

RESEARCH ARTICLE



WILEY

Modern slavery and the Global Reporting Initiative – A bridge too far?

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Abstract

As the Global Reporting Initiative currently provides the most widely used set of voluntary sustainability reporting standards, the question arises as to the extent to which the Initiative's multi-stakeholder governance is helping towards ending modern slavery in line with the United Nations Sustainable Development Goal 8. Stakeholder theory and examination of the Initiative's sustainability standards are used, to examine the issue. Evidence from the Initiative's set of universal, topic and sector standards reveals that, while forced and child labour are identified as granular material topics for sustainability reporting, the broader concept of modern slavery has not been recognised as a required material theme for disclosure. One recent exception is voluntary publication of three new sector standards, where the modern slavery term appears to be introduced as a symbolic rather than a substantive notion. Main contributions from the research relate to, first, providing a critique of the multi-stakeholder foundations for governance as used by the Initiative; second, examination of the results of the Initiative's standard setting process in terms of its standards and their incorporation of modern slavery, from a multi-stakeholder governance perspective with the hope of improving governance in the future.

KEYWORDS

Global Reporting Initiative, GRI Standards, management stakeholder theory, modern slavery

1 | INTRODUCTION

Target 8.7 of the United Nations (UN) Sustainable Development Goals (SDGs) specifically commits member countries of the United Nations to 'take immediate and effective 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' (UN, 2015, p. 24). Although ending modern slavery by 2030 is one of the grand challenges facing members of the UN (UN, 2015), with only 7 years to go to reach this

aspirational target, achieving this goal looks to be in doubt (UN, 2022).

The UN recognises that business can be a key contributor to the process of ending modern slavery (Rosati & Faria, 2019) and, in 2023, the UN Global Compact (UNGC) introduced an SDG Ambition Accelerator to promote transformative change by businesses to help achieve the SDGs (UNGC, 2023). In response to the need to achieve the UN SDGs, through new regulations, momentum for company reporting about modern slavery risk in business operations and supply chains has been growing in several developed countries (Christ & Burritt, 2018). Although the majority of businesses are still not directly affected by the

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new modern slavery regulations, businesses can still adopt voluntary reporting on their actions to reveal any connections with modern slavery in their supply chains, if this has normative appeal to management.

Recognising that the business sector is implicated as a direct and indirect user of the products of modern slavery through their operations and supply chains, recent years have seen growing academic interest in what businesses can do to help identify and combat this practice (Caruana et al., 2021). From a review of literature in supply chain management, strategy, social issues in management, human resources management, accounting and marketing, Caruana et al. (2021) find that the modern slavery research field has been overlooked and is underdeveloped. They agree with New (2015) that slavery slipped off the agenda of business academics but are optimistic that additional research can help build better theory and make progress in relation to modern slavery.

Caruana et al. (2021) consider that law, political science and history might provide the means for future progress. Nevertheless, in law, they find “‘modern slavery’ has barely been incorporated into formal international law” (Caruana et al., 2021, p. 19), instead forced labour and human trafficking dominate legislation; in political science, they point out that the term modern slavery has been contested, there again being a focus on the dynamics of granular aspects such as forced labour within business; finally, historians have considered the economics of slavery in earlier eras of slavery which, within the business sector, is usually associated with some form of economic gain for the perpetrator. This situation provides scope for the application and development of theory which can help address these different perspectives, something in relation to societal grand challenges, which Easter et al. (2022) concur is neither well studied, nor understood.

As the provider of the most widely used set of voluntary universal, topic and sector sustainability reporting standards (de Villiers et al., 2022), to 10,000 companies in 100 countries (A4S and ABN, 2021; GRI, 2023), the Global Reporting Initiative (GRI) could hold the key to guiding businesses towards achieving the SDGs, including ending modern slavery through improved quality and content of reporting (Larrinaga & Senn, 2021). The GRI is thought to have general global acceptance in the business community (Bhattacharyya & Yang, 2019; Ortiz Martínez & Marín Hernández, 2014). Indeed, de Villiers et al. (2022, p. 743) argue that ‘the GRI will likely continue to be revered as the custodian of reporting standards focused on promoting sustainability reporting and multi-stakeholders accountability that focus on information needed to assess the impact of the reporting organisation on society and the environment’. With this context in mind, the following research questions are examined:

RQ1. In what manner and to what extent does the GRI address modern slavery?

