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Modern slavery disclosure regulations in the global supply chain: A world-systems perspective

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ABSTRACT

This study provides a linguistic analysis of three modern slavery disclosure regulations, the California Transparency in the Supply Chain Act (CTSCA) 2010, section 54 of the UK Modern Slavery Act 2015 and the Australian Modern Slavery Act 2018. These regulations require companies to report their actions to tackle labour exploitation within global supply chains. Based on World-System Theory (WST: Wallerstein, 1975, 1979, 2015) and by relying on Critical Discourse Analysis (CDA), we examined the disclosure regulations and found that the texts of and discourses around the regulations are not neutral and allow social wrongs to continue in global supply chains. Although regulators claim modern slavery disclosure regulations to be a step in the right direction, our investigation reveals a different picture: the linguistic features of the regulations support the perpetuating risk of modern slavery in global supply chains based in the periphery countries. We argue that changing the current global power structure/system is necessary to address the grand challenges of regulating modern slavery. There is a need for disclosure regime that can protect vulnerable communities, including workers in the global supply chains.

1. Introduction

The last three decades have witnessed a growth in the number of disclosure regulations based on rules and standards developed by international governmental organisations and country-level government bodies. Existing accounting research has responded to this growth by giving greater focus not only on financial disclosure standards and regulations (see, for examples of critical perspective on financial reporting standards and rules, Stenka, 2021; Chatzivgeri, Chew, Crawford, Gordon, & Haslam, 2020; Young, 1994, 2003) but also on different social and environmental disclosure regulations (see, for example, Birkey, Guidry, Islam, & Patten, 2018; Bebbington, Kirk, & Larrinaga, 2012; Criado-Jiménez, Fernández-Chulián, Larrinaga-González, & Husillos-Carqués, 2008; Frost, 2007; Larrinaga, Carrasco, Correa, Llena, & Moneva, 2002). Research that centres on social and environmental disclosure regulations has highlighted different theoretical perspectives—ranging from the institutional (see, for example, Frost, 2007), constructivist (see, for example, Bebbington et al., 2012), critical (see, for example, Andrew & Cortese, 2013) to the positivist (see, for example, Birkey et al., 2018) in...
an attempt to explain particular regulatory phenomena. What is missing from the extant accounting literature is the critical perspective of the evolving nature of social disclosure regulations, such as modern slavery disclosure regulation heralded as a tool to hold corporations responsible for their human rights negligence at the global level. While existing critical research, in general, shows that particular social accounting and disclosure is not necessarily a panacea for the world’s injustices and inequalities (see an early study by Puxty, 1991), there is a lack of such research to investigate the regulatory dimension of particular social accounting and/or disclosure. In an attempt to address the research gap, we rely on World-System Theory (WST: Wallerstein, 1975, 1979, 2015) and conduct a critical linguistic analysis of three particular forms of social disclosure regulations on the issue of modern slavery: the California Transparency in the Supply Chain Act (CTSCA) 2010, section 54 of the UK Modern Slavery Act 2015 and the Australian Modern Slavery Act 2018.

The issue of modern slavery, in general, and in the global supply chain in particular, has gained increasing attention in the recent decades as one of the grand challenges that global community and regulators have faced. Companies based in core countries have moved many of their production locations to periphery countries (including countries that are dependent on core countries for capital and have underdeveloped industries, see section 2 for more explanations). Their production locations (supply chains), however, have often been tainted by inhuman working conditions and exploitations (Haltsones, Kourula, & Salmi, 2007; Hughes, Buttle, & Wrigley, 2007; Islam, 2020; Rahman, 2004)—what is now known as ‘modern slavery’. Historically, a broader tension has arisen around how global companies take advantage of cheap labour in periphery countries where modern slavery practices, such as forced labour, child labour and unfair wages, are relatively high (see Islam, 2020; Islam, Deegan, & Haque, 2021 for a recent illustration). As a mitigating effort, it is only recently that some governments in the core countries have started to use mandatory disclosure requirements to tackle the risks of modern slavery in global supply chains in the peripheral world. The ubiquitous critical public discourse and the rise of socially responsible stakeholders (including NGOs) appear to drive this significant shift in modern slavery disclosure regulations studied here—CTSCA 2010, s54 of the UK MSA and the AUS MSA. These disclosure regulations require companies to publish a statement about curbing modern slavery practices within their supply chains in the peripheral world. The new webs of regulations evolved in core countries (USA, UK, Australia) have provided scholars with a unique research context. Accordingly, the issue has also attracted a growing research interest among accounting academics (Birkey et al., 2018; Christ, Burritt, & Schaltegger, 2020; Islam & van Staden, 2022). Despite such growing research attention, critical and linguistic analysis of these regulations upon which companies are required to disclose actions against modern slavery regardless of materiality to the shareholders remains under researched.

While disclosure standard-setters and regulators often claim that their regulatory development might emancipate new accounting or that its disclosures make the world a fairer place, this has often been contested by scholars (see Chatzivgeri et al., 2020; Gallhofer, Haslam, & Yonekura, 2015; Young, 1994, 2003). Accounting scholars, in particular, those inspired by critical philosophers such as Marx, Foucault, Bourdieu and Weber, have shown that financial accounting inscriptions, accounting standards and disclosure and associated regulations are drafted to serve the interests of particular powerful actors or holders of capital rather than to ensure social justice (Armstrong, 2015; Bryer, 2006; Cooper, 2015; Edgley, 2010; Lehman, 2005; Oguri, 2005). Similarly, scholars in social and environmental literature have highlighted that particular corporate social or environmental disclosure and transparency practices do not necessarily mobilise accountability as expected (Dillard & Vinnari, 2019; Islam, Deegan, & Gray, 2018; Nielsen & Madsen, 2009; Semeen & Islam, 2021). In particular, while existing social and environmental accounting literature on particular social (sustainability) issues including human rights and modern slavery shows broader tension over the lack of corporate accountability and transparency in relation to underprivileged communities (such as production floor workers) (see, for example, Islam et al., 2021), this lacks a clear understanding of the roles of regulators to contribute such tension. Accordingly, we aim to investigate how modern slavery disclosure regulations can themselves represent barriers to eliminating slavery within global supply chains based in periphery countries.

In this research, we utilise WST, a macro lens through which one can elucidate whether and how core countries dominate and exploit the periphery countries for labour and resources, and at the same time, periphery countries are dependent on core countries for capital (Wallerstein, 1975, 1979, 1987, 2011, 2015, 2016). The theory considers the broader social context that explains social

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3 Prior research explained and discussed the impact of regulations on social and environmental disclosures (Birkey et al., 2018; Frost, 2007; Larrinaga et al., 2002), the normativity of disclosure regulations (see the constructivist approach embraced by Babbinson et al., 2012) followed by the positivist analysis of normativity by Chauvey, Giordano-Spring, Cho, & Patten, 2015; Chelli, Durocher, & Fortin, 2018) and the neoliberal aspect of the global norms and regulations (Islam, Deegan, & Haque, 2021; Andrew & Cortese, 2013).

4 World System Theory (WST) posits that most countries are part of a global system based on unequal exchange in the division of labour and allocation of resources between core countries (most of the developed countries), semi-periphery countries and periphery countries (most of the developing countries) (Wallerstein, 1975, 1979, 2015).

5 According to the latest global estimates of modern slavery by International Labour Organization (ILO) (2022), 50 million people were living in modern slavery in 2021.

6 Due Diligence on Child Labour Act 2017, despite their lesser focus on disclosure provisions, also have implications for slavery in global supply chains.

7 See a similar argument put forward in law literature by Nelson (2014) on US conflict mineral disclosure rule, section 1502 that requires disclosure of certain human rights information regardless of materiality to the shareholders.

8 See the recent special section by Islam, Christ & Burritt (2023) in The British Accounting Review that covers a range of slavery issues and wider accounting literature (including social and environmental literature).
inequality and injustice on a global scale (see section 2 for details). Based on WST and by relying on a variety of published documents, we conducted Critical Discourse Analysis (CDA) (Bloor & Bloor, 2013; Fairclough, 1995, 2001, 2012; Kristeva, 1986; see the use of CDA in accounting research: Gallhofer, Haslam, & Roper, 2001; Stenka, 2021; Stolowy, Gendron, Moll, & Paugam, 2019) of three modern slavery disclosure regulations enacted in core countries (USA, UK and Australia). Our study found that the texts of and discourses around the modern slavery regulations are not neutral and allow social wrongs to continue in the global supply chains. Although core country regulators claim such regulations to be a step in the right direction, our analysis reveals a different picture: the linguistic features of the regulations do not support eliminating risks of workers being victims of slavery in global supply chains based in the periphery countries. In line with WST, such findings extend our argument that the language of modern slavery disclosure regulations is socially and ideologically constructed by actors based in core countries where the interests of the powerful are prioritised over those of ‘others’ in periphery countries. The study provides unique insights into how modern slavery disclosure regulations were drafted and enacted in a way that is more likely to serve corporate interests rather than bring social justice globally. In doing so, we extend social and environmental literature that focussed on particular social or environmental disclosure regulations (see, for example, Islam & van Staden, 2022; Larrinaga et al., 2002) and raise a serious question of the usefulness of evolving nature of modern slavery regulations in the global supply chains.

This paper is organised as follows. Section two provides the theoretical framework for this study. Section three describes our research methods. Sections four, five and six set out our findings. Section seven provides a discussion, and section eight concludes.

