

ppi 201502ZU4645

Esta publicación científica en formato digital es continuidad de la revista impresa
ISSN-Versión Impresa 0798-1406 / ISSN-Versión on line 2542-3185 Depósito legal pp
197402ZU34

CUESTIONES POLÍTICAS

Instituto de Estudios Políticos y Derecho Público "Dr. Humberto J. La Roche"
de la Facultad de Ciencias Jurídicas y Políticas de la Universidad del Zulia
Maracaibo, Venezuela



Vol.38

Nº Especial

1era Parte
2020



Mother Company's Responsibility for Multinational Subsidiary Activities

DOI: <https://doi.org/10.46398/cuestpol.38e.29>

Hamidreza Foadi *

Abstract

The objective of the article is to analyze the various forms of responsibility of parent companies and their subsidiary multinationals in terms of what corporate social responsibility means. At the methodological level it is analytical and descriptive research. Despite all the struggles and activities carried out to regulate the operations of multinational corporations and the demand of the agents of the main governments responsible for strictly monitoring compliance with the rules (corporate social responsibility) the fact that major multinational corporations are pursuing interests for the implementation of control and monitoring of the cross-border activities of their companies should not be ignored. It is concluded that the government's support for foreign investment, for example, is sometimes subject to compliance with minimum social, environmental, and human rights standards. It is difficult to judge the success and outcome of the effort made to monitor and regulate the business of multinational corporations, but what seems certain is that rich countries, such as the United States and the United Kingdom, have apparently accepted the task of playing a significant role in promoting and promoting cross-border (corporate social responsibility).

Keywords: multinational corporations; information-analytical activity; management decision-making; law enforcement; model of police action.

* Master of Oil and Gas Law, Tehran University, Tehran-Irán. ORCID ID: <https://orcid.org/0000-0001-6488-5037>. Email: hamidrza.foadi@yahoo.com

Responsabilidad de la empresa matriz por las actividades subsidiarias en multinacionales

Resumen

El objetivo del artículo consiste en analizar las diversas formas de responsabilidad de las empresas matriz y sus multinacionales subsidiarias en términos de los que significa la responsabilidad social empresarial. A nivel metodológico se trata de una investigación analítica y descriptiva. A pesar de todas las luchas y actividades realizadas para regular las operaciones de las corporaciones multinacionales y la exigencia de los agentes de los principales gobiernos encargados de monitorear estrictamente el cumplimiento de las normas (responsabilidad social empresarial) no se debe ignorar el hecho de que las principales corporaciones multinacionales están persiguiendo intereses paralelos a la aplicación de control y seguimiento de las actividades transfronterizas de sus empresas. Se concluye que disfrutar del apoyo del gobierno para la inversión extranjera, por ejemplo, a veces está sujeto al cumplimiento de estándares mínimos sociales, ambientales y de derechos humanos. Es difícil juzgar el éxito y resultado del esfuerzo realizado para monitorear y regular el negocio de las corporaciones multinacionales, pero lo que parece seguro es que países ricos, como Estados Unidos y Reino Unido, aparentemente, han aceptado la tarea de desempeñar un papel significativo en el fomento y la promoción transfronteriza (responsabilidad social empresarial).

Palabras clave: corporaciones multinacionales; actividad de información-analítica; toma de decisiones gerenciales; aplicación de la ley; modelo de actuación policial.

Introduction

Multinationals companies working under the control of different legal systems in various countries, which means reconciliation of different laws and regulations and even contradicting the activities of these institutions. Multinational companies, on the other hand, have the ability to coordinate their activities in different countries, which enables them to largely avoid the implementation and enforcement of national laws that are not beneficial to them. The activity of a multinational company in different juridical fields allows different and sometimes conflicting regulations to govern the activities of the company, although no single legal system can control the activities of a multinational company. As such, the specific features of multinational companies have led to certain legal issues that do not apply to other companies and institutions.

Multinational companies around the world specialize in manufacturing the most advanced technology, including chemicals, pharmaceuticals, advanced hospital equipment, machinery and petroleum. Companies such as Coca-Cola, Ford, General Motors, IBM, Microsoft from the US, Zeiss and Siemens from Germany, Philips from the Netherlands, Toyota from Japan, Renault and Peugeot from France, and Shell from the UK are multinationals.