RQ2. How successful is multi-stakeholder governance-based reporting on modern slavery by the GRI?

There are two main contributions from the analysis. First, the paper highlights potential and actual problems with multi-stakeholder

governance; second, based on the evidence examined, it reveals the results of the GRI’s multi-stakeholder governance process towards the contribution of business towards ending modern slavery and suggests possible improvements.

The paper proceeds as follows. Section 2 provides the conceptual background to the paper. It introduces modern slavery, developments in modern slavery reporting and the role of GRI Standards, as well as types of stakeholder theory and the adoption of management stakeholder theory as the frame for analysis. It emphasises the potential problems with multi-stakeholder analysis. Section 3 briefly introduces the combination of deductive and inductive method used to gather evidence to address the research questions. Section 4 provides the results of analysis of modern slavery in GRI Standards, GRI sector disclosures and proposed GRI Sector Standards. Discussion of the results, in Section 5, considers plausible reasons for GRI’s lack of mainstreaming modern slavery as a material topic in the context of management stakeholder theory, and the importance of changing this perspective. Concluding comments are made in Section 6.

2 | CONCEPTUAL BACKGROUND

2.1 | What is modern slavery?

Although the UN looks towards the demise of modern slavery, as yet, there is no generally accepted definition of the term modern slavery, although, from a business perspective, it has been called an umbrella term for an activity which is said to include practices such as forced labour, bonded labour and extreme forms of child labour (Christ & Burritt, 2018). The term ‘modern slavery’ was not included in the initial UN Working Group draft on the SDGs (UN, 2014). However, in the 14 months between the Working Group report and the final UN publication, the UK Modern Slavery Act 2015 became law and the term was popularised and introduced in SDG 8, stimulating its wider recognition. Unfortunately, presentation of the term modern slavery by the UN alongside other concepts, such as forced labour and child labour and the notion of human trafficking, means that these terms are often used interchangeably (US DoS, 2021). This adds confusion to the meaning of modern slavery and how it can be ended, as different actors have different views and, in practice, these need to be negotiated if a common approach is to emerge (Easter et al., 2022).

Academics also have different views. Some academics prefer to pursue a broader aggregated agenda, for example, to assess voluntary reporting on sustainability (Tsalis et al., 2020), or on human rights (McPhail & Ferguson, 2016). These academics view many business-related human rights abuses in different industry sectors and countries and lament slow progress in removing them (O’Brien & Dhanarajan, 2016). Academics advocate that strong sustainability and associated reporting needs to move beyond assessing individual pillars in a triple-bottom-line approach (Le Blanc, 2015; Lozano & Huisingh, 2011) in the way it is undertaken by the GRI (Moneva et al., 2006).

Other academics take a narrower view and look instead for separate disclosures about forced and extreme forms of child labour, in order to differentiate between modern slavery and these sub-themes (Nolan & Bott, 2018). A third group of accounting academics specifically seeks to highlight disclosure about modern slavery risks per se (Christ et al., 2020; Islam & Van Staden, 2021).

Differences at the academic level are paralleled in reporting required by recent legislation. For example, at the broader level, France passed its Duty of Vigilance law in 2017, to hold parent companies and their subsidiaries, or multinational enterprises and their subcontractors, liable in the event of human rights or environmental abuses. Annual reporting is required on these issues by companies meeting a minimum size threshold. Germany has adopted similar broad due diligence legislation. Its Supply Chain Due Diligence Act goes further in scope and penalties for non-compliance and is being considered by the European Union which introduced a Non-Financial Reporting Directive in 2014 requiring certain companies to report on environmental protection, social responsibility, employees, human rights, anti-bribery and corruption, and diversity. Countries such as Switzerland and Norway have introduced such due diligence and human rights disclosure legislation. In contrast, reporting on disaggregated themes is encouraged by, for example, the Dutch in their Child Labor Due Diligence Act 2019 and by Canada under proposed Bill S-211, to enact the Fighting Against Forced Labour and Child Labour in Supply Chains Act. Canada commenced with a Bill to enact a Modern Slavery Act but changed focus in line with the Canada-United States-Mexico Agreement of 2020 which prohibits the importation of goods produced by means of forced labour. In contrast, the relatively new notion of modern slavery is central to the UK Modern Slavery Act 2015 and the Australian Modern Slavery Act 2018 (Cth) where publication of annual modern slavery statements is mandated. The broad notion of regulated supply chain due diligence for human rights and environmental harms is not yet on the agenda in the UK and Australia, it being left to the choice of specific entities. In addition, in the UK and Australia forced labour and extreme forms of child labour, key parts of business risk, are embedded as parts of modern slavery.

