



ELSEVIER

Contents lists available at [ScienceDirect](https://www.sciencedirect.com)

## The British Accounting Review

journal homepage: [www.elsevier.com/locate/bar](https://www.elsevier.com/locate/bar)

## Exploring effectiveness of entity actions to eliminate modern slavery risk – Early Australian evidence

Katherine L. Christ<sup>a</sup>, Roger L. Burritt<sup>b,\*</sup><sup>a</sup> University of South Australia Business, University of South Australia, GPO Box 2471, Adelaide, SA, 5001, Australia<sup>b</sup> Fenner School of Environment and Society, College of Science, The Australian National University, Canberra, ACT, 2601, Australia

## ARTICLE INFO

## Keywords:

Modern slavery  
Australian modern slavery act  
Organisational effectiveness  
Modern slavery statements  
Validation

## ABSTRACT

The need for entities to eliminate the unethical and illegal practice of modern slavery in their operations and supply chains has led different jurisdictions to require large entities to report on how they assess the effectiveness of actions taken. In Australia, to build awareness of practices for internal and external stakeholders, the Australian Modern Slavery Act 2018 (Cth) mandates annual reporting in modern slavery statements and provides guidance as to how effectiveness of actions might be reported on. Based on theories/frameworks/models from literature addressing organisational effectiveness, an inductive analysis is conducted on the first 255 modern slavery statements published on the Australian Modern Slavery Register. Results indicate great diversity in approaches to reporting on effectiveness of actions, ranging from a total lack of reporting, through basic compliance, to going beyond compliance. The observations are used to develop a comprehensive framework for assessment of organisational effectiveness and an assessment of the extent to which current effectiveness theories/frameworks/models can guide future developments. The paper suggests adoption of the proposed framework can lead entities to improved transparency and validation of the effectiveness of their actions, as an important first step towards elimination of modern slavery in their supply chains.

## 1. Introduction

At the international level, with estimates of more than 40 million people working in conditions of modern slavery, interest is growing in how this unethical and illegal practice can be stopped (Walk Free Foundation, 2018). The aspiration to stop modern slavery by 2030 is in line with the United Nations Sustainable Development Goal 8, target 8.7. This requires signatory countries to “Take immediate *and effective* [italics added] measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms” (United Nations, 2015).

At the country level, this goal of the United Nations is being targeted through new entity reporting requirements involving the need for annual disclosure regarding modern slavery risk in the direct operations and supply chains of companies (Nolan and Bott, 2018; Voss et al., 2020). However, the efficacy of this approach remains to be demonstrated. For example, developments in Western countries stem from disclosures required under the California Transparency in Supply Chains Act of 2010. The Modern Slavery Act 2015 in the UK also introduces annual modern slavery statement (MSS) reporting. Of interest is that the UK Act, Section 54(e) leaves the option

\* Corresponding author.

E-mail addresses: [katherine.christ@unisa.edu.au](mailto:katherine.christ@unisa.edu.au) (K.L. Christ), [roger.burritt@anu.edu.au](mailto:roger.burritt@anu.edu.au) (R.L. Burritt).

<https://doi.org/10.1016/j.bar.2021.101065>

Received 18 March 2021; Received in revised form 22 September 2021; Accepted 25 October 2021

Available online 27 October 2021

open to each reporting entity as to whether it discloses effectiveness in ensuring that slavery and human trafficking is not taking place in its business or supply chains. Other countries, such as Canada, are currently considering the introduction of modern slavery reporting requirements, but a Bill before the Canadian Senate does not mention effectiveness of actions (Christ et al., 2020; Senate of Canada, 2020).

Australia is one of the most recent countries to adopt legislation requiring certain entities to publish MSSs, to help contribute to the global goal of eliminating modern slavery (Meehan and Pinnington, 2021). Unlike other jurisdictions, although Australia mandates entity reporting on effectiveness of actions, it only provides voluntary guidance (Australian Government, 2019). Under the Australian Modern Slavery Act 2018 (Cth) (the Act), the first MSSs are becoming available through a Register being kept by the Australian Border Force (Australian Border Force, 2020). Section 16 of the Act requires that reporting entities:

- (c) describe the risks of modern slavery practices in the operations and supply chains of the reporting entity, and any entities that the reporting entity owns or controls; and
- (d) describe the actions taken by the reporting entity and any entity that the reporting entity owns or controls, to assess and address those risks, including due diligence and remediation processes; and
- (e) describe how the reporting entity assesses the effectiveness of such actions (Parliament of Australia, 2018).

Reporting the effectiveness of actions is a topic that has received substantial attention in the generic accounting literature especially in relation to management actions associated with strategy, budgeting and planning. The need to assess effectiveness through sustainability accounting and reporting is less well developed, yet has been identified as vital if improved outcomes for ecosystems and communities are to be realised (Schaltegger and Burritt, 2010; Schaltegger et al., 2006).

Christ et al. (2020) identify that management of modern slavery risks and effectiveness of actions to assess and address those risks, is a key area likely to impact accounting and the accountancy profession. The Australian federal government indicates that by requiring certain large organisations to provide annual accounts about modern slavery risk in their operations, domestic and global supply chains, effective practices for identifying and eliminating modern slavery will be developed and implemented (Australian Government, 2019). Nevertheless, evidence is unavailable about how effectiveness is interpreted in this mandated context, and the way entities plan to assess it. To identify examples of emerging practice, shortcomings and areas of disagreement, evidence is needed. Such evidence can then be used to inform future policy development about effectiveness disclosure, research and guidance for businesses, leading to the following research question:

*To what extent and in what ways do entities, reporting in their modern slavery statements under the Australian Modern Slavery Act 2018 (Cth), address the notion of effectiveness?*

The remainder of the paper has the following structure. Section 2 provides a brief outline of literature on modern slavery and ways of analysing effectiveness in MSSs. Section 3 outlines the method of analysis used in the paper, while Section 4 provides the results of analysis, examining goals, time, governance and management aspects. Section 5 discusses the results, links these back to the conceptual foundations of effectiveness, and develops a framework to help entities work towards validation of the effectiveness of their actions. Section 6 concludes the paper while offering directions for future research.

## 2. Literature review

The section begins with a brief discussion of modern slavery. It then considers effectiveness in relation to reporting on modern slavery actions, from theoretical and practical perspectives. Based on organisational effectiveness theory, it develops a set of concepts that might be observed in disclosures about effectiveness of actions.

### 2.1. Modern slavery

Modern slavery is a recent term, the definition of which is not fully agreed upon (Crane, 2013; New, 2015). A well-established perspective on modern slavery is provided in Section 2 of the International Labour Organization's Forced Labour Convention (1930). Modern slavery is said to mean working in conditions of exploitation that a person cannot refuse or leave because of threats, violence, coercion, deception, and/or abuse of power (Caruana et al., 2021; ILO, 1930). Hence, the general definition of modern slavery as it applies to private entities is broad. The most common forms of slavery, relating to operations and supply chains of business and public entities, include forced labour, debt bonded labour, traditional slavery and the worst forms of child labour. In reality it is often difficult to determine if a situation is modern slavery or simply poor working conditions that need to be improved. In order to assist business, select guidelines in relation to different areas do exist. For example, the ILO indicators of forced labour represent a list of 11 red flags which indicate whether further investigation is warranted (ILO, n.d.). Although there is no agreed definition of modern slavery, it is suggested that any one, or combinations, of the indicators might reveal modern slavery.

Estimates suggest there are about 25 million people trapped in modern slavery in corporate supply chains worldwide, with about 16 million in private sector forced labour and 4 million in state-imposed forced labour (ILO, Walk Free Foundation and IOM, 2017). The practice is said to exist in almost all countries and industries (Australian Government, 2020; Walk Free Foundation, 2018). For this reason, operational and supply chain transparency requirements are embedded within modern slavery legislation being adopted by a growing number of countries.

In Australia, the definition of modern slavery in guidance for reporting entities is in line with the ILO (Australian Government, 2019). The guidance indicate that modern slavery describes situations where coercion, threats or deception are used to exploit victims

and undermine their freedom. In particular, this includes forced and bonded labour, deceptive recruiting of labour and the worst forms of child labour.

Researchers sometimes conflate bad health and safety conditions, such as the death of workers at Rana Plaza in Bangladesh (e.g., [Simic and Blitz, 2019](#)), and wage theft (e.g., [Stringer and Michailova, 2018](#); [Teicher, 2020](#)), with modern slavery. Nevertheless, these labour conditions, along with migration and human trafficking, are possible settings which can facilitate modern slavery, rather than being modern slavery per se ([Caruana et al., 2021](#)). For MSS reporting purposes, recognition of the difference between modern slavery and other poor working conditions is needed, as under the Act focus is on the effectiveness of actions to assess and address modern slavery risk rather than bad working conditions in general. Within this context, MSSs are introduced to help make visible situations where a reporting entity crosses paths with the risks of modern slavery practices (e.g., forced labour and extreme forms of child labour) and how effectiveness of its actions is assessed.

The use of mandated reporting to demonstrate accountability in terms of modern slavery risk is identified as an area that will impact accounting and the accounting profession in numerous ways. [Rogerson et al. \(2020, p. 1524\)](#), for example, argue that “the management accounting profession stands to play a decisive role in rooting out modern slavery practices”. [Siddiqui et al. \(2020, p. 1569\)](#) likewise state that “broadening the scope of [the] sustainability accounting and assurance process can allow social auditors to play a more meaningful role in triggering collective actions to address labour governance issues in supply chains”, and this includes the response to modern slavery. Finally, [Christ et al. \(2020\)](#) highlight how legislative developments have brought about a need for research in various sub-disciplines from management accounting, management control, reporting, assurance and auditing. Within this burgeoning dialogue the introduction of mandatory modern slavery reporting is a key development with potential to change the landscape.

