeholders.

In conclusion, the lack of internal capacity to monitor and enforce human rights-based CSR policies is a critical obstacle to ensuring the effectiveness of such policies. Companies need to go beyond mere compliance and ensure that human rights considerations are integrated into every level of their operations. This requires a concerted effort to build strong internal mechanisms for oversight, investing in training, and committing sufficient resources to ensure the sustainable implementation of CSR policies. Only with a comprehensive approach that includes both internal capacity building and independent external audits can companies hope to achieve meaningful progress in their human rights efforts and create lasting positive impacts for workers and communities involved in their global supply chains.

Discussion

Based on the findings of this study, there is a clear and persistent gap between the policies that emphasize Human Rights (HR) in Corporate Social Responsibility (CSR) and the actual implementation of these policies in practice. While many companies boast of having policies that appear to be progressive and aligned with international human rights standards, the lack of adequate mechanisms to ensure these policies are effectively applied across their supply chains is a fundamental issue. This discrepancy suggests that, although companies commit to supporting HR principles through written documents, their application in practice is often limited due to insufficient oversight and a lack of systematic monitoring.

This finding aligns with **Doh & Guay (2006)**, who assert that companies tend to neglect or minimize the implementation of HR policies when they conflict with short-term corporate goals, particularly when financial gain takes precedence. Short-term profitability often becomes the primary focus in corporate decision-making processes, which pushes policies related to human rights into the background. Consequently, the application of HR-based CSR policies becomes secondary to achieving financial milestones, and policies that focus on human rights are often perceived as obstacles that may hinder profit-making goals. This prioritization of financial outcomes over HR-related commitments leads to a

situation where policies are either poorly implemented or treated as formalities, rather than integral aspects of the company's operations.

Furthermore, **Kell & Ruggie (2007)** emphasize that although many large multinational corporations publicly claim support for HR principles, they fail to integrate these principles effectively across their entire supply chains. The study found that companies often implement HR-based CSR policies in developed nations with robust regulatory frameworks, but these policies are inconsistently applied, or poorly executed, in developing countries where regulations are weaker. In these regions, where oversight is less stringent and enforcement of worker protections is limited, companies frequently overlook or inadequately apply the same HR standards. The audits conducted in such countries often focus on administrative compliance and do not provide an accurate representation of the working conditions on the ground, especially in areas where worker rights and social standards are not vigorously upheld.

Schrempf-Stirling et al. (2016) further support this observation, noting that weak external oversight remains a significant barrier to ensuring the effective implementation of HR-based CSR policies. Internal oversight mechanisms within companies are often insufficient to cover their entire global operations, particularly in remote and lower-tier supply chain segments where workers are more vulnerable to HR violations. In these cases, the lack of independent external oversight results in CSR policies being used mainly as a public relations tool, rather than a transformative mechanism that brings about real change. This underscores the importance of improving transparency within the CSR auditing and evaluation processes. Strengthening the role of third-party auditors and civil society organizations can provide an objective assessment of the effectiveness of HR policies and help ensure that CSR initiatives go beyond branding and actually improve conditions for workers and communities involved in global supply chains.

In addition to these governance and regulatory challenges, the influence of local cultures and social norms also plays a critical role in the implementation of HR-based CSR policies. **Meyer (2008)** highlights how different social norms in various countries can obstruct the effective application of policies that align

with international human rights standards. This study found that companies operating in developing countries face particular challenges when implementing HR standards that are internationally recognized. In these regions, cultural resistance to policies perceived as foreign or incompatible with local practices is often a major obstacle. Many workers in developing countries are accustomed to working conditions that may not meet international HR standards, such as low wages or extended working hours, which makes it difficult to implement changes based on Western or international expectations.

For example, companies operating in the textile sector in Southeast Asian countries often struggle to apply international HR standards related to fair wages or humane working hours. In local cultures, where extended working hours or overtime are considered the norm, introducing these changes can be met with resistance. These norms are seen as deeply embedded in the work culture and are integral to how workers and employers have historically interacted. Therefore, proposals for more humane working hours or better wages may be viewed as disruptive to established practices, creating a tension between international HR standards and the local cultural and economic realities. This cultural friction can significantly delay or even prevent the effective implementation of HR-based CSR policies, as workers and local managers may not see the value in changing their established practices.

Pereira & Sampaio (2018) also note that while companies based in developed countries might support HR principles in their policies, the influence of local culture in developing countries can slow down or undermine the implementation of these policies. This is particularly true if the policies are not adjusted to account for local realities. The inability to adapt international HR standards to local practices often leads to poor results and a lack of meaningful progress in improving workers' rights in developing regions. Without considering the local cultural context and the social dynamics within these communities, HR policies can be seen as irrelevant or impractical, causing resistance from both the management and workers.

