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BOOK REVIEW

Conscience Incorporated: Pursue Profits While Protecting Human Rights, Michael Posner (NYU Press, 2024)

The field of business and human rights (BHR) is facing turbulent times. Regional and global conflicts are driving economic volatility, attacks on 'woke capitalism' and mixed messages around regulatory measures are creating business hesitancy. What this translates into is ongoing pressure on companies to maintain profitable equilibrium, potentially at the expense of safeguarding human and environmental rights. Michael Posner's book, *Conscience Incorporated*, rails against companies simply succumbing to these challenges and argues that now, more than ever, is the time for companies to stand up and align profit with purpose.

Posner is a renowned human rights lawyer, advocate, practitioner and scholar who was active in this field long before it became recognised as a significant field of study and practice. In this timely publication, he provides personal insights and practical advice for how, not only companies, but also government and civil society can effectively tackle the never-ending challenges facing BHR. His book leans on his current work as the Director of the Center for Business and Human Rights at the NYU Stern School of Business but also draws from his time serving as the Assistant Secretary of State for Democracy, Human Rights and Labor (a bureau which has now largely been dismantled by the second Trump administration) and his many years as head of the non-government organisation, Human Rights First (formerly the Lawyers Committee for Human Rights). What all this experience brings is a thought-provoking yet accessible summary of not only where the BHR field has come from, and the contemporary challenges it faces, but the direction it needs to take to not only survive but to thrive.

Posner divides the book into four conceptual sections. The first concentrates on the challenges companies (and governments) face when operating in hot spots including Russia, Saudi Arabia and China where business may, at times, be operating as a quasi-government or regulatory body in terms of human rights. The second focuses on the financial sector including the limitations of the current ESG (environmental, social, governance) and short-termist approaches to investment, and the third on the technology sector and its outsized role and influence on human rights. The final section showcases positive pathways for business in addressing human rights challenges but is also a callout to companies on why (and how) they must involve themselves in the business of human rights and not simply stand aside and 'mind their own business'.

Posner is unashamedly pro-business, but this does not mean business gets off lightly in this book. He makes a strong case for why business attitudes and practices must change, and while the book provides many and varied examples of where companies have got it wrong on human rights, it also usefully showcases where they got it right. Posner believes in the power and leverage of business to contribute to fundamental change. Working together with government and civil society, business is presented as a key player in a multistakeholder theory of change that focuses on practical approaches to effectively and positively impact the workers and communities in the corporate sphere of influence. While changes to

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corporate practices are expected (simple policy tweaks do not suffice) the book reflects a pragmatic approach to 'transformation' (which may well be incremental) and after interrogating different themes (government vs business power imbalances) and specific sectors (including key examples from the apparel, financial and technology sectors), each chapter ends with practical takeaways on how to advance the BHR agenda.

Conscience Incorporated was finalised prior to the outcome of the 2024 US election and the tumultuous start of President Trump's second term in 2025 including the administration's pushback on diversity, equity and inclusion (DEI) initiatives; however, its advice is ominously on point. In the final section of the book, Posner argues that '[a]t a moment when political partisanship is accelerating and trust in government is declining, people are increasingly looking to corporate leaders to provide rational, ethical leadership' (p 216). While he acknowledges that companies cannot (and should not) take on every rights issue, threats to democracy (whether in the United States or abroad) including limitations on the right to vote and marginalisation of minority groups, are two issues that should be squarely within their wheelhouse.

Posner references the successful history of DEI initiatives in the US and notes the fact 'that we still need to talk about this issue is troublesome' (p 221). The recent trend in corporate America to roll back DEI measures is driven by a variety of factors including political pressure and changing public sentiment. Some companies are scaling back DEI programs, others are phasing them out, yet some are standing firm. Posner argues that to address inequality of opportunity, you need to encourage system change that will tackle historical inopportunity. The idea that companies can simply 'mind their own business' and stay out of politics is firmly rejected but Posner acknowledges that many current practices that profess to support a diverse workplace are limited to a 'tick-the-box' style and are ultimately insufficient. In his multistakeholder style approach to regulating BHR, he argues that the responsibility to redress inequality of opportunity is shared but not to the point where responsibility is simply diffused and dissolved between multiple parties.

This book provides insights for those new to BHR and those (like me) who have been at it for what feels like a lifetime. It provides practical and timely advice on both how to engage with business on human rights and how companies themselves should engage with human rights. The personal anecdotes provided of companies and governments he has grappled with in his decades of working on human rights provide a compelling backdrop to better understanding the challenges and promises of this field. Like Posner, I too am weary of companies being on a never-ending journey to human rights. Now more than ever, the time is now to mainstream human rights—simply part of doing business—and this book provides valuable advice on how to get that done.

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