2. World-System Theory

American sociologist Immanuel Wallerstein pioneered World-System Theory (WST) as a sociological paradigm that highlights the political dilemma of economic development in the periphery world (mostly underprivileged developing countries) and explains social injustice on a global scale (Robertson & Lechner, 1985; Wallerstein, 1975, 1979, 2011, 2015, 2016; Wallerstein & Curty, 2018). In considering social justice, WST provides insights into why the periphery countries cannot catch up with the core countries (also known as Western developed countries) (Chirot & Hall, 1982). WST explains not only the historic rise of the West (core countries), but also the endemic poverty of most non-Western countries (periphery countries) (Van Rossem, 1996). Wallerstein (1975) divides the world into core, periphery and semi-periphery countries. Core countries, such as the USA, Canada, the UK, France, Germany, Australia and several others, contain much of the global wealth and control the global market (Human Development Index, 2023), while periphery countries are those countries (i.e. most underprivileged Asian, African and Latin American countries) that do not have control of harvesting the rewards of global wealth and globalisation, but exploited by the core and falling behind (Wallerstein & Curty, 2018). The semi-periphery is a third group that mediates between core and periphery countries, such as Singapore, South Korea and Hong Kong (Chase-Dunn, Kawano, & Brewer, 2000). Wallerstein (1979) argues that core countries set the terms of the global economy to work in a way that enables them to take advantage of periphery countries, thereby consigning them to dependence and underdevelopment. It is argued that ‘one of the most important structures of the current world system is a power hierarchy between core and periphery in which powerful and wealthy “core” societies dominate and exploit weak and poor “peripheral” societies’ (Chase-Dunn & Grimes, 1995, p. 389). Accordingly, this paper focuses on the core/periphery nexus, rather than the core/semi-periphery, to demonstrate how the world is constructed in a way that serves the interests of the powerful based in core countries at the expense of the vulnerable in periphery countries considering the context of modern slavery regulations in the global supply chain.

Wallerstein (1975) provides a historical analysis of the causes behind the widening gap in economic and social development, particularly between core and periphery countries, maintaining that in the world economy, core countries are typified by urban infrastructure, thriving industries, trained and comparatively well-paid labour, and high levels of invested capital. For all that, the core needs periphery countries to supply the surplus resources that stimulate development (Wallerstein, 1987). In a periphery country, primary/primaevael products are manufactured, labour is controlled to keep costs down, technology is primitive, unskilled or low-skilled workers are the norm, and capital does not accumulate but is extracted by core countries (Wallerstein, 1987). Wallerstein (1987, 2015) argues that, over time, core countries take advantage of price differences to acquire inexpensive primary goods by exchanging them for expensive manufactured products, thereby stretching the existing gap between core and periphery countries. In other words, globalisation’s present-day world system has extracted surplus value for the benefit of elites in the core countries who dominate the global economy at the expense of the many dominated in periphery countries (Wallerstein & Curty, 2018). By widening the systemic features of the hierarchy between the core and periphery countries, elites exploit the new characteristic of polarization (Wallerstein, 2011) and continually take advantage of the resources at the periphery to maintain their economic, social and cultural supremacy (Wallerstein, 2015).

Drawing on Marxism, World-System theorists argue that the superstructure of society operates to form the conduct and beliefs of social actors who are exploited into accepting the way the economic system works, conceptualising the supremacy and privileges of...
powerful actors as the norm (Deckard, 2019; Giddens, 1971; Marger, 1987; Shannon, 2018). The critical institution in the super-structure is the core country, which enacts and imposes regulations benefiting the ruling class (Giddens, 1971; Marger, 1987) and even spreads these globally (to many periphery countries) to maximise its own interests. As we have seen over the past four decades, in the name of globalisation, core countries have increased trade with periphery countries, moved their core production facilities there and evolved a new form of global order and regulation to benefit the ruling class.

Within the broader social science domain, scholars have investigated global phenomena through the lens of WST, which has helped broaden our understanding of global order, domination, inequality and other features of the world system (e.g., Clark and Longo, 2019; Kwon, 2013; Lim and Tsutsui, 2012; Reinsberg, Kentikelenis, Stubbs, and King, 2019). Lim and Tsutsui (2012), for example, investigated the growing popularity of corporate social responsibility (CSR) initiatives on a global scale and concluded that the commitment to CSR in a periphery country is primarily symbolic: it does not bring about social transformation. They argue that liberal economic policies increase ceremonial commitment, suggesting a pattern of organised hypocrisy in which corporations in core countries make discursive commitments without subsequent action. Reinsberg et al. (2019) finds that core-dominated global associations, such as the International Monetary Fund (IMF), put pressure on periphery counties to apply their policies, Smith, Bolyard, and Ippolito (1999) finds that market forces result in a race to the bottom when it comes to labour rights as global companies seek out countries with lax human rights regulations. Similarly, others find that global economic forces, such as trade and IMF programmes, negatively impact economic development and human rights in peripheral countries (Abouharb & Cingranelli, 2009; Smith & Wiest, 2005). Accordingly, insights from this past research in social science suggest that WST offers a promise in critical accounting research.

Previous accounting research has used different critical theories to explain a range of issues including the accounting profession (Cooper & Robson, 2006), accounting’s role in crises (Cooper, 2015), accounting’s role in corruption (Everett, Neu, & Rahaman, 2007), social accounting and disclosures (Gray, 2002; Semeen & Islam, 2021; Puxty, 1991), accounting regulations (Cooper, 2015; Young, 2003), accounting and working (sweatshop) condition (Neu, Rahaman, & Everett, 2014), among others. Some accounting scholars inspired by post-structuralist thinkers such as Foucault and Butler and the post-colonialist paradigm have highlighted how discourse around accounting standards is formed to serve the interests of specific, powerful, social actors (Armstrong, 2015; Bryer, 2006; Cooper, 2015; Edgley, 2010; Lehman, 2005; Oguri, 2005). In line with such paradigms, we consider WST to contribute to the literature by shedding light on why certain accounting or disclosure regulations may protect corporations in core countries at the expense of human rights in periphery countries. In accounting domain, there has been little research into how a new form of social and human rights disclosure regulations enacted in core countries, may be designed more to protect corporate interests than to combat slavery in global supply chains based in periphery countries.

Critical accounting literature provides a perspective that complements WST, with a focus on issues of accounting and social justice. For example, Oguri (2005) has used a Marxist view to stress the ideological role of institutionalized accounting, dividing accounting regulation, into micro and macro regulations. Baud and Chiapello (2017) has used Foucault’s interpretation of neoliberalism to understand the disciplinary aspects of neoliberal regulations, concluding that they are just symbolic discourses reflecting hegemony. Everett et al. (2007) shows that global anti-corruption bodies including the World Bank, the United Nations, IMF, the Organisation for Economic Co-operation and Development (OECD) and Transparency International (TI), are not able to eliminate global corruption (in particular, corruption in periphery countries). Drawing on the economic sociology perspective of Bourdieu, Neu et al. (2014) shows that accounting practices are connected to workers in the sweatshop environment within the core country-based MNCs’ supply chains mainly operating in periphery countries. They find that on the ground, particular accounting control tools (such as price control and production quality control) ‘contributes to the creation of a sweatshop environment by helping to maintain high levels of work intensity on the shop floor’ (Neu et al., 2014, p. 343). Neu et al.’s (2014) work is more relevant to our research, and we find the regulatory aspect of the phenomena is under-researched. Arguably, WST can be applied to explore original insights into how modern slavery disclosure regulations focusing on global supply chains protect the interests of actors based in core countries rather than periphery countries, thereby sustaining global hegemony.

3. Research method

Drawing on WST, we conducted CDA of modern slavery disclosure regulations enacted in three core countries to outline the problems that stem from modern slavery disclosures and related corporate accountability requirements about the elimination of modern slavery within global supply chains. The CDA method is a part of applied linguistics with a critical turn that emerged in the late 1990s and early 2000s (Lin, 2014). This is in contrast to other methodological instruments, such as corpus analytic tools that can be inserted into a diverse range of theoretical frameworks (e.g., positivist studies, interpretive studies, critical studies). CDA is arguably linked to some critical social theories regarding the nature of language, literacy, identity, social practice, and the social world. As corporations hold power in today’s globalised world that goes beyond boundaries and may exceed the power of some nation-states and national governments (Skilair, 1999), the complementary perspective of WST and discourse theory (embedded within CDA as a research method) could cast valuable insights towards comprehending corporate practices in the contemporary world. It permits us to consider the core-periphery nexus when examining the relationship between power and language in the context of modern slavery regulations enacted in core countries for their corporations that source products from periphery countries. While WST emphasises the exploitive nature of the global system, CDA as a method tends to allow linguistic aspects of the explanation. CDA, over time, has been

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12 Prior accounting research used CDA as research method alongside critical theories (see for example, Stenka 2021 and Situ, Tilt, and Seet, 2021 used CDA to support Bourdieu’s theorization).
established as a research tool for analysing text and discussions and elucidating how a particular discourse or text can be used, produced or reproduced to maintain domination and hegemony in society (Fairclough, 1989, 1995, 2001; Foucault, 2011; Kristeva, 1986; Van Dijk, 2001; Van Leeuwen, 2015; Wodak & Fairclough, 2013). We used CDA to investigate how particular forms of disclosure regulations in core countries are drafted to serve the elites’ interests rather than workers in a particular context—global supply chains. It is argued that the CDA approach begins with putting the social wrong under critical investigation by identifying the obstacles to tackling it, considering whether the social order necessitates the social wrong and finally determining potential ways to overcome these obstacles and rectify the social wrong (Ben-Amar, Bujaki, McConomy, & McIlkenny, 2021; Fairclough, 1995). Bearing this in mind, we carefully conducted due diligence on our data and followed the following steps:

**Preliminary comprehension of the data**

We started by closely reading the three legal texts and then looked at other related documents for patterns that could be described, interpreted and explained. The three modern slavery regulations are:

- CTSCA 2010—the first modern slavery-related disclosure regulation in US history;
- the UK Modern Slavery Act 2015—the first European modern slavery disclosure regulation; and
- the Australian Modern Slavery Act 2018—the first Australasian modern slavery disclosure regulation

To address our aim, we analysed 432 documents, as detailed in Appendix 1: three legal documents covering each of these regulations, 11 documents on practical guidance, four independent review-related reports, 334 senate and parliamentary submissions, 17 parliamentary (bill-stage) documents, 34 reports by different social movement organisations and 29 news articles.