In consequence, the notion of modern slavery is left in a middle ground where the focus is on understanding and ending the practice, as recognised and legislated for in some developed country jurisdictions (Nolan & Bott, 2018). Hence, the term modern slavery is only in the ascendancy in certain settings. The rationale for using modern slavery as the unit for analysis, rather than say human rights or forced labour, is that it bundles a *mélange* of types of extreme forms of labour abuse together with the aim of developing policy and practice to end them all. It is portrayed as lying at one extreme of labour relations with decent work at the other extreme (Christ et al., 2020). In short, from a business perspective modern slavery opens the possibility of strategy separate from, but related to, more granular concerns such as forced labour, as well as more aggregate challenges such as human rights. It makes an heroic assumption—the possibility of removing all extreme forms of labour exploitation.

Even though there is no agreement over the definition of modern slavery, Mende (2019) identifies three key characteristics: ‘...first, the

control of a person over another, second, an involuntary aspect in their relation, and third, the element of exploitation’ (p. 233). The term generally refers to situations where employees lose their freedom to exit work (ILO and Walk Free Foundation, 2017). In practical terms this means the following controls may be used, on their own or in combination, to remove freedoms associated with decent work: repeated physical or sexual violence, threats and occasional violence against the victim and/or their families, emotional control through deception or cultural background, cultivation of dependency on drugs or alcohol, financial control through debt bondage and other means, and social control restricting contact with others (Cooper et al., 2017). These characteristics move beyond conventional ownership of chattel slavery, and focus on control and associated activities of business. For businesses to end modern slavery in their supply chains internal management control and external controls of different stakeholders (e.g., governments, non-government organisations, communities and unions) can be brought to bear.

To educate people and help towards combating modern slavery, the Walk Free Foundation, a non-government organisation, periodically publishes a Global Slavery Index which estimates the number of victims on a global scale (Walk Free Foundation, 2018). The latest report reveals an estimated 50 million victims worldwide (ILO, Walk Free and International Organization for Migration, 2022) of which it has been estimated that more than 20 million are in forced labour, with 16 million of these in corporate supply chains (Crane, 2013). Although it is generally agreed that modern slavery impacts every industry and is present on every continent and country on earth, it is more prevalent in some locations and settings (Feasley, 2016; Gold et al., 2015; Walk Free Foundation, 2018), hence, guidance on reporting by business in different industries and geographical regions is needed.

2.2 | How modern slavery relates to reporting

Reporting on modern slavery is a relatively new topic area, in part being driven by legislative developments in certain countries which are requiring large companies to report on and provide an account of actions taken to address modern slavery risk in operations and supply chains. The California Transparency in Supply Chains Act 2010 championed by Kamala Harris, current Vice-President of the USA, was a key development encouraging modern slavery reporting. This Act requires large companies operating in the retail and manufacturing sectors to produce an annual report outlining what, if anything, they are doing to eradicate modern slavery in their supply chains. It was followed by broader but similar legislation being enacted in the United Kingdom and Australia. Both the UK Modern Slavery Act 2015 and Australian Modern Slavery Act (Cth) 2018 require large organisations in all industries to produce what has become known as an annual modern slavery statement. Although the Australian Act is arguably more stringent in its requirements, contents of the required modern slavery statements are similar. Organisations must provide details of their operations and organisational structure, outline their exposure



to modern slavery risk and what is being done to address and reduce the risk of modern slavery. The Australian Act further requires reporting organisations to indicate how they are assessing the effectiveness of their actions, but was initially trumped by the state of New South Wales, Australia, introducing its own Modern Slavery Act (NSW), including an Anti-slavery Commissioner and financial penalties for non-compliance. Other recent legislation such as that in France, Germany and the European Union, does not adopt modern slavery as the main target (EU, 2021).

