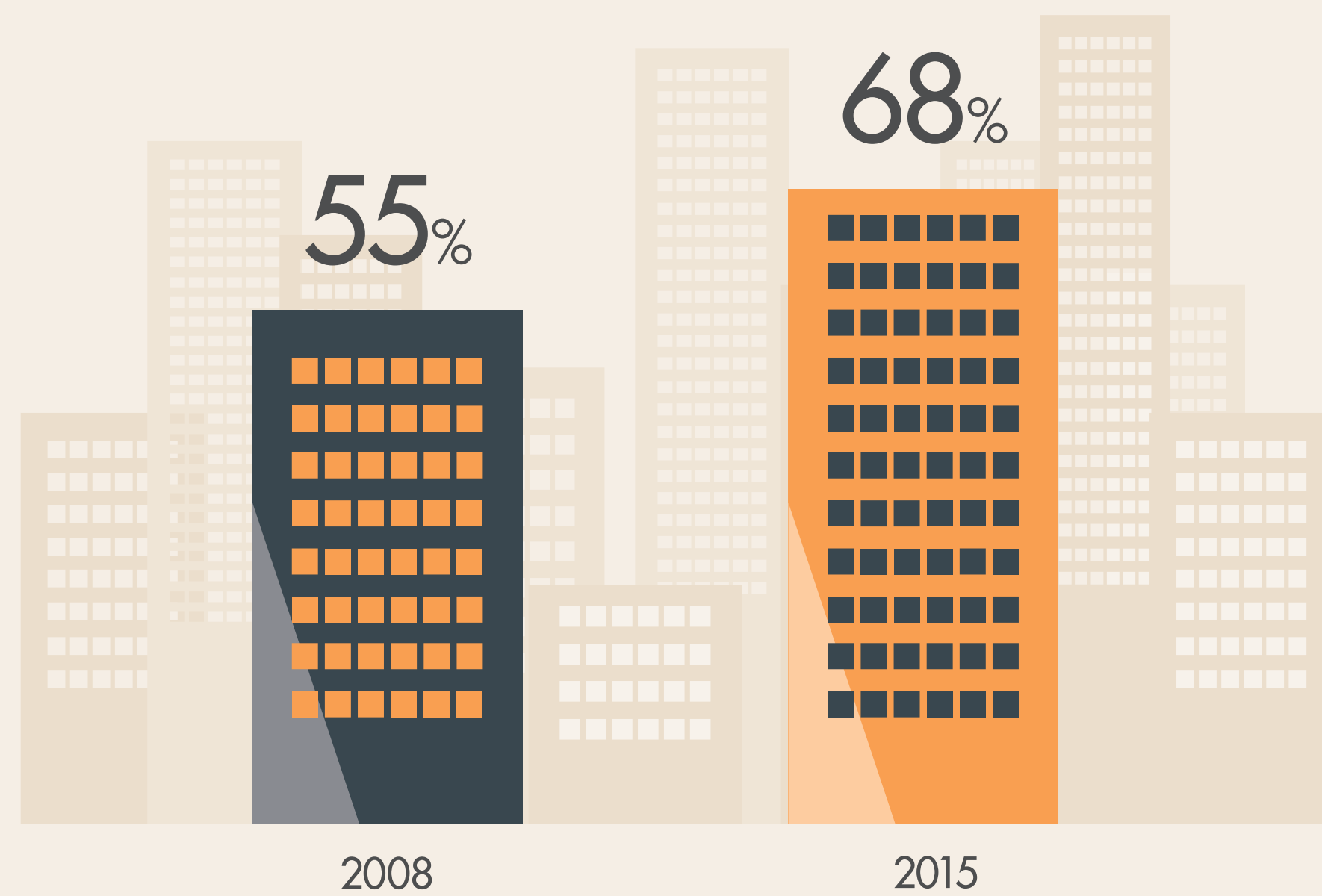


HUMAN RIGHTS ARE INCREASING IN BUSINESS RELEVANCE

More management accountants see the link to their organisation:



HUMAN RIGHTS – THE EMERGING BUSINESS ISSUE

The ethical challenges organisations must navigate to succeed in a connected world

MANAGING RESPONSIBLE BUSINESS 2015 EDITION

Wherever they operate, organisations might be complicit or associated with human rights abuses. These may be related to labour issues, land rights or health and safety. Companies globally need a “social” licence to operate and their human rights’ records are increasingly under scrutiny by the media, the public and law enforcers. Respect of international norms related to human rights needs to be upheld and evidenced to safeguard operations and reputation.

These statistics are based on responses from 2,500 management accountants worldwide.

GLOBAL STANDARDS OF PRACTICE ARE NOW EXPECTED OF GOVERNMENTS AND BUSINESS WITH REGARD TO HUMAN RIGHTS

The UN Guiding Principles on Business and Human Rights were introduced in 2011. They provide a global standard for addressing negative impacts on human rights linked to business activity.

[VIEW THE UN GUIDING PRINCIPLES](#)

AWARENESS OF THE GUIDING PRINCIPLES REMAINS LOW, DESPITE ITS GROWING IMPORTANCE IN THE BUSINESS COMMUNITY



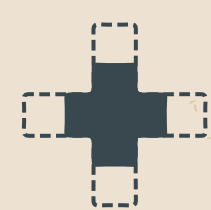
86% are **not aware** of UN Guiding Principles on Business and Human Rights



Of those that were familiar, **43%** were **actively** implementing the guidelines

HOWEVER, BUSINESSES ARE YET TO FULLY EMBED HUMAN RIGHTS PRACTICES ACROSS ALL PARTS OF THEIR ORGANISATION

Just **13%** conducted due diligence on human rights for new contracts



6% thought it was **not relevant** to their organisation

47% did not know if they had conducted due diligence



[DOWNLOAD THE MANAGING RESPONSIBLE BUSINESS REPORT](http://cgma.org/responsiblebusiness2015)
cgma.org/responsiblebusiness2015

HOW CAN MANAGEMENT ACCOUNTANTS CONTRIBUTE?



By identifying risk, companies can do business responsibly and avoid doing harm by upholding ethical practice



Early due diligence can help avoid potentially time intensive and costly problems



Longer term solutions to immediate issues can be sought in order to safeguard value, reputation and customer confidence