**Coding after comprehension of data**

We adopted a holistic coding system to identify major themes within three interconnected levels of analysis including the thematic structure of the text, linguistic features and discursive practices of modern slavery regulations. Holistic coding is an exploratory approach to a unit of data before a more thorough coding or classification process (Onwuegbuzie, Frels, & Hwang, 2016). We began by applying a single code to a large data unit to get a sense of the subject matter and the potential classifications that might arise, mapping out all available documents considering the textual features, production and consumption and the broader social context (World-Systems perspective). This mapping was changed several times during the analysis to improve accuracy. While coding the data, we considered salient points of commonality and divergence between the thematic structure of three regulations, linguistic strategies and related discursive practices. Each paragraph within each of the three statutes was carefully examined for ‘any and all’ phrases that could fit within the boundary of our analysis and how this could be interpreted and explained, reflecting on other documentary evidence (parliamentary documents, SMOs evidence and news articles). Stolowy et al. (2019) argued that discourse analysis usually aims to bring to the fore meaning conveyed through textual features (such as the thematic structure of the text; information focuses; active and passive voice; nominalisation; choices of modality and mode, among others) along with other linguistic features such as stories, images and societal artefacts.

**Data analysis framework**

Drawing on CDA research (Ben-Amar et al., 2021; Fairclough, 1989; Janks, 1997) and by reading documents, we ended up with a number of themes and subthemes that consider three interconnected levels of analysis considering the broader social context:

- The thematic structure of the text
  - Title and scope of modern slavery regulations.
  - Disclosure requirements.
  - Monitoring and enforcement.
- Linguistic analysis
  - Modality and mode.
  - Linguistic strategies.
- Discursive practices of modern slavery regulations

We first described and compared the subject matter of the texts (key themes), such as the title and scope of modern slavery regulations, disclosure requirements, monitoring and enforcement. We then looked at the three regulations’ specific linguistic features, such as modality and linguistic strategies. This process helped to describe how language is manipulated surrounding the discourse of modern slavery disclosure regulations to maintain the status quo.

To analyse the discursive practices surrounding the three regulations, we looked at the text as an outcome of the drafting process and as a resource in the process of interpretation (Van Leeuwen, 2015). Considering patterns in the social distribution, consumption and interpretation of the text, we paid particular attention to the unbalanced power relations of different social actors involved in the process as well as the intertextuality and interdiscursivity of the three regulations (Fairclough, 1992). We ended up with three key themes (see Table 4) that underpin arguments by different social actors involved in the discursive process. Our analysis helped us to explore how specific regulatory themes, which are also discursive, provide insights into organisational struggles to maintain dominance in the field.

There is a view that researchers using CDA sometimes regard themselves as social activists who are on the side of groups facing inequality and unfairness (Wodak & Meyer, 2009). CDA cannot be considered as ‘dispassionate’ like other social sciences; instead, it is a ‘committed’ social science that intervenes in the social sphere (Fairclough, Multippenic & Wodak, 2011). Accordingly, we acknowledge the subjective nature of this study when it comes to making different choices during the process of data collection, analysis and
drawing conclusions.

The following three sections report on the results of the three phases of the analysis.

4. Analysis of the thematic structure of modern slavery disclosure regulations: CTSCA, UK MSA and the AUS MSA

We used CDA to understand how themes and texts in these regulations are used to retain, maintain and legitimise the current social order. The emphasis in this part of the analysis is on the textual content as well as how social actors, entities and events are represented in the three regulations under scrutiny. We provide a comparative analysis of the thematic structure of the three regulations, including title and scope, disclosure requirements, monitoring and enforcement. The Table 1 highlights the thematic structure of the text represented in the three regulations.

4.1. Title and scope of the regulations

The title is one of the significant themes usually considered carefully by lawmakers and ideologically chosen to serve a specific agenda. Looking at the title of CTSCA, ‘the California Transparency in Supply Chains Act of 2010’, one can arguably ask why the word ‘transparency’ was used in this title. While lawmakers and policymakers appeared to convince corporations that transparency can empower consumers to make more ethical purchasing decisions and strengthen accountability in core countries (Craig, 2017), this conveys limited insights to create real change in curbing slavery practices. One commentator has stated, ‘Transparency mobilises the power of shame, yet the shameless may not be vulnerable to public exposure’ (Fox, 2007, 663). In practice, when the slavery is publicised in core countries as transparency rhetoric, it is often presented as though periphery countries are the root cause of the problem, not the actors in the core countries. Moreover, one stream of accounting literature suggests that ‘transparency’ may be opaque (Coslor, 2016; Islam & van Staden, 2022; Roberts, 2009) and does not necessarily mobilise accountability (Roberts, 2009), while another stream shows that the term ‘transparency’ is frequently and easily used by companies to maintain their hegemony and dominance (Dillard & Vinnari, 2019; Islam et al., 2021; Semeen & Islam, 2021). We argue that the word ‘transparency’ in the title of CTSCA appears rhetorical, opaque and related much more to encouraging ‘naming and shaming’ periphery countries (through increased visibility of social behaviour within global supply chains) than to core country actors’ behaviour.

In comparison, neither the UK nor the AUS MSA has the word ‘transparency’ in their title, but they prominently use an interesting phrase: ‘modern slavery’. The discourse of modern slavery was brought into the spotlight in 2015 when the British government enacted the MSA—the first in European history. ‘Modern slavery’ in the Act appears similar to ‘human trafficking’ or ‘forced labour’ in CTSCA (Broad & Turnbull, 2019). While many use these terms interchangeably, ‘modern slavery’ is conceptualised as a range of exploitative practices moving away from entire and lasting ownership (‘historic slavery’: Skrivankova, 2010). Some may argue that the term remains problematic as it is weighted and emotive, serving political functions (Bales, 2005; Weitzer, 2015). Although the emotional impact of the word ‘slavery’ draws public attention to the issue, it uses ‘morality’ as a legitimate foundation for policy interventions (Landau & Marshall, 2018). Furthermore, although the use of the term ‘modern slavery’ in the title of both the UK and the AUS MSA indicates a much broader scope than the CTSCA, the term itself remains ambiguous, and its choice seems to have been politically and ideologically motivated (Broad & Turnbull, 2019; Weitzer, 2015). Having said that when a regulator uses the term, ‘modern slavery, in the Act’s title, it has the potential to become a useful instrument for improving the actual human rights of the vulnerable people through interventions, ethically sensible policies and enforcement tools.

Turning to scope, it is interesting to see how these regulations define reporting entities that fall under the law. CTSCA (p. 2) uses the quantifier ‘every’, followed by ‘retail seller and manufacturer having annual worldwide gross receipts that exceed US$100 million’, which narrows the scope of the law by excluding other businesses that could be sourcing from periphery countries (Greer & Purvis, 2016). Most companies subject to the law are already involved in voluntary reporting, so the state governments seem to be taking advantage of existing know-how and infrastructure. Notably, opponents of the law, such as industry associations—the California Grocers Association and the California Manufacturers and Technology Association—claimed that the cost of entry into their market increased because of these new requirements (Pickles & Zhu, 2013).

In comparison, the scope of s54 of UK MSA (p. 42) is broader than that of CTSCA as it includes big retailers and sellers and other commercial organisations that provide services to such businesses and have an annual turnover of at least £36,000,000. However, this section excludes public sector organisations and small businesses, which leaves a big loophole. Turning to the AUS MSA (p. 3), this requires companies within its scope to disclose the steps taken to eradicate modern slavery in their supply chains. The scope of the AUS MSA is broader as it includes all entities with annual revenue of more than AUS$100 million (roughly $69 million in US dollars), not just commercial organisations (UK MSA, s54) or big retailers and sellers (CTSCA). Government departments that meet the turnover requirement must also provide a modern slavery statement under the AUS MSA. However, the threshold under the Act—AUS$100 million—is relatively high: a smaller number of companies fall within the scope of the law (roughly 3,000) than those covered by the UK Act (between 4,000 and 17,000) (Fellows & Chong, 2020).

Arguably, the scope of all three regulations is a matter of concern as they all leave the door open for workers in periphery countries

13 Although the UK MSA does not incorporate the word ‘transparency’ in its title, it contains a section (section 54) focusing on transparency in the supply chain.

14 Noticeably, ruling politicians in core countries involved in the regulatory process of modern slavery (e.g., Theresa May, former British Prime Minister and former Home Secretary who introduced the UK Act) seem to present themselves as ‘the new abolitionists’ (Bruce & Davidson, 2018).
Table 1
The thematic structure of modern slavery regulations.

<table>
<thead>
<tr>
<th>Theme</th>
<th>CTSCA</th>
<th>UK MSA</th>
<th>AUS MSA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title and scope</td>
<td>• California Transparency in Supply Chains Act of 2010</td>
<td>• Modern Slavery Act 2015</td>
<td>• Modern Slavery Act 2018</td>
</tr>
<tr>
<td></td>
<td>• Every retail seller and manufacturer doing business in [California] has annual worldwide gross receipts exceeding US$100 million.</td>
<td>• A commercial organisation with more than £36 million annual revenue.</td>
<td>• Entities based, or operating, in Australia, with annual consolidated revenue of more than AU$100 million.</td>
</tr>
<tr>
<td>Disclosure requirement</td>
<td>At minimum, organisations shall disclose to what extent, if any, they do each of the following things …</td>
<td>An organisation’s slavery and human trafficking statement may include information about the following things …</td>
<td>A modern slavery statement must contain the following things …</td>
</tr>
<tr>
<td>Monitoring and</td>
<td>• No monitoring mechanisms.</td>
<td>• No monitoring mechanism.</td>
<td>• Central government repository.</td>
</tr>
<tr>
<td>enforcement</td>
<td>• The exclusive remedy for violating this section shall be an action brought by the Attorney General for injunctive relief.</td>
<td>• The duties imposed … are enforceable by the Secretary of State bringing civil proceedings in the High Court …</td>
<td>• An organisation needs to: (a) provide an explanation for the failure to comply… Publication of information about failure to comply … If the Minister is reasonably satisfied that an entity has failed to comply …</td>
</tr>
</tbody>
</table>
to be exploited by excluding certain businesses and public enterprises that source from the periphery (Rao, 2019; Vijeyarasa, 2019).

