

MAPPING IDEA & LITERATURE FORMAT | RESEARCH ARTICLE

Human Rights Due Diligence and Corporate Accountability: A Strategic Approach to Sustainable Governance in Indonesia

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ARTICLE HISTORY

Received: April 12, 2025

Revised: April 30, 2025

Accepted: June 30, 2025

DOI

<https://doi.org/10.52970/grmilf.v5i2.1937>

ABSTRACT

This scoping review article maps how linguistic features influence consumer purchase intention across digital marketing platforms and cultural contexts. Following the PRISMA-SCR framework, it reviewed 19 empirical studies (2015-June 2025) from major academic databases to examine how language features influence consumer behavior in online shopping, live-stream commerce, social media, and e-commerce settings, with cultural perspectives drawn from Japan, Indonesia, China, and other contexts. Key findings indicate that linguistic strategies (tone, style, persuasive appeals, social presence, and cultural congruence) play an important role in enhancing trust, arousal, brand awareness, and purchase intention. The effectiveness of these strategies varies by platform and culture. Conversational language works best in interactive, collectivist contexts, while clarity and authenticity are favored in text-heavy, individualist settings. It also identifies gaps related to platform diversity, cross-cultural comparisons, and theoretical integration, providing a roadmap for future research and culturally responsive marketing strategies.

Keywords: Linguistic Factors, Purchase Intention, Marketing Language, E-Commerce Platforms, Cultural Perspectives.

I. Introduction

The increasing globalization of economic activities has profoundly reshaped the nexus between corporate operations and human rights, necessitating a critical examination of how businesses identify, prevent, mitigate, and account for their adverse human rights impacts (Torelli et al., 2024). This evolving landscape demands a robust framework of Human Rights Due Diligence as a strategic imperative for sustainable governance, moving beyond mere corporate social responsibility to encompass legally binding obligations and accountability mechanisms (Centre & Uribe, 2021). In the Indonesian context, this imperative is particularly salient given the nation's rapid economic development, which frequently intersects with complex social and environmental challenges, thereby accentuating the need for rigorous adherence to human rights standards (Tan et al., 2025). This paper argues for the strategic integration of Human Rights Due Diligence into corporate governance frameworks within Indonesia, positing it as a cornerstone for fostering genuine corporate accountability and promoting sustainable practices (Arifudin & Purwanti, 2024). Such an integration is crucial for enhancing corporate transparency, accountability, and compliance with human rights



standards, ultimately strengthening the credibility of sustainable business practices within the region (Khomairoh & Efendi, 2025). This is especially pertinent as empirical evidence on the impact of human rights due diligence legislation increasingly surfaces, revealing both progress and persistent challenges in corporate adherence (Dupont et al., 2024).

Therefore, a nuanced understanding of the implementation and enforcement mechanisms is required to bridge the gap between aspirational guidelines and tangible outcomes (Lichuma, 2024). Moreover, this paper will critically analyze the existing legal and regulatory frameworks in Indonesia, including the amended Criminal Law and Law No. 26 of 2000, to assess their efficacy in establishing corporate criminal liability for human rights violations, especially considering international standards and corporate culture theory (Amiati et al., 2024). Furthermore, this examination will draw upon comparative legal frameworks, particularly those emerging in Europe, to highlight potential pathways for strengthening Indonesia's approach to corporate human rights due diligence and accountability (Kuriakose et al., 2022; Nietsch, 2024). This comparative analysis will shed light on how global regulatory trends, such as the proposed EU Corporate Sustainability Due Diligence Directive, can inform and inspire more robust domestic legal provisions in Indonesia (Čulinović-Herc, 2023; McCullagh, 2024). Such a strategic approach is essential not only for preventing egregious human rights abuses but also for cultivating a corporate culture that intrinsically values ethical conduct and long-term sustainability over short-term gains (Buhmann, 2024). The discussion will critically evaluate how the current Indonesian regulatory landscape, while acknowledging the importance of Corporate Social Responsibility, often struggles to integrate economic, social, and environmental considerations harmoniously, leading to significant implementation challenges in practice (Putri et al., 2025).

This disjuncture between policy intent and practical application necessitates a re-evaluation of enforcement mechanisms and the development of a more comprehensive, integrated framework that transcends voluntary compliance towards mandatory obligations and effective sanctioning (Dehbi & Martin-Ortega, 2023; Tamvada, 2023). Consequently, this paper will delve into the complexities of realizing socioeconomic and cultural rights within Indonesia, addressing the challenges and opportunities for advancing corporate accountability through robust legal and policy frameworks (Runtunuwu & Tjahyadi, 2023). It will explore how the existing legal framework, including the Criminal Code and the Law on Limited Liability Companies, establishes corporate criminal liability in Indonesia, and assess its practical enforceability (Sari, 2023). This analysis will critically evaluate the mechanisms through which corporations can be held criminally responsible for human rights violations, considering that while the amended Indonesian Criminal Law recognizes corporations as subjects of criminal law, other relevant statutes, such as Law No. 26 of 2000, do not (Amiati et al., 2024).