It should be noted that the vast majority of foreign direct investment in the today's world is carried out by multinational companies, with a very high degree of reputation for the lesser known companies. It may not be an exaggeration to say that multinational companies are established to lead the foreign investment, and this performance is what distinguishes these large companies from other companies. We can see with some certainty that most of the multinational companies that mentioned by their brands have invested in FDI in most countries around the world.

1. Research Methodology

A. Full description of the research method in terms of objective, type of data, and method of implementation (including materials, equipment, and standards used as part of the research implementation process separately):

The method of research depends on the objective and nature of the research and its possibilities. The research method is analytic and descriptive, given to the theory. To define that, first by referring to related articles in accessible journals and books, we will specify the amplitude of the definition.

B. Variables in the text of a conceptual model and description of evaluation method as well as variable measurements are studied:

C. Full description of method (field, library) and tools (observation and test, questionnaire, interview, check-in, etc.) And data collection:

The first step in achieving research goals is to gather information and find the facts, and the library method is used in all scientific researches. Books, theses, articles and databases will be used to gather information in the fields of theoretical foundations and literature of research. Books and written articles as well as computer networks related to the thesis have been precisely studied, analyzed and classified.

D. Statistical population, sampling method and sample size (if available): are not available.

2. Multinational companies

Multinational companies are among the most controversial issues and playing significant role in the international arena. A wide variety of definitions are presented by multinational companies, which each of them has its own unique characteristics as well as common cases with other definitions. The following cases are some of the definitions that provided for multinational companies.

- A multinational company is a company that has assets and facilities in at least one country other than its original country. Such a company usually has offices or stores or even factories in various countries and usually has a head office through which it coordinates its global activities. These companies are sometimes called transnational companies (Mortara and Minshall).
- A multinational company is a company that has production equipment or fixed assets in at least one foreign country and makes its macro-management decisions on a global scale. In the areas of marketing, production, research and development, employment and labor, the decisions of a multinational company should be made according to the laws and customs of the host country (Downes and Goodman, 2006).
- Multinational companies are the companies that established in one country but settled their equipment and production offices in other countries, thereby marketing their products or services globally. These companies can use the special opportunities available in their origin country, such as cheap labor or exchange rates (Imber and Toffle, 2006).

3. Do multinational companies have a specific legal nature?

The main theme of the present study is the social responsibility of multinational companies and this question, reminds us of an important issue. We know that social responsibility is not only related to multinational companies, but also is a general issue that relates to all companies. The important question that arises is whether multinational companies due to their their specific features, require a specific international legal system or should they be treated like other national-scale companies. In other words, our question is that whether multinational companies have their own nature.

In spite of all the media attention and claims of abuses and misconduct by multinational companies, it should be said that the effect of multinational companies on the overall development or backwardness of social and environmental standards in host and capitalist countries there is no cohesive consensus. Multinational companies that are active in less developed countries usually claim that they adopt and apply social and environmental standards, which are higher than required standards by the host country's regulations. If these claims are true, regulation of more detailed and stricter rules for multinational companies how can be justifyate?

According to the Code of Conduct adopted by the Organization for Economic Cooperation and Development, the International Labor Organization and the United Nations can answer our question. The instructions of the Organization for Economic Cooperation and Development are as follows: The purpose of these instructions is not to introduce the conduct differences between multinational and domestic companies, but to reflect good practice for all companies. Therefore, in parts of the instructions that apply to both multinational and domestic companies, there is a similar expectation of adhering to the instructions (McCahery *et al.*,1995).

There are similar rules in the United Nations and the International Labor Organization. However, the disparity of approach to the various rules is due to the difference in the purposes of the regulation. Are company's social responsibility regulations aimed at considerable enhancement of social and environmental standards? Is this aimed to the spiritual growth of the society? Is this goal responsible and respondent to the companies? Does it mean to take advantage of the main policies of international development companies?

There are three arguments and theories regarding the need to a specific regime for the social responsibility of multinational companies. Development, ethics and dynamics.

4. Legal organizing and control of multinational company's activities

Multinational companies throughout the world have adopted various legal methods to enter and invest in other countries in regard with their worldwide activities. What legal structure a multinational or transnational company should adopt depends largely on what the multinational company does and its transaction costs for the company. On the other hand, the legal restrictions applied by the multinational company and the restrictions applied by the host country's legal system is another factor affecting this

structure. In recent decades, legislators have been imposing pressure for foreign capital legislation, due to the variety of legal forms of foreign capital inflows into host countries. But whatever these factors may be, what you need to know in organizing a legal structure used in a transnational company is that a useful and efficient legal structure is one that has the least friction with the laws of the host country and the host of the multinational company. Although it burdens least legal load for it but has the most flexibility with the goals of a profitable business company (Backer, 2005).