Set against this backdrop there has been growing academic interest in modern slavery reporting. For example, early evidence from California led New (2015, p. 700) to question the efficacy of modern slavery reporting in response to the California Act: 'It is transparency of a sort, but a transparency that actually reveals very little information'. Birkey et al. (2018) concur concluding that the California Act has led to a symbolic approach to modern slavery reporting suggesting additional regulation and/or guidance might be needed. Similarly, evidence from the UK shows that compliance with even the most basic requirements of the Modern Slavery Act was wanting on the part of most reporting entities in the first year (Lindsay et al., 2017). More recent studies from the UK suggest lack of quality reporting remains a problem with some even accusing organisations of taking a symbolic as opposed to substantive approach to dealing with modern slavery issues (Flynn & Walker, 2021; Fudge, 2018; Monciardini et al., 2021). Similar observations were made by Islam and Van Staden (2021) in a study which considered stakeholder and activist opinions of the UK Modern Slavery Act. Islam and Van Staden (2021) conclude there are problems with minimum disclosure-based legislation and that it may not result in the reduction of slavery.

Australian evidence on modern slavery reporting is less well developed, yet upon analysing modern slavery disclosures from the top 100 Australian companies prior to the enactment of legislation, Christ et al. (2019) found a lack of both quantity and quality suggesting more work is needed to encourage businesses to engage with modern slavery risk management and reporting in an effective and transparent way. Likewise, the Australian Council of Superannuation Investors (2021) found that, although it differed between companies and sectors, there is a low quality of reporting on modern slavery in ASX 200 companies. Given the high level of acceptance in the global business community and among various stakeholders of GRI Standards the approach of the GRI could help towards the UN target of ending modern slavery. No research has been conducted explicitly evaluating the ways in which modern slavery is considered by the GRI, leading to the first research question: *In what manner and to what extent does the GRI address modern slavery?* To provide context to the ensuing analysis and discussion the next section considers the multi-stakeholder manner in which GRI derives its standards.

2.3 | Management stakeholder theory

As GRI Standards are developed through a well-publicised multi-stakeholder process (A4S and ABN, 2021; GRI, 2020), stakeholder

theory provides a helpful foundation for analysis of the relationship between modern slavery reporting and the GRI Standards. A large literature developed over a long period means that this is not the place for a systematic literature review of stakeholder theory. Instead, some key findings from the literature are identified, to guide current analysis.

2.3.1 | Types of stakeholder theory

Not surprisingly, given that UN SDGs include the need to build partnerships to address grand challenges, collaboration with multiple stakeholders has become a key organisational form utilised in the process, and research into their success, or otherwise, is required (Easter et al., 2022). Such research can focus on building an understanding of the processes through which stakeholders are engaged with by the business (Mitchell et al., 1997), or through which they engage with each other (Christ & Burritt, 2019). It can also consider outcomes or results of the process of stakeholder engagement for achieving the business's goals, where it is consequences that count (Freeman, 1999).

Various aspects of stakeholder theory have been highlighted. These include descriptive, instrumental and normative aspects of the theory (Donaldson & Preston, 1995). The first describes how an organisation interacts with its stakeholders and how these interactions affect its goal achievement. The instrumental approach suggests that stakeholder management can help achieve the organisation's goals and, in its own interest, is to be encouraged. The third approach, looks towards the interests of the stakeholders and suggests that an organisation has a moral obligation to consider the legitimate interests of all stakeholders affected by its activities. In essence, stakeholder theory represents a process through which simultaneous management of multiple stakeholder interests occurs. The focus here is on the results of the multi-stakeholder process in the context of modern slavery where ending the practice is the goal.

For the GRI, achieving its own mission to enable organisations to be transparent and take responsibility for their sustainability impacts will be more likely if it responds to stakeholders in accordance with their salience (see Treviño & Weaver, 1999). The relevance of GRI sustainability reporting standards to stakeholders has already increased as the world has moved through the global financial crisis (García-Benau et al., 2013), the global COVID-19 pandemic (Adams & Abhayawansa, 2021) and existential concerns about global warming (He et al., 2021). It could also contribute to building transparency about modern slavery.