However, it is important to note that annual modern slavery reporting does not in itself ensure the identification and elimination of such extreme working conditions. Indeed, if modern slavery legislation is to lead to modern slavery risk successfully being addressed in the corporate sector, in line with UN SDG Goal 8.7, it is essential that research is conducted seeking to look beyond what is reported on

**Table 1**  
Conceptual approaches to organisational effectiveness.

Approach	Focus of organisational effectiveness	Effectiveness of actions and modern slavery risk practices
The ideal-type goal model	For <a href="#">Hall (1980)</a> organisational effectiveness represents the extent to which the ideal characteristics of an organisation are matched with practice (e.g., Weberian bureaucracy).	The dominant goal is reporting on actions to eliminate modern slavery risk practices. However, the ideal characteristics of effective modern slavery risk management reporting are yet to be discovered.
The resource input acquisition model	Effectiveness means management obtaining critical resources and linking with achievement of stated organisational goals ( <a href="#">Yuchtman and Seashore, 1967</a> ).	Organisational effectiveness is demonstrated by investment in inputs to modern slavery risk reduction - personnel, training, modern slavery free processes and products, adequate financial budgets – linked to stated organisational goals to eliminate modern slavery practices.
The participant satisfaction model	Effectiveness means satisfying the goals of important stakeholders (e.g., employees and their representatives, industry groups, customers, investors, non-government organisations, unions, and regulators). For <a href="#">Cameron (2015)</a> the goal is to establish satisfactory collaborative, integrated and participative processes designed to achieve organisational goals.	Effectiveness is demonstrated in reporting through discovering and helping the victims of modern slavery in operations and supply chains to the satisfaction of the parties. Demonstration of organisational effectiveness is, thus, contingent upon governance processes being instituted by management to eliminate modern slavery practices through external collaboration with different stakeholders.
The internal processes model.	Effectiveness means having highly efficient internal processes, converting inputs to outputs, in both the short run (operations) and long run (investment) ( <a href="#">Sharma and Singh, 2019</a> ; <a href="#">Steers, 1976</a> ).	Effectiveness is demonstrated through assessment of the internal processes used relative to the aim of eliminating modern slavery risk.
The paradox model	Organisations are most effective, in this view, when they manifest paradoxical attributes and behaviour ( <a href="#">Cameron, 2015</a> ). Effectiveness requires the presence of simultaneous opposites. This means being both short term and fast as well as long term and deliberate, being both flexible and rigid, being both standardized and creative, and being both efficient and redundant ( <a href="#">Cameron, 1986</a> ).	Effectiveness recognises the dynamic tensions between coexistence of external and internal contextual pressures against change, internal pressures on entity actions, and entity influences on transformation towards modern slavery eradication (see the bathtub model in <a href="#">Kim et al., 2016</a> ).
The abundance model	Effectiveness is equated with unleashing the highest potentiality of human systems. The model accepts the notion that, for greatest effectiveness, positive and negative elements are causally intertwined ( <a href="#">Cameron, 2015</a> ). For example, in a social context, greater financial benefit for shareholders through cost reduction might be at the expense of reduced programs to assist employee welfare.	The goal of taking effective action to achieve decent work for all is enhanced by eradication of modern slavery in the labour supply chain. Work conditions are viewed on a continuum ( <a href="#">Christ et al., 2020</a> ), with the notions of positive and negative conditions intertwined.
The unified model	<a href="#">Sharma and Singh (2019)</a> argue that all definitions of organizational effectiveness are essentially about how well the organization is doing against its objectives and should integrate inputs, processes, outputs and outcomes. Nevertheless, they acknowledge there is no agreement on the definition of effectiveness, or on the measures of effectiveness.	Reporting on the effectiveness of actions to eliminate modern slavery is recognised as complex and in need of the countervailing power of multiple measures of the different goals, in terms of achieving the desired level of resource utilization, desired efficiency of processes in converting inputs to outputs, desired level of outputs, and the desired level of stakeholder satisfaction (e.g., of victims, other employees, NGOs, investors).

Source: Constructed by authors from the literature.

the surface of MSSs. This involves a deeper analysis which considers *how* organisations are responding to the various legislative requirements and whether such a response is congruent with the objectives of the Act itself. This study seeks to analyse one element of the Act by considering the central, but under-researched, area of effectiveness. In order to do this, it is necessary to draw on existing academic literature to consider what effectiveness means and how it is operationalised in practice.

## 2.2. Approaches to organisational effectiveness in existing literature

Literature on organisational effectiveness suggests key conceptual attributes of effectiveness (see Table 1). Sharma and Singh (2019) provide a recent review of the literature. They argue, in line with most prior work, that all definitions of organisational effectiveness are about how well an organisation is performing in relation to its goals, and they logically derive their own integrated framework.

To report on effectiveness is, thus, to report on whether goals are achieved. If goals are attained at the desired level, an effective result is achieved. If goals are not attained, the organisation is ineffective. The level of effectiveness is foundational for gauging the success of what is being assessed. For example, management accountants consider effectiveness by examining whether variances from financial goals are out of control (Choong et al., 2020).

Organisational goals are broadly defined as desired organisational outcomes that can be used to guide action and appraise organisational performance (Kotlar et al., 2018). Over fifty years ago, Hall (1980) discusses the *ideal-type goal model* and the *resource input acquisition* model of organisational effectiveness, recognising the goal model in terms of output or outcomes as being the dominant approach. Both are universalistic models with a single set of criteria for assessing effectiveness. The goal model considers organisational effectiveness as the degree to which an entity achieves its goals. By way of contrast, the *resource input acquisition model* of effectiveness looks at inputs of the materials, workers, finance, and customers necessary to sustain the entity in order that organisational goals can be achieved. Hall (1980) and Cameron (2015) argue that resource acquisition is a sub-set of the goal model, because resources act as a potential constraint on goals being achieved. Benson (1977) refers to this focus as being on technical-administrative issues. In current parlance, the focus is on demonstrating good governance and management.

Once it is acknowledged that different stakeholders have different goals and there is no single universalistic goal (Kotlar et al., 2018), it is recognised that demonstrating effectiveness is *contingent* upon expectations of the particular stakeholders involved. The

**Table 2**

Australian Government and GRI reporting on effectiveness of actions.

Australian Government Guidelines (Australian Government, 2019). (Management and governance processes to review <i>how</i> effectiveness of actions are assessed).
<ul style="list-style-type: none"> <li>• Establishing a process to regularly review the actions you have taken. For example, you could set up an annual senior management review of your entity's response to modern slavery.</li> <li>• Regularly checking your risk assessment processes to ensure they remain up to date. For example, if your entity commences operations in a high-risk country or region it is important that you identify and assess any new risks that may result.</li> <li>• Setting up a process to provide for regular engagement and feedback between key areas of your entity (such as Sourcing, Human Resources, and Legal), as well as with any entities you own or control.</li> <li>• Conducting internal audits or monitoring of specific steps you have taken to assess and address modern slavery risks. For example, you could audit your prequalification checks for suppliers to determine if mitigation measures have been consistently actioned.</li> <li>• Tracking the actions you have taken and measuring their impact. For example, you could track the number of actions that have been implemented to deadline, the number of high risk suppliers or investees engaged, and levels of awareness among staff.</li> <li>• Working with suppliers to check how they are progressing any actions they have put in place to address modern slavery risks.</li> <li>• Considering any trends in cases reported through grievance mechanisms and how these cases were handled.</li> <li>• Partnering with an industry group, external auditor, or trusted NGO to undertake an independent review of your actions.</li> </ul>
GRI disclosures (GRI, 2016a; b) (Framework to assess <i>whether</i> an entity's actions are effective).
<p><i>Child Labour - GRI Disclosure 408.1</i> The reporting organization shall report the following information:</p> <ol style="list-style-type: none"> <li>a. Operations and suppliers considered to have significant risk for incidents of: <ol style="list-style-type: none"> <li>i. Child Labour;</li> <li>ii. Young workers exposed to hazardous work.</li> </ol> </li> <li>b. Operations and suppliers considered to have significant risk for incidents of Child Labour either in terms of: <ol style="list-style-type: none"> <li>i. Type of operation (such as manufacturing plant) and supplier;</li> <li>ii. Countries or geographic areas with operations and suppliers considered at risk.</li> </ol> </li> <li>c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of Child Labour.</li> </ol>
<p><i>Forced and Compulsory Labour - GRI Disclosure 409.1</i> The reporting organization shall report the following information:</p> <ol style="list-style-type: none"> <li>a. Operations and suppliers considered to have significant risk for incidents of Forced and Compulsory Labour either in terms of: <ol style="list-style-type: none"> <li>i. Type of operation (such as manufacturing plant) and supplier;</li> <li>ii. Countries or geographic areas with operations and suppliers considered at risk.</li> </ol> </li> <li>b. Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of Forced and Compulsory Labour.</li> </ol>

authors suggest that such considerations recognise that different stakeholders have different goals and collaboration needs to be encouraged, while direct conflict needs to be overcome. For example, in relation to disclosure of the internal risk management of modern slavery practices, the legal department may emphasise compliance with legislation, marketing might emphasise greenwash to build or maintain the entity's social legitimacy, and accounting might emphasise easy to measure and quantifiable aspects. Governance and management processes are needed to air any conflicting views and develop satisfactory outcomes. Some activities are subject to internal management control (e.g., production operations and internal transfers between business units or subsidiaries), and some focus on governance processes in relation to external influence (e.g., chains of supply between independent tiers of suppliers subject to market-based transfers of products). As goals differ there is no one best way to assess effectiveness for all.

Other models of effectiveness include the *internal processes model* and the *abundance model*. Both focus on seeking positive aspects in working conditions, although they contrast with low quality internal processes and negative conditions where modern slavery is located at the worst extremity of the working environment. The abundance model is one version of the *paradox model* which recognises dynamic tensions between the coexistence of external contextual pressure to eliminate modern slavery practices, varied internal pressures acting against actions to adapt, and effects of entity actions on social transformation towards modern slavery eradication (see Geels, 2019; Kim et al., 2016). Again, suitable governance and management processes are seen as holding the key to effectiveness.

While other approaches to organisational effectiveness have been developed, addressing internal processes and multiple constituencies (see Glunk and Wilderom, 1999), they add little conceptually in the context of modern slavery risk practices. One exception is Sharma and Singh's (2019) recently proposed unified model of organisational effectiveness. With their model they look to take organisational effectiveness theorising out of the doldrums of the past half-century and gain "acceptance and respect for organizational effectiveness as a comprehensive, but contextual and situational paradigm" (Sharma and Singh, 2019, p. 120). They seek to overcome potential management greenwash through a focus on relevant multiple measures of effectiveness, for multiple stakeholders and long run sustainability.

The goal of elimination of modern slavery is clearly specified, with the focus in the Act being on director responsibility for coordinating governance and management of different groups within the entity (Commonwealth of Australia, 2018, Section 13(2)(d)). With these conceptual observations in mind, this paper considers insights from organisational effectiveness theory and how these can contribute to development of a framework for understanding the effectiveness of entity actions in relation to addressing and building awareness, through disclosure, of the risk of modern slavery practices.

### 2.3. The Act and organisational effectiveness

As is the case with many sustainability accounting topics, the notion of effectiveness, as applied to modern slavery risk management, is often discussed but not well understood. Other than the need to report, the Act itself does not elaborate on what effectiveness of actions means, for reporting purposes. Nevertheless, the Australian Government provides guidance for reporting entities (Australian Government, 2019) (Table 2). The purpose of the guidance is to help organisations address Section 16(e) of the Act, given the lack of specific guidance in the Act itself. However, in relation to mandated reporting on effectiveness, the Government states that it only seeks disclosure about *how* the entity assesses effectiveness, rather than *whether* actions taken are effective. In other words, the focus is on administrative-technical aspects of management and governance, rather than on performance metrics.

In consequence, the focus is on administrative goals, with organisational processes relating to the *how* question dominating the guidance. Such an approach may be confusing for business entities that are used to key performance indicators (KPIs) and measuring performance against internal or external standards. In contrast with the Act, reporting on modern slavery could be guided by voluntary reporting standards, the most widely used being those of the Global Reporting Initiative (GRI) (GRI, 2021a). Unlike the Act with its focus on large organisations, GRI Standards are relevant to any organization that wants to use the Standards, whatever their size, type, sector, or geographic location (GRI, 2020). The GRI's Sustainability Reporting Standards look for disclosures about universal context as well as topic-specific measures (GRI, 2020). In relation to modern slavery there are two specific Standards of direct relevance: GRI 408 Child Labor 2016 and GRI 409 Forced or Compulsory Labor 2016.

