

ARTIFICIAL INTELLIGENCE, CORPORATE SOCIAL RESPONSIBILITY, AND HUMAN RIGHTS ACCOUNTABILITY: LEGAL CHALLENGES AND EMERGING FRAMEWORKS

Mridula Thakur*
Dr. Unanza Gulzar**

Abstract

The developing unification of artificial intelligence (AI) with corporate governance and its allied activities raises complex ethical and legal challenges holding concern for human rights accountability. The world has witnessed improvement in the efficiency in various sectors because of the use of Artificial intelligence but it also raises concerns regarding privacy on the major reason, following discrimination, environmental impact and varied corporate practices. These challenges poses limitations regarding the existing legal and regulatory guidelines. This research paper is dedicated to examine the emerging trends to establish responsibility mechanism for human rights violations and also to find out the effect thereto from AI Deployment. The topic is headed with a clear objective by adopting a doctrinal legal methodology to find out emerging issues in the corporate pool for human rights challenges posed by AI.

The study is supported by comparative study of national and international legislations, CSR initiatives and environmental governance principles to identify the accountability gaps arising due to complexity of AI applications. It argues that establishing a connection between human rights and environmental 'due diligence' with AI governance is essential to ensure accountability. It also proposes policy reforms to address the conceptual and legal challenges created by AI driven decision making. The conclusion emphasizes the need for adopting risk- based regulatory CSR framework, strengthening oversight mechanisms along with an integrated approach towards human rights environmental diligence.

Keywords-*Artificial intelligence, Accountability gap, Corporate Social Responsibility, Due diligence, Environmental protection, Human Rights Accountability, Legal challenges*

INTRODUCTION

"Artificial intelligence" (AI) has witnessed a rapid shift from a niche technological innovation to a pervasive influence shaping governance, corporate decision-making, and everyday social interactions. Today, AI systems are used in practices ranging from predictive policing and automated hiring to healthcare diagnostics and environmental monitoring. While these advancements give a pathway to enhanced efficiency and novel applications, they also raise complex challenges seen to the protection and accountability of fundamental human rights such as privacy, equality, and non-discrimination. One major challenge is that the evolution and stationing of AI technologies have progressed faster than the legal and institutional frameworks designed to regulate them. As a result, existing laws often struggle

* Research Scholar (Ph.D.), The Northcap University, Gurugram

** Associate Professor, The Northcap University, Gurugram

to address the complex accountability issues that arise when AI systems cause harm. This situation can create accountability gaps, where it becomes difficult to determine responsibility or provide effective remedies for those affected.¹ Although AI technologies can facilitate socioeconomic benefits, they also carry the potential to reinforce bias, infringe upon privacy, and undermine labour rights when deployed without adequate safeguards. For example, machine learning algorithms used in recruitment have been shown to exhibit discriminatory outcomes, denying opportunities based on age, gender, or disability, and prompting significant legal and scholarly scrutiny of AI accountability.² Furthermore, the non-transparency and complexity of many AI technologies make it challenging to hold any single actor — whether developer, deployer, or institution — legally responsible for resultant harms. This has generated a worldwide debate on whether existing regulatory tools suffice or whether new governance approaches are required.³

The urgency of the above concerns has been also considered to be worked at the international policy level. Multilateral efforts, such as the “*Framework Convention on Artificial Intelligence and Human Rights*” agreed under the *Council of Europe*, aim to make sure that biorhythm of AI are harmonious with the human rights, democratic values, and the rule of law, establishing ideas such as transparency, neutrality along with procedural safeguards against automated harm.⁴ Yet despite these global efforts, systematic incorporation of human rights accountability into AI governance — especially from the perspective of corporate actors and their responsibilities — remains underdeveloped, leaving a significant legal and normative gap. This paper makes clear that the accountability challenge posed by AI cannot be fully addressed solely through conventional regulatory frameworks or ethical pronouncements. Because corporations are fundamental actors in the layout, ownership, and arrangement of AI systems, accountability must be situated within established principles of corporate responsibility. The United Nations Guiding Principles on Business and Human Rights (UNGPs)⁵ affirm a responsibility is with the businesses to respect human rights and to “*avoid infringing on the human rights of others*” while serving detrimental effects associated with their operations.⁶ Furthermore, contemporary corporate governance increasingly emphasizes careful consideration on both human rights and environmental protection, as evidenced by instruments such as the “*European Union’s Corporate Sustainability Due Diligence Directive*”, which demands corporations to find out and alleviate effectively bad human rights and ecological environmental threats throughout their value chains.⁷