5. Contract templates

Multinational companies can basically include all forms of for-profit legal; the criterion that determines a company's multinational title is that company or business can have a significant impact on another company across its borders. In other words, the criterion in this regard is a pragmatic one, not a completely theoretical criterion. In principle, multinational companies provide international markets by establishing a mother company in their origin country and establishing or owning one or more subsidiary companies in their host countries. But there are times when a company and an enterprise are in dire need of contracting with one or more other companies to meet the needs of international markets and accessing them.

This is where these companies can establish a contractual legal structure by concluding a partnership agreement and explaining joint policies based on profit and loss. On the other hand, it can be seen that in cases where cooperation is established through international trade and the global supply of goods by contract, one of the parties to the contract may have control over its other party due to its superiority indicators. In this case, in regard with the criteria set by the OECD, the issue falls within the concept of a multinational company.

That is why it is possible to defend the fact that contracts between companies are internationally referred to one of the multinational company templates and structures. Some authors (Vandekerckhove, 2007) have claimed that companies are connected to each other globally by using contractual links because they act as their own network in the world through their contractual links (Cerioni, 2008).

6. Responsibility in multinational companies

Given that in most cases, the mother company is formed in an advanced capitalist country and many subsidiaries are formed in developing and capitalist countries, the question arises as to whether a subsidiary in a developing country is harmed by third parties, is it possible to prosecute the mother company (an independent company in the capital country)? The answer to this question is particularly relevant in cases of environmental catastrophes (such as gas leakage, mining collapse, radiation, etc.), where it is likely that the subsidiary, as the principal responsible for the accident, has the ability to compensate for the damages. Therefore, the possibility of pursuing the mother company for the losers is considered a necessity.

In most advanced legal systems, the principle of company's legal independence has been accepted, and at the same time, limited shareholder liability for company's debt (as defined for limited liability companies or joint stock companies in Iranian commercial law) as an instruction that guarantees the interests of the company's shareholders to be recognized. As a result of the actions of the subsidiary company to the detriment of third parties, the limited liability effect allows the mother company to free itself from any liability. But the reality is that the theory of limited liability in the case of multinational companies loses its effectiveness. To better understand the issue, we need to take a look at the structure of the multinational organization. Subsidiary companies are usually an independent entity but also one of the intertwined pillars of a multinational organization that coordinates their actions with the whole organization. For example: (Saxena,2010). In many cases, the board of directors is a subsidiary of the mother company

7. Assign responsibility to multinational companies

In order to enforce the responsibility and obligation of multinational companies to observance of relevant standards, not only the requirements and limitations of the mother company (the main controller must be defined in the relevant laws and regulations, but also the subsidiaries must be responsible and respondent for violating the relevant rules).

The starting point and basis for the discussion of the allocation of responsibility to group economic institutions is the principle of «independent company's legal personality». According to this principle, every single member of the economic entity group is treated as an independent legal entity separate from the others without regard to existing communications (including control relationships) between the members of

the group. As a result, the general rule is that the mother company is not liable for the litigation against the subsidiaries. In assuming a claim for damages, the claimant is only permitted to file a lawsuit against members of a multinational company, which is legally responsible. The assumption that the distinction between the mother company and the subsidiary company is legally negligible (the legal personality veil) (Badge, 2006) and the national courts that neglect this distinction is very limited (Du and Bhattacharya and Sen, 2010).

Some authors have criticized the principle of «independent company's legal personality» to group companies. Certainly, the ability of multinational companies to move resources under the veil of legal personality in their subsidiary companies, creates major problems in regulating their activities. On the other hand, the company's independent legal personality doctrine can create significant barriers to those who are inclined to compensate for multinational bodily or environmental damage. These issues have prompted critics of the doctrine to argue that laws should pay more attention to the economic realities behind the interconnected networks of companies and not to ignore the barriers raised by different legal entities (different companies). This approach is sometimes referred to as (economic organization theory).