GRI 408 Child Labor 2016, requires reporting of measures taken by the organisation in the reporting period intended to contribute to the effective abolition of child labour (GRI, 2016a, section 408.1(c)). Likewise, GRI 409 Forced or Compulsory Labor 2016, obliges reporting of measures taken by the organisation in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labour (GRI, 2016b, section 409.1(c)). GRI (2016b) advises reporting entities that the presence and effective implementation of policies for eliminating all forms of forced or compulsory labour are a basic expectation of socially responsible conduct. For the GRI, effectiveness refers to the impact an organisation has on the economy, the environment, and/or society and metrics are suggested, in relation to forced labour, to capture the following effects: positive and negative; actual and potential; direct and indirect; short-term and long-term; intended and unintended (GRI, 2016a; b). This is contrasted with the effect of modern slavery on the entity, which in aggregate is excluded from the GRI sustainability reporting standards (GRI, 2021b).

Want of an appropriate framework may lead to confusion at best and apathy at worst on the part of businesses subject to mandated reporting requirements, something which this paper addresses. Nevertheless, neither the Act, nor Government guidance, seek reporting against such well-established performance measures as those of the GRI and it would be inappropriate to assess disclosures on this basis, however desirable.

### 2.4. Modern slavery and effectiveness of reporting entity actions

To provide context for the present study it is necessary to consider previous research into how effectiveness of actions is dealt with

or assessed by entities in the context of modern slavery statements. This provides some preliminary evidence concerning the content and quality of modern slavery disclosures and statements required by various legislative Acts. In discussing the provisions of the UK Modern Slavery Act, Lindsay et al. (2017) highlight evidence from NGOs and other parties which suggests that compliance with the basic provisions of the UK Act in the first year is wanting, as very few companies cover all six areas required by the legislation. The companies that do cover all areas are primarily the largest businesses with a history of voluntary human rights disclosure. Fudge (2018) raises similar concerns about the lack of coverage and links this to the ineffectiveness of the UK modern slavery reporting model. In a more recent study of the UK food and tobacco sector, Monciardini et al. (2021) lament that the organisational response to the UK Act is often symbolic and ineffective at tackling modern slavery risk. Flynn and Walker (2020) also identify examples of symbolic action in their analysis of UK MSSs, yet in contrast to Monciardini et al. (2021) they conclude that, on the whole, the UK Act has been successful in strengthening the corporate response to modern slavery risk.

In evaluating modern slavery disclosures in the top 100 Australian companies prior to introduction of the Act and required publication of MSSs, Christ et al. (2019) identify a lack of content and quality in the approach taken to modern slavery reporting, leaving substantial room for improvement. Analysis of the MSSs shows that over two-thirds of reporting organisations make no voluntary disclosures about themes relating to modern slavery, such as forced labour. Also, information provided by those reporting is largely in narrative form, being descriptive of policy, rather than being the higher quality quantitative setting of targets for how specific sub-themes of modern slavery might be addressed and what financial resources are provided.

In a broader study which considers a range of human rights reporting schemes including legislation, Ford and Nolan (2020) question the effectiveness of such legislation schemes and, in particular, the overreliance on social audit which is often only associated with cosmetic change and lacks the capacity to drive real action on modern slavery. Most recently, a disturbingly low level of knowledge about modern slavery in the UK financial services industry is revealed by the UK Independent Anti-Slavery Commissioner, TRIBE Freedom Foundation and Themis, with the broad conclusion that voluntary reporting in the UK “is not proving effective” (Themis International Services, 2021, p. 49). However, the need to assess organisational effectiveness is not a mandated provision of the UK Act, instead only being recommended in Section 54(5) as follows: “An organisation’s slavery and human trafficking statement may include information about ... (e) its effectiveness in ensuring that slavery and human trafficking is not taking place in its business or supply chains, measured against such performance indicators as it considers appropriate”. In the Australian setting, in relation to the way in which entities report on effectiveness, Nolan and Frishling (2019) observe ‘effectiveness’ is not defined in the Act and suggest that, without the development of appropriate indicators, it is likely to be plagued with difficulty. Finally, Schaper and Pollach (2021), in an inductively derived assessment of disclosures under the UK Act over time, using a set of effectiveness measures focused on results rather than processes, find assessment of effectiveness to be improving but poor. Nevertheless, measurement and disclosure of results, such as KPIs, is not required under the Australian Act, although could be voluntarily reported on.

In addition to conceptual aspects of effectiveness, practical guidelines on effectiveness have been developed in the context of human rights and modern slavery. The United Nations Guiding Principles on Human Rights, which are supported by Australia (Australian Government, 2019), explicitly include a requirement that businesses track the effectiveness of their response to tackle human rights abuses (UNHRC, 2011). In particular, the Principles state “In order to verify whether adverse human rights impacts are being addressed, business enterprises should track the effectiveness of their response. Tracking should: (a) Be based on appropriate qualitative and quantitative indicators; and (b) Draw on feedback from both internal and external sources, including affected stakeholders” (UNHCR, 2011, Section 20). In this way, tracking of the effectiveness of responses to impacts on individuals should be integrated into relevant internal reporting processes and operational-level grievance mechanisms (UNHCR, 2011, p. 23).

As guidance from the Australian Government (2019, p. 23) indicates “Investors, business peers, civil society and governments expect you to understand and apply the UN Guiding Principles in your response to modern slavery” it is no surprise that reporting on effectiveness is mandated in the Australian Act. Suggestions for inclusion are summarised in Table 2, but can be classified into governance and management processes:

#### *Governance*

- Review. Establishing a regular process to review actions taken. For example, by setting up an annual senior management review of the reporting entity’s response to modern slavery.
- Internal engagement and feedback. Setting up a process to provide for regular engagement and feedback between key areas of the reporting entity (such as procurement, human resources, and legal).
- External engagement. Working with suppliers to check how they are progressing any actions they have put in place to address modern slavery risks.
- Partners. Partnering with an industry group, external auditor, or trusted NGO to undertake an independent review of actions taken (Australian Government, 2019).

#### *Management*

- Check. Regularly checking the entity’s risk assessment processes to ensure they remain up to date. For example, if the reporting entity commences operations in a high risk country or region it is important to identify and assess any new risks that may result.
- Track. Tracking the actions taken and measuring their impact. For example, by tracking the number of actions that have been implemented, the number of high risk suppliers engaged, and levels of awareness among staff.

- Internal audit. Conducting internal audits or monitoring of specific steps to be taken to assess and address modern slavery risks. For example, audit of prequalification checks for suppliers to determine whether mitigation measures have been consistently actioned.
- Trends. Considering trends in cases reported through grievance mechanisms and how these cases are to be handled.

Government guidance emphasises that “The Act only requires you to explain how you assess the effectiveness of an entity’s actions. The Act does not ask you to determine whether an entity’s actions are effective” (Australian Government, 2019, para. 70). In essence, the Act requires reporting on governance and management planning but not on implementation.

Nonetheless, prior to the Act, disclosures by the top 100 companies in Australia (see Christ et al., 2019) were only implicitly required. Although issues such as eliminating forced labour have a long history, they appear to suffer from what Caruana et al. (2021, p. 3) in research terms call a “non-field” because it has slipped off the agenda. This leaves open the possibility for further analysis of the issue now that evidence is available from actual MSSs, as there is an explicit requirement to show how the entity assesses effectiveness of processes behind actions in relation to modern slavery.

### 3. Research method

Inductive-thematic analysis is used to examine the text of the first 255 MSSs published by entities in Australia under the Act. As required under Section 16(e) of the Act, annual modern slavery statements are to be published by commercial, public sector and not-for-profit entities with annual consolidated revenue of at least AU\$100 million.

On November 27, 2020, the first batch of 121 mandated modern slavery statements was published on the Government Modern Slavery Register website, administered by the Australian Border Force (Australian Border Force, 2020). This initial batch was supplemented by publication of a further group of 134 statements, added to the Register on December 27, 2020. In total, by the end of 2020, 255 modern slavery statements became available for analysis.

The inductive-thematic method, used in this research, has been justified and widely used in social research across many countries’ topics and subjects, including textual thematic analysis of social and environmental reporting (Gray et al., 1995; Guthrie et al., 2004; Schaper and Pollach, 2021; Vourvachis and Woodward, 2015). In this study, following Krippendorff (2013), the themes emerge from analysis of text in published MSSs by the researchers in the context of disclosures required and guidance provided by the government about the effectiveness of actions to address modern slavery risks. The process adopted provides a replicable search method for obtaining the text to which meaning is then applied by the researchers. Steps suggested by Braun and Clarke (2006) are taken as a guide for analysis.

This research examines the 255 modern slavery statements published on the Government Modern Slavery Register to the end of 2020. The statements were downloaded from the Register and each one searched for reference to the terms “effective”, “effectively” and “effectiveness” which allows the researchers to familiarise themselves with the extent to which this term is used and how organisations are referring to effectiveness. One statement was initially inaccessible and Australian Border Force approached to provide a copy. References to these terms and any associated sub-headings and sentences in the statements were copied and pasted into a Word file where the complete data set of extracted texts for all entities in the set could be interrogated. This process worked for 251 of the statements. Unfortunately, four statements had been locked by the entities making submissions. This led to the need for text to be typed manually into the master Word file, instead of using copy and paste tools. All statements were read in full to ensure any additional discussion regarding effectiveness, where the term itself was not used, was included. The results of this additional process were negligible.

Accumulated text, collected in the Word file, provides a searchable foundation for conducting inductive-thematic analysis. The file allows researcher familiarization with text addressing the notion of effectiveness, as well as identification of observable patterns as to how these reporting entities assess the effectiveness of their actions to eliminate modern slavery in their operations and supply chains. The initial search terms about effectiveness are replicable by any researcher and were cross-checked by the second researcher. Once this initial search was conducted all statements were read in full which allowed for insight to be obtained in an inductive way. Statistical assessment of the extent of shared interpretation of meanings in the file developed, using measures such as the Krippendorff alpha, were considered inappropriate, as an iterative process between the researchers was used to develop meaning in the context of organisational effectiveness, the literature and government guidance. Both researchers had copies of the data file to interrogate, with frequent discussions online or by mobile phone during the COVID-19 pandemic. Following compilation, the file was read by both researchers and notes taken of key themes emerging combined with a reflexive dialogue. The themes included the goal, the time referred to (past, present, future) in the descriptions provided, the parties responsible for governance and, given an entity perspective is required, any management metrics planned or used to assess effectiveness of actions. Item-by-item discussion of any uncertain interpretations took place and researcher judgement applied. It was agreed that examples of text would be included in the write up of results, confirming shared interpretations.