However, the bringing AI into corporate functioning brings some specific challenges: AI systems are dynamic, opaque, and capable of causing societal harms indirectly through

¹Leonardo De MouraSwiggers, “Artificial Intelligence and Human Rights Accountability: An Overview of Emerging Legal Challenges,” (2025) 16 *International Journal of Law and Information Technology* 1, Last visited on 30.1.2026

² United Ceres, “AI and Human Rights: ISO 26000 and Ethical AI Governance,” *United Ceres* (2025),

³ Business & Human Rights Resource Centre, “Company Liability for Human Rights Violations Caused by AI,” *Business and Human Rights Resource Centre* (2025)

⁴ “Council of Europe,” “*Framework Convention on Artificial Intelligence, Human Rights, Democracy and the Rule of Law*” (2025), <https://www.coe.int/en/web/artificial-intelligence/the-framework-convention-on-artificial-intelligence>, last visited on 5.2.2026

⁵https://www.ohchr.org/sites/default/files/documents/publications/guidingprinciplesbusinessshr_en.pdf, last visited on 5.2.2026

⁶UN Human Rights Office of the High Commissioner, “*Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework* (2011), (UN Human Rights Office, Guiding Principles on Business and Human Rights, U.N. Doc. A/HRC/17/31 (2011).)

⁷European Parliament and Council, *Corporate Sustainability Due Diligence Directive* (2022)

automated decisions or feedback loops. These features complicate traditional accountability activity and demand a revision of how corporate social responsibility (CSR) frameworks can be adapted to technological contexts. Against this background, this paper examines the relationship between AI governance, human rights accountability, and corporate social responsibility. It argues that effective legal and regulatory approaches should incorporate

human rights and environmental due diligence throughout the lifecycle of AI systems, from planning and creation to stationaing and use. Drawing on international legal standards, governance initiatives, and emerging corporate practice, the study emphasizes the requirement for enforceable accountability mechanisms that extend beyond voluntary ethical codes towards structured regulatory obligations. To make a structural frame for the same issue, the research paper focuses for three central questions: *firstly*, as to what are the ways in which AI Technologies pose threat to human rights accountability? *Second*, what legal and institutional barriers are the reason for ineffective responsibility? *Third*, how can corporate practices help to strengthen the integration of AI and human rights? By addressing these questions, the paper tries to frame AI not only as a technological development but also as a broader socio-legal issue that requires coordinated governance grounded in human rights principles and corporate accountability.

UNDERSTANDING AIIN THE LIGHT OF CSR

The Description of AI has been Provided by the “High Level Expert Group” in 2019:

“Artificial intelligence (AI) systems are software (and possibly hardware) systems developed by people that, when facing a onerous work, act in the digital or physical domain by using data collection to figure out their environment, interpreting the organized or unorganized data, applying knowledge to the situation, processing the information gleaned from the data, and selecting the best course of action. Artificial intelligence (AI) systems can learn a numerical model or apply symbolic rules. They can also modify their behavior by examining how their past choices have influenced the surroundings.”⁸

Numerous applications of AI have already been implemented in society, such as automatic translation, recommender systems, risk and success prediction, object recognition, biometric (including facial) recognition, and algorithmic decision making or assistance. These Applications are now used in different types of industries, be it public services, transportation, healthcare, law enforcement, justice, human resource management, and finance.⁹

AI programming generally make use of the cognitive skills like learning, abstract thinking, process information and self- correction by generating new images, texts, music and improved ideas.¹⁰

The improvements made by AI in the space of robotics has given way to systems which can replicate and even surpass human abilities. As machine learning allows systems to learn

⁸EU High Level Expert Group on AI. A definition of AI, main capabilities and scientific disciplines, 2019.