This divergence creates significant legal ambiguities regarding corporate accountability for human rights abuses, underscoring the urgent need for a harmonized and comprehensive legal framework that consistently applies corporate criminal liability across all relevant statutes (Baiquni et al., 2023). The absence of consistent legal provisions for corporate criminal liability across Indonesian legislation not only complicates the prosecution of human rights violations but also deters the effective implementation of human rights due diligence, leaving corporations with insufficient incentives to proactively prevent abuses (Yustitiantingtyas, 2016). The emphasis on Corporate Social Responsibility in Indonesia, while commendable for its voluntary spirit, often lacks the coercive power of mandatory regulations, hindering its effectiveness in compelling corporations to adhere to rigorous human rights standards (Permana, 2019; Supriyadi et al., 2021). This is particularly evident in the current irregular, unsystematic, and vague regulatory framework for Corporate Social Responsibility, which fails to provide clear guidelines and effective enforcement mechanisms despite the mandatory nature of CSR for certain companies (Chang, 2018; Windari & Dewi, 2024). The Indonesian legal system, therefore, requires significant reforms to integrate a more robust framework for corporate accountability that moves beyond discretionary CSR initiatives toward legally binding human rights due diligence obligations (Hendriawan, 2022; Hijriani et al., 2022).

Such reforms must address the inherent difficulties in detecting and investigating corporate crimes, particularly given the intricate corporate structures and cross-jurisdictional operations that often obscure illicit

activities (Baiquni et al., 2023). Furthermore, the challenges in assigning liability are compounded by the historical context where the Indonesian Penal Code, a legacy of the Dutch colonial era, did not initially recognize corporations as criminal law subjects, though recent legal developments have begun to acknowledge this (Baiquni et al., 2023; Sembiring & Pujiyono, 2020). This shift, while progressive, still necessitates further refinement and legislative coherence to establish clear precedents for corporate culpability (Baiquni et al., 2023). This ongoing evolution of legal thought, however, frequently encounters factual and procedural obstacles that impede the effective enforcement of human rights and international criminal law, particularly concerning corporate criminal liability and the extraterritorial application of legal frameworks (Nartey, 2023).

II. Literature Review and Hypothesis Development

2.1. Conceptualizing Human Rights Due Diligence and Corporate Accountability

This section delineates the theoretical underpinnings of HRDD, distinguishing it from traditional Corporate Social Responsibility by emphasizing its preventative, ongoing, and risk-based nature rather than solely voluntary philanthropic endeavors. Specifically, HRDD mandates that corporations identify, assess, mitigate, and account for their actual and potential human rights impacts throughout their value chains, shifting the paradigm from discretionary charitable acts to enforceable obligations (Centre & Uribe, 2021). This framework transcends the often-cited voluntarism associated with CSR, advocating for a legally binding accountability mechanism that integrates human rights considerations into core business operations (Tamvada, 2023).

2.2. Defining Human Rights Due Diligence: A Critical Examination

The emerging legal frameworks, driven by national supply chain due diligence laws and harmonization efforts within the EU, reflect a global shift towards obligatory human rights considerations in corporate conduct, moving beyond the limitations of soft law and self-regulation (Nietsch, 2024; Tamvada, 2023). This evolution underscores a growing international consensus that corporate accountability for human rights abuses in global value chains necessitates more rigorous, legally enforceable mechanisms (Nietsch, 2024). This trend is evident in legislative initiatives on mandatory corporate due diligence, which legally require companies to conduct human rights due diligence throughout their operations and supply chains to assess risks, investigate abuses, adopt prevention plans, and report on their actions (Feigerlová, 2025). These legislative developments signal a departure from fragmented voluntary guidelines, striving for a more standardized and enforceable approach to corporate human rights responsibilities (Rogge, 2022). The UN Guiding Principles on Business and Human Rights have significantly influenced this paradigm shift, emphasizing the corporate responsibility to respect human rights through continuous human rights due diligence, a concept that transcends traditional notions of corporate self-regulation (Muchlinski, 2021). This involves proactive measures to prevent adverse impacts on human rights and necessitates a comprehensive understanding of the interconnectedness between corporate activities and their broader societal implications (Mieszkowska, 2024). This proactive stance is a radical departure from conventional corporate social responsibility, which often focuses on voluntary initiatives rather than mandatory, risk-based assessments of human rights impacts across global supply chains (Wilhelm, 2024).

2.3. Corporate Accountability: Theoretical Underpinnings and Practical Implications

The evolution of corporate accountability from a purely voluntary paradigm to one encompassing legally binding human rights due diligence obligations represents a fundamental reorientation of corporate responsibility within global commerce (Partiti, 2023). This paradigm shift signals a transition from "soft law"

instruments, which have often proven insufficient in compelling corporate behavioral change, to "hard transnational regulation" that imposes stringent legal requirements and state-imposed sanctions for non-compliance (Bright et al., 2020; Schilling-Vacaflor, 2020). This move is predicated on the recognition that corporate power often resembles functional sovereignty, necessitating the extension of rule-of-law principles to private actors to ensure accountability and provide remedies for victims (Kampourakis & Lane, 2025). This reorientation challenges the traditional corporate social responsibility framework, which historically relied on a voluntary paradigm and often failed to create legal obligations for corporations (Aneasha, 2019). The recent adoption of directives like the EU Corporate Sustainability Due Diligence Directive further solidifies this shift, imposing mandatory human rights due diligence responsibilities on companies, a move reflecting the codification of universal human rights principles within corporate governance frameworks (Mieszkowska, 2024). These legislative advancements aim to bridge accountability gaps by ensuring that corporations, particularly those operating in high-risk zones, are held responsible for human rights and environmental impacts throughout their complex global supply chains (Buriakovska & Davaanyam, 2025; Schilling-Vacaflor & Gustafsson, 2023). This legislative push is a direct response to the historical inability to hold corporations accountable for human rights abuses, even those of a severe nature, primarily due to the lack of robust national and international legal frameworks to constrain their unharnessed power (Rashid, 2024; Wolfsteller & Li, 2022).