Management stakeholder theory addresses management perceptions of the salience of stakeholders (Freeman, 1984; Mitchell et al., 1997). While Freeman (1984) identifies that management of multiple stakeholder groups is important for survival and long-term success, Mitchell et al. (1997) build the notion of relative stakeholder salience of particular groups to managers. They argue that managers need to focus on the moral legitimacy of different stakeholder claims, the power of stakeholders, and the urgency of any issue to a stakeholder.

With these three aspects in mind, stakeholders can be classified into high- and low-salience for their impact on the organisation. In relation to modern slavery there are several problems with the multi-stakeholder process that might occur for the victims and their representatives to get a seat at the standard-setting table.

2.3.2 | Potential problems with GRI's multi-stakeholder analysis

Given their claimed dominance of voluntary business sustainability reporting, GRI Standards could be a primary instrument for directing the attention of business managers to the importance of ending modern slavery, but multi-stakeholder dialogue faces a number of challenges that need to be overcome.

First, multi-stakeholder analysis has been criticised for its potential for inadequate representation of stakeholders (Knox & Gruar, 2007). Inadequate representation of modern slavery as a new concept at the GRI could arise as the notion is competing for attention with a myriad of other sustainability issues. Furthermore, victims of modern slavery have no direct power and are dependent on external advocacy, guardianship or internal management values for influence.

Second, multi-stakeholder analysis involves dialogue between stakeholders and management. Ideally, individual perspectives are aired and communicative transparency leads to consensus between the parties, but complexities can lead to conflict and the marginalisation of some parties in the interest of the greater good (Høvring et al., 2018). GRI Standards have the potential to raise transparency about the modern slavery concept and how it might be implemented, to highlight risks and actions taken to address these, but overfocus on victims of extreme forms of labour exploitation might be harder to address and left, instead, to legislated solutions, such as modern slavery statements, and criminal and civil legal proceedings.

Third, in a multi-stakeholder dialogue a lowest common denominator might be take-up of reporting of issues that are laid down in legislation rather than action to end modern slavery, especially where this is not mandated. Hence, a further problem with multi-stakeholder dialogue is that those with decision making power might first encourage (i) a focus on non-reporting in relation to modern slavery, then (ii) a focus on voluntary reporting over action, then (iii) a focus on a level playing field through regulated standards that do not regulate actions. Hence, negotiations over what might be considered urgent by some, can be stalled while victimisation continues.

Multiple stakeholder group participation over time is used as a key foundation for the development of the GRI's sustainability reporting standards. Salient stakeholders can have an impact on development of GRI Standards. In this process of engagement with multiple stakeholders, demands of the most powerful stakeholders about their perceptions of the important disclosure themes emerge and are

addressed in the extant standards, as the GRI needs to accommodate them to maintain its credibility.

Nevertheless, the agenda for developing standards is claimed to be primarily based on the perceived seriousness of the organisation's impacts on sustainable development and the likelihood of their occurrence. The GRI advises that impact reported on '...can refer to positive, negative, actual, potential, direct, indirect, short-term, long-term, intended, or unintended impacts' (GRI, 2020, p. 27). Through this recognition of the breadth of potential impacts complexity of the scope of stakeholder engagement is expanded. As the most salient stakeholders have power to affect development of standards and the GRI needs to accommodate them to be successful, it is implicit that different stakeholders have different salience in relation to different impacts on the economy, environment, and/or society. Multi-stakeholder dialogue has helped lead the GRI to the current set of standards.

To be a leader in sustainability reporting standard setting requires looking beyond salient stakeholder groups and also to consider impacts on vulnerable, powerless stakeholders, which might be in the interests of some stakeholders to ignore. To adopt such a leadership position over others, vying for dominance in the adoption of sustainability standards, such as the investor focus of the International Sustainability Standards Board, requires critical impact issues to be addressed. Modern slavery reporting is one such issue.

Next is an outline of the methods used to assess how modern slavery can be addressed by the GRI.

3 | METHODS

A two-step method, through deduction and induction, is adopted to obtain evidence for addressing the research questions.

The first step of the research involves a deductive search in available standards for specific modern slavery-related terms applicable in a business context as identified via the literature. This is conducted through an examination of all GRI Standards and sector disclosures published as at the end of 2020 (GRI, 2020). The standards considered are listed in Table 1.