⁹Catelijne Muller, “The Impact of Artificial Intelligence on Human rights, Democracy and the Rule of Law,” March 20,2020

¹⁰Nicole Laskowski, “Definition Artificial Intelligence” available on <https://www.techtarget.com/searchenterpriseai/definition/AI-Artificial-Intelligence>

from their experiences and continuously improve themselves, most of them are autonomous. Moreover computers are no longer limited to the tasks for which they were designed, they may even perform tasks which were not designated to AI systems.

AI has demonstrated significant potential to improve efficiency and decision making across sectors; however, its deployment also raises complex legal and ethical concerns.

CSR has changed from a principled answerability of the developing corporations to an ethical consideration. The business strategies not only focuses on sustainable growth of the corporations alongside the society, but also finds that environmental governance factors referring from ESG are intersected in the corporate decision-making.¹¹

“The description of CSR is seen to be both complex and complicated.” It is so, due to the essence and setting of the issues and challenges. For the highly intertwined systems, the environment, society and the economy, CSR needs to be addressed for bringing the sustainability. To understand, It appears vague to find out which industry created perils need to be discussed or whose ideas will triumph over any specific type of perils.¹²

The intersection of AI, CSR, ESG factors, and business ethics is rapidly evolving, with recent publications shedding light on their interplay. The effect of AI on CSR and ESG ethics is profound and multifaceted, as AI plays an increasingly prominent role in shaping how organizations pursue sustainability, fairness, and responsible governance. Francis (2024) discusses how AI integration and changing regulations will shape corporate ethics, compliance, and ESG by 2025. He emphasizes the importance of leadership in fostering ethical cultures and navigating complex ESG requirements. Artificial Intelligence has the power to significantly improve CSR activities, as it is very important to integrate AI with CSR responsibly and cautiously by considering legal factors and ensuring transparency and accountability.¹³

ROLE OF AI IN CORPORATE SOCIAL RESPONSIBILITY:

“By 2026, AI in the global ESG market is projected to reach approximately 7.8 billion USD.” In 2023 the world’s artificial intelligence market size is estimated to be at USD 196.63 billion by the Grand View research. It is foreseen to grow at a capital asset growth rate (CAGR) of 36.6% assessing from 2024 to 2030. ¹⁴In this global era of verifying growth with data, the use cases for Artificial Intelligence (AI) in financial processes are expansive and never-ending. Over the next coming years up to 2030, “the market size of AI is expected to grow 788.64% from \$207.9 billion to \$1.8 trillion worldwide.” According to the data from Statista and Finbold, the global Artificial Intelligence (AI) market size is projected to reach approximately \$1.8 trillion by 2030, showcasing a significant compound annual growth rate (CAGR) during this period the increasing use of AI-powered technology profoundly affects various levels and sectors of businesses and finance, as shown in a recent survey paper on ESG and AI in finance (Lim, 2024).

¹¹ Andrea Pasquale Muto, “Transforming CSR initiatives through AI applications: The Strategic Applications in the European Manufacturing Sector”(2025)

¹² Benedict Sheehy, “Defining CSR: Problems and solutions”, springer, journal of business ethics, 2015. Last visited on 9.2.2026.

¹³ Gaurav, Hadiya khan and others, “Artificial Intelligence (Ai) in the Field of Corporate Social Responsibility”, IEEE, 2024

¹⁴ (www.grandviewresearch.com), last visited on 9.2.2026.

AI empowers investors to analyze, and identify major ways and kinds of investment opportunities aligned with sustainability objectives. AI has emerged as a groundbreaking force in ESG investing, enhancing portfolio performance Adeoye et al. (2024). Wang and Wang (2025) suggest that AI's potential to drive operational efficiency and support regulatory compliance processes during turbulence offers a guide for practitioners grappling with the intricacies of restructuring and turnaround efforts¹⁵

UNDERSTANDING STRUCTURE FOR HUMAN RIGHTS

“All human rights are universal, indivisible, and interdependent and also interrelated by virtue of their human dignity”.

A state plays a major responsibility by imposing well its laws and protecting by its ability to preserve the human rights of it population. A governments effectiveness is presented through its ability to safeguard human rights is based on the interrelation of clear, accurate and specific decision-making processes that is applied by efficient and impartial court system that upholds *the rule of law*. On the contemporary these state frameworks establish legal binding and normative standards that puts responsibilities on corporate actors too.