It needs to be recognised that variation in the time of submission of MSS reports for the first reporting year under the Act, and possible prior experience with MSS reporting in other countries, could influence the amount of familiarization managers had with the required reporting process. MSSs refer to an annual period depending on either the calendar or financial year of the reporting entity. The Register reports that the vast majority of entities (n = 229; 90%) use the financial year, with n = 9 (4%) the calendar year, while 5% do not mention the basis for their reporting year. As expected, the Australian financial year, 1 July to 30 June, is adopted by most entities (n = 182; 71%), while n = 45 (18%) use the UK fiscal year, 1 April to 31 March.

Next, bearing in mind the suggestions of effectiveness theory and practical guidance, the textual data collected was interrogated to see how organisational effectiveness is addressed by the reporting entities.

#### 4. Results of analysis

This section examines the extent and ways effectiveness of actions to reduce modern slavery risk are addressed in the first corpus of 255 modern slavery statements published on the Government Modern Slavery Register as at December 31, 2020.

Analysis reveals that 38 entities (15%) made no mention of effectiveness, 69 (27%) mention aspects of effectiveness in the general text of their MSS, while 148 (58%) address effectiveness in a separate sub-section. Somewhat in defiance (see Flynn, 2020), fifteen percent of entities reporting do not address effectiveness in their MSS. They fall short of the requirement to provide a descriptive report on how they effectively manage modern slavery in their operations and supply chains (e.g., Amari Metals Australia, American Airlines, the Victorian Independent Schools Superannuation Fund, Chartered Accountants Australia and New Zealand, Osaki Electric Co., Bisley Workwear, Arup Australia, Tabcorp Holdings). Without thinking of possible future discoveries of modern slavery, Western Health (2020) says “There are no specific identified risks and therefore there can be no assessment of the effectiveness of any actions” (p. 1).

##### 4.1. The goal(s)

In the sub-sections of MSSs addressing effectiveness very few entities mention the general goal being addressed, largely leaving it implicit that the aim is to manage modern slavery risk. Instead, emphasis is on narrower goals. Santos Limited is an exception and, in their modern slavery roadmap, states planned actions for Year 2 include “Establish goals, targets and KPIs for managing modern slavery risks” (p. 19). More specifically, Baby Bunting Group identifies it has a goal of “expanding the range of suppliers who are complying with its ethical sourcing procedures, completing risk assessments and, where necessary, undertaking corrective actions” (p. 3). In greater detail, Fujitsu Australia describes that its key goals for effectiveness were: implementing a Supplier Risk & Performance Framework to identify, assess, mitigate and monitor potential risk areas of modern slavery, including human trafficking; a new source-to-pay system which has streamlined the process for assessing and monitoring supplier risk including modern slavery; undertaking a gap analysis of current policies and practices against the requirements of the Act and amended where necessary; developing a 3-year rolling plan, which outlines strategy to review and assess modern slavery risks in our supply chain and the effectiveness of our actions.

Sun Rice is the most specific and acknowledges its aim is to “identify and address modern slavery risks within our supply chain and operations” (p. 16). Furthermore, the company details four long run and six short run goals against which effectiveness can be judged. In a narrow sense, the Australia and New Zealand Banking Group identifies “A goal to train 100% of our procurement staff on modern slavery” (p. 12). Lululemon Athletica Australia sets goals for diverse performance areas such as providing document access or eliminating recruitment fees, thereby recognising different goals of different managers (p. 3). Simba Textile Mills acknowledges that until recently, their goal was to ensure that all suppliers they worked with had third party social audits that gave the supplier a pass, no matter how marginal, but that this practice was changing (p. 8). Finally, Cromwell Corporation looks towards establishing a baseline on supplier appointment, from which to measure goals and indicators (p. 21).

Given the government’s desire to encourage a ‘race to the top’ based on competitive pressures and reputation building (Parliament of Australia, 2018), it is surprising and a disappointment to discover that there are very few entities in the sample going beyond compliance. It might have been expected that disclosure of expectations for the period as well as actual outcomes in relation to supply chain mapping, KPIs and discovery and relief for victims in the period would have been more to the fore. Instead, the results indicate a wait and see approach.

##### 4.2. Past, present and future assessment of effectiveness

Santos’ comment about addressing goals in the future is reflected in results which show 15% feel they need to build management experience before they can assess how effectiveness is to be assessed (Table 3).

Some entities acknowledge that they are only just commencing their management processes in relation to assessing effectiveness and need to build their internal capabilities. For example, QSR accept that “With the focus on Modern Slavery being relatively new, we have had limited ability to monitor the effectiveness of our actions to date” (p. 5). The Australian Health & Nutrition Association acknowledges that “As this was the initial application of Sanitarium’s new Framework for assessing and mitigating the risk of modern slavery in its supply chains, it is not yet possible to effectively measure the effectiveness of this Framework” (p. 4). Summit Rural (WA) Pty Limited (SRWA) highlights “The effectiveness of steps taken to address modern slavery risks in our business and supply chains will

**Table 3**

Time considered when reviewing how entities assess effectiveness of their actions.

	Entities reporting	
	Number	Percentage
Past, present & future	27	11
Past & present	9	4
Present & future	70	27
Present	58	23
Future	38	15
Effectiveness not mentioned (38) or period unclear (15)	53	20

Note: Total number of reporting entities = 255.



be better assessed in the next reporting period when SRWA has the benefit of reviewing the impact of processes put in place” (p. 3).

In consequence, many reporting entities do not assess how to address effectiveness in the current period and put discussion off for the future. For example, Sektor Group says “Sektor is working to develop internal processes to ensure it can track the effectiveness of the actions it is taking to identify and address modern slavery risks in its operations and supply chains. This includes developing an annual review process” (p. 2). Santos states “Our plans beyond 2020. Effectiveness review: We will review the effectiveness of actions taken to identify, assess and address modern slavery risks and incorporate outcomes-focused performance indicators into review processes” (p. 7). SEEK goes further and outlines specific future measures of effectiveness they plan to use including: risk analysis coverage; rate of code of conduct acceptance, and the absence of modern slavery incidence in the supply chain.

Twenty-three percent of entities focus on how effectiveness of actions is undertaken by only referring to the current reporting period. Given the freshness of the mandated reporting requirement and limited resources it is not entirely surprising that entities may first assess actions in the current period and then look towards how to assess the effectiveness of these actions in future periods. The largest group of reporters (27%) addresses how effectiveness of actions is undertaken in the current reporting period, while acknowledging the need for continuous improvement in management processes in future periods.

Sixty-four reporting entities have had the benefit of several years prior reporting experience under the UK Modern Slavery Act 2015. In addition, 12 entities also report under the California Transparency in Supply Chains Act 2010 and one entity reports under the French Corporate Duty of Vigilance Law 2017. Only about one half (or 15% of the total set) of the entities with prior experience of reporting on MSS themes refer to past experience when assessing how they address effectiveness in their Australian MSSs. Furthermore, while entities could have previously reported voluntarily on their experience with forced labour and extreme forms of child labour in line with the UN Guiding Principles on Business and Human Rights (2011), OECD Guidelines of Multinational Enterprises (2011), International Labour Organization’s “Forced Labour Convention” (1930) and “Child Labour Guidance Tool for Business” (2015), few acknowledge this.

It is surprising to see the lack of reference to how prior ongoing assessment of effectiveness was undertaken, although this is in accord with Christ et al.’s (2020) observation of the low quality of modern slavery reporting of ASX 100 companies prior to the Act. Most of the entities treat reporting on how they address effectiveness in the MSS as a new commitment under the Act for current and future reporting.

#### 4.3. Governance and effectiveness

Governors and governance processes provide the starting point by which to pinpoint specific responsibility for considering how effectiveness is to be assessed. Indeed, Simic and Blitz (2019) highlight that transparency on its own will not be sufficient to address modern slavery, unless accompanied by a focus on gaps in governance.

While the Act requires MSSs to be approved by the principal governing body and signed by a responsible member of that body, in practice delegation takes place. For example, Johns Lyng Group specify in their subsection on “Assessing effectiveness”: “Responsibility for assessing and addressing modern slavery risks has been assigned to the Group’s National, HSE Risk and Compliance Manager under the oversight of the Executive General Manager and the Board’s Risk and Compliance Committee” (p. 10).

Typical is the establishment of a cross-functional working group with allocated authority to review the process for assessing effectiveness. In response to the question “Are we effective?” Athleisure also has established “a company-wide Modern Slavery Working Group that meets regularly, and has oversight of the modern slavery program within a broader human rights framework” (p. 3). While composition of the Group and the relative importance of modern slavery within the human rights basket of concerns is unclear, the role “to monitor whether modern slavery due diligence is occurring as planned” is clearly established. Toll Holdings is to establish a modern slavery working group “who will meet regularly to discuss actions taken and their effectiveness” (p. 4). Composition of their working group is hinted at by JD Sports Fashion Australia, who plan a working group consisting of “modern slavery Champions” (p.3), and by Icon Water “with representatives from across the business to enable regular engagement and feedback between key areas” (p. 11). Santos goes further to mention inclusion of group “representatives from procurement, supply chain, commercial, risk & audit, legal, sustainability, human resources and public relations” (p. 17). Hence, different parties are acknowledged as structures are formed to build a common perspective.

In their report on “Evaluating effectiveness” Fortescue Metals Group, a strong supporter of the eradication of modern slavery, provides summary of working group tasks as follows:

“Our Modern Slavery Working Group leads our evaluation process, which includes:

- Annual modern slavery risk assessments covering our operations and supply chain
- Internal and external review of processes and procedures
- Benchmarking our performance against investor Environment, Social and Governance (ESG) expectations
- Measuring performance through the establishment of key performance indicators (KPIs) with a focus on the delivery of training and compliance.”

Some organisations favour internal working groups while others look towards external groups. Cromwell Corporation has a focus on internal working groups for “Measuring the effectiveness of our actions” (p. 21). Internal groups need “To ensure a consistent approach to managing our risk of modern slavery, internal working groups comprising of representatives from all business functions were established in FY20. The groups were tasked with developing and integrating a dynamic procurement framework, which increases the awareness, transparency and accountability of procurement practices and supply chain evaluation and management” (p.

21). Some entities collaborate with external working groups, such as Tilt Renewables' participation in the "Clean Energy Council Modern Slavery Working Group" (p. 6). Overall, the emphasis in MSSs is on the establishment of internal rather than external groups or partners.

Links between effectiveness and governance can be confusing in the MSSs as, on one hand, working groups are portrayed as a key component of governance over the assessment of effectiveness of modern slavery risk and due diligence. Nevertheless, on the other hand, governance is used by some entities as a measure/KPI to demonstrate the effectiveness of their modern slavery program. For example, Konica Minolta Business Solutions identify "From a governance perspective, our Modern Slavery Working Group, which meets quarterly will enable monitoring and evaluation of our Ethical Sourcing Program, enable oversight and drive implementation and collaboration across the business" (p. 13). ASC rather typically reports "Our Modern Slavery Working Group will provide governance over our review of procedures undertaken to assess the effectiveness of our risk mitigation activities and is tasked with ensuring these activities are implemented" (p. 13). Indeed, Decmil Group in their MSS focuses on assessing the effectiveness of their "Supplier Governance Framework" (p. 14), modern slavery being just one of ten components. In the same vein, CSR Building Products comment that "The governance framework ensures, amongst other things, that sustainable procurement risks [including modern slavery risks] are effectively identified and managed" (p. 4).