4.2. Disclosure requirements

One important theme of modern slavery regulation is what corporations covered by the regulation are required to disclose. CTSCA (p. 3) states the following:

(c) The disclosure described in subdivision (a) shall, at a minimum, disclose to what extent, if any, that the retail seller or manufacturer does each of the following: (1) Engages in verification of product supply chains … The disclosure shall specify if the verification was not conducted by a third party. (2) Conducts audits of suppliers … (3) Requires direct suppliers to certify that materials incorporated … comply with the laws regarding slavery and human trafficking of the country or countries in which they are doing business. (4) Maintains internal accountability standards and procedures … (5) Provides … training on human trafficking and slavery …

CTSCA requires companies within its scope that source from periphery countries to post a statement on their websites covering five defined areas: verification, audits, certification, internal accountability and training. Notwithstanding that, the legislation does not require specific measures to ensure that forced labour was not used in producing the goods supplied. It does require companies to make these disclosures, even if they do little or nothing to protect the workers in their supply chains. The information within each disclosure category should be specific, although they can choose how to achieve this. NGOs and civil society groups criticise the disclosure requirements for several ambiguities that may lead to more harm than good (Corporate Accountability Lab, 2017; Know the Chain, 2015):

- section (3)(c)(2) requires companies to disclose if they conduct ‘audits of suppliers’ but does not clearly indicate how far down the supply chain they are required to go;
- section (3)(c)(3) asks companies to disclose whether and to what extent they require their ‘direct suppliers’ to verify that their products are produced in compliance with anti-slavery legislation, but no definition for ‘direct suppliers’ is provided, leaving it unclear who is a direct supplier;
- also, in the above-mentioned section, the plain infinitive ‘to verify’ is given the active voice but not qualified, for example, to provide more detail about what kind of verification is required;
- what the lawmaker intends by ‘country or countries in which [the companies] are doing business’ is also unclear as no more details are provided in the text about whose countries’ laws should the supply chain factories follow.
- CTSCA’s disclosure requirements are imprecise, so companies may not be fully aware of their responsibilities. Some companies, for example, could post information that is not in demand, while others disclose insufficient information. Research (see, for example, Birkey et al., 2018) investigating initial CTSCA statements by companies found a low level of corporate disclosures/compliance. The phrases ‘at a minimum’ and ‘if any’ let companies under the law off the hook if they merely disclose inaction or refer to policies they have in mind to ‘comply with the laws’ in the future.

Like CTSCA, UK MSA s54 requires modern slavery disclosures for companies within its scope. An organisation subject to s54 (p.42) should report on its slavery policies every year. The section suggests six areas that the report could highlight but does not require disclosure about some of them:

An organisation’s slavery and human trafficking statement may include information about—.

(a) the organisation’s structure, its business and its supply chains;
(b) its policies in relation to slavery and human trafficking;
(c) its due diligence processes …
(d) the parts of its business and supply chains where there is a risk of slavery and human trafficking taking place, and the steps it has taken to assess and manage that risk;
(e) its effectiveness in ensuring that slavery and human trafficking is not taking place …;
(f) the training about slavery and human trafficking available to its staff.

The use of the auxiliary verb ‘may’ indicates low modality, which significantly opens the door to non-disclosure by companies (based in a core country). The problem is that ‘may’ allows companies to comply without disclosing, so it is a constructive step to stop labour exploitation in periphery countries to continue. Like CTSCA, s54 MSA does not oblige companies to take defined steps to ensure that human trafficking and slavery are not used in preparing goods or services they supply. The text of the Act allows companies to report that they have not taken any steps to tackle slavery and human trafficking within their supply chains. Ironically, a company that discloses no action does not breach the law in any way. This does not mean this law is fruitless, but it does increase the possibility of a perpetrator being sued under related laws using it as a safe harbour. This nature of the disclosure requirement lacks clarity. This provision seems vigorous in theoretical terms but fails to recognise the broader context of market forces that can beget trafficking and exploitative practices (New, 2015). In practice, global supply chains have been set up by core countries in ways that stimulate exploitation (Kempadoo, Sanghera, & Pattanaik, 2015; Phillips, 2015).

As with the UK Act and CTSCA, AUS MSA demands concerned corporations and other entities to provide annual information about the risk of modern slavery within their supply chains; the action taken to evaluate and tackle this and the efficiency of their policy. Interestingly, the Act also gives smaller businesses the right to report voluntarily. It specifically states that an organisation must report about its modern slavery policies and efforts every year in line with a set of mandatory criteria, and this is a step forward from both UK
MSA and CTSA, which do not require reporting about certain policies. As AUS MSA (pp. 12–13) states:

A modern slavery statement must, in relation to each reporting entity covered by the statement: (a) identify the reporting entity; and (b) describe the structure, operations and supply chains ...; and (c) describe the risks of modern slavery practices ...; and (d) describe the actions taken by the reporting entity ...; and (e) describe how the reporting entity assesses the effectiveness of such actions; and (f) describe the process of consultation ...; (g) include any other reporting information, or the entity giving the statement, considers relevant.

This clause conveys a tone of stronger command in using the modal verb ‘must’. Companies are required to prepare annual statements that state their modern slavery efforts and accord with a set of compulsory standards. Despite the strong tone about mandatory disclosure of specific issues, like CTSCA and UK MSA, AUS MSA requires limited disclosure of how to protect underprivileged workers working at factories supplying goods to the companies it covers. For example, it can be argued that the original Act is dependent on ‘tick-box’ reporting mechanisms and does not require an independent commission (equivalent to an ‘independent regulator’ in the UK) to be set up to ensure compliance (Fellows & Chong, 2020).

4.3. Monitoring and enforcement

We look at how regulatory texts focusing on monitoring strategies ensure compliance with modern slavery regulations. CTSCA neither puts clear text on monitoring mechanisms in place nor details the kinds of verification required. Section 54 UK MSA appears to follow CTSCA by not mentioning robust monitoring or audit mechanisms. The AUS MSA goes further by setting up a central government repository for disclosure statements. However, like the other Acts, it does not oblige companies to take defined steps to ensure that slavery is not employed in the manufacturing of goods or services supplied, so leaving a significant audit gap that could encourage companies not to take any action to eliminate exploitative activities in global supply chains in periphery countries.

The enforcement capacity of the three laws we examined could be crucial in bringing real social change in global supply chains. CTSCA provides that ‘[t]he exclusive remedy for a violation of this section shall be an action brought by the Attorney General for injunctive relief’. This implies that CTSCA is enforced exclusively by the California Attorney General’s Office. The use of the noun phrase ‘the exclusive remedy’ puts litigation by victims of modern slavery (far away in periphery countries) or other stakeholders (consumers, civil society groups) out of the question. The adjective ‘exclusive’ significantly impacts the enforcement power of the law (Corporate Accountability Lab, 2017; Know the Chain, 2015). It modifies the noun ‘remedy’ and limits the enforcement mechanism to an injunction brought by Attorney General. Other than the terms on which an injunction may be granted, no financial penalties are set for non-compliance, which limits the deterrent effect on companies.

UK MSA (s54) states ‘[t]he duties imposed on commercial organisations by this section are enforceable by the Secretary of State bringing civil proceedings in the High Court for an injunction or, in Scotland, for specific performance of a statutory duty under section 45 of the Court of Session Act 1988’. Like CTSCA, enforcement under the UK MSA is brought only by the Secretary of State. This significantly limits the ability of stakeholders and victims to bring legal action against non-compliant companies. Both Acts lack robust enforcement mechanisms, and exploiters can take advantage of them. Considering the AUS MSA, it allows the Minister for Home Affairs to make an inquiry. If the company does not justify its failure to comply, the minister has the right to report the following: (a) the identity of the entity; (b) if the request relates to the entity’s failure to comply with subsection 14(2) (joint modern slavery statements) in relation to a modern slavery statement—the identities of the reporting entities covered by the statement; (c) the date the request was given, and details of any extension given under subsection (2); (d) details of the explanation or remedial action requested, and the period or periods specified in the request; (e) the reasons why the Minister is satisfied that the entity has failed to comply with the request.

Apparently, the AUS MSA, like the other Acts, considers ‘naming and shaming’ a remedy for modern slavery. Even though the AUS MSA has mandatory reporting criteria, it lacks robust enforcement mechanisms to punish companies that fail to fulfil the reporting criteria.

5. Linguistic analysis of modern slavery disclosure regulations

In this section, we put particular emphasis on analysing modality and mode and some linguistic strategies used within the three regulations.

5.1. Modality and mode

Modality and mode represent syntactic devices that could be employed to relax regulations (Fairclough, 2009). They are formal linguistic features of a text that indicate relational grammatical values (Coulthard & Johnson, 2010). To gain deeper insights into the obligatory force of these three laws and their possible implications, we analysed their modality and mode.

In Table 2, we provide illustrations of different modalities and modes (Nuyts & van der Auwera, 2016; Portner, 2009) within the three Acts. Modality refers to the expressions that communicators employ to show their commitment to what they say or write and can be used to achieve ideological objectives (Machin & Mayr, 2012). It defines the extent of the obligation imposed by a text in relational and expressive terms (Fairclough, 2003). Lawmakers can use high or low modality to enforce the law or leave gaps that open the door for manipulation. The table illustrates auxiliaries used to express modality. CTSCA uses ‘must’ nowhere, while neither the UK nor the AUS MSA uses ‘shall’.

CTSCA does not generally use auxiliary verbs that indicate strong obligation such as ‘must’, though ‘shall’ is extensively used (18 times). This is typical of one style of legal drafting. ‘May’ is mentioned once and ‘would’ five times. ‘Shall’ is widely misused in legal language, playing many semantic roles that can reduce clarity (Krapivkina, 2017; Scott, 2001). It indicates obligation in CTSCA,
Table 2
Illustrations of modality and modes within CTSCA, s54 UK MSA and AUS MSA.

<table>
<thead>
<tr>
<th>CTSCA</th>
<th>s54 UK MSA</th>
<th>AUS MSA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Modal verbs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Declarative</td>
<td>'would' (5 times), 1 'may' (1), 'shall' (18)</td>
<td>'must' (9 times), 'may' (4), 'would' (1).</td>
</tr>
<tr>
<td>Deontic (command)</td>
<td>'existing state law makes human trafficking a crime'</td>
<td>'a commercial organisation … must prepare …'</td>
</tr>
<tr>
<td>Deontic (permission)</td>
<td>'this act shall be known and may be cited'</td>
<td>'an organisation’s slavery and human trafficking statement may include …'</td>
</tr>
<tr>
<td>Interrogative</td>
<td>No instances</td>
<td>No instances</td>
</tr>
</tbody>
</table>

1The number in parentheses shows how many times each of the modal verbs was mentioned. The total number of words appear under CTSCA: 1284, s54 UK MSA: 833 and AUS MSA: 4669.