8. Types of liability in multinational companies

As will be noted, the problems caused by multinational companies at the international level can be solved by solutions that seem difficult and costly. We know that multinational companies must play roles in social, cultural and political contexts and their activities should not be limited to economic activities. The interesting point is that multinational companies are increasingly playing roles that previously were governmental tasks; and conversely, these authorities have been given to multinational companies as well as international organizations (Backer & Molina, 2009)

9. Civil liability

Company's liability may be contractual or non-contractual. Equally important to the principles of UK law, and consequently to the rights of all countries that have established their judicial system based on the foundations of their legal system, there is a fundamental principle of responsibility for care with the explanation that persons who are responsible for other persons under the law or they have a contract, they will also be responsible for the

actions of the supervised person. Accordingly, the mother company, since it is in charge of controlling and directing the second company, based on its relationship with the subsidiary company, will be liable for compensation for the loss if the subsidiary incurs and commits harmful acts. However, the implicit acceptance of this principle means that the mother company and the subsidiary company each have an independent personality, which is contrary to the principle of uniform appearance and unity of company's responsibility (Winckler, 2011). On the other hand, there are other views that claiming the mother company should be respondent for all actions and activities of the subsidiary companies under any circumstances (Thorsen & Andreasen, 2012)

10. Criminal responsibility

Corporate responsibility of companies is a new issue that has recently gained attention. One of the most important issues regarding the responsibility of multinational companies for human rights is their responsibility for international crimes, as according to the International Criminal Court's statute, their employees and managers may be responsible for actions that are subject to the Rome Convention. It is an internationally recognized crime. Although some believe that these companies act as an organization rather than as an individual and thus have legal independence and legal personality, but this should not prevent the punishment of human rights violators (Plouffe-Malette, 2011).

An international criminal justice system has been established for war crimes against humanity, leading to the international responsibility of those who committed such crimes.

11. Social responsibility

This concept is a topic that is now being pursued extensively by all actors in governments, corporations, civil society, international organizations and academies in developed and open economies:

- Governments view company's social responsibility in terms of the duty division and responsibilities as well as drive for development sustainable (Coussens & Harrison, 2007);
- Corporations view company's social responsibility as a business strategy that increases their reputation in a highly competitive environment and increases their market share;

- Civil society and non-governmental organizations, requiring company's social responsibility to be aware of the scandals and catastrophes resulting from company's performance;
- International organizations considering impact of companies in today's world much greater than governments, which make it impossible to solve global challenges without the participation of companies, and many politicians are also company executives;
- Academics also look at company's social responsibility from the perspective of company's role in the development of a country, the development of democracy, the interplay of duties and responsibilities of a company with the government and its overlap.

What is primarily concerned with the adoption of laws in the field of multinational companies is the issue of company's social responsibility (Badge, 2006).

12. Direct responsibility of the mother company

In this segment, we want to first talk about the direct responsibility of the mother company for the actions of the subsidiary companies.

When it comes to the responsibility of multinational companies, to analyze the mother company responsibility first and foremost, you have to concentrate on the basics of direct liability and guide the mother company because of its control and management over the responsible subsidiary company. Of course, it should be noted that in cases where it is not possible to direct mother company responsibility by tracing mother company management practices and actions, the way to use mother company liability assumption and indirect liability can be easy (Badge, 2006).

In proceedings that are the subject of a trial or, in other words, litigation, this case is a responsibility of a multinational company, usually even if it is brought by a multinational company in defense of its disqualification, courts will also consider lawsuits against the mother company, if they have qualification to be a part of subsidiary. To a large extent, it can be said that the investigation of this case and issuing verdict on the extent of the liability of multinational companies, and in particular the mother company, depends on the rules of the court and the referral authority.

The creation of foreign direct liability for multinational companies was happened through litigation, especially in the Communal courts. In many cases, it has been found that compliance with the principles of coercive or contractual liability is sufficient to hold the mother company respondent,

and it is no longer the case to investigate and prove the role of the mother company by resorting to mother company management. It should be considered, however, that the mother company responsible for pre-management of its subsidiaries can be particularly useful in cases where the court system does not have clear rules on contractual and coercive liability.

13. Indirect liability of Mother Company

As mentioned earlier, one of the most controversial issues in multinational companies is the issue of liability for branches and subsidiaries. This relationship can be considered as the relationship between the mother company and the subsidiary and is subject to its principles.

Given to this, traditional responsibility for the civil liability of manufacturers for defective goods can also apply to multinational companies, because a multinational company is often closer to foreign workers in its branches than a producer is to its consumers (Cernic, 2008). In addition, if a multinational company is regarded as a merging of units into a single entity, each unit having a specific function, the performance of the mother company is to provide specialist, technology, capital, and supervisory power, etc., if the damage arises in the performance of the mother company, so the mother company should be responsible (Tignor, 2015).

