

## Corporate Social Responsibility: An Ethical or a Legal Framework?

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**Abstract :** Indeed, in our globalized world which is facing with various international crises, the transnational corporations and other business enterprises have the capacity to foster economic well-being, development, technological improvement and wealth, as well as causing adverse impacts on human rights. The UN Human Rights Council declared that although the primary responsibility to protect human rights lie with the State but the transnational corporations and other business enterprises have also a responsibility to respect and protect human rights in the framework of corporate social responsibility. In 2011, the Human Rights Council endorsed the Guiding Principles on Business and Human Rights, a set of guidelines that define the key duties and responsibilities of States and business enterprises with regard to business-related human rights abuses. In UN's view, the Guiding Principles do not create new legal obligations but constitute a clarification of the implications of existing standards, including under international human rights law. In 2014 the UN Human Rights Council decided to establish a working group on transnational corporations and other business enterprises whose mandate shall be to elaborate an international legally binding instrument to regulate, in international human rights law, the activities of transnational corporations and other business enterprises. Extremely difficult task for the working group to codify a legally binding document to regulate the behavior of corporations on the basis of the norms of international law! Concentration of this paper is on the origins of those human rights applicable on business enterprises. The research will discuss that the social and ethical roots of the CSR are much more institutionalized and elaborated than the legal roots. Therefore, the first step is to determine whether and to what extent corporations, do have an ethical responsibility to respect human rights and if so, by which means this ethical and social responsibility is convertible to legal commitments.

**Keywords :** CSR, ethics, international law, human rights, development, sustainable business

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