Although it can also express prohibitions, permissions and future actions. Varying meanings through different uses of ‘shall’ can reduce the clarity or introduce ambiguity in a legal text. In some, perhaps many, cases, ‘shall’ could have been replaced by ‘must’ with less vague meanings (Garzone, 2013).

Linguistic analysis of s54 UK MSA shows that this section depends on modal verbs (must, may and would). ‘Must’ is the most prevalent modal verb in the text (9 times), ‘may’ comes in second place (5 times) and ‘would’ appears only once. This is in contrast to CTSCA, which is highly dependent on ‘shall’, but free of ‘must’.1 Notably, the usage of verbs that express legal modality in s54, such as ‘may include information about …’ opens the door wide to non-disclosure and reduces the comparability of statements that are disclosed. Arguably, it is not an innocent mistake but ideologically motivated to maintain the status quo. The AUS MSA relies on modal verbs including ‘must’ (24 times), ‘may’ (33 times) and ‘would’ (twice), while ‘shall’ does not feature. Manifestly, ‘may’ is the most prevalent auxiliary verb in the text, ‘must’ comes second, while ‘would’ is comparatively rare. The use of ‘must’ suggests a strengthening of the AUS MSA compared to its counterparts since ‘must’ demands certain information be published. All three Acts impose a reporting requirement, not a requirement to act. The three regulations analysed appear cosmetic rather than substantial, and in line with WST (Wallenstein, 1975), we argue that they are unlikely to prompt improvement of working conditions in the global supply chains of periphery countries.

Notably, all three Acts use declarative modes to declare some ideas as facts and the deontic mood to introduce what should or should not be done. In contrast, the interrogative mode features only in the AUS MSA. Deontic (command) mode gives the lawmakers a commanding voice to impose particular obligations such as ‘modern slavery statement must … identify …’, while deontic (permission) mode is used to indicate such items as ‘[an] organisation’s slavery and human trafficking statement may include …’

5.2. Linguistic strategies to hide social agency

We investigated the linguistic features of the regulatory texts that define or leave out the agency of actors and significantly describe the social implications of textual choices (Fairclough, 2003). Constructing sentences that do not assign responsible human agency is sometimes called impersonalisation (Merkel-Davies & Koller, 2012; Siewierska, 2008). Merkl-Davies & Koller (2012) maintain that impersonalisation obscures human agency, describing events in abstract terms that overlook human agents accountable for particular circumstances. This linguistic manipulation seems to beget syntactic ambiguity that could be ideologically motivated to serve the interests of particular social groups (Fairclough, 2001). We find that both the dilemma of modern slavery and the process of change in the three statutes under investigation are described without assigning responsible social agents and that this occurred via different manipulative linguistic strategies, as illustrated in Table 3.

Table 3 illustrates different linguistic strategies used to hide social agency (impersonalisation) including passivation, nominalisation, the use of non-finite or existential clauses, adjectival modifiers or inanimate agents. In this way, modern slavery practices and the process of social change are described as occurring without agents in a timeless, ahistorical manner, obscuring both time and participants (Batstone, 1995). Passivation is used in this sentence from CTSCA—‘these crimes are often hidden’—to attribute agency to an unidentified actor and thereby obscure the perpetrators. Similarly, nominalisation (syntactic metaphors) puts the action first rather than the social agents (Merkel-Davies & Koller, 2012). For example, human trafficking is mentioned 17 times in CTSCA, without mentioning traffickers. Interestingly, existential clauses are employed to obscure social agency in both CTSCA and s54 UK MSA, but they do not feature in the AUS MSA. In s54, the phrase ‘[(t)here is a risk of slavery and human trafficking taking place …]’ does not mention slavers or traffickers. Hence, the risk of slavery and human trafficking seems to exist independently of human agency. Inanimate agents are utilised in this context, too. Slavery and human trafficking or modern slavery within the three regulations

15 Countries in common-law jurisdictions advise against using “shall” in legislation. For example, the Office of the Parliamentary Counsel (UK) (2020) advises that their office policy is to avoid the use of the legislative “shall”. The main reason is linguistic “ambiguity”, that “shall” can imply many things (e.g., policy language and future tense) and not just obligation, whereas “must” is harder to misuse, therefore is used for an “obligation” (Lunn, 2018). However, although other common law countries like Australia, Britain and Canada have cleared off “shall” from their legislative drafts, US still uses “shall” in a restricted manner to only mean “has a duty to” (Lunn, 2018).
function as inanimate agents in many instances (Söğüt, 2018). The legislature does not put the human agency responsible for any inhuman practices in the first position of a sentence; instead, ‘slavery and human trafficking or modern slavery’ are placed at the position of greater emphasis, hiding the criminals behind the ruthless exploitation of global workers.

Present and past participles are commonly utilised as adjectival modifiers in all three Acts but more frequently in the AUS MSA than the other two. More information is packed into the clause, creating grammatically complicated discourse. These syntactic strategies leave social agency undetermined, obscuring the perpetrators and making it harder to hold them to account and eradicate modern slavery from global supply chains. This result is consistent with Merkl-Davies and Koller (2012), who concluded that personalisation is used strategically by corporations to serve their own interests and legitimise their actions. Under existing world system, corporations have a separate legal personality that limits the legal liability of their human actors (Radice, 2011; Soederberg, 2009). Conceptualising global companies as separate legal persons is a legal fiction as human agency including executives and investors, make the decisions that keep the business going (Ras & Gregoriou, 2019). It appears that human agency only protects the personal assets of those powerful social actors but also makes the decisions on the ground (e.g., those related to accounting practices including price control, product quality control, delivery deadlines and so on, see Neu et al., 2014) that perpetuate the exploitation of workers at factories located in periphery countries.

To sum up, the textual analysis of the three regulations reveals that each one goes step further compared to its predecessor. Nevertheless, we find that linguistic strategies are used to produce weak /ambiguous transparency requirements that have the potential to do more harm than good when it comes to putting an end to modern slavery within the global supply chains.

6. Discursive practices of modern slavery regulations

This section covers analysis of discursive narratives in the parliamentary submissions and highlights power relations and different social actors’ roles before enacting modern slavery regulations. Discursive practices are movement-driven since they signify actions that give prominence to maintaining power relations (Fairclough, 1992).

Table 4 illustrates different discursive narratives (mainly in the parliamentary submissions) regarding the enactment of the three regulations. The CTSCA was primarily a result of civil society advocacy, while business groups opposing it argued that it would lead to an unreasonable compliance burden (New, 2015). In the case of the s54 of UK MSA and the AUS MSA, business lobbying took a new turn. Some businesses located themselves as part of the societal advocacy coalition that calls for state regulations to tackle modern slavery in the global supply chain. However, they strategically inserted commercial interests into the centre of the modern slavery agenda and pushed for weak versions of transparency legislation with minimal burden to businesses (LeBaron & Rühmkorf, 2019; Wray-Bliss & Michelson, 2021).

Because of the NGO movement in the USA, CTSCA was drafted and passed through both Houses swiftly (Landau & Marshall, 2018). CTSCA was the first legislation in core countries to mandate companies to report on modern slavery practices within their

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16 For example, Michael Connarty (a British Labour Party politician) stated ‘Now Amazon, IKEA, Marks and Spencer, Primark, Sainsbury’s and Tesco have all written to tell us that they would support legislation if it was not unduly burdensome’. (Commons debates, 10 June 2014). Retrieved from: https://www.parliament.uk/business/publications/hansard/commons/.

17 For example, the US NGO Free the Slaves played a vital part in lobbying for the enactment of new laws to tackle human trafficking and slavery, including CTSCA (Landau & Marshall, 2018). Several other NGOs, including The Alliance to Stop Slavery and End Trafficking (ASSET), The Coalition to Abolish Slavery and Trafficking (CAST) and The Consumer Federation of California were also active in campaigning for CTSCA.
Table 4
Illustrations of discursive narratives in parliamentary submissions before the enactment of three modern slavery regulations.

<table>
<thead>
<tr>
<th>Discursive narratives by different social actors</th>
<th>CTSCA</th>
<th>UK MSA</th>
<th>AUS MSA</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>NGOs and civil society organisations’ arguments in favour of stringent regulations</strong></td>
<td>The proposed Act (at the bill stage) would ‘create an opportunity for California retailers and manufacturers to demonstrate leadership in eradicating human trafficking from their supply chains. At the same time, this would Additionally, ’empower consumers to reward companies that proactively work to eradicate slave-labour and human trafficking’ (a group of NGOs and civil society organisations’ support explicitly expressed in a California Senate Judiciary Committee Report, 21 April 2009, p. 5)</td>
<td>Following the California model for the UK Modern Slavery Act would be a good step forward but there are certain concerns about this. ‘A better model in the current circumstances is building on something which has been pioneered in the Bribery Act—looking at what due diligence means and how companies can follow up with due diligence and act on that’ (Anti-Slavery International told a UK Joint Committee on Draft Modern Slavery, Tuesday 21 January 2014). ‘A provision to criminalise the use of victims of slavery in supply chains would be a robust measure towards eliminating slavery in all its forms from the supply chains of UK business…’ (Submission by Anti-Slavery International to the UK Joint Committee on Modern Slavery Bill in February 2014).</td>
<td>The Government is asked for ‘the appointment of an Anti-Slavery Commissioner.’ (The Human Rights Council of Australia submission (sub. 38) to the Australian Parliament) It is highly recommended that the Australian government ‘include mechanisms for monitoring and enforcement, such as financial penalties for non-compliances’ (The Australian Centre for Corporate Social Responsibility submission (sub 40) to the Australian Parliament, p.4) ‘In order to emphasise the seriousness of the legislation, the Government should ensure financial penalties, as well as exclusion from Commonwealth tendering for companies that fail to disclose.’ (Australian Council of Trade Unions (Sub. 113, P. 35).)</td>
</tr>
<tr>
<td><strong>High-profile retailers’ arguments in favour of weak (or voluntary) versions of transparency regulations</strong></td>
<td>There were no individual submissions by retailers, while industrial groups argued against the regulation.</td>
<td>‘In the case of reputable businesses (except for small businesses that may have a burden of additional reporting) we do not believe that similar legislation (similar to CTSCA) in the UK would impose a material burden.’ (Amazon written evidence to the UK parliament, 19 March 2014) ‘Our preference would be that any reporting requirement should build on existing reporting (similar to CTSCA) rather than add an extra level of burden.’ (Sainsbury’s told the UK Joint Committee on Draft Modern Slavery Bill, 11 March 2014, P. 3)</td>
<td>Turnover threshold ‘would need to be low enough to ensure adequate coverage of the Australian marketplace, yet high enough not to unduly burden smaller companies with excessive reporting requirements.’ (Woolworths Group submission (Sub. 87) to the Australian Parliament ‘We believe the requirement under section 54 of the UK Modern Slavery Act to publish an annual statement is a positive measure and one which any responsible business should support…’ (Adidas group submission (Sub1) to the Australian parliament, P. 6)</td>
</tr>
<tr>
<td><strong>Arguments by industrial associations against regulations</strong></td>
<td>… the bill poses several difficulties … Grocers do not have the resources to monitor supplier employment practices, nor do they have the authority to enforce state or federal labour law with regard to suppliers. (The California Grocers Association’s concerns highlighted in a California Senate Judiciary Committee report, 21 April 2009, p. 5)</td>
<td>The Chartered Institute of Purchasing &amp;Supply (CIPS) mentioned in its written submission in February 2014 ‘CIPS does not believe that introducing punitive legislation would be effective at this stage but would rather encourage organisations to take a self-regulated approach with the backing and support of a –voluntary code to aid them to –’do the right thing’…”</td>
<td>The Australian Chamber of Commerce and Industry argued against the Act: ‘It would be immature at this point to support legislation as the right mechanism to address the concerns that have given rise to this inquiry. Care needs to be taken not to rush into legislative prescription or to risk losing support by adopting any potentially divisive or alienating approaches’ (sub. 173, p. 4).</td>
</tr>
</tbody>
</table>

