# The United Nations “Protect, Respect and Remedy” Framework on Transnational Corporations and Human Rights: On a Pitfall of a Reductionist Approach

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*Abstract*: The paper focuses on the second pillar of the United Nations “Protect, Respect and Remedy” Framework on corporations and human rights, i.e. the responsibility of transnational corporations to respect human rights. The general point made in the paper is that the Framework, by trying to overcome the difficulties that arose with regard to the UN Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises with Regard to Human Rights and stepping back from the criticisms made to that approach, may actually open the door to some troubling consequences and views as well. It is maintained that these difficulties stem from what can be defined as a “reductionist” move at the basis of the Framework, that is the reduction of businesses responsibilities towards human rights to moral responsibilities only. While underlines that the genuine role and advantage of CSR tools within the field of human rights derives from their ability to provide for accountability mechanisms that are not only legal, not necessarily based on legal responsibility and not necessarily limited to negative obligations, the paper shows that also legal obligations should be explicitly acknowledged in the Framework and be made interplay with moral ones. The core of the analysis lies on the relationship between the notions of accountability and responsibility. Both are used in the Framework but the clarification of the potential connected to each of these terms and concepts is important in order to make clear which impact - whether moral, legal or a more complex one - can be pursued by the Framework and by the international tools in this field.

*Keywords*: Human Rights; Corporate social responsibility; Accountability; Responsibility.