Despite these developments, however, corporations frequently employ managerialist and compliance-oriented strategies that often revert to earlier private governance mechanisms, effectively externalizing responsibilities and costs onto their supply chain partners (Dupont et al., 2024). This strategic evasion highlights a critical philosophical tension between the prescriptive intent of mandatory due diligence and the enduring practical realities of corporate operationalization, often leading to a mere formalistic adherence rather than substantive human rights integration (Shulman, 2024; Wilhelm, 2024). Such maneuvers often transform the spirit of human rights due diligence into a ritualistic compliance exercise, where superficial adherence to regulatory frameworks overshadows genuine commitments to preventing and mitigating adverse human rights impacts (Lichuma, 2024). This instrumentalization of HRDD as a legitimacy tool rather than an accountability mechanism can be seen as an extension of "governance at a distance," wherein corporations selectively engage with due diligence practices to externalize responsibility onto their supply chains (Sarfaty & Deberdt, 2023). This practice allows corporations to maintain an appearance of ethical conduct while effectively divesting themselves of genuine accountability for human rights and environmental harms occurring within their extended value chains (Sarfaty & Deberdt, 2023).

2.4. The Philosophical Basis of Corporate Responsibility for Human Rights

At its core, the philosophical debate surrounding corporate responsibility for human rights grapples with the extent to which private entities, primarily economic actors, ought to assume duties traditionally ascribed to states. This inquiry extends beyond mere legal obligations, delving into the ethical imperatives that underpin corporate conduct in an increasingly interconnected global economy, especially concerning the intrinsic value of human dignity and well-being. This philosophical exploration considers whether corporations possess a moral agency that compels them to proactively protect human rights, irrespective of immediate legal mandates, given their profound influence on individuals and communities (Buriakovska & Davaanyam, 2025). Such a perspective posits that beyond legal compliance, a corporation's social license to operate is intrinsically linked to its demonstrable commitment to upholding fundamental human rights principles, thus embedding ethical considerations at the heart of its operational philosophy. This ethical imperative, while often difficult to quantify, suggests that human rights due diligence should transcend mere risk management, evolving into a foundational element of corporate identity and purpose (Leite, 2023).

However, the effectiveness of human rights due diligence as a tool for actualizing this ethical imperative remains contested, with concerns that it often devolves into a superficial "box-ticking exercise" or a ritualistic deflection of genuine accountability rather than fostering substantive changes in corporate

behavior (Lichuma, 2024; Partiti, 2021). Indeed, some scholars argue that these technocratic tools ultimately mask underlying corporate interests, enabling corporations to interpret and implement human rights due diligence in ways that prioritize corporate legitimacy over genuine accountability (Sarfaty & Deberdt, 2023). This critical perspective highlights the risk that human rights due diligence, if not robustly defined and enforced, may serve as an inadequate proxy for substantive change, potentially legitimizing superficial approaches rather than fostering genuine redress for labor exploitation and other human rights abuses (Nolan, 2022). This critique often centers on the public-private divide in international human rights law, where the separation of state duties to protect from corporate responsibilities to respect allows corporations to avoid robust human rights obligations (Karp, 2023; Krajewski, 2023). This theoretical distinction, while foundational to international law, increasingly appears inadequate in an era where corporations wield substantial global influence, often rivaling or exceeding that of sovereign states (Slawotsky, 2023). Consequently, a robust philosophical framework for corporate human rights accountability must transcend this conventional dichotomy, recognizing corporations as influential actors with inherent ethical responsibilities that extend beyond mere compliance with minimal legal standards (Obara & Peattie, 2017).

2.5. The Indonesian Context: A Landscape of Challenges and Opportunities for Sustainable Governance

Indonesia, with its vast natural resources, rapid economic development, and complex socio-political landscape, presents a unique and challenging environment for the effective implementation of Human Rights Due Diligence and the promotion of corporate accountability. This dynamic context necessitates a nuanced understanding of how global HRDD frameworks intersect with local regulatory particularities and socio-cultural norms, particularly given the historical prevalence of resource extraction industries and associated human rights concerns (Putranto et al., 2024). The adoption of HRDD in Indonesia, therefore, requires a critical examination of its potential to move beyond mere symbolic gestures and genuinely address systemic abuses, such as those prevalent in global supply chains (Martin-Ortega, 2025). Moreover, the efficacy of mandatory HRDD laws in addressing the root causes of corporate human rights abuses and fostering genuine change on the ground is still under scrutiny (Deva et al., 2023). This is particularly pertinent in light of emerging mandatory due diligence laws in various jurisdictions, which aim to compel corporations to establish and participate in robust grievance mechanisms, though their effectiveness remains a subject of ongoing debate (Harrison et al., 2024). Indeed, some critics argue that such initiatives, while well-intentioned, risk becoming mere "window dressing" if they fail to address the underlying structural issues that enable corporate human rights violations (Choudhury, 2023).

The exclusion of affected stakeholders in developing countries from the legislative processes of mandatory human rights due diligence (mHRDD) laws limits their protective capacity, aligning them primarily with the economic and political interests of the legislative state (Smith et al., 2003). This often results in a significant disconnect between the stated goals of HRDD legislation and its practical impact on marginalized communities in resource-rich nations like Indonesia (Michelmores & Marmo, 2025; Shulman, 2024). The unique developmental implications of such new laws for diverse actor groups, particularly vulnerable populations like smallholders and local communities, require careful consideration (Schilling-Vacaflor & Lenschow, 2021). This challenge is exacerbated by inadequate legal enforcement and the often-limited reception of human rights ideas within the prevailing cultural and politico-economic contexts of Indonesia, necessitating a nuanced approach that bridges international standards with local realities (Hadiprayitno, 2010). The integration of human rights principles into corporate operations in Indonesia is further complicated by the country's unique legal pluralism and the varied interpretations of customary law, which can either bolster or hinder the enforcement of international human rights norms.