1 The Act was authored by former Senator Darrell Steinberg and supported by NGOs and civil society organisations (i.e. Alliance to Stop Slavery and End Trafficking (source), California Teamsters Public Affairs Council, California Labor Federation, Coalition for Humane Immigrant Rights Los Angeles, Coalition to Abolish Slavery and Trafficking, Consumer Federation of California, Free the Slaves, Polaris Project, International Justice Mission, Not for Sale Campaign, Services, Immigrants Rights, and Education Network Vital Voices).

supply chains in periphery countries. Notably, California has the world’s seventh-largest economy and the largest consumer base in the USA. Its legislative and social experiments have established original models often followed by other states or Congress (Aaronson & Wham, 2016). CTSCA served as the prototype for s54 of the UK MSA (Chilton & Sarfaty, 2017), followed by Australian MSA. During and after the bill submissions stage (17 submissions were made), many social movement NGOs that had proposed and supported CTSCA suggested that the Act could encourage companies to conduct business in a socially responsible manner. Opponents of the bill included the California Chamber of Commerce, the California Grocers Association, the California Independent Grocers Association, the California Manufacturers and Technology Association, the California Retailers Association, the Grocery Manufacturers Association and the National Federation of Independent Business. For example, according to a California Senate Judiciary Committee report (21 April 2009, p. 5), the California Grocers Association argued that ‘[w]hile grocers do not support slavery, … the bill poses several difficulties … Grocers do not have the resources to monitor supplier employment practices, nor do they have the authority to enforce state or federal labour law...
with regard to suppliers.’ Hence, they maintained that CTSCA would be expensive to implement. The final version of CTSCA, which was more lenient reflects the influence of the powerful industrial groups that opposed it.

In examining the UK MSA, we looked at 102 submissions to the English Parliament and at parliamentary discussions of the bill. When the Act was passed on 26 March 2015, it was described by influential parliamentarians as ‘world-leading’. However, NGOs and civil society groups inside and outside the UK called this claim an exaggeration and questioned the Act’s potential contributions (Craig, 2017). NGOs had played a role in lobbying for the MSA and forming the version that was ultimately enacted in 2015 (in September 2014, written comments were submitted by some NGOs to Parliament; these included UNICEF UK (MS 06), Liberty (MS 10), Share Action (MS 13), Amnesty International UK (MS 11) and the Anti-Trafficking Monitoring Group (MS 17)). Despite this, many key clauses critically suggested by NGOs were excluded or watered down (Gold, Trautrim, & Trodd, 2015). Constructive suggestions provided by NGOs were not incorporated, and specific explanations were not given for not choosing this option (LeBaron & Rühmkorf, 2019).

Despite significant concerns about modern slavery, including labour exploitation in global supply chains, the initial draft of the UK MSA presented to Parliament in 2014, did not contain s54. The UK Home Office’s argument at the time was that the legislation focused only on national slavery and requiring companies to disclose information about modern slavery within global supply chains would be an ‘additional burden’. NGOs, activists and even some Labour Party MPs in the UK subsequently expressed their concerns. For example, on 8 July 2014, Kerry McCarthy (Labour Party politician) stated:

‘Businesses ought to care about whether there is slavery in their supply chain. If that creates an additional burden … well that is something they have a moral obligation to do. As consumers, we need transparency and accountability from companies. Amnesty International has said that legislating for supply chain due diligence along the lines of the Californian Transparency in Supply Chains Act will help create a corporate culture in the UK that will be intolerant of modern forms of slavery and enable it to be rooted out of the labour market. I agree.

(UK parliamentary publications and records retrieved from https://publications.parliament.uk/pa/cm201415/cmhansrd/cm140708/debtext/140708-0003.htm)

The call for a UK Act similar to CTSTA is based on a moral discourse that is ingrained in the neoliberal ideology, which prevails in the current phase of the world system. The focus is on reputational risks to achieve transparency and accountability: ‘If that creates an additional burden … well that is something they have a moral obligation to do. As consumers, we need transparency and accountability from companies’. Finally, the government agreed to include a disclosure clause (s54). However, many NGOs are still unhappy with the present version of the clause, as this may not protect workers in supply chains in periphery countries (Islam & van Staden, 2022). Claiming to ‘level’ the playing field, the UK government’s attempts only protect corporate interests. For example, in its submission to the Australian Parliament for the AUS MSA (Inquiry into establishing a modern slavery Act in Australia submission, UK Government, 2017), the UK government stated: ‘ultimately the single most decisive factor in shaping the UK’s approach was the views of businesses themselves … the overwhelming majority … told us that they welcomed State involvement … to create a level playing field’. Looking at the words used by the UK government in this submission, it is clear that the interests of global companies were high on the agenda and were prioritised over those of other parties such as workers in the global supply chains, many of them already victims of slavery.

Australia’s Parliamentary inquiry before the AUS MSA received 225 submissions (we looked at 222; 3 are confidential) from different interested parties including industrial groups, law councils and firms, global companies, academics, interested individuals, the UK Home Office and NGOs. Reputable deponents, such as the Law Council of Australia, suggested the nomination of an autonomous, statutory, anti-slavery commissioner who should have the authority and resources to monitor compliance. NGOs including The Human Rights Council of Australia, Anti-Slavery Australia and the Mercy Foundation lobbied for this. The Mercy Foundation, for example, stated in its submission to the Australian Parliament that ‘Mercy Foundation supports the establishment of an Anti-Slavery Commissioner, to monitor legislation and hold businesses accountable’ (sub. 31, p. 2). Other NGOs and civil society organisations such as Anti-Slavery International (sub. 186), The Human Rights Council of Australia (sub. 38) and the Australian Centre for Corporate Social Responsibility (sub. 40) suggested mandatory supply-chain due diligence in their submissions to the Inquiry into Establishing the AUS MSA. However, some suggestions were not incorporated in the drafted bill. Notably, corporate submissions advocated the Australian legislation that serves their vested interests with a minimal burden as embedded in the neoliberal ideology (Wray-Bliss, van Staden, & Rühmkorf, 2022). It is also worth mentioning that powerful industrial groups such as the Australian Chamber of Commerce and Industry argued against the Act: ‘It would be immature at this point to support legislation as the right mechanism to address the concerns that have given rise to this inquiry. Care needs to be taken not to rush into legislative prescription or to risk losing support by adopting any potentially divisive or alienating approaches’ (sub. 173, p. 4).

The discursive narratives of the AUS MSA illustrate that while it surpasses the CTSCA and the UK MSA in some respects, the power dynamics in the drafting process and a lack of political will resulted in the exclusion of the robust enforcement mechanisms and other recommendations from NGOs (including compulsory human rights due diligence, among others). Accordingly, the risk of workers being victims of slavery remains.

In the context of intertextuality and interdiscursivity, when provision for the supply chain was discussed in the English Parliament, CTSCA was always referenced as ‘the successful statute in California’. More surprisingly, the Public Bill Committee for the UK MSA strongly supported CTSCA as protective of corporate interest. The Committee stated (2015):

‘Similar legislation has already been successfully enacted in the United States in the 2010 California Transparency in Supply Chains Act and has not caused undue burden to the companies affected. We therefore would anticipate similar success in the UK. (PBC (Bill 008) 2014 /2015, p. 50 retrieved from https://publications.parliament.uk/pa/cm201415/cmpublic/modernslavery/memo/modernslavery.pdf)’
At that time, the implementation of CTSCA was just starting and it was quite hard to tell whether it had succeeded or not. Logically, the law’s success should be defined in terms of its material consequences. Evidently, no attempt was made during the enactment of s54 to quantify the outcome of implementing CTSCA in its final form, and the only criterion for success was successful passage. The s54 UK MSA followed the example of CTSCA, inheriting its flaws despite having a wider scope. The flaws include a lack of specific provisions for a financial penalty, an independent monitoring mechanism and the protection of victims of slavery and human trafficking (Herbert Smith Freehills, 2016; BHRRC, September 2016). It is argued that both Acts could generate a legal “safe harbour” for companies being sued according to other consumer protection laws (BHRRC, September 2016).