A predetermined list of modern slavery topics agreed by the researchers includes: modern slavery, slavery, slave, forced labour, compulsory labour, bonded labour (or debt-bondage), child labour, human trafficking and slavery-like practices, recruitment agen*, and serfdom (GRI, 2019) (Table 2 lists specific search terms and links them to appropriate supporting literature). Searches were conducted where necessary to include both American and English spelling (e.g., labor and labour). Intercoder reliability was achieved through a simple check by both researchers of the limited number of each identified search term and whether instances were relevant to modern slavery. For example, search for 'child*' to identify all instances of potential reference to extreme forms of child labour also identified instances of childcare allowances required under GRI 207, Tax.

**TABLE 1** Current GRI Standards and those potentially relevant to modern slavery disclosure.

Standard type	Standard number	Potential relevance to modern slavery	Mentions of modern slavery
Universal	101: Foundation	B	
	102: General Disclosures		
	103: Management Approach	B	
Topic-specific 200: Economic	201: Economic Performance		
	202: Market Presence		
	203: Indirect Economic Impacts		
	204: Procurement Practices	A	
	205: Anti-corruption		
	206: Anti-competitive Behaviour		
	207: Tax		
Topic-specific 300: Environmental	301: Materials		
	302: Energy		
	303: Water		
	304: Biodiversity		
	305: Emissions		
	306: Effluents and Waste		
	307: Environmental Compliance		
	308: Supplier Environmental Assessment		
Topic-specific 400: Social	401: Employment	B	
	402: Labor/Management Relations		
	403: Occupational Health and Safety	B	
	404: Training and Education	A	
	405: Diversity and Equal Opportunity	A	
	406: Non-discrimination		
	407: Freedom of Association and Collective Bargaining		
	408: Child Labor	A	
	409: Forced or Compulsory Labor	A	
	410: Security Practices		
	411: Rights of Indigenous Peoples		
	412: Human Rights Assessment	A	
	413: Local Communities		
	414: Supplier Social Assessment	A	
	415: Public Policy		
	416: Customer Health Safety		
	417: Marketing and Labelling		
	418: Customer Privacy		
	419: Socio-economic Compliance		
Sector-specific	Oil and Gas	A	17
	Coal	A	16
	Agriculture, Aquaculture and Fishing	A	3

Note: Relevance to modern slavery risk impact—A = Direct; B = Indirect.

This step was followed by an inductive analysis in which the context of the terms and how they were used in the standards was

examined. This permitted areas of strength and potential improvement in the current approach adopted by the GRI to be identified.

TABLE 2 Initial search terms and supporting literature.

Search term	Supporting references	Additional comments
Modern slavery	Christ et al. (2020); Crane (2013); New (2015)	Literature supports 'modern slavery' as an umbrella term for various forms of exploitation.
Slavery	Bales (1999); Christ et al. (2020); Crane (2013); Gold et al. (2015)	Term associated with modern slavery but which will also pick up reference to traditional slavery and slavery-like practices.
Slave	Christ et al. (2020); Crane (2013); New (2015)	Term that can be used to describe victims of modern slavery.
Forced labour	Crane (2013); New (2015); Quirk (2006)	A component of modern slavery which can be relate to other areas including child labour and debt-bondage. For example, debt-bondage can be used to keep people in conditions of forced labour.
Compulsory labour	Business and Human Rights Resource Centre (2017); Wen (2016)	Alternative terminology to the more commonly used term 'forced labour'. Included for completeness.
Debt-bondage and Bonded labour	Christ et al. (2020); Crane (2013); LeBaron et al. (2018)	A form of exploitation where debt is used to keep someone in conditions of forced labour.
Child labour	Christ et al. (2020); Crane (2013); Johnson (2013); Quirk (2006); Wen (2016)	Note, that modern slavery only refers to the worse forms of child labour.
Human trafficking	Business and Human Rights Resource Centre (2017); Crane (2013); Wen (2016)	Process by which an individual is deceptively transported from one location to another, often involving a different country, where they are ultimately exploited.
Recruitment agen* (agencies, agent, agents, agency, deceptive recruitment)	Christ and Helliar (2021); LeBaron (2014).	Setting where the conditions and pay promised by the recruiting agent often turn out to be very different from the reality the victims eventually face, in particular leading to forced labour.
Serfdom	Gyulai (2021); Mende (2019); Swepton (2014)	The condition or status of a tenant who is by law, custom or agreement bound to live and labour on land belonging to another person and to render some determinate service to such other person, whether for reward or not, and is not free to change their status. Similar to servitude.