This intricate legal and cultural tapestry demands that HRDD frameworks be adapted to resonate with local contexts, moving beyond a one-size-fits-all approach to achieve genuine impact (Brodeur & Achterberg, 2025). However, the state's role in Indonesia, particularly in the natural resources sector, must be significantly enhanced to support the implementation of UNGPs and regulate corporate behavior more effectively, moving

responsibility beyond mere corporate discretion (White et al., 2018). This includes establishing robust regulatory frameworks, strengthening judicial mechanisms, and fostering an environment where civil society can actively participate in monitoring and advocating for human rights. Despite these efforts, there is still little research on how effective human rights due diligence is, and whether its aim to prevent business activities with adverse impacts on human rights has been achieved in state and business practices (McCorquodale & Nolan, 2021).

2.6. Historical and Socio-Political Dimensions of Human Rights in Indonesia

The historical trajectory of human rights in Indonesia has been profoundly shaped by periods of authoritarian rule, rapid economic expansion, and democratic transitions, each leaving an indelible mark on the current state of corporate accountability and human rights due diligence. This complex history necessitates a critical examination of existing legal frameworks and their implementation, particularly given the persistent challenges in safeguarding human rights within the context of corporate operations (Jaman et al., 2023). Specifically, the legacy of state-sponsored violence and impunity continues to influence the relationship between corporations, communities, and the state, often undermining effective remedies for human rights abuses (White et al., 2018). The blurring of public and private security actors, especially within the natural resource industry, further exacerbates this issue, leading to serious human rights violations against indigenous peoples and local inhabitants embroiled in land conflicts with multinational corporations (White et al., 2018). Despite constitutional and international recognition, indigenous peoples in Indonesia remain vulnerable to discrimination, marginalization, and infringement of their rights (Zein et al., 2025).

These historical and ongoing challenges underscore the critical need for a more robust and ethically informed approach to HRDD in Indonesia, one that genuinely empowers affected communities and holds corporations accountable for their social and environmental impacts. Moreover, the persistent lack of effective enforcement mechanisms for existing human rights legislation, coupled with weak governance structures, renders the implementation of HRDD particularly challenging, requiring a multi-faceted approach involving state, business, and civil society actors (RS et al., 2023). The intersection of technological advancements and human rights further complicates this landscape, introducing new avenues for potential abuses related to data privacy and freedom of expression (Judijanto & Lubis, 2024). This intricate web of historical, socio-political, and technological factors demands a comprehensive strategy for sustainable governance that transcends superficial compliance, embedding human rights principles deeply within corporate culture and operational frameworks. This necessitates a philosophical re-evaluation of corporate responsibility, moving beyond purely economic considerations to embrace a broader ethical paradigm that prioritizes human dignity and ecological sustainability. This philosophical shift is crucial given Indonesia's documented challenges with insufficient legal frameworks and enforcement mechanisms for corporate accountability, alongside the limited access to effective remedies for victims of human rights abuses (Chai et al., 2023). This systemic deficiency is particularly evident in land disputes, where indigenous communities often face coercion to surrender their ancestral lands for development projects, leading to the erosion of their collective land rights (Hairan et al., 2024; Pramesti & Prayoga, 2025).

2.7. Legal and Regulatory Frameworks for Corporate Conduct in Indonesia

While Indonesia possesses a foundational legal framework for corporate conduct, including environmental and labor laws, the practical implementation and enforcement of these regulations remain significantly hindered by issues such as corruption, weak institutional capacity, and a lack of transparency (RS et al., 2023). This deficiency often results in limited access to justice for victims of corporate malfeasance, exacerbating the vulnerability of marginalized communities and undermining the efficacy of existing human rights protections (Kamil, 2025; Sasea & Bonggoibo, 2024). Furthermore, the fragmented and often contradictory nature of administrative procedures for recognizing customary land rights contributes to a

significant protection deficit in resource governance, intensifying the challenges faced by indigenous communities (Karso, 2025). The prevalent disharmony in regulations governing material judicial rights further complicates legal recourse for these communities, impeding their ability to assert their claims effectively. This regulatory fragmentation and lack of coherent enforcement mechanisms underscore the urgent need for a unified and robust legal framework that explicitly incorporates HRDD principles into corporate governance, moving beyond voluntary compliance to mandatory obligations (Mengual, 2023). This imperative is particularly pronounced in sectors such as nickel mining, where environmental degradation and socio-economic disruption necessitate a systemic and forward-looking sustainability framework to mitigate adverse impacts on communities (Siahaan et al., 2025). Such a framework must explicitly address the legal vacuum and inconsistencies within Indonesia's land law system, which often create opportunities for land rights violations and environmental degradation (Nurdin et al., 2024). A significant aspect of this legal vacuum is the ongoing contestation regarding the legal status of indigenous communities' traditional land rights, despite *de jure* protections within Indonesian law (Siallagan, 2024).