It should be noted that the courts are reluctant to award damages in cases where the grounds for damages are pure abstinence. The rationale behind this view is that, contrary to the positive acts and events that the plot and chart have in their hands and that the public is aware of not committing, it is not conceivable to abandon such a situation and the matter may be included in that (Hosseini Khazan, 2010)?

The UK case law, of course, recognizes only a limited number of third-party liability cases where a third party liability can be legislated.

One of these is a situation where there is a particular relationship between the seeker and the reader. In this situation, the reader has a situation where expected him to take action and the act of abandonment by him leads to his recognition. Consider, for example, a contractor painting a home or installing a decoration installation. He confesses to locking the door by the key he was given to, but because of his forgetting to close the door, the house and objects in it are stolen. This is where one can warrant his responsibility and liability against a third party act.

14. Subsidiary responsibility

In this article, we will examine the liability of a subsidiary company under its title to minority shareholders and the violation of intra-company instructions and the protection of creditors and debtors against bankruptcy and apology.

15. Responsibility for minority shareholders

We have already noted that in multinational companies based on shares ownership, the majority of the shares are belonged to the mother company, which is a minority shareholder and predominantly belonged to local shareholders. In such cases, management may be threatened by the mother company, which will undoubtedly be affected by the interests of minority shareholders.

As an example, the following may be the case in which, the mother company may decide to transfer the company's assets in order to invest in another location based on the majority ownership of the board of directors idea. An investment that may not be a good fit or that can take on heavy subordinated loans for the sub company, loans that are subordinated in return for guaranteed repayment.

There are rules in English law that are the result of these laws establishing the legal rule that a company's executives have a full responsibility to assume all the responsibilities they need to manage their company. Legislating macro policies by the mother company may not be an excuse for subsidiaries to fail to perform their duties. Therefore, the senior executives of a holding company that owns a majority share in many of their subsidiaries, with the board of directors and independent directors managing their subsidiaries, they have no legal duty to protect the rights of minority shareholders and this responsibility lies directly with the managers and directors of these subsidiaries. On the other hand, the executives and managers of the subsidiaries are not responsible for the activities of the mother company and the main company itself is responsible for the consequences of the activities of the mother company.

16. Violation of in-company orders

In accordance with the legal principles and principles of any person, whether a natural or legal person, who orally or in writing authorizes or permits another person or entity to take action, is responsible for the actions taken by the second parties. Since he was the first lawyer and representative in this work – it returns to the representative. What is certain is that the company or the representative of the agency, only in the context of the authority given to the recipient (representative), is responsible for his actions, and obviously this range of responsibility extends far beyond when the type of representation is absolute. In fact, this responsibility has been accepted in accordance with this principle, and the notion is institutionalized that every employer should take responsibility for his employee's actions provided that these actions are in line with and not outside the scope of his duties. Even where the employer provides the employee with the authority to perform wrongful and improper work within the scope of his duties, the employer is responsible for the consequences of the operation, even if in some cases the employee has forbidden itself from doing these things (Ferran, 2011).

17. Protecting creditors and borrowers from bankruptcy and apology

Another issue being addressed is the question of how subsidiaries are liable to borrowers for possible bankruptcy. In fact, the subsidiary in the host country is always conducting social interactions with both legal and natural persons and may, in this interaction, be credited to the subsidiary of the multinational company, but due to the bankruptcy of these companies, the borrowers not coming. It is therefore appropriate to make reference to the laws and regulations in this area.

Under current UK law, if a company is in a position where any manager with the standard managerial knowledge level can conclude that continuing the current trend will lead to bankruptcy, however, it is responsible for refraining from necessary measures to eliminate or minimize the process of damages. The only defense the manager can offer in court is that he has taken every step possible to resolve the company's problems.

Accordingly, if the manager or board of directors of a subsidiary based in the United Kingdom owned by a foreign mother company receives instructions from the mother company management center, proceed with the insufficiently financed company. In the way that a company faces bankruptcy, it has a personal responsibility under UK law and the laws in issue.

Other countries' laws and different legal systems also have relatively similar rules. According to the French legal system, when a mother company acts as the operating director of a «bankrupt subsidiary», the company can be held responsible for what is called its undeniable role in exacerbating the financial problems of the financial company (Seifi and Hassankhani, 2017).