In contrast, Electronics Boutique Australia assesses effectiveness through "strong governance" (p. 15). Likewise, Telstra Corporation's effectiveness metrics include "The number of employees completing Supplier Governance Training" (p. 23). One way Sun Rice assesses the effectiveness of its actions is by establishing governance of its responsibility for the SSP [Sustainability Supplier Program] within a designated Board Committee to allow for increased oversight of activities" (p. 16). Aldi Stores state that they measure effectiveness of their management of modern slavery risk through "robust governance" (p. 18). The question raised is whether entities require a governance framework as an antecedent for assessing effectiveness of actions, or whether effectiveness of actions is partially confirmed by measuring the effectiveness of governance processes.

What is surprising is how few entities indicate that they had pre-existing working groups already addressing the governance of modern slavery issues, such as forced labour in supply chains, given that these issues have been illegal for decades. This is indicative, again, of the apparent lack of competitive pressure in the race to get to the top in discovering and helping victims of modern slavery.

#### 4.4. Management and effectiveness

Management of how to assess effectiveness of entity actions to strive towards elimination of modern slavery, as revealed in Government guidance, includes little detail of management processes (Australian Government, 2019). As the Act requires entities to explain how they assess the effectiveness of their actions it encourages them to develop their own internal management processes. For the large bulk of entities (85%) a wide range of approaches to management is adopted.

Newness of the issue and lack of prior experience led to questioning of checking and tracking processes. One entity, Tutt Bryant Group argues "there are currently no fundamental units of measurement or international standards we can utilise" (p. 18). In effect, they see the need to start afresh. Likewise, under the subheading "Effectiveness" GHD report that "there is currently no foundational metric of measurement or international standard for measuring human rights impact" (p. 6) and states it intends to use its position in the United Nations Global Compact Modern Day Slavery: Community of Practice to facilitate discussion and create a comparable suite of performance indicators. Again, they are commencing their management of how to assess effectiveness *de novo*. In recognition of the emerging nature of modern slavery risks, Bluescope Steel feels "there is no definitive way of measuring the effectiveness of an organisation's actions at identifying and managing modern slavery risks" (p. 16). Mun Global Group, the largest manufacturer of nitrile gloves in the world, states "no fundamental measures or metrics are currently in place to assess the overall effectiveness of our policies and procedures across the entire business" (p. 5). Nevertheless, they are indirectly able to track progress towards eradication of modern slavery in some of its main dealings through assessment reports from others - third party customers, suppliers and partners.

Tracking effectiveness of modern slavery-related actions through context-specific key performance indicators helps managers and others understand what they are measuring and what different outcomes mean. In this Australian set of first responders only 45 entities (18%) identify specific KPIs they do, or plan, to monitor and use (see Attachment 1). Thirty (12%) entities report that they plan to measure KPIs for assessing effectiveness in the future. For example, Connecteast say in 2020–2021 they will be "Developing a KPI regime to further track and monitor the effectiveness of our due diligence and remediation actions" (p. 10). Yet, of these, only three entities, JD Sports, Investec Bank and Lendlease Corporation, identify the KPIs they will develop for the future.

Stockland Corporation and Accent Group respond that they assess effectiveness by monitoring frequency and trends of whistle-blowing channels. Stockland Corporation had a null result in FY 20 – a zero base for future trend assessment. Boral and Freightways vaguely look to the future use of evolving trends. Likewise, Sony and Austral state they plan to use external trends to assess effectiveness. Most of these observations represent a tick the box approach to assessment of modern slavery at this stage of development. To date, trends are largely for the future as might be expected given these first statements. Nevertheless, there is a similar result for reporting entities with prior experience of MSS in other countries.

Finally, quantification of measures is only referred to by a small minority of reporting entities. Some entities, such as Aldi, identify that they use both quantitative (KPIs, databases) and qualitative (surveys, interviews, focus group discussions) methods.

Notable is the variety of control mechanisms referred to by different entities - management control, export control, risk control, internal control - as the management processes used to assess effectiveness. Nevertheless, there is a surprising lack of detail about how these processes might, or do, help towards demonstrating effectiveness through the mitigation of modern slavery of victims.

5. Discussion

The example of the MSSs analysed in Section 4 reveals heterogeneity in the way organisational effectiveness is dealt with by different entities, which suggests this is an area that organisations are struggling with and to which different effectiveness models might apply. Alternatively, given the lack of enforcement currently within the Act organisations may be taking an impressions management approach where they convey a positive narrative concerning the good work they are doing while not having to worry about the extent to which this is really making a difference with regard to victims. Such a conclusion would be consistent with prior research showing that organisations often prefer to present their activities in a positive light in order to appear legitimate even if genuine stakeholder concerns are ignored (Dhanani and Connolly, 2012) and casts doubt on the paradoxical and abundance models. The current level of heterogeneity also highlights that organisations can pick and choose the elements of the Act they wish to apply at the current time. Results range from a total lack of engagement by some entities, through entities which reveal how effectiveness processes of governance and management are being, or are to be, assessed, to those reporting on effectiveness of actual outcomes.

Several entities from the sample note the lack of available standards, highlighting that there is no definitive way in which effectiveness can be assessed in this context. Given the emerging nature of the topic this is unsurprising. Nevertheless, it also suggests that at this stage of development it might be easier to provide an internal processes framework for the assessment of reporting on effectiveness, as opposed to advocating a comprehensive approach to specific metrics as prescribed by the abundance and unified models (Cameron, 2015; Sharma and Singh, 2019). The latter may simply encourage a tick the box or lowest common denominator approach.

At this point, it is useful to reconsider the approach taken in the Act which only requires organisations to explain how they assess the effectiveness of internal processes behind their actions. Development of a process places the focus on qualitative analysis in relation to how to address effectiveness (e.g., Astellas Pharma’s centralised monitoring of modern slavery raised concerns with whistleblowing helplines, and development of a corrective and preventative action plan where there may be a heightened risk of modern slavery with specific business partners). Where quantitative assessment or KPIs are used, currently in only 18% of the MSSs, these should at the very least be defined and described (e.g., Woolworths has 25 measures addressing governance, risk management, monitoring and grievance mechanisms). Nevertheless, the figure is similar to the 19% of entities reporting KPIs in MSSs under the UK Modern Slavery Act 2015, over one year after it came into force (Ergon Associates, 2018). For comparison over time for specific entities, and at a point in time across entities, a KPI measurement standard appears to be needed. Providing more detailed guidance in this area will also make it more difficult for organisations to ignore this requirement of the Act whether through lack of expertise or unwillingness to commit additional resources and make it more difficult to disregard the results of actions.

Development of relevant metrics requires estimation and/or measurement against a standard (e.g., Southern Cross Media Group tracking the number of suppliers that respond to their supplier questionnaire). A pragmatic approach may combine the quantitative and qualitative (e.g., Next Athleisure looks to establishing a company-wide Modern Slavery Working group that meets regularly, and has oversight of the modern slavery program within a broader human rights framework, as well as tracking the number of contracts that include clauses relating to modern slavery and related practices). Nevertheless, the results show that, for those choosing to report, although there is no general agreement over the qualitative indicators or quantitative KPIs, scope exists for developing steps in a

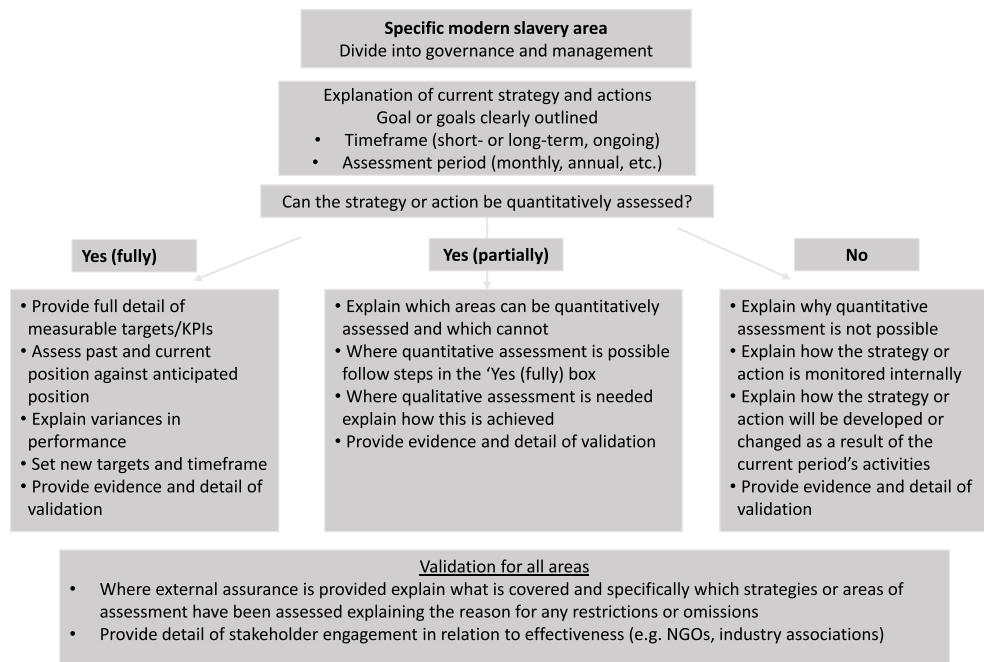


Fig. 1. Proposed framework for assessing effectiveness of actions to eliminate modern slavery.

common process to assess effectiveness. Within the confines and requirements of the Act and based on the evidence available, it is possible to provide a framework for assessing effectiveness of actions, to assist organisations. Such a framework is suggested in Fig. 1.

The first task in planning the assessment of effectiveness is to identify the area of specific interest (Otley and Berry, 1980; Otley 2003). In line with the ideal-type goal model of organisational effectiveness, Otley (2003) observes that performance needs to be assessed against the specific objectives and strategy of the entity, but that this is frequently overlooked. In relation to modern slavery risk management and disclosure the analysis suggests these can be loosely categorised in two ways as either governance or management. These areas should be explained fully and designed in such a way that is consistent with the other requirements of the Act, for example sections 16(c) and (d) which require organisations to detail their modern slavery risk management approach. Part of this explanation should include the timeframe associated with the action as well as the assessment period used.