2.8. Identified Human Rights Risks within Indonesian Industries

Within various Indonesian industries, particularly those reliant on natural resources such as logging, palm oil, and mining, significant human rights risks persist, often manifesting as land conflicts, displacement of indigenous communities, and labor rights violations (Tegnan et al., 2021; White et al., 2018). These pervasive risks highlight the urgent need for comprehensive Human Rights Impact Assessments to proactively identify and mitigate potential harms across global supply chains (Brodeur & Achterberg, 2025). The lack of effective legal protection for indigenous communities in Indonesia amplifies their vulnerability to land grabbing and green grabbing by state and corporate actors, despite constitutional recognition of their customary rights (Karso, 2025; Yolanda et al., 2024). This vulnerability is compounded by inadequate enforcement mechanisms for existing human rights legislation, leading to persistent abuses including substandard wages, suppression of labor unions, and limited access to redress for grievances (Tan et al., 2025). These systemic failings underscore the critical need for mandatory human rights due diligence (mHRDD) laws that not only demand robust corporate grievance mechanisms but also empower national authorities and civil society to scrutinize their effectiveness (Harrison et al., 2024). This necessitates a paradigm shift from a reactive grievance-handling approach to a proactive, preventative framework for human rights protection, incorporating the principles of business and human rights into domestic legal instruments to ensure holistic accountability (Putra & Hidayah, 2023). This requires a profound re-evaluation of existing legal frameworks to integrate international human rights standards and establish robust accountability mechanisms for corporations operating within Indonesia (Arifudin & Purwanti, 2024; "Responsible Business Conduct for Sustainable Infrastructure in Indonesia," 2024). Such integration would specifically address the legal voids and ambiguities present in current legislation, which frequently create loopholes exploited by corporations to the detriment of local and indigenous populations (Maulana et al., 2024; Nurdin et al., 2024).

2.9. A Strategic Approach to Implementing Human Rights Due Diligence in Indonesia

Implementing HRDD effectively in Indonesia necessitates a multifaceted strategy that encompasses legislative reform, enhanced enforcement, and robust stakeholder engagement to foster a culture of corporate accountability and respect for human rights. This strategic approach must include the establishment of clear, legally binding obligations for companies to identify, prevent, mitigate, and account for human rights impacts in their operations and supply chains, rather than relying solely on voluntary commitments (Lichuma, 2024). This shift from voluntary guidelines to mandatory due diligence frameworks is increasingly advocated at national and international levels as empirical evidence suggests that compliance-oriented approaches, without robust legal backing, often lead companies to simply re-emphasize existing private governance mechanisms and externalize responsibilities and costs onto their supply chains (Dupont

et al., 2024). This necessitates a re-evaluation of current practices, pushing corporations beyond mere adherence to internal policies towards a demonstrable commitment to human rights throughout their value chains (Harrison et al., 2024).

Such a comprehensive strategy aligns with the UN Guiding Principles on Business and Human Rights, which delineate the state's duty to protect human rights, businesses' responsibility to respect human rights, and the shared obligation to ensure access to remedy for victims (Owen & Kemp, 2023). Indeed, the UNGPs explicitly link human rights to business operations, mandating the implementation of human rights due diligence as a core component of corporate conduct and accountability practices (Torelli et al., 2024). Moreover, the integration of these principles within Indonesia's legal framework would address the current lacuna in corporate criminal liability for gross human rights violations, extending accountability beyond individual perpetrators to corporate entities (Amiati et al., 2024). This expanded scope of accountability would also incentivize the adoption of proactive human rights risk management strategies, shifting corporate focus from remedial actions to preventative measures that align with international best practices. Furthermore, civil society organizations in Indonesia play a crucial role in advocating for the adoption of the UN Guiding Principles into national legislation and policy, thereby contributing significantly to the development of robust business and human rights frameworks (Wagiman & Salsabila, 2022).

2.10. Frameworks for Effective Human Rights Due Diligence: Lessons from International Best Practices

The increasing global trend towards mandatory human rights and environmental due diligence legislation in Europe, notably in France, Germany, and Norway, and prospectively across the European Union, provides valuable insights for Indonesia in crafting its own regulatory frameworks (Dehbi & Martin-Ortega, 2023; O'Brien & Botta, 2022). These international precedents underscore the efficacy of legislative approaches, building upon the United Nations Guiding Principles on Business and Human Rights and the Organization of Economic Co-operation and Development Guidelines for Multinational Enterprises, in fostering more sustainable global supply chains (Schilling-Vacaflor & Gustafsson, 2023). These frameworks emphasize the proactive assessment of actual and potential human rights impacts, integration of findings into business processes, tracking of responses, and transparent communication of how impacts are addressed (McCorquodale & Nolan, 2021). Such legislative initiatives often incorporate mechanisms for administrative supervision by national authorities and provisions for civil liability, thereby strengthening corporate accountability beyond voluntary compliance (Buhmann, 2024). This evolving landscape demonstrates a clear move towards legally enforceable obligations, departing from self-regulatory mechanisms that have often proven insufficient in preventing corporate human rights abuses (García, 2023; Nietsch, 2024). Indonesia's current legal framework, particularly concerning corporate criminal liability, presents significant challenges in addressing gross human rights violations, as Law No. 26 of 2000 does not explicitly recognize corporations as subjects of criminal law despite recent amendments to the broader Indonesian Criminal Law (Amiati et al., 2024). This creates a critical lacuna, wherein corporate entities can avoid direct accountability for human rights infractions, a gap that mandatory HRDD legislation could effectively bridge by stipulating corporate criminal liability (Krajewski et al., 2021).