Human rights are the most general and basic rights inherited by a human body everywhere in the world and that saves the inalienable dignity of each and every individual without reference to their race, sex, gender, age, nationality etc.¹⁶ This creates an commitment on the government to protect and preserve the rights of each person. The discourse also entitles individuals to claim legal remedies for the redressal of their grievances against human rights violations.

The state needs to implement and enforce the existing laws in compliance to redesign statutes and manage laws in upcoming areas as required according to The United Nations Guiding Principles for Business and Human Rights (UNGPs). Also ‘The Commentary to Principle 3 (General state and Regulatory Functions)’ states *should consider a smart mix of measures – national and international, mandatory and voluntary – to foster business respect for human rights*. In many cases, the lack of enforcing these types of legislation which provide business with a regard for human rights as required by law or by the law may create a significant gap in the practice of law by the State. The scope of these laws (non-discrimination, labour, environmental, property, privacy, anti-bribery) can vary greatly depending on the country or region they wish to regulate. Therefore, it is essential for states to ensure that they are currently enforcing all relevant laws, or remedial action may very well apply. CSR must consider their responsibility of participating in society through meaningful engagement with their communities and stakeholders when implementing their mandated commitments to sustainability. CSR, therefore, involves the principles of corporate governance, environmental stewardship, and decision-making.¹⁷

¹⁵Hojejo,” The Effect of AI on CSR and ESG”, JFI, vol 23, No.2, 2025.

¹⁶David Leslie, Christopher Burr, Mhairi Aitken, Morgan Briggs, “Artificial Intelligence, human rights, democracy and the rule of law: a primer. The council of Europe, (2021)

¹⁷ Anita Ramasastry,” Corporate social responsibility versus business and human rights: Bridging the gap between responsibility and accountability”14 J. Hum. Rts. 237-59 (2015)

IMPACT OF AI ON HUMAN RIGHTS ACCOUNTABILITY

Technology is present in all aspects of life. However, in order to understand how technology impacts the rights of individuals, we need to look at the rights that the vulnerable and marginalized populations have through the lens of those who lack capability to participate fully in the exercise of their human rights ; i.e., the vulnerability of the targets of breaches of human rights and the incapacity of authorities to respond to those violations and accountability for the resulting lack of response to the violation. Artificial Intelligence has value as a driver of the sustainable progress of global economic development. The benefits of AI are derived from developments in the areas of creativity, provision of services, increased safety, and rising concerns for privacy and other fundamental freedoms. In order to establish an understanding of the relationship between technology and civil liberties, it is important to recognize how technology inhibits the ability of individuals to hold those responsible for the violations of their civil liberties accountable. Technology obfuscates the details of violations; therefore, it will be significantly harder to hold those who should be held accountable accountable for their actions due to the deterrent to accountability present in technology. For the society to be able to benefit from AI, the design and structure of the technology systems from which the A.I. systems are derived must not cause a violation of the standards of basic human rights. The principle of dignity of people must not be violated due to the relationship between AI and the body of laws of human rights; therefore, the principles of dignity of people shall provide the basis for the articulation of a framework of the global body of human rights principles and the development of policies and procedures that will define the responsibilities of governmental and non-governmental organisations to hold accountable those answerable for transgressions of basic human rights through the creation of a legal framework.

People around the world who are focusing on improving the accountability of Artificial Intelligence need to work on strengthening the global human rights implementation system. This will affect the way national and international organisations conduct investigations and ultimately lead to an ability for all people that are marginalised or oppressed to have access to remedy through due process in relation to their grievances.

There is no one perfect way to use technology; however, when used in different ways under different circumstances, it can provide support to those who provide and promote accountability. Technology can create confusion and separate entities from the authority they possess, thus reducing the effectiveness of the mechanisms used by civil society organisations to support accountability.