In February 2017, an Australian parliamentary committee, ‘The Joint Standing Committee on Foreign Affairs, Defence and Trade’ was tasked to investigate the issue of modern slavery which the UK MSA was referred to as follows ‘With reference to the United Kingdom’s Modern Slavery Act 2015 … the Committee shall examine whether Australia should adopt a comparable Modern Slavery Act’18. The Australian parliamentary committee published its findings within a report titled ‘Hidden in Plain Sight’, suggesting a course of action for the Australian Government that includes the model of the UK Act. The UK Act took centre stage within the discursive process surrounding the inquiry into establishing the Australian Act. Also, using an idiomatic expression ‘Hidden in Plain Sight’, the report’s title seems a rhetorical strategy to grab the public attention and build political momentum for the bill’s passage. The report implies that modern slavery is concealed or unseen despite being obvious. It is used to convey a message that was first embedded in the discourse of the CTSCA in which slavery was conceptualised along the lines of hidden substance/crime.

The AUS MSA was passed in 2018 considering certain features of the UK Act that were not part of CTSCA. For example, both the UK and the Australian Act require companies to provide public reports every year to facilitate stakeholders’ scrutiny of companies’ efforts to tackle modern slavery. They also require companies to certify the statements by the board or similar and sign them off by a director to supposedly increase the level of accountability for the content of the reports. The Australian MSA suggest a sole governmental register of statements. In the case of non-compliance, entities can be asked to elucidate and rectify their failure to report or jeopardise being blacklisted on the register. However, the Australian MSA contains inherent weaknesses inherited from the UK model and CTSCA, including a lack of specific provision for a financial penalty, independent monitoring mechanism and protection of the victims of slavery (BHRRC, December 2018).

The UK government began an independent review of the UK MSA, publishing three interim reports on 17 December 2018, 22 January 2019 and 19 March 2019 before publishing the final report on 22 May 2019. The report referred to the Australian Act as a potential model to follow “we undertook some comparative research that looked at similar provisions overseas, namely the Australian Modern Slavery Act…”19. The report concluded that the government should act to oblige businesses to take s54 more seriously and recommended:

Companies should not be able to state they have taken no steps to address modern slavery in their supply chains … the six areas of reporting currently recommended in guidance should be made mandatory … Government should set up a central repository for statements … the Independent Anti-Slavery Commissioner should monitor transparency; sanctions for non-compliance should be strengthened … the Companies Act should extend section 54 requirements to the public sector and strengthen its public procurement processes … the Companies Act 2006 should be amended to include a requirement for companies to refer to their modern slavery statement in their annual reports. (Home Office 22 May 2019, pp. 14–15).

On 22 September 2020, the UK Government published its response to the consultation in which it committed to introducing some amendments including a government-run reporting service, making six reporting areas mandatory and defining a single reporting deadline (30 September). However, although it appears to align the UK Act with the Australian one, it does not go any further; in particular, it does not strengthen enforcement mechanisms. Also, none of these amendments explicitly focuses on the adequate protection of workers working in UK companies’ supply chains in periphery countries.

We found that the regulations’ lack of capacity to effect real change in the supply chains operating in periphery countries appeared intentional and aimed at protecting corporate interests in core nations. There are dominant (core actors in periphery nations) and dominated (periphery actors in core nations) in both dialectical divisions of the world system. It is the dominant actors (the few/ the elite) in the core nations who are leading the way to maintain slavery for their own self-interest (Wallerstein, 1975, 1979, 1987; Wallerstein & Curty, 2018). But at the same time, in periphery nations, slavery is being upheld and reproduced as a cycle of exploitation and underdevelopment. The system is set up in such a way, that both retailers (in the core nations) and their suppliers (located in periphery nations) gain at the expense of vulnerable workers. Even in the long run, ‘workers’ economic and human rights have not improved, while companies’ revenue balloon and factory owners get rich’ (Islam, 2020). Such set-up along with discursive stakeholder narratives and NGO activism against irresponsible actions (by regulators, companies and suppliers) arguably shapes economic and political dynamics in both core economies and peripheries.

7. Discussion

Through the above analysis, in line with WST, we extend our understanding that the language of modern slavery disclosure regulations is constructed by actors based in core countries to maintain their global domination. Our findings contribute to prior social and environmental accounting research on regulations (see, for example, Bebbington et al., 2012; Birkey et al., 2018; Islam & van Staden, 2022; Larrinaga et al., 2002) by providing a critical comparative analysis around three modern slavery disclosure regulations. The results align with prior research that pointed out the hegemonic nature of modern slavery regulations and related discourses (see, 18 https://www.aph.gov.au/Parliamentary_Business/Committees/Joint/Foreign_Affairs_Defence_and_Trade/ModernSlavery/Terms_of_Reference (last viewed, 10/08/2021).
Islam & van Staden, 2022; Wray-Bliss & Michelson, 2021). Our results warrant three areas of observation which are discussed below:

**Noncompliance and the absence of a robust regulatory mechanism**

The critical insights from our linguistic analysis are consistent with the broader stakeholder concerns over the lack of corporate transparency in retailers’ practices to tackle slavery within the supply chains. The absence of robust regulatory mechanism (including a penalty provision for noncompliance) and the use of ambiguous language has permitted non-disclosure by many companies (Chilton & Sarfaty, 2017). Birkey et al. (2018) investigated companies’ responses to CTSCA and explored that disclosures made by companies falling within the scope of CTSCA were low and seemed to be more symbolic than substantive in nature. An assessment of modern slavery statements published by the FTSE 100 in the UK, conducted by the Business & Human Rights Resource Centre (BHRRC, 2018), found that a small group of companies were leading the way, and there was a lack of detail in reporting and significant inconsistencies between different companies. Voss et al. (2019) examined responses to the UK MSA among companies in the fashion industry and found that compliance with the Act was growing, but a substantial percentage of companies did not provide information on their actions in their modern slavery statements. An Oxfam’s study shows low wages, poor working conditions and human rights breaches to be common in the supply chains for major supermarkets in the UK (Oxfam, 2019). More recently, BHRRC (2021, p. 2) reported:

The provisions of the UK Act itself, based on a requirement to submit a tripling level of reporting which has not been monitored or enforced, has failed to drive systemic corporate action to expunge forced labour, even in high-risk sectors... Despite six years of persistent non-compliance by two in five (40%) companies, not one injunction or administrative penalty (such as exclusion from lucrative public procurement contracts) has been applied to a company for failing to report.

Based on our analysis, we highlight the role of regulatory texts constructed in core countries in which the interests of the powerful are prioritised over those of others located in periphery countries. The ideological assumption behind the three regulations under study is that when companies are required to ensure transparency about their supply chains, they are more likely to act responsibly because the markets will punish them if they do not. Viewed from the perspective of WST (Wallerstein, 2015), such ideological assumptions are problematic because market forces are the catalyst for the social wrong, not the remedy: the global economy under the market system needs the social wrong to prosper at the expense of the exploited labour in global supply chains. Since the present global economy is dominated by core countries and their home-grown multinational companies, those countries accumulate capital and become richer while periphery countries remain poorer. There is view that the existing ideological setup makes corporations in core countries powerful that they can easily influence their governments to endorse regulations that give the most comfort. Our findings support this view. Having said that the moral bases of a regulation or regulatory compliance are important to create normativity and impartiality (Ewick & Silbey, 1998). The modern slavery disclosure regulations we studied offer limited moral scope or base to hold companies in core countries accountable for their actions within their supply chains based in periphery countries. The dimension of moral bases of modern slavery regulation deserves further research attention.

**Ambiguity gives space for manoeuvring**

Ambiguity in regulation can be a product of language open for contestation (Derrida, 1978, 1967). Ambiguity in regulation emerges because language and standards integrated into regulation appear abstract notions and may not depict social reality (Edelman, 1992). The ambiguity in regulation enables discretionary decision-making, manoeuvring and creating hegemony and social inequality (Ngai, 2004). The linguistic ambiguity in the three regulations under examination illustrates manoeuvring and hegemony by concealing the critical impetus behind exploiting global workers located in periphery countries. CTSCA tries to ease home-country tensions over slavery in supply chains by stating, ‘[s]lavery and human trafficking exist in every country, including the United States, and the State of California’. Looking carefully at this statement reveals the use of both the existential clause ‘exist in every country’ and the inanimate subject ‘slavery and human trafficking’, a manipulative and hegemonic strategy to obscure social reality and naturalise the social wrong related to what the Act calls our ‘globalized world’ by portraying any harmful effects as inevitable. In this way, the social wrong is conceptualised as the expected norm (hegemony) (Tregida, Milne, & Kearins 2014). The claim that the drafters of the three regulations considered here have adopted a problem-solving approach to put an end to modern slavery practices within global supply chains is unfounded. Our findings support WST in which powerful actors in core countries dominate other actors in periphery countries by disregarding the social reality of exploitation of global workers and presenting market forces (the chief provoker of modern slavery) as the saviour. Critical social scientists, among the World-System theorists, argue that these dysfunctions are products of powerful groups who perpetuate their dominance and hegemony over less privileged groups and thus cannot be changed without human intervention (Van Dijk, 1992; Wallerstein, 1975). Accounting researchers who focus on traditional and fair-trade supply chains argue that accounting tools, disclosure or transparency practices are used to maintain dominance or hegemony (Islam & McPhail, 2011; Islam et al., 2021; Neu et al., 2014; Semeen & Islam, 2021).

Past accounting research (see, Albu, Albu, & Alexander, 2014; Cruz, Major, & Scapens, 2009; Osman, Gallhofer, & Haslam, 2020) has looked at the re-scaling discourse of globalisation and the transformative nature of the global/local dialectic relation – this is not a recent phenomenon but a deep-rooted process that dates to the history of empires and colonisation (Fairclough, 2002). In the era of globalisation, the point to be stressed is that language has an impact on the process of re-scaling or globalising regulatory discourse. Our analysis showed textual ambiguities via silences and omissions as well as intertextual and interdiscursive characteristics of the three regulations, which points out the role that language play in foregrounding ideological aspects of legitimation (Lupu & Sandu, 2017) and domination at a global scale. Non-compliance with the regulations is prevalent, and high-profile companies that report under these regulations provide hegemonic, and manoeuvring discourse that ignores the systemic nature of the problem in global supply chains (Gregoriou & Ras, 2018) producing a paradoxical nature of transparency and accountability (Mehrpouya & Salles-Djelic, 2019; see a problematic aspect of supply chain transparency within Islam & van Staden, 2022).