2.11. Integrating Due Diligence into Corporate Governance Structures

Such integration entails embedding human rights considerations directly into strategic decision-making processes, risk management systems, and internal control frameworks, moving beyond mere compliance checklists to a more profound systemic shift in corporate culture. This transformative approach ensures that human rights due diligence becomes an intrinsic part of corporate governance, aligning business operations with ethical imperatives and international standards. This proactive integration, further reinforced by penalties for non-compliance, establishes a direct link between corporate operations and accountability for human rights impacts, fostering a level playing field among businesses (Centre & Uribe, 2021). This includes

mandatory involvement of workers' representatives and trade unions in the entire due diligence process to ensure comprehensive identification and mitigation of human rights risks (Krämer, 2003). Furthermore, embedding anticipative human rights due diligence processes within corporate governance structures can lead to a reduction in monetary penalties in certain jurisdictions once liability is proven, underscoring the tangible benefits of proactive engagement (Widiatedja, 2022). This structural shift from reactive measures to proactive integration not only mitigates legal and reputational risks but also enhances long-term value creation by fostering more resilient and ethically sound supply chains (Kuriakose et al., 2022). However, despite these advances, the existing legal framework in Indonesia, while acknowledging corporations as legal subjects, still struggles with the explicit and comprehensive application of corporate criminal liability for human rights abuses, often necessitating a more robust and detailed codification within its national statutes to align with international standards (Sembiring & Pujiyono, 2020). This lacuna highlights the critical need for Indonesia to develop a legal framework that robustly establishes corporate criminal liability for human rights violations, thereby strengthening its commitment to international human rights norms and corporate accountability (Sari, 2023; Suhariyanto, 2018).

2.12. Stakeholder Engagement and Participatory Approaches to Due Diligence

Effective human rights due diligence mandates meaningful engagement with stakeholders, particularly affected communities and workers, whose perspectives are critical for identifying and assessing human rights risks (Buriakovska & Davaanyam, 2025). This collaborative approach, grounded in principles of transparency and inclusivity, moves beyond mere consultation to genuinely integrate stakeholder insights into the design and implementation of due diligence processes (Buriakovska & Davaanyam, 2025). Such participatory methodologies are crucial for ensuring that HRDD mechanisms are not only comprehensive but also contextually relevant and responsive to the lived experiences of those most vulnerable to corporate impacts (Harrison, 2013). Moreover, the effectiveness of these processes is demonstrably enhanced by including indigenous populations and local communities, whose unique knowledge and customary rights often provide invaluable perspectives on potential harms (Lambooy, 2010). This integrated approach enables a more accurate assessment of human rights impacts and the development of effective mitigation strategies, ensuring that corporate actions align with both international human rights standards and local community needs. This engagement fosters shared responsibility and builds trust, ultimately leading to more sustainable and equitable development outcomes. However, a significant challenge in Indonesia remains the insufficient recognition of corporations as subjects of criminal law, impeding the robust enforcement of accountability for human rights abuses (Hendriawan, 2022). This oversight necessitates a re-evaluation of existing legal provisions to clearly delineate corporate criminal liability, particularly considering the complex corporate structures and transnational operations prevalent today (Baiquni et al., 2023). This necessitates a strategic legislative overhaul to explicitly include corporations within the ambit of criminal law for human rights violations, thereby aligning Indonesian legal frameworks with international best practices and securing more robust avenues for justice and remediation (Hijriani et al., 2022; Prinhandono et al., 2021). This legislative evolution would compel corporations to internalize the costs of their human rights impacts, thereby incentivizing genuine adherence to HRDD principles and fostering a corporate culture of respect for human rights rather than mere damage control.

2.13. Measuring and Reporting on Human Rights Performance: Towards Transparent Accountability

This necessitates the development of robust metrics and standardized reporting frameworks that not only track compliance with human rights due diligence obligations but also transparently communicate the actual impact of corporate activities on human rights to all stakeholders (O'Brien & Botta, 2022). This includes integrating socioeconomic and cultural rights into assessment frameworks, recognizing that the scope of corporate responsibility extends beyond civil and political liberties to encompass broader human well-being

(Runtuwuwu & Tjahyadi, 2023). Such comprehensive reporting must move beyond mere quantitative data to incorporate qualitative assessments of human rights impacts, including narratives from affected communities and workers, to provide a holistic and nuanced picture of corporate performance. This transparency is crucial for fostering accountability and enabling informed decision-making by investors, consumers, and civil society organizations, thereby driving continuous improvement in corporate human rights practices. Furthermore, the complexity of corporate accountability, particularly in international law, necessitates clarifying what constitutes effective mechanisms for victims of corporate human rights abuses, as the existing frameworks often face significant factual and legal obstacles in enforcement (Bernaz, 2020; Nartey, 2023). This highlights the pressing need for a comprehensive analytical framework that translates corporate accountability into actionable elements, moving beyond theoretical constructs to practical application (Bernaz, 2020).

2.14. Metrics and Indicators for Assessing Human Rights Impact

Developing robust metrics and indicators for assessing human rights impact necessitates moving beyond traditional financial reporting to embrace holistic frameworks that capture both direct and indirect consequences of business operations on individuals and communities. This involves incorporating both quantitative data, such as grievance redressal rates and human rights training participation, and qualitative data, such as impact assessments and stakeholder feedback, to provide a nuanced understanding of corporate performance (Khomairoh & Efendi, 2025). Moreover, such metrics should be aligned with internationally recognized standards, such as the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises, to ensure comparability and legitimacy across diverse contexts ("Exploring Corporate Human Rights Responsibilities in OECD Case Law," 2025). The development of a comprehensive taxonomy for corporate social responsibility and business and human rights strategies can provide a structured approach for firms to prioritize their activities and optimize their social contributions (Tamvada, 2023). This integrated approach allows for a more granular evaluation of corporate efforts, moving beyond superficial compliance to genuine impact measurement. Furthermore, these indicators must be adaptable to specific industry sectors and geographical contexts, acknowledging the differential human rights risks and opportunities present in varying operational environments (Buriakovska & Davaanyam, 2025).