AI makes the identity of the rule violator vague making it difficult for the duty bearer to hold accountability.¹⁸

The majority involved in commercial AI may raise question in regard to the significance of human “rights considerations.” However, there is increasing expectation for corporations to uphold civil rights as provided in the ‘United Nations guiding principles on business and

¹⁸ Molly K. Land and Jay D. Aronson, “Human Rights and Technology: New Challenges for Justice and Accountability”, Annual Review of Law and Social Sciences (2020)

human rights'. These principles generally serve as a laying step for AI executives and developers to analyze their product's effects on human rights.¹⁹

AI AND HUMAN RIGHTS POTENTIAL FOR PERSONS WITH DISABILITY

Technology transformation holds enough potential to positively address many challenges by providing answers to human rights accountability. AI brings both opportunities and risks attached to its very application. It may provide assistance in the form of converting speech to text and vision improvement tools. It enhances the usage control by providing accessibility of digitalized platforms which turns the human rights accountability towards AI.

Navigation systems transformed with AI techniques can assist persons with visual and mobility impairments in accessing their independent rights which widens the opportunities for greater inclusion and determined living. AI can also provide demand oriented tailored educational support systems which cater to their learning occupancy.²⁰ However, the benefits of AI are not finely distributed for the best outcome.

Where on one hand AI gives opportunities for developing disadvantaged rights, on other hand it poses certain risks for persons with disabilities. For e.g. where in situations like job recruitment human decisions can be biased but AI Based systems can prove to be less vulnerable to violation of disabled rights by selecting candidates more efficiently based on the qualifications.

Although AI systems have significant advantages, they may also create barriers for individuals with disabilities if accessibility is not part of the design or rollout process. Technologies such as Automated Recruitment tools, Surveillance Systems, and Digital platforms could lead to indirect discrimination to persons with disabilities that could trigger corporate liability under both equality and non-discrimination laws.

LEGAL ISSUES RELATED TO AI

Issue of discrimination

Development in technology has created an opportunity for discrimination and controversy over new types of technology. The entitlements and liberties of every person as laid down in article 2 of both the Universal Declaration of Human Rights and the International Covenant on Civil and Political Rights cannot be removed from individuals. However, the realities of the world make it difficult to secure those entitlements and liberties to every individual because of very large-scale biases, hostility and other forms of oppression through people's behaviour. Some individuals erroneously think that artificial intelligence (AI) is the solution to this issue, a technological tool that will free us from the bias associated with making decisions by humans. These perspectives, however, fail to acknowledge that AI technology incorporates human intelligence.²¹

¹⁹Karen Yeung, "A Study of the Implications of Advanced Digital Technologies (Including AI Systems) for the Concept of Responsibility Within a Human Rights Framework", 9.11.2018. MSI-AUT (2018) 05, Available at SSRN: <https://ssrn.com/abstract=3286027>

²⁰Jernejaturin, "Artificial intelligence and its impact on the human rights of persons with disabilities" ENNHRI, Dec 3(2023)

²¹Sahajveerbaweja and Swapnilsingh, "Beginning of Artificial Intelligence, End of Human Rights", (July, 16, 2020).

AI algorithms and face recognition technologies regularly fail to comply with social equity regulations when bias has been found against black people. This was demonstrated in 2015 when 2 black people's photographs were wrongly tagged as gorillas by Google Photos, a sophisticated identification programme. Whenever algorithmic discrimination arises through corporate AI systems, there are corporate liability issues, where corporations have not implemented effective prudent assessment steps to recognize and mitigate human rights risk inherent in both the design of the software and its use for employment purposes. From a legal standpoint, algorithmic discrimination raises significant legal questions, particularly concerning whether legislation governing employment and human rights is sufficient to address these issues; and whether developers should be held responsible for their algorithm or if the entity that implemented the algorithm should be held liable for algorithmic discrimination. Corporations will also incur legal liability for failing to implement reasonable human rights assessments, because the facts that support such liability are easier to establish than proving the existence of algorithmic bias.

As a Source of unemployment

The prerogative to work against unemployment is ensured as per 'Article 1(2) of the ILO, Article 6 of the ICESCR, and Article 23 of the UDHR'. The advent of AI is having a significant impact on all areas of society including both individual/workplace and commercial activity by improving the performance of tools, therefore leading to a greater level of productivity, while increasing unemployment through the displacements of humans in favour of AI. Estimates suggest that 47% of jobs in the US could eventually be taken over by AI. This tells that at some point in time there will be no longer a 'secured' job or profession due to AI above all else putting humans out of work.