18. Theoretical foundations of the principle country regulation of the mother company

There are many substantive debates and theories about the possibility and responsibility of the multinational group.

Under what circumstances will the mother company be responsible for the losses and damages caused by the activities of its foreign subsidiaries? Legally, the mother company and its subsidiary have separate legal personality, which means that the mother company will not be responsible for the activities of the affiliate company, solely for the benefit or share of the affiliated company. But this theory (separate legal personality theory) is not a general obstacle to mother company liability. On the contrary, there are many legal opinions regarding the liability of the mother company against the affiliate's failure or wrongdoing.

In general, theories of responsibility of the mother company of a multinational group can be divided into four different theories. First, primary liability (mother company responsibility for the results of its actions); second, liability-based or agency responsibility (mother company liability for the results of activities of subsidiaries that are assumed to act on behalf of or on behalf of the subsidiary) Is the mother company); Third, sub or secondary liability (liability of the mother company for participating in the failure or fault of the affiliated company); And fourth, the liability of the whole multinational group or the whole corporation of the mother company or any of the companies of a multinational group against the results of the activities of the subsidiaries or other group companies based on membership of both in the multinational group.

Conclusion

The volume of multinational company's activities and the amount of money they circulate along with their insatiable desire to gain more wealth and power has led to efforts to contain and regulate their activities as well as social responsibility, to prevent misconduct and ill effects. Multinational

companies have a global goal. While this aim at the slogan stage does not seem to raise any opposition, in practice the interests of different countries for various reasons, do not depend on it to be implemented voluntarily and non-binding.

Achieving an international treaty system in all company's social responsibility that embodies the rules of consensus of all countries in the world is an unrealistic ideal for the governor and the experiences of the United Nations and other international organizations (in particular the World Trade Organization and the World Trade Organization) have shown that reaching a consensus among the poor and developing countries because of the differences and sometimes inconsistencies they are almost impossible. So the more realistic way is to try to reach agreements that cover issues that are more narrow and specific to company's social responsibility or to be confined to a limited number of countries with similar interests or facilities, for the benefit of confined group interests, or within the scope of particular countries.

Taking into consideration all the problems and backgrounds in the field of multinational company social responsibility legislating, several suggestions are worth mentioning.

Due to the vacuum felt by the role of the host countries in the company's social responsibility campaign, a more prominent role is expected in these countries. One of these realistic approaches could be the binding treaty between developing countries with the aim of applying common standards with a minimum level of clarity. Achieving this, of course, requires a high understanding of the long-term benefits and guarantees necessary to achieve sustainable development in developing countries. As such, developing countries, which have played a relatively modest role in organizing the activities of multinational companies, will require themselves and multinational companies to abide by these minimum standards and refrain from competing to lower the level of attraction of foreign capital.

In this way, investor companies will also not be able to threaten developing countries with the threat of not investing in their territories or transferring their capital to lower standard countries due to the pressing need of poorer countries to attract foreign investors for violations of rights social and environmental abuse. The poorer countries will also be instrumental in balancing the balance of power that is currently weighing on multinationals and their major countries for if the developing countries (hosts) do not protect their labor rights and the human rights of their nationals, others will not.

In addition to these activities, it is essential that the host countries of multinational companies provide impartial authorities with due process to deal with the complaints of multinational companies affected so that they

can bear the suffering and hardships of their rights. Do not file claims in foreign courts and face the risk of having their claims ignored or dismissed. One of the suggestions in this regard is to determine the conditions for resolving disputes between multinationals and capitalist governments. It is simply feasible to implement such conditions in conventional, technically bilateral investment contracts.