**Crisis forfeits regulation**

A crisis or even the anticipation of one may undermine the existing regulation and signals a different or a new approach to
regulation. Looking at the historical contexts of modern slavery regulations, when NGOs and civil society gave serious attention to high-profile human rights crises at global retailers’ supply factories based in periphery countries, core countries started to re-scale regulatory discourses. They ultimately brought a new wave of disclosure/transparency regulations to maintain global order (Islam & van Staden, 2022). It seems that the minor gradual changes in the discourse of each Act compared to its predecessor are just a way to legitimise the current world system by giving the impression that change is taking place in the face of mounting criticism by NGOs and civil society, especially after highly publicised crises.

In line with the WST perspective (Wallerstein, 2016), when a (modern slavery) regulation is responsive to a crisis and becomes a necessary choice for the governments of core countries to maintain the status quo of the current global economic system, this is enacted to serve the interests of core-country corporations and their domination over actors in periphery countries. Both politicians and corporations in this regard have the same interest and try to rationalise and legitimise their political agenda and related economic policies, which depend heavily on obtaining supplies from periphery countries. While our analysis of the three laws in the earlier sections of this paper exposes considerable ambiguities in regulations, a crisis or a pandemic like Covid-19 appear to forfeit the regulations.

The Covid-19 pandemic has exposed vulnerabilities, social injustice, unbalanced power relations, and increasing exploitation and enslavement of vulnerable workers in global supply chains in periphery countries (Ahmad, Haque, & Islam, 2022; Islam, 2020; Trautrims, Schleper, Cakir, & Gold, 2020). During the pandemic, even though labour exploitation and modern slavery were at a record high in global supply chains, businesses were privileged not to publish their modern slavery statements on time. For example, the UK Home Office (20 April 2020) stated: ‘Businesses which need to delay the publication of their modern slavery statement by up to 6 months due to coronavirus-related pressures will not be penalised’. Similarly, Australian government relaxed disclosure deadlines for companies required to publish modern slavery statements under the AUS MSA (Fellows & Chong, 2020). The ‘emergency mode’ during the pandemic shifted priorities away from the slogans of corporate social responsibility and tackling modern slavery (Trautrims et al., 2020). Factory (social) audits were postponed, and in many cases, staff were moved to other functions focused on business continuity (Trautrims et al., 2020) or even furloughed (LBL, 2020). Global supply chains were generally prone to a lack of transparency (Voss, 2020). In the USA, an import ban on a large Malaysian supplier of medical gloves accused of using forced labour was lifted (US Customs and Border Protection, 2020). Campaign groups called on global retailers to step up and protect workers in global supply chains, stating the following about neoliberal transparency mechanisms:

Faced with the COVID-19 crisis, textile companies fall back on exactly what their supply chains are designed for: externalizing costs, outsourcing economic risk, and shifting the responsibility for workers’ social rights to suppliers. They simply leave behind corporate social responsibility promises as well as human rights obligations (ECCHR, 2020, 1-2).

The above discussions on the impact of Covid reveal how modern slavery disclosure regulations were forfeited during the Covid-19 crisis and how global retailers abandoned suppliers and workers. During the crisis, modern slavery transparency regulations were relaxed or forfeited in favour of retailers, exposing workers in the global supply chains to vulnerability.

By reflecting on our findings, we have discussed three critical aspects including non-compliance, ambiguity and crisis which appear to diminish constructive roles of regulations if any in curbing modern slavery. While the moral bases of a regulatory compliance are important to create impartiality, existing world system makes corporations in core countries powerful to drive regulatory (non) compliance for their own interest rather than the protection of vulnerable and underprivileged communities. Along this line, our finding showing problematic aspects of existing modern slavery regulations is original and adds to the social and environmental accounting literature on disclosure regulations (Bebbington et al., 2012; Islam & van Staden, 2022; Larrinaga et al., 2002). While our discussion also highlights that existing modern slavery regulations are opaque particularly during crisis time and therefore there is an emphasis for clearer and more transparent regulations, this is arguably a big global challenge for regulators to create any real change in the existing set-up and protects the rights of workers in peripheries. Such argument is also aligned with critical accounting literature on how different accounting/disclosure standards are formed to serve the interests of powerful actors (Armstrong, 2015; Cooper, 2015; Edgley, 2010; Semeen & Islam, 2021; Lehman, 2005). Having said that there a need for broader accountability from various stakeholders, including governments in both core and periphery nations, businesses, NGOs, and consumers, in the journey of combating modern slavery. Importantly, more and more NGOs and civil society organisations are seen as bearers of moral superiority and truthfulness actively campaigning against modern slavery.

8. Conclusion

Relying on World-System Theory (WST) (Wallerstein, 1975, 2016), we conducted a Critical Discourse Analysis (CDA) (Fairclough, 1989,1992, 1995, 2013) of texts and narratives surrounding three modern slavery disclosure regulations to problematise the usefulness of such regulations in curbing modern slavery: CTSCA in the USA, s54 of MSA in the UK and the MSA in Australia. More specifically, through analysis of the thematic and linguistic features of the modern slavery disclosure regulations, we unravel how such regulations in core countries perpetuate those countries’ corporate interests without taking any real action to eliminate slavery in supply chains mostly based in the periphery countries. We show that the language used in these three regulations is not neutral and does not seek primarily to protect workers’ rights in core country corporations’ supply chains. Our analysis also shows how the discursive practices of the three laws are underlain by taken-for-granted conventions and have involved discursive processes and power struggles between different social groups, more for the benefit of corporations than to make any real effort to curb slavery in global trade. In doing so, our analysis reveals how the meanings of these texts are ‘socially constructed’ and how the disclosure regulations permit social wrongs to continue, as this is needed for the world system and global domination to thrive. Based on such
findings, we extend our discussion of the three critical aspects that appear to undermine effectiveness of regulations in curbing modern slavery: regulatory non-compliance, ambiguity and crisis.

The findings of this study support the central propositions of WST (Wallerstein, 1975, 2016) which posits that countries at the ‘core’ of the world system (such as the UK, the USA and Australia, among others) control (via their policies and regulations, such as modern slavery disclosure regulations) and run the global economy in a way that maintains their social and economic supremacy by dominating countries at the ‘periphery’. Hence, while core countries have promulgated modern slavery disclosure regulations partly to discipline their corporations sourcing products from factories in periphery countries, workers’ vulnerability in such global supply chains is perpetuated, and the current global order is preserved. The way the texts are formulated and companies’ approaches to disclose modern slavery information (BHRRC, 2018; Corporate Accountability Lab, 2017; Pinnington et al., 2023) under all three regulations permit the risk of ‘modern slavery’ (or labour exploitation) in global supply chains to continue. In many instances, the regulations omit or remain silent about important aspects of modern slavery and lack the capacity to eradicate slavery practices from global supply chains. Drawing on WST, we argue that the regulations are symbolic: a strategy to legitimise the global order rather than a real way to end slavery in global supply chains in periphery countries.

Accordingly, our study contributes to accounting and disclosure literature in the following ways:

• Our findings add significantly to extant research that shows that companies’ use of neoliberal tools, such as corporate disclosure and audit on curbing modern slavery in global supply chains, is symbolic (Aronowitz, 2019; Birkey et al., 2018; Islam et al., 2018; Voss et al., 2019). The findings extend critical accounting literature (Cooper, 2015; Neu, 1992; Semeen & Islam, 2021; Young, 2003; Puxty, 1991) by advancing our understanding of how accounting control tools (Neu et al., 2014), such as disclosure practices (Islam & McPhail, 2011) and disclosure regulations, work to perpetuate a sweatshop environment and slavery on the factory floors.

• Our study also advances social and environmental accounting literature on modern slavery (Christ et al., 2020; Islam & van Staden, 2022) by providing new insights into the roles of three evolving modern slavery regulations drafted and enacted in core countries (i.e., USA, UK, Australia). The study elicits certain understandings about how the discursive processes brought about modern slavery disclosure regulations. The study finds that the regulations are hegemonic and lack moral bases to protect vulnerable stakeholders (workers) in the global supply chains. Such finding is original and adds to the social and environmental accounting literature on disclosure regulations (Bebbington et al, 2012; Larrinaga et al., 2002).

• The study enriches the critical accounting literature by applying WST, a theoretical approach that has not been used directly in accounting literature before and provides insights into how hegemony is exercised through language and maintains the benefits of the corporations who dominate the global economy at the expense of the rights of workers in periphery countries. Such critical insights extend our understanding that accounting control tools, such as disclosures or related regulations, ‘not only facilitates the production of low-price apparel but also affects production-floor workers in less visible, unintended, and sometimes deleterious ways’ (Neu et al., 2014, p. 323). Our findings, therefore, stimulate debate on power relations in the context of the core-peripheral nexus (Wallerstein, 1975, 1979, 2015) or the neoliberal context (Arnold, 2009; Ellwood & Newberry, 2007; Oguri, 2005) and support our argument that without changing the current global power structure/system, new disclosures such as these can do little to protect vulnerable communities, including workers in the global supply chains.

• In line with the application of WST, this study used CDA to underpin this research. While the use of CDA (Cortese et al., 2010; Vinnari & Laine, 2017) and other textual/thematic analyses (Brennan & Merkl-Davies, 2014; Semeen & Islam, 2021) is growing in accounting research, the use of CDA along with WST to scrutinise problematic features of texts and discourses is original in the accounting literature.

We argue that weak regulations such as those investigated in the current study seem to do more harm than good. Such insight should encourage further research to investigate whether and how particular regulatory texts are meaningless that the world would be better without them. As our study provides unique insights into how modern slavery disclosure regulations were drafted and enacted, this should be of interest to many stakeholders and policymakers, especially those working on tackling modern slavery. While we explore how the regulations in place tend to serve corporate interests rather than to bring social justice on a global scale, the full understating of this topic is not possible in one study. Having said that, along with linguistic features already investigated in this study, three critical aspects (non-compliance, ambiguity and crisis) of evolving nature of social and environmental disclosure regulations warrants further research.

Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.
Appendix 1: Data types and sources used in this study

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**News Articles**

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