Available literature suggests the evaluation of performance can be achieved via either a qualitative or quantitative assessment of actions which are usually compared to a pre-set target with a view to achieving gradual improvement (Martinez et al., 2007; Otley and Berry, 1980). It can also be based on assessing inputs to a process, the process itself, outputs from the process, or outcomes associated with the action (Ittner et al., 2003; Sharma and Singh, 2019; Tessier and Otley, 2012). Accounting can be used to assess future organization performance in two main ways, by extrapolating from past performance and current position (time-series), and by comparing expected with actual performance for a particular time (cross-sectional). For example, inputs to the management process for reporting on modern slavery risk in operations and the supply chains, can be based on past experience with assessment and reporting of modern slavery risks, perhaps in other jurisdictions. Yet, this is something the results indicate is currently lacking in the discussion of effectiveness and which deserves further research.

In discussing the ways in which performance measurement is linked to employee compensation, Ittner et al. (2003) observe that the psychology literature suggests that quantitative assessment of performance is generally preferred as it is viewed as reliable and accurate when compared with qualitative assessment which may be subject to bias. However, quantitative assessment may not always be possible in the area of modern slavery risk assessment, as noted by some of the organisations in the sample. In addition, in many cases quantitative assessment will only be possible in relation to the inputs to a process as opposed to providing an assessment of actual outputs and outcomes, unless qualitative information is able to be quantified in some way, for example via supplier surveys or victim cases identified and remediated. Regardless, the next step in the assessment of effectiveness is to consider if individual strategies or actions lend themselves to quantitative assessment or whether qualitative assessment is needed. Some actions may be assessed in both ways and some strategies may need a combination of quantitative and qualitative assessment. It is the documentation and disclosure process which becomes most important here. Transparency is key as it allows stakeholders to build awareness and comprehend how organisations are planning and assessing their activities. The range of necessary actions for both quantitative and qualitative assessment is provided in Fig. 1.

The final box included in Fig. 1 relates to validation. The literature suggests that, in relation to human rights and modern slavery, social audit has become the go-to tool for identifying and managing risk. However, it needs to be recognised that social audit is just that, a tool, and the notion of assurance in the modern slavery literature is subject to debate with many questioning the efficacy of existing approaches of supply chain audit (Ford and Nolan, 2020). As such it should not be considered the only way by which organisations can or should address the validation of their actions.

Validation goes further, as it is about ensuring actions are worthwhile and acceptable and that the management and governance approaches taken are valid in the eyes of experienced and knowledgeable stakeholders. Thus, the concept is multifaceted and can include assurance in terms of actions taken, not just actions planned as is encouraged by the current Act in Australia. More importantly, it requires evidence which demonstrates collaboration and stakeholder engagement with a view to developing existing practice while encouraging continuous improvement by drawing on expertise the organisation would not readily have access to.

Validation via engagement and collaboration allows weaknesses in current management and governance activities to be identified and addressed. In this way validation goes beyond the approach typically taken by organisations and recognises the difficulty and challenges faced when extending accountability beyond direct operations to include the supply chain and activities that are typically hidden (Commonwealth of Australia, 2017). Such an approach is consistent with the participant satisfaction model (Cameron, 2015) and the new public governance approach discussed by McConville and Cordery (2018) in their analysis of charity performance reporting across multiple countries. They argue for the importance of partnering and place an emphasis on both education and information relevance.

Multistakeholder engagement will also allow for greater transparency and accountability as NGOs and worker groups, for example, will hold organisations to account for related matters that are within their control. As a result, validation via stakeholder involvement will make it more difficult for organisations to limit themselves to a tick the box approach or one primarily concerned with impressions management as has been seen in previous research (for example, see Dhanani and Connolly, 2012). This will help bring accountability for modern slavery risk full circle as organisations will be both providing an account and being held to account in a more direct way. An example in an environmental context of how this type of engagement can help move organisations forward can be seen in Deegan and Blomquist (2006). In line with organisational effectiveness theory, thinking in this way also recognises and accepts the argument that no one organisation can address modern slavery in isolation; it is an area that necessarily requires collaboration. It is therefore recommended that the term 'assurance' be applied with caution given the negative connotations to emerge from existing literature and that 'validation' is a better way to think about the assessment of effectiveness in the modern slavery space.

In summary, by providing a framework for organisations concerning how they can assess the effectiveness of their actions it should then be relatively easy for organisations to go one step further by disclosing whether their actions *are* actually effective (or ineffective) and the extent to which changes are needed to bring about positive change. Indeed, it can be argued that if true transparency is to be achieved this information is necessary to encourage the 'race to the top' the Australian Government is looking for in this area

**Table 4**  
Effectiveness models and linkage with sample results.

Effectiveness model	Results - linkage to effectiveness model
The ideal-type goal model	<p>Although not referred to directly by any of the entities sampled, the ideal characteristics of how effectiveness of actions is assessed is taken to be the eight criteria set out in Government guidance (Australian Government, 2019). In addition, four entities use Sedex's external framework for ethical audit of suppliers (e.g., Coles). Apart from this, external influences as a foundation for assessing effectiveness are not directly referred to.</p> <p>Instead, goals are largely based on internal models or frameworks. How effectiveness of actions is assessed is viewed as a 'drop-in' to existing frameworks by (27) 10% of the sample and as a new framework to develop or consider, by 18 (7%). Drop-in frameworks include: supplier assessment (Bluescope), remediation (Interactive), sustainability (South 32, Cromwell Corp), governance (CSR, Decmil Group), human rights (Next Athleisure, Orica Group, Singtel Optus), risk management (TWE), measuring effectiveness (Mutual Marketplace) and procurement (Coal Services). Overall, where effectiveness is addressed, entities are compliant with government suggestions as to the ideal goals. Given the lack of guidance in the Act, it would be of interest to know how the goals in the guidance were determined, but nothing is said on this point.</p> <p>Overall, the ideal-type goal model is closely aligned with assessment of effectiveness and indicates close compliance with government guidance.</p>
The resource input acquisition model	<p>Resource inputs are not referred to in the government guidance. Unsurprisingly, results show that inputs are not specifically identified by many entities in relation to assessment of effectiveness. The need to build awareness and train human resources is the predominant concern. Some entities acknowledge the use of resources for internal purposes. For example, Qinetiq identifies resources needed for intranet communications to raise awareness of staff, and for training. Synnex Australia and Hammondcare detect the need to fill a gap in available human resources, while Telstra provides resources internally to train managers of supplier risk. Likewise, Boral states that its working group will determine the resources needed for assessing the effectiveness of their approach and processes related to modern slavery risks. Specific future use of these resources is outlined in general terms. In a general statement, Ramsay Health Care acknowledges resources are needed to assess modern slavery risks within the business.</p> <p>Resources for both internal and external assessment of effectiveness are acknowledged by Dexu Funds Management; internally for their working group activities and externally to support involvement in the Global Compact Network Australia's Modern Slavery Community of Practice. Cromwell Corporation also recognises the need for dedicated internal and external resources, to conduct review processes and audits. These expressions provide general commentary about resources, rather than quantification and do not approach the possibility of resource commitments in monetary terms. UnitingCare is the only entity to identify general categories of resources needed to assess effectiveness - people, financial, property and other resources.</p> <p>Overall, the resource input acquisition model is not well represented in the disclosures made about effectiveness.</p>
The participant satisfaction model	<p>Participation of external parties in the assessment of effectiveness is not widespread in the sample of entities. For example: Qinetiq participates in the ADS Business Ethics Network to share industry best practice and collective issues, and Aldi Stores participate with Baptist World Aid's non-government organization reports. South 32 participates in assessments by Dow Jones Sustainability Index, Vigeo Eiris, Sustainalytics, MSCI and the Workforce Disclosure Initiative. Tilt Resources participates in the Clean Energy Council Modern Slavery Working Group. Nevertheless, apart from these few instances no entities mention participation in their assessment of effectiveness.</p> <p>It is a surprise to find that, although multi-stakeholder engagement through partnerships with industry groups, external auditors, or trusted NGOs, is encouraged in government guidance (Australian Government, 2019) there appears to be little participation, yet alone concern for participant satisfaction.</p> <p>Overall, this model is not a good fit with current practice in the sample examined.</p>
The internal processes model	<p>As government guidance (Australian Government, 2019) is focussed on internal and external processes it is to be expected that this model has an important part to play in the assessment of effectiveness. Australian guidance (Australian Government, 2019) suggests the following internal processes be considered (sample percent in brackets): review of actions (13%), risk assessment (20%), internal communication and audit (30%), monitoring (16%), and installing grievance mechanisms (11%). In all cases, the vast majority of entities do not follow the government guidance. The highest adherence is to internal communication and audit. Apart from the need for incentives to be introduced to boost acceptance of the guidance, it is notable that even where guidance is followed statements tend to be broad, such as "we introduced risk assessments", which is less than instructive. Also, the focus on internal audit could be complemented by guidance to use external audit as 10 (4%) of the sample rely entirely on this process.</p> <p>Overall, the internal processes model is not a good descriptor of effectiveness processes adopted.</p>
The paradox model	<p>There is little evidence of mutually exclusive opposites, such as competing external and internal pressures against effective change, coexisting with transformational approaches to secure change in the light of the legislation on effectiveness. Indeed, those reporting on effectiveness disclosures are all about the positive aspects of their approaches and what they do, or what they plan, to achieve. Also, the desired tensions of another paradox, the co-presence of symbolic and substantive disclosures (Cameron, 1986) for assessing and addressing effectiveness of actions in MSSs, is not observed. For example, (16) 6% of entities only provide symbolic information about how certain processes, such as working groups, are to be introduced in the future. Substantive information about actual effectiveness of these processes is deferred to future reports and so the two do not co-exist. Also, for 17 (7%) of entities substantive process information is presented (e.g., Stockland in relation to current operations; Santos's three year plan). But combined symbolic and substantive disclosures are not the norm.</p> <p>Overall, the paradox model does not appear to be applicable.</p>
The abundance model	<p>Effective processes to eliminate modern slavery (the good), rely upon the potential for modern slavery to exist (the bad) and development of positive ways to move workers towards decent work. Effective discovery and remediation of modern slavery, through due diligence grievance mechanisms, are dependent upon there being negative or harmful circumstances in the first place. Effectiveness of assessment of actions is, thus, based on a victim-centred approach and the voluntary/anonymous grievance mechanisms being available. For the sample, 27 (11%) identified such mechanisms were available for potential victims to access.</p> <p>Overall, as almost three quarters of the sample do not discuss effectiveness in terms of potential redress for victims through grievance mechanisms, there is much scope for improving this aspect of government guidance on effectiveness. The abundance is a shadow in the background, rather than mainstream.</p>

(continued on next page)

Table 4 (continued)

Effectiveness model	Results - linkage to effectiveness model
The unified model	General applicability of the unified model is not evident from the sample of MSSs examined. One reason for this is the focus of the Australian government on the process of how effectiveness of actions is assessed, rather than whether actions are effective and how well the organization is doing against its objectives. This said, there are exceptions such as Wesfarmers who assess inputs, processes, outputs and outcomes in relation to effectiveness and show how well the organization is doing against its objectives.

(Parliament of Australia, 2018), and such an addition may be useful in future iterations of the legislation.

Furthermore, the results provide a first look at whether the effectiveness theories/models/frameworks are of use when assessing disclosures about the effectiveness of actions in relation to modern slavery elimination (see Table 4).