Bibliographic References

- BACKER, Larry Catá. 2005. "Multinational Corporations, Transnational Law: The United Nations' Norms on the Responsibilities of Transnational Corporations as a Harbinger of Corporate Social Responsibility in International Law" In: *Colum. Hum. Rts. L. Rev.* No. 37, pp. 253-287.
- BACKER, Larry Catá; MOLINA, Augusto. 2009. "Cuba and the construction of alternative global trade systems: Alba and free trade in the Americas" In: ALBAPUBSSRNBACKER7-2009.DOC. Available online. In: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1407705. Consultation date: 22/10/2019.
- BADGE, Myfanwy. 2006. *Transboundary Accountability for Transnational Corporations: Using Private Civil Claims*. Royal Institute of International Affairs. London, England.
- CERIONI, Luca. 2008. Corporate governance: The OECD principles, the scope for a "model of the successful company", and a new challenge for the company law agenda and the broader regulatory agenda. Available online. In: https://www.researchgate.net/publication/49400340_Corporate_Governance_The_OECD_principles_the_scope_for_a_model_of_the_successful_company_and_a_new_challenge_for_the_company_law_agenda_and_the_broader_regulatory_agenda. Consultation date: 14/04/2019.
- CERNIC, Jernej Letnar. 2008. "Corporate responsibility for human rights: A critical analysis of the OECD guidelines for multinational enterprises" In: *International Law/ Internationales Recht*. Vol. 4, No. 1, pp. 71-100.
- COUSSENS, Christine. (ed.). 2007. *Global environmental health in the 21st century: From governmental regulation to corporate social responsibility: Workshop summary*. Available online. In: <https://doi.org/10.17226/11833>. Consultation date: 22/10/2019.
- DOWNES, John; GOODMAN, Jordan Elliot. 2006. *Dictionary of finance and investment terms*. Barrons Educational Series Incorporated. New York, USA.

- DU, Shuili; BHATTACHARYA, Chitrabhan, B; SEN, Sankar. 2010. "Maximizing business returns to corporate social responsibility (CSR): The role of CSR communication" In: *International journal of management reviews*. Vol. 12, No.1, pp. 8-19.
- FERRAN, Eilis. 2011. "Corporate attribution and the directing mind and will" In: *Law Quarterly Review*. Vol.127, pp. 239-259.
- HOSSEINI KHAZAN, Marzieh. 2010. *The Laws Regarding the Activities of Transnational Corporations*, Thesis for a Master's Degree in International Business Law. Shahid Beheshti University. Teheran, Iran.
- IMBER, Jane; TOFFLER, Betsy-Ann. 1994. *Dictionary of Marketing Terms (Barron's Business Guides)*. Barron's snippet , Barrons Educational Series, Hauppauge, New York, USA.
- MCCAHERY, Joseph; PICCIOTTO, Sol; SCOTT, Colin. 1995. □ *Corporate control and accountability: changing structures and the dynamics of regulation*. Oxford University Press. Oxford, England.
- MORTARA, Letizia; MINSHALL, Tim. 2011. "How do large multinational companies implement open innovation?" In: *Technovation*. Vol. 31, No.10-11, pp. 586-597.
- PLOUFFE-MALETTE, Kristine; MCCORQUODALE, Robert. 2012. "International Law Beyond the State. Essays on Sovereignty, non-State Actors and Human Rights" In: *Londres, CMP Publishing, 2011. Revue québécoise de droit international*. No. 25-1, pp. 227-233.
- SAXENA, Harshit. 2010. "Lifting of Corporate Veil" In: *SSRN*. Available online. In: <http://dx.doi.org/10.2139/ssrn.1725433>. Consultation date: 15/12/2019.
- SEIFI, Seyed Jamal; HASSANKHANI, Ali. 2017. "Countermeasures for Human Rights Obligations" In: *Journal of Public Law (Law Research Quarterly) (Law & Politics Research Journal)*. Vol. 19, No. 56, pp. 34-58.
- THORSEN, Sune Skadegaard; ANDREASEN, Signe. 2012. "Remodelling responsible supply chain management: the corporate responsibility to respect human rights in supply chain relationships" In: *The UN Guiding Principles on Business and Human Rights*. Available online. In: https://doi.org/10.1163/9789004225794_006. Consultation date: 22/10/2019.
- TIGNOR, Robert L. 2015. *Modernization and British colonial rule in Egypt, 1882-1914*. Princeton University Press. Nueva Jersey, UU. EE. □

VANDEKERCKHOVE, Karen. Piercing the corporate veil. 2007. Eur. Company L. Wolters Kluwer. Amsterdam, Netherlands.

WINCKLER, Antoine. 2011. "Parent's Liability: New case extending the presumption of liability of a parent company for the conduct of its wholly owned subsidiary" In: Journal of European Competition Law & Practice. Vol. 2, No. 3, pp. 231-233.



UNIVERSIDAD
DEL ZULIA

CUESTIONES POLÍTICAS

Vol.38 N°Especial

www.luz.edu.ve
www.serbi.luz.edu.ve
www.produccioncientificaluz.org