2.15. The Role of Transparency and Disclosure in Fostering Accountability

Transparent reporting, encompassing both successes and failures in human rights due diligence, is paramount for building trust with stakeholders and enabling external scrutiny of corporate conduct. This level of openness enables civil society organizations, investors, and affected communities to hold corporations accountable, incentivizing continuous improvement in human rights performance (Tamvada, 2023). Moreover, mandatory disclosure regimes and impact assessments are increasingly recognized as vital tools for ensuring corporate adherence to human rights standards, fostering a proactive rather than reactive approach to risk management (Harrison, 2010; Hogan & Reyes, 2023). Such transparency, however, often faces limitations as companies may prioritize disclosing information that benefits their brand, omitting more sensitive or controversial issues within their operations and supply chains (Kuriakose et al., 2022). Addressing this, comprehensive reporting frameworks are crucial, necessitating not only qualitative and quantitative indicators but also a mechanism for tracking the effectiveness of corporate responses to human rights impacts, thereby moving beyond selective disclosures towards genuinely accountable practices (Aaronson & Higham, 2013; Felice, 2015). This necessitates regulatory frameworks that mandate comprehensive and verifiable disclosures, preventing superficial reporting and ensuring that human rights considerations are genuinely integrated into core business strategies (Wolfsteller & Li, 2022). Building on this, the integration of human rights due diligence into core business strategies, moving beyond mere corporate social responsibility initiatives, is critical for achieving sustainable governance and genuine corporate accountability (Tamvada, 2023).

However, current evidence suggests that many companies still favor managerialist, compliance-oriented approaches to HRDD, often reverting to earlier private governance mechanisms and attempting to cascade responsibilities and costs down their supply chains rather than internalizing them (Dupont et al., 2024). This tendency undermines the transformative potential of HRDD, hindering the development of genuinely embedded human rights practices and effective governance structures within corporations (McPhail & Adams, 2016). This highlights a critical philosophical tension between instrumental compliance and genuine ethical commitment, where the former often prioritizes economic efficiency over substantive human rights outcomes. A rights-based approach, in contrast, calls for a fundamental reorientation of economic systems to enable business models that are intrinsically driven by human rights, rather than viewing human rights as an external constraint or a reputational risk to be managed (Leite, 2023). This paradigm shift requires a move from reactive risk management to proactive engagement with stakeholders, particularly those most vulnerable to corporate operations, ensuring their perspectives inform strategic decision-making and operational adjustments (Wang et al., 2024). Furthermore, the evolving legal landscape, especially in developed nations, indicates a progressive shift towards mandatory human rights due diligence, pushing corporations to integrate these considerations more deeply into their operational frameworks (Rogerson et al., 2024). This shift is evident in the increasing number of legislative initiatives globally that impose legally binding human rights due diligence obligations on companies, moving from voluntary soft law instruments to enforceable hard law (Feigerlová, 2025). This transition reflects a growing international consensus that elevating respect for human rights to a core company objective, embedded within risk management systems, is indispensable for effective governance and can only be robustly achieved through mandatory frameworks, rather than spontaneous corporate acceptance (Centre & Uribe, 2021; Partiti, 2021). This legislative trend signals a departure from the neoliberal paradigm, which historically separated state regulation from corporate conduct, towards a more integrated understanding where businesses are explicitly responsible for human rights within their operational contexts (Karp, 2023).

2.16. Challenges in Measuring and Reporting Human Rights Performance in Developing Economies

Measuring and reporting human rights performance in developing economies presents unique challenges due to diverse regulatory landscapes, informal economic sectors, and often limited institutional capacity (Buriakovska & Davaanyam, 2025). These complexities are further exacerbated by the abstract and general nature of human rights goals, making their concrete measurement and application difficult in specific contexts (Zagelmeyer & Sinkovics, 2019). The absence of standardized metrics and reliable data collection mechanisms further complicates efforts to comprehensively assess corporate impacts on human rights, particularly within complex global supply chains originating from these regions (Salcito & Wielga, 2018). This necessitates the development of context-specific methodologies and participatory approaches that engage local communities and civil society organizations in monitoring and reporting processes, moving beyond conventional auditing practices. Such an approach aligns with the growing global trend towards mandatory due diligence requirements, already enacted in countries like France, Germany, and Norway, which emphasize the need for robust mechanisms to identify, assess, prevent, and remedy human rights risks within supply chains (Alban, 2024; Rogge, 2022).

These legislative measures underscore a critical evolution from voluntary compliance frameworks to legally binding obligations, demanding that companies implement rigorous human rights due diligence processes that extend across their entire value chain (Alban, 2024; Macchi & Bright, 2019). The inherent difficulty in quantifying human rights impacts, particularly in comparison to more tangible environmental metrics like greenhouse gas emissions, poses significant obstacles to credible risk analysis and often results in human rights commitments remaining largely procedural rather than substantive (Favotto & Kollman, 2021; Felice, 2015). This is compounded by the tendency for human rights discourse within corporate sustainability frameworks to prioritize negative impact reduction over the promotion of positive human rights outcomes, a distinction often overlooked in broader ESG integration efforts (Zagelmeyer & Sinkovics, 2019). The intricate

web of global supply chains, particularly those involving developing economies, further compounds the challenge, as companies struggle to effectively monitor the human rights performance of their numerous suppliers and subcontractors across various jurisdictions, many of which lack robust legal and institutional frameworks (Alban, 2024; Genter & Bryson, 2014). This issue is further complicated by the fact that many current ESG ratings, while abundant, offer limited actual insight into a company's social performance, often focusing on how social and environmental factors impact financial returns rather than the company's actual human rights footprint (Alban, 2024).