As shown in Table 4 each of the effectiveness models from the literature has some overall relevance to the assessment of actions taken to address modern slavery. While it might be expected that the comprehensive unified model will eventually provide the richest foundation for analysis, this is not the case at present, as demonstrating whether goals to eliminate modern slavery and to measure achievements are not yet a part of the government guidance and have not been addressed by more than a few leaders in the race to the effectiveness top. Results show that none of the models provide good descriptors of the majority of responses of sample entities to disclosures about effectiveness. Nonetheless, each model contains elements against which progress can be judged over time.

## 6. Conclusion

This study provides an exploratory investigation of the way entities, reporting in their modern slavery statements under the Australian Modern Slavery Act, address the notion of effectiveness of their actions towards the elimination of modern slavery in their operations and supply chains. With the first MSSs now available this early study considers this essential step in the response of large entities to addressing modern slavery risk. In total, 255 modern slavery statements are accessed from the Australian Modern Slavery Register maintained by Australian Border Force and the ways entities address effectiveness explored using an inductive method.

Analysis reveals extreme heterogeneity in the approaches organisations are taking towards assessing effectiveness of their actions. Despite a lack of closure about organisational effectiveness in the conceptual literature and lack of detailed formal guidance from Government, effectiveness is a requirement of reporting explicitly covered by the Act. One in five sampled organisations fail to include any discussion of effectiveness in their modern slavery statements. It is possible this might improve in future but research to investigate this shortcoming is needed, before the legislation is reviewed in 2022, or after three years, as required by the Act. If a lack of full compliance with the requirements of the Act continues in the future the Government will need to consider enforcement incentives. This could be via financial penalties, publication of a list of non-complying entities on the Modern Slavery Register website, or a requirement to demonstrate the Act is being complied with in its entirety. Non-compliers do not specify a goal orientation, as indicated by effectiveness theory.

Some entities note the lack of suitable measures and guidance, but only one company, Mizuho Bank, reports on the need to mitigate negative aspects of their activities. With this in mind and building on organisational effectiveness literature a framework is proposed. Of particular importance in the framework is moving away from the notion of assurance towards validation as this encourages a multi-faceted approach to assessing the actions taken by the organisation and movement towards a unified model of effectiveness. The validation process should promote feedback which drives future actions, targets and forms of assessment thus promoting continuous improvement as encouraged by the Act. The framework encourages movement away from the current emphasis on a technical-administrative approach to reporting on effectiveness, towards an internal and external stakeholder focus. Future research can examine how implementation of the framework helps improve transparency for stakeholders, including building awareness for victims.

In addition to the application of the framework the results present other directions for future research. For example, as performance management and effectiveness can be longitudinal notions it makes sense that future study investigates how organisations address this issue over time. Opportunities also exist to investigate whether there are similarities in the approach taken within certain industries and whether, over time, certain approaches become institutionalised. Another avenue for investigation is comparing the approach taken by entities who voluntarily report with those required to publish under the Act because they meet the revenue threshold. It might be expected that smaller organisations voluntarily reporting will either be more committed or driven by the need to demonstrate their credibility to purchasers. However, effectiveness models do not yet address size and evidence is needed to confirm whether this is the case.

This exploratory research is subject to certain limitations. The study and its results only apply to the first 255 MSS of entities reporting in Australia under the Act. Over time about 3000 entities are expected to provide their statements on the Register each year (Australian Government, 2019). Nevertheless, the statements examined in relation to how effectiveness of actions is addressed provide an early view of the first responders. The extreme heterogeneity observed suggests this will only increase if the study is extended. The study also provides a cross-sectional analysis of early modern slavery statements in Australia, whereas the assessment of effectiveness is something that will benefit from longitudinal study.

In addition to the above it is also recognised that while modern slavery reporting is a step in the right direction it is certainly not a panacea for addressing modern slavery on its own. It is also acknowledged that the potential for organisational greenwash will be an ever-present concern as it is with all forms of sustainability reporting and there are issues associated with the audit and assurance

process that require more pragmatic research (e.g. see Islam et al., 2021). Perkiss et al. (in press) suggest counter accounts could be useful in this space as a means of holding large companies to account. Nonetheless, validation and stakeholder engagement should help limit this and any opportunity for impressions management as mentioned in Section 5.

As also pointed out by one reviewer, the fact slavery continues and has indeed grown since the 1700s and 1800s against the backdrop of increasing legislation and abolition may suggest legal efforts to challenge the practice are in fact counter-productive. However, we would argue that comprehensive modern slavery reporting in which effectiveness is explicitly considered is a tool that can help focus attention on this area. Further by including multi-stakeholder engagement as part of the validation process in the proposed framework an extra layer of oversight can be ensured. In addition, evidence suggests that over time the requirements associated with reporting will become stricter. For example, on the June 18, 2021 a Private Member's Bill was introduced in the House of Lords in the UK seeking to introduce minimum standards for transparency in modern slavery statements and to make it an offence for providing false or misleading information in modern slavery and human trafficking statements published under section 54 of the Act. In addition, it must be acknowledged that the underlying conditions that have allowed slavery to continue into the 21st century are complex and rooted in capitalist and cultural models that some would consider unacceptable and outdated (Bebbington et al., 2019). However, given a wholesale upheaval of global economic and political systems would seem unrealistic, the alternative is fiddling while Rome burns (Gray, 2002) and this would achieve very little for the victims, consumers or society. Thus doing something will always be preferable to doing nothing and accepting that social and environmental degradation as inevitable.

Finally, as observed by Crane in his theory of modern slavery, in a large number of developing countries slavery is rooted in various local cultural practices that have been in place and accepted over many years. Thus, the notion of making any sort of difference is very challenging and certainly this is not something transparency and Western companies will be able to resolve on their own if at all. However, by working with stakeholders (in particular local and international NGOs) and encouraging a process of validation small incremental improvements should be possible (Benstead et al., 2021). The advent of new technological advances will likely also bring about other protections which were not previously available (Christ and Helliari, 2021). Ultimately, while education and working towards a slavery-free world is clearly preferable, in extreme cases Western countries also have the option of import controls effectively forcing less developed countries to choose between human rights abuses such as forced labour and engagement with a global market (Raby and Christ, 2021). While extreme, such approaches suggest modern slavery is an issue on which Western governments will become harder as time goes by and this will affect companies in various ways as has already been discussed.

Modern slavery is a heinous crime against humanity and for transparency based legislative approaches to reach their full potential a better understanding of how organisations assess their performance and effectiveness is needed. MSSs fall short at present and will need to move beyond the processes of assessing effectiveness of actions, to reveal whether actions are actually effective, as for example Santos, BT Australasia and CSR Building Products already do. These entities go beyond compliance with the legislation. This study provides a first investigation in an Australian context and it is hoped it will encourage more researchers to engage in this area of contemporary and social importance, as well as a broader appreciation of conceptual developments of organisational effectiveness.

## Funding

This research did not receive any specific grant from funding agencies in the public, commercial, or not-for-profit sectors.

## References

- Australian Border Force. (2020). Online register for modern slavery statements. Available at: <https://modernslaveryregister.gov.au>. (Accessed 22 September 2021).
- Australian Government. (2018). Modern slavery act 2018 (Cth), No. 153. Available at: <https://www.legislation.gov.au/Details/C2018A00153>. (Accessed 22 September 2021).
- Australian Government. (2019). Commonwealth modern slavery act 2018: Guidance for reporting entities. Available at: <https://www.homeaffairs.gov.au/criminal-justice/files/modern-slavery-reporting-entities.pdf>. (Accessed 22 September 2021).
- Australian Government. (2020). Modern slavery. Overview. Department of home Affairs. Available at: <https://www.homeaffairs.gov.au/criminal-justice/Pages/modern-slavery.aspx>. (Accessed 22 September 2021).
- Bebbington, J., Österblom, H., Crona, B., Jouffray, J. B., Larrinaga, C., Russell, S., & Scholtens, B. (2019). Accounting and accountability in the Anthropocene. *Accounting, Auditing & Accountability Journal*. <https://doi.org/10.1108/AAAJ-11-2018-3745>
- Benson, J. K. (1977). Innovation and crisis in organizational analysis. *The Sociological Quarterly*, 18(1), 3–16.
- Benstead, A. V., Hendry, L. C., & Stevenson, M. (2021). Detecting and remediating modern slavery in supply chains: A targeted audit approach. *Production Planning & Control*, 32(13), 1136–1157.
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77–101.
- Cameron, K. S. (1986). Effectiveness as paradox: Consensus and conflict in conceptions of organizational effectiveness. *Management Science*, 32(5), 539–553.
- Cameron, K. (2015). *Organizational effectiveness* (Vol. 11, pp. 1–4). Wiley Encyclopedia of Management.
- Caruana, R., Crane, A., Gold, S., & LeBaron, G. (2021). Modern slavery in business: The sad and sorry state of a non-field. *Business & Society*, 60(2), 251–287.
- Choong, K. K., & Islam, S. M. (2020). A new approach to performance measurement using standards: A case of translating strategy to operations. *Operations Management Research*, 13(3), 137–170.
- Christ, K. L., & Helliari, C. V. (2021). Blockchain technology and modern slavery: Reducing deceptive recruitment in migrant worker populations. *Journal of Business Research*, 131, 112–120.
- Christ, K. L., Burritt, R. L., & Schaltegger, S. (2020). Accounting for work conditions from modern slavery to decent work. *Accounting, Auditing & Accountability Journal*, 33(7), 1481–1504.
- Christ, K. L., Rao, K. K., & Burritt, R. L. (2019). Accounting for modern slavery: An analysis of Australian listed company disclosures. *Accounting, Auditing & Accountability Journal*, 32(3), 836–865.
- Commonwealth of Australia. (2017). *Hidden in plain sight*. Canberra: Commonwealth of Australia.
- Commonwealth of Australia. (2018). *Modern slavery act (Cth) 2018*. Canberra: Commonwealth of Australia.
- Crane, A. (2013). Modern slavery as a management practice: Exploring the conditions and capabilities for human exploitation. *Academy of Management Review*, 38(1), 49–69.