Artificial Intelligence (AI) has become a new form of capitalism which views human workers as obstructions to progress (profit) and therefore has developed methods (AI) of making money without having to increase their crew size. Therefore, it will be necessary to establish an effective techno-social governance framework (TSGF) that will protect human worker (employee) rights as AI develops and begins to negatively affect economic and social rights (and subsequently, employee rights).

Corporate entities deploying automation technologies must consider their social responsibility in mitigating adverse labour impacts. The integration of AI governance into corporate social responsibility (CSR) and environmental, social, and governance (ESG) schemes becomes particularly relevant in ensuring that technical efficiency does not weaken the economic and social rights.

Privacy and data protection

Other legal concerns related to AI encompass issues of data protection and privacy. Some forms of activity that pose a continuing or future danger from these threats, such as biometric surveillance and facial recognition technology, would result in a violation of a recognized global standard [right] to privacy. The legal system has to contend with methods of restricting the unlawful compilation of personal details and the regulation of AI structures to prevent the manipulation of or prediction of individual behavior from that data.... From a corporate

accountability standpoint, this regulation is a legal obligation to ensure that there is adequate transparency and proportionality in the business application systems facilitating these actions.

LEGAL CHALLENGES OF AI IN CSR

Corporate responsibility increasingly includes environmental considerations, and therefore AI deployment in corporate environments consumes significant amounts of energy and utilizes data center resources while contributing to environmental degradation through emissions. Corporate legal due diligence now intersects with environmental obligations; as such, businesses must consider sustainable frameworks when conducting their legal inquiries, as well as develop responsible AI governance protocols to help establish an understanding of regulatory tools and resources used by AI policymakers and ad hoc practitioners with respect to their use of AI.²²

ACCOUNTABILITY FOR HUMAN RIGHTS IN COMPANIES FOR AI GOVERNANCE INITIATIVES

Corporate entities have an important part to play in the governance of artificial intelligence because they develop, implement and sell these systems for use by others, thus creating both social and environmental impacts or ‘costs’. For AI related harms, frameworks for corporate accountability – particularly those based on human rights – are foundational to addressing the harm caused by AI use today. Various International initiatives have begun to outline the responsibilities of corporations to identify, prevent and repair damage to human rights that are caused through corporate activities. At the same time, the structure of these corporate activity-based initiatives has slowly transformed into structures which will represent environmentally related obligations of corporations related to their activities and the human and environmental rights impacts created thereby.

Among the most prominent challenges of AI administration is an accountability deficit among the various legal sectors involved. A significant need exists to bridge these gaps when it comes to addressing the many types of AI-related harms that may arise from possibly autonomous and/or adaptive systems to resolve potential corporate liability issues. For providing effective remedies against such harms require strengthening risk based regulatory approaches and integrating corporate requirements for prudent evaluation with human rights and environmental safeguards to merge into AI governance.

CONCLUSION

Artificial intelligence has emerged as a transformative technological force, reshaping decision-making processes across governance, commerce, labour, healthcare, and environmental management. While AI systems offer efficiency and innovation, their increasing deployment has simultaneously intensified concerns regarding human rights accountability. The hidden nature of decisions made by algorithms, the diffusion of responsibility among multiple actors, and the absence of clear legal attribution mechanisms collectively contribute to an accountability gap that threatens fundamental human rights.

²² Mark Anthony Camilleri, “Artificial intelligence governance: Ethical considerations and implications for social responsibility”, Expert systems (2024).<https://onlinelibrary.wiley.com/journal/14680394>

This paper has demonstrated that AI-driven systems can exacerbate existing inequalities by reinforcing discrimination, enabling invasive surveillance, undermining labour rights, and indirectly contributing to environmental harm. Not only is the autonomy of AI an issue, but how corporates develop, implement, and benefit from these systems without proper human rights and environmental policies to secure compliance. The approach of viewing AI as a neutral piece of technology blurs the importance of corporations and governments as obligated actors in regard to global human rights and environmental legislations.

The analysis also points out that the current structural framework of the law is not enough to recognize significant AI-related harms. Conventional accountability regimes are not easily adapted to the case of decisions made by algorithms, especially in the situation when the damage occurs either indirectly or in a cumulative way. Since the corporations are the major creators and illustrators of the AI technologies, the responsibility should be anchored on the principles of corporate social responsibility and environmental responsibilities for careful review. Inclusion of AI governance in these frameworks will help to make sure that technological development will be consistent with human dignity, equality, and ecological sustainability.