2.17. Critiques and Limitations: Navigating the Complexities of Corporate Human Rights Responsibility

Despite the increased global attention on corporate accountability, the effectiveness of current human rights due diligence frameworks faces substantial critiques regarding their capacity to genuinely safeguard human rights and ensure robust corporate responsibility (Nolan, 2022). One significant limitation lies in the persistent focus on negative obligations—doing no harm—which often overlooks the deeper structural effects of corporate activities and the positive human rights obligations of companies (Tamvada, 2023). This narrow framing risks reducing human rights due diligence to a mere compliance exercise, rather than fostering a transformative approach that integrates human rights considerations into the core business strategy and purpose (Choudhury, 2023). Indeed, the indeterminacy surrounding which human rights are covered by HRDD frameworks further limits their effectiveness, allowing corporations to exploit open-ended definitions and procedures to dilute their responsibilities or approach them as mere box-ticking exercises (Partiti, 2021). Moreover, the reliance on audits and certifications, while providing a veneer of accountability, often falls short in uncovering pervasive human rights abuses, thus necessitating a more robust and proactive approach such as comprehensive human rights impact assessments (Brodeur & Achterberg, 2025; Shulman, 2024).

2.18. The Paradox of Voluntary vs. Mandatory Approaches to Due Diligence

The debate between voluntary and mandatory approaches to human rights due diligence highlights a fundamental tension between corporate autonomy and the imperative of human rights protection, where the former often leads to insufficient engagement and limited accountability (Koula, 2024; Villiers, 2023). This dichotomy frequently results in corporations selectively adhering to human rights standards based on economic incentives, transforming human rights from an owed obligation into a supererogatory moral discretion (Tamvada, 2023). Such voluntary frameworks often lack independent scrutiny, enabling transnational corporations to define and apply their own human rights standards, thereby rendering these concepts so elastic they lose their value as performance measures (Santoso, 2017). Conversely, mandatory human rights due diligence seeks to impose legally binding obligations on companies to identify, assess, prevent, mitigate, and account for their human rights impacts, thereby shifting from a discretionary to a normative framework of corporate responsibility (McCorquodale & Nolan, 2021). However, critics argue that even mandatory HRDD policies risk becoming a "substanceless sham" if their focus remains solely on process rather than measurable outcomes, potentially legitimizing the status quo without eradicating corporate abuse (Saage-Maaß et al., 2021). Furthermore, the legislative schemes for mandatory human rights due diligence (mHRDD) can be critiqued for potentially serving as an inadequate proxy for genuine accountability, especially if they fail to incorporate the views of rights holders and ensure access to remedies (Nolan, 2022). This concern is amplified by the potential for mandatory HRDD laws to encourage mere "cosmetic compliance" or to institutionalize HRDD as a defense against legal liability, thereby potentially masking power imbalances rather than addressing them directly (Deva, 2023). The effectiveness of mandatory human rights due diligence (mHRDD) laws, therefore, hinges on their capacity to transform due diligence obligations into ingrained corporate rituals rather than merely procedural requirements (Lichuma, 2024).

III. Conclusion

This calls for a re-evaluation of existing regulatory frameworks, pushing beyond mere compliance to embrace a more holistic and culturally nuanced approach that integrates local legal traditions, such as adat law and Islamic principles, alongside international standards to foster comprehensive corporate social responsibility in Indonesia (Permana, 2019). However, despite increasing ratifications of international human rights treaties by Indonesia, there remains a discernible gap between formal commitment and practical legislative implementation, leading to persistent human rights violations by both public and private security actors within the nation (White et al., 2018). This disparity highlights the critical need for a more robust integration of human rights principles into domestic law and practice, particularly concerning the regulation of security forces who frequently act in concert with corporate interests to suppress local populations (White et al., 2018). The establishment of national action plans aims to bridge this implementation gap by providing a framework for presidential-level legislation, but their efficacy is often undermined by a persistent lack of enforcement mechanisms and specific conditions for upholding human rights, especially in cases that do not meet the threshold of gross human rights violations (Gunawan & Arumbintang, 2023; White et al., 2018). This is further exacerbated by the pervasive issue of corporate capture of public security services in Indonesia, where military and police often operate in concert with private security firms and natural resource companies, leading to significant human rights abuses against indigenous peoples and local communities in land disputes (White et al., 2018). Such entanglements underscore a protection deficit in natural resource governance, where diffuse administrative procedures for recognizing customary lands and limited remedies for rights violations collectively sustain ongoing vulnerabilities for indigenous communities (Karso, 2025; White et al., 2018). Despite constitutional and international recognition of indigenous rights, these communities remain vulnerable to discrimination and marginalization, even as some regions have begun to enact regulations aimed at acknowledging and protecting these rights (Zein et al., 2025). This precarious situation is compounded by inadequate legal frameworks that fail to effectively safeguard the rights of Indigenous communities to their traditional lands, resulting in continuous violations by both state and private entities (Siallagan, 2024).

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