- Deegan, C., & Blomquist, C. (2006). Stakeholder influence on corporate reporting: An exploration of the interaction between WWF-Australia and the Australian minerals industry. *Accounting, Auditing & Accountability Journal*, 31(4–5), 343–372.
- Dhanani, A., & Connolly, C. (2012). Discharging not-for-profit accountability: UK charities and public discourse. *Accounting, Auditing & Accountability Journal*, 25(7), 1140–1169.
- Ergon Associates. (2018). *Modern Slavery Statements: One Year On*. [https://ergonassociates.net/wp-content/uploads/2018/01/MSA\\_One\\_year\\_on\\_April\\_2017](https://ergonassociates.net/wp-content/uploads/2018/01/MSA_One_year_on_April_2017) Accessed 28 October 2021.
- Flynn, A. (2020). Determinants of corporate compliance with modern slavery reporting. *Supply Chain Management: International Journal*, 25(1), 1–16.
- Ford, J., & Nolan, J. (2020). Regulating transparency on human rights and modern slavery in corporate supply chains: The discrepancy between human rights due diligence and the social audit. *Australian Journal of Human Rights*, 26(1), 27–45.
- Fudge, J. (2018). Modern slavery, unfree labour and the labour market: The social dynamics of legal characterization. *Social & Legal Studies*, 27(4), 414–434.
- Geels, F. W. (2019). Socio-technical transitions to sustainability: A review of criticisms and elaborations of the multi-level perspective. *Current Opinion in Environmental Sustainability*, 39, 187–201.
- Global Reporting Initiative (GRI). (2016a). GRI standards. GRI 408. Child Labor 2016. Viewed at <https://www.globalreporting.org/standards/media/1023/gri-408-child-labor-2016.pdf>. (Accessed 22 September 2021).
- Global Reporting Initiative (GRI). (2016b). GRI standards. GRI 409. Forced or Compulsory Labor 2016. Viewed at <https://www.globalreporting.org/standards/media/1024/gri-409-forced-or-compulsory-labor-2016.pdf>. (Accessed 22 September 2021).
- Global Reporting Initiative (GRI). (2020). Consolidated set of GRI sustainability reporting standards 2020 Accessed at <https://www.psc.ca/wp-content/uploads/2021/03/GRI-standards-consolidated-2020.pdf>. (Accessed 22 September 2021).
- Global Reporting Initiative (GRI). (2021a). Welcome to GRI. Viewed at <https://www.globalreporting.org>. (Accessed 22 September 2021).
- Global Reporting Initiative (GRI). (2021b). Materiality and topic boundary. Viewed at <https://www.globalreporting.org/how-to-use-the-gri-standards/questions-and-answers/materiality-and-topic-boundary>. (Accessed 22 September 2021).
- Glunk, U., & Wilderom, C. P. M. (1999). Organizational effectiveness= corporate performance? Why and how two research approaches need to be merged. In M. Pina e Cunha, & C. A. Marques (Eds.), *Readings in organization science: Organizational change in a changing context* (pp. 155–181). Lisbon, Portugal: Instituto Superior Psicologia Aplicada.
- Gray, R. (2002). The social accounting project and Accounting Organizations and Society Privileging engagement, imaginings, new accountings and pragmatism over critique? *Accounting, Organizations and Society*, 27(7), 687–708.
- Gray, R., Kouhy, R., & Lavers, S. (1995). Constructing a research database of social and environmental reporting by UK companies. *Accounting, Auditing & Accountability Journal*, 8(2), 78–101.
- Guthrie, J., Petty, R., Yongvanich, K., & Ricceri, F. (2004). Using content analysis as a research method to inquire into intellectual capital reporting. *Journal of Intellectual Capital*, 5(2), 282–293.
- Hall, R. H. (1980). Effectiveness theory and organizational effectiveness. *The Journal of Applied Behavioral Science*, 16(4), 536–545.
- International Labour Organization (ILO) (n.d.). ILO Indicators of Forced Labour. Available at [https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100\\_ILO\\_CODE:C029](https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C029). (Accessed 22 September, 2021).
- International Labour Organization (ILO). (1930). *Convention concerning forced or compulsory labour (C029)*. International Labour Organization. Available at [https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100\\_ILO\\_CODE:C029](https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C029). (Accessed 7 November 2021).
- International Labour Organization (ILO), Walk Free Foundation and International Organization for Migration (IOM). (2017). *Global estimates of modern slavery: Forced labour and forced marriage*. Geneva: ILO.
- Islam, M. A., Deegan, C., & Haque, S. (2021). Corporate human rights performance and moral power: A study of retail MNCs' supply chains in Bangladesh. *Critical Perspectives on Accounting*, 74, 102163.
- Ittner, C. D., Larcker, D. F., & Meyer, M. W. (2003). Subjectivity and the weighting of performance measures: Evidence from a balanced scorecard. *The Accounting Review*, 78(3), 725–758.
- Kim, P. H., Wennberg, K., & Croidieu, G. (2016). Untapped riches of meso-level applications in multilevel entrepreneurship mechanisms. *Academy of Management Perspectives*, 30(3), 273–291.
- Kotlar, J., De Massis, A., Wright, M., & Frattini, F. (2018). Organizational goals: Antecedents, formation processes and implications for firm behavior and performance. *International Journal of Management Reviews*, 20, S3–S18.
- Krippendorff, K. (2013). *Content analysis: An introduction to its methodology* (3rd ed.). Thousand Oaks, CA: Sage.
- Lindsay, R., Kirkpatrick, A., & Low, J. E. (2017). Hardly soft law: The modern slavery act 2015 and the trend towards mandatory reporting on human rights. *Business Law International*, 18(1), 29–50.
- Martinez, V., Radnor, Z., Radnor, Z. J., & Barnes, D. (2007). Historical analysis of performance measurement and management in operations management. *International Journal of Productivity and Performance Management*, 56(5/6), 384–396.
- McConville, D., & Cordery, C. (2018). Charity performance reporting, regulatory approaches and standard-setting. *Journal of Accounting and Public Policy*, 37(4), 300–314.
- Meehan, J., & Pinnington, B. D. (2021). Modern slavery in supply chains: Insights through strategic ambiguity. *International Journal of Operations & Production Management*, 41(2), 77–101.
- Monciardini, D., Bernaz, N., & Andhov, A. (2021). The organizational dynamics of compliance with the UK modern slavery act in the food and tobacco sector. *Business & Society*, 60(2), 288–340.
- New, S. J. (2015). Modern slavery and the supply chain: The limits of corporate social responsibility? *Supply Chain Management: International Journal*, 20(6), 697–707.
- Nolan, J., & Bott, G. (2018). Global supply chains and human rights: Spotlight on forced labour and modern slavery practices. *Australian Journal of Human Rights*, 24(1), 44–69.
- Nolan, J., & Frishling, N. (2019). Australia's modern slavery act: Towards meaningful compliance. *Company and Securities Law Journal*, 32(2), 19–56.
- Otley, D. (2003). Management control and performance management: Whence and whither? *The British Accounting Review*, 35(4), 309–326.
- Otley, D. T., & Berry, A. J. (1980). Control, organisation and accounting. *Accounting, Organizations and Society*, 5(2), 231–244.
- Parliament of Australia. (2018). Modern slavery Bill. Available at: [https://www.aph.gov.au/Parliamentary\\_Business/Bills\\_Legislation/bd/bd1819a/19bd012](https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/bd/bd1819a/19bd012). (Accessed 22 September 2021).
- Perkiss, S., Bernardi, C., Dumay, J., & Haslam, J. (in press). A sticky chocolate problem: Impression management and counter accounts in the shaping of corporate image. *Critical Perspectives on Accounting*.
- Raby, K., & Christ, K. L. (2021). Senate's vote to ban slave-made imports shows the weakness of Australia's Modern Slavery Act. *The Conversation*, 25 August 2021. Available at: <https://theconversation.com/senates-vote-to-ban-slave-made-imports-shows-the-weakness-of-australias-modern-slavery-act-166647>. (Accessed 22 September 2021).
- Rogerson, M., Crane, A., Soundararajan, V., Grosvold, J., & Cho, C. H. (2020). Organisational responses to mandatory modern slavery disclosure legislation: A failure of experimentalist governance? *Accounting, Auditing & Accountability Journal*, 33(7), 1505–1534.
- Schaltegger, S., Bennett, M., & Burritt, R. (2006). Sustainability accounting and reporting: Development, linkages and reflection. An introduction. In S. Schaltegger, M. Bennett, & R. Burritt (Eds.), *Sustainability accounting and reporting*. Dordrecht: Springer.
- Schaltegger, S., & Burritt, R. L. (2010). Sustainability accounting for companies: Catchphrase or decision support for business leaders? *Journal of World Business*, 45(4), 375–384.
- Schaper, S., & Pollach, I. (2021). Modern slavery statements: From regulation to substantive supply chain reporting. *Journal of Cleaner Production*, 127872.
- Senate of Canada. (2020). BILL S-216. An act to enact the modern slavery act and to amend the Customs tariff. Second session, Forty-third Parliament, 69 Elizabeth II. Available at: <https://parl.ca/DocumentViewer/en/43-2/bill/s-216/first-reading>. (Accessed 22 September 2021).
- Sharma, N., & Singh, R. K. (2019). A unified model of organizational effectiveness. *Journal of Organizational Effectiveness: People and Performance*, 6(2), 114–128.



- Siddiqui, J., McPhail, K., & Rahman, S. S. (2020). Private governance responsabilisation in global supply chains: The case of Rana Plaza. *Accounting, Auditing & Accountability Journal*, 33(7), 1569–1594.
- Simic, A., & Blitz, B. (2019). The modern slavery regime: A critical evaluation. *Journal of the British Academy*, 7(Supp. 1), 1–34.
- Steers, R. M. (1976). When is an organization effective? A process approach to understanding effectiveness. *Organizational Dynamics*, 5(2), 50–63.
- Stringer, C., & Michailova, S. (2018). Why modern slavery thrives in multinational corporations' global value chains. *Multinational Business Review*, 26(3), 194–206.
- Teicher, J. (2020). Wage theft and the challenges of regulation. In P. Holland, & C. Brewster (Eds.), *Contemporary work and the future of employment in developed countries*. New York: Routledge.
- Tessier, S., & Otley, D. (2012). A conceptual development of Simons' Levers of Control framework. *Management Accounting Research*, 23(3), 171–185.
- Themis International Services. (2021). *Preventing modern slavery and human trafficking: An agenda for action across the financial services sector Themis international services limited*. Guildford, UK: Themis International Services.
- United Nations. (2015). The 17 goals. Available at: <https://sdgs.un.org/goals>. (Accessed 22 September 2021).
- United Nations Human Rights Council (UNHRC). (2011). Guiding principles on business and human rights: Implementing the united Nations 'protect, respect and remedy' framework. Available at [https://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR\\_EN.pdf](https://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf). (Accessed 22 September 2021).
- Voss, H., Davis, M., Sumner, M., Waite, L., Ras, I. A., Singhal, D., & Jog, D. (2019). International supply chains: Compliance and engagement with the modern slavery act. *Journal of the British Academy*, 7(s1), 61–76.
- Vourvachis, P., & Woodward, T. (2015). Content analysis in social and environmental reporting research: Trends and challenges. *Journal of Applied Accounting Research*, 16(2), 166–195.
- Walk Free Foundation. (2018). The global slavery index 2018. The Minderero foundation pty Ltd. Available at: <https://www.globalslaveryindex.org/2018/data/maps/#prevalence>. (Accessed 22 September 2021).
- Western Health. (2020). Modern slavery act statement. Available at: <https://modernslaveryregister.gov.au/statements/file/4c870bf2-2728-4bbd-aa75-c30e72b6c851/>. (Accessed 22 September 2021).
- Yuchtman, E., & Seashore, S. E. (1967). A system resource approach to organizational effectiveness. *American Sociological Review*, 32(6), 891–903.