Moreover, resistance to HR-based CSR approaches can also arise from local managers who may not fully understand or agree with the policies being

implemented by the parent company. **Van Marrewijk (2003)** points out that CSR policies based on HR principles need to be adapted to fit local realities in order to be accepted and effectively implemented. Without adequate adjustments to policies, companies face considerable challenges in enforcing HR principles at the local level, even if those policies have been officially published and endorsed by the company's headquarters. For instance, local managers, who are familiar with the regional workforce's needs and constraints, may feel that international HR standards are too idealistic or disconnected from the practical challenges they face. This lack of buy-in from local management can result in uneven implementation of CSR policies and undermine the company's overall HR commitment.

Conclusion

This research sheds light on the substantial gap between the human rights-based Corporate Social Responsibility (CSR) policies that many large companies adopt and their actual implementation on the ground. Despite companies outlining progressive and human rights-focused CSR policies in their reports, the practical application of these policies is often minimal, suggesting that there is a significant disconnect between what is promised and what is delivered. One of the primary findings of this study is that the adoption of HR-based CSR policies is often driven by the desire to meet short-term business goals, particularly financial profits, rather than a genuine, long-term commitment to safeguarding the rights of workers and communities. The focus on profitability can overshadow the core human rights principles that CSR policies are meant to protect, resulting in the policies being more symbolic or a marketing tool than an effective mechanism for change.

Several critical factors contribute to the challenges faced in the effective implementation of HR-based CSR policies. Among these, the lack of effective oversight is perhaps the most significant barrier. In many instances, companies rely on internal monitoring mechanisms that are insufficient or lack the depth needed to track the real-world impact of their policies. Companies often conduct annual audits or self-reports, which may serve administrative purposes

but do not provide an accurate reflection of the conditions experienced by workers or the community. These audits typically fail to uncover deeper systemic issues or human rights violations in the supply chain or at the local level, and as a result, CSR policies often remain a superficial exercise in branding, rather than a transformative approach to improving working conditions and safeguarding human rights.

In addition to weak internal oversight, another significant challenge identified in this study is cultural resistance. Companies operating in developing countries often face difficulties in implementing HR policies that align with international standards due to local cultural norms and values that do not always align with human rights expectations. For example, in certain regions, long working hours, low wages, or a lack of adequate worker protections may be seen as acceptable or customary, making the enforcement of human rights policies challenging. When businesses fail to consider local cultural contexts, their policies may be perceived as foreign impositions that are not relevant to the local workforce, resulting in resistance from both employers and employees. This cultural misalignment creates significant obstacles for global companies that strive to implement universal human rights principles across diverse cultural and social environments.

Moreover, the lack of managerial commitment was another key factor hindering the effective implementation of HR-based CSR policies. Many companies, particularly those with a primary focus on maximizing short-term financial performance, fail to integrate human rights principles into their core business operations. While CSR policies might be published, they are not always reflected in the day-to-day decision-making or operational practices of the company. The commitment from top management is often lacking, with many executives focusing on immediate profit gains rather than ensuring that CSR policies that protect human rights are fully integrated into their company's values and operations. Without strong leadership and sustained commitment from the top, CSR policies are less likely to be implemented consistently or meaningfully across all levels of the company, undermining their potential to make a real difference.

The findings of this study suggest that for companies to improve the implementation of HR-based CSR policies, they must strengthen their internal oversight systems and allocate more resources to ensure that these policies are fully executed. This includes dedicating sufficient funds, personnel, and training to monitoring human rights practices across the entire supply chain, including lower-tier suppliers that may be more vulnerable to human rights abuses. Companies should move beyond superficial audits and formalities and invest in long-term, continuous monitoring that can identify and address issues as they arise. By ensuring that CSR policies are continuously evaluated and refined, companies can better understand their real-world impact and make the necessary adjustments to improve conditions for workers and communities.

Furthermore, it is essential for companies to adapt CSR policies to local contexts. Companies should take into account local social, cultural, and economic realities when developing and implementing human rights policies. By working with local stakeholders and understanding the specific challenges that different regions face, businesses can create policies that are not only more effective but also more culturally accepted and sustainable. Additionally, companies should make use of independent third-party evaluations to assess the real impact of their CSR policies. These evaluations should be objective, comprehensive, and conducted regularly to provide a clear picture of how well the policies are being implemented and whether they are achieving their intended goals.

Finally, increasing managerial commitment to human rights is crucial. Leaders within companies must recognize that HR-based CSR policies are not just a tool for enhancing brand image or meeting legal requirements, but rather an essential aspect of responsible corporate governance. By fostering a strong internal culture of respect for human rights and aligning business goals with long-term social and environmental responsibility, companies can ensure that their CSR efforts contribute meaningfully to the protection of workers' rights and the broader community. This level of commitment will help bridge the gap between the written policies and the actual practices on the ground, ensuring that CSR policies are not just on paper but lead to lasting, positive changes for all stakeholders involved.

In conclusion, improving the implementation of HR-based CSR policies requires a holistic approach, combining strong internal oversight, a deep understanding of local cultural contexts, sustained managerial commitment, and external independent verification. By addressing these challenges, companies can ensure that their CSR policies do more than serve as a marketing tool and instead have a tangible, positive impact on the rights and well-being of workers and communities across their global operations

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