Finally, the importance of defending human rights in the era of cognitive computing necessitates a transition from reactive regulation to proactive responsibility. It is critical to incorporate human rights and sustainability factors inside the AI design, rollout, and control systems in a way that would make innovation a healthy stakeholder in the society instead of a threat to it.

Businesses must abide by the applicable legislations and engage in ethical practices that are imperative (Buhmann & Fieseler, 2023). It is perceived that the companies are interested in acting in a responsible and binding way, to rectify AI codes to govern corporate environments. The corporations and the legal system need to minimize risks and take care of all the stakeholders.

RECOMMENDATIONS

Human Rights and AI plus corporate Environmental responsibility. The implementation of AI by corporations should be legally obligated to have human rights and environmental impact survey done before it is put into practical use. Specific due diligence AIs should be an element of responsible business practices.

The implementation of a Risk-Based Regulatory Framework. Risk-based policies of AI regulation should be embraced by legislators, and the regulation of high-risk AI applications should be stricter regarding fundamental rights, employment, and environmental resources.

AI Driven harm is a type of corporate social accountability. Better legal frameworks should be established to hold corporate actors accountable to legal infractions in regard to AI-related infringements of human rights and the environment in whichever degree of automation is applied.

Enhancing Supervision and Implementation Structures. The use of AI should be controlled at an independent level by the regulatory bodies that control the technology and audit it, as well as penalize breaches of human rights and environmental regulations.

Development of AI Literacy and Public Awareness: Both states and corporations are advised to fund educational initiatives and awareness campaigns to augment the general awareness among the population about the existence of AI systems, their effects on society, and the existing accountability measures.

The Cooperation and Norm-Setting of an International nature. As AI technologies are transnational, it is necessary to coordinate the efforts of countries in order to align the standards and avoid being arbitrated by the regulatory frameworks, which will compromise human rights and environmental preservation.

Also developing a rights respecting approach to AI governance will definitely bring a balance between human rights and technological advancement. Some principles that could be drawn for bringing a study of good practices of governance of emerging technology are:

- 1) construct policy strategies based on International human rights law
- 2) Create a risk based methodology for the creation, advancement and application of AI.
- 3) Encourage Transparent and inclusive AI design, implementation and use.
- 4) Make sure that the use of Artificial intelligence are transparent while implementing for CSR
- 5) Hold AI designers and implementers responsible for any hazards or negative effects.²³

Proactive investments in public awareness and education initiatives that help communities understand AI's potential as well as how it impacts our daily lives are also necessary to advance "AI literacy." In the age of technology, human rights are insecure unless proper steps are taken to safeguard the welfare of society.

The concept of accountability helps in serving various goals. They have been enumerated as Compliance, Report, Oversight and Enforcement.

- Compliance: By compliance we usually refer to binding the agent with both ethical and legal norms.
- Report: The purpose is to make sure that the recording is done to the conduct of agents in order to justify and explain it to the forum. This knowledge will result in the increased accountability process making it possible to challenge and disapprove the conduct of the agents.
- Oversight: The data analysis, the evidence acquisition, and the assessment of the agent activities are the objectives. Strong oversight, including ex-ante forum control over decision-making processes, must be feasible. Ex-post oversight assesses whether, justifications and explanations adhere to rules set forth in the deployment setting, such as judicial review.
- Enforcement: The goal is to determine, based on the information acquired during the report and oversight, what fines, authorizations, or limitations the agent must follow.

²³Maria Paz Canales and Ian Barber, "what would a human rights based approach to AI governance look like", (19 September 2023)

Individuals working in the commercial AI space might wonder if human rights issues are still relevant. There is, nevertheless, an increasing obligation placed on enterprises to respect human rights. AI developers and executives can evaluate how their technologies affect human rights using these guiding principles. Although these guidelines are important, the assimilation of human rights into the tech industry is still in its early stages. To ensure that AI experts' business operations uphold respect for human rights, they must actively participate in regulatory frameworks, technological standards, social norms, and market incentives.