4 | RESULTS

4.1 | Extent of modern slavery reporting in GRI Standards

The GRI provides a set of voluntary sustainability reporting standards for organisations seeking to disclose information about how they address economic, social and environmental impacts of their activities (Lozano & Huisingsh, 2011). The standards are applicable to an organisation of any size, type, sector or geographic location, and include input from and are aimed at all stakeholders with an interest in sustainability reporting (GRI, 2020). Development of GRI sustainability reporting standards has occurred over almost 25 years, as the institution has moved from its foundation in 1997, through the continuous development of guidelines G1 (published in 2000), G2 (2002), G3 (2006), G4 (2013), to global standards (2016) which continue to be developed (GRI, 2021; Marimon et al., 2012). GRI Standards include aspects universal to all sustainability reporting. These are: the process for deciding upon material topics (GRI 101), the list of material topics reported on, which can include topics not represented by GRI topic standards (GRI 102), and the management approach adopted (GRI 103). GRI Standards also identify a set of topic-specific information on an organisation's

impacts (e.g., economic performance, water and employment) (see Table 1).

In addition, in parallel with G4, disclosure guidelines were initially identified for the following 10 sectors: Airport Operators; Construction and Real Estate; Electric Utilities; Event Organisers; Financial Services; Food Processing; Media; Mining and Metals; NGO; and Oil and Gas (GRI, 2021). At present, the GRI Sector Program is developing 40 new sector Standards that are classified into four groups: basic materials and needs; industrial; transport, infrastructure and tourism; and other services and light manufacturing (GRI, 2020) (see Table 3). When fully developed the sector standards have the potential to provide the basis for assessing modern slavery in high-risk sectors such as textiles and apparel.

4.2 | How GRI Standards address modern slavery

Among the complete list of GRI Standards analysed in this research are topic specific standards *directly* addressing aspects of modern slavery. These include:

- *Child Labour*: GRI 408 ('Child Labor 2016'). GRI 408.1 requires disclosure of measures taken by the organization in the reporting

**TABLE 3** GRI proposed and actual sector standards.

Sector group	Proposed sector standard	Year introduced
Basic materials and needs	Agriculture, Aquaculture and fishing (A)	2022
	Asset management (*)	
	Banking (*)	
	Coal (A)	
	Food (*)	2021
	Forestry (*)	
	Insurance (*)	
	Metal processing (*)	
	Mining (*)	
	Oil and gas (A)	
	Renewable energy (*)	
Textiles and apparel (*)	2021	
Utilities (*)		
Industrial		Aerospace and defence
		Automotive
		Chemicals
		Construction
		Construction materials
		Electronics
		Machinery and equipment
Pharmaceuticals		
Transport, infrastructure and tourism		Airlines
	Media and communication	
	Packaging	
	Real estate	
	Shipping	
	Software	
	Trading, distribution and logistics	
	Transportation infrastructure	
	Trucking	
	Other services and light manufacturing	Commercial services
Educational services		
Household durables		
Managed health care		
Medical equipment and services		
Non-profit organisations		
Restaurants		
Retail		
Security services and correctional facilities		

Note: A = initial sectors with Standards; * = sectors proposed for next Sector Standards development.

period intended to contribute to the effective abolition of child labour, including young workers exposed to hazardous work.

- **Forced Labour:** GRI 409 ('Forced or Compulsory Labor 2016'). For company operations and suppliers at significant risk for incidents of forced or compulsory labour GRI 409.1 requires disclosure of measures taken in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labour.

Set against the backdrop of recent legislative developments around the world it would be reasonable to expect that these standards, if not others, would include explicit reference to modern slavery and how, for example, forced and child labour and modern slavery are related.

An initial primary search was undertaken for reference to 'modern slavery'. Interestingly, the term is not mentioned in any of the universal and topic sustainability reporting standards issued by the GRI. Search for 'slavery' and 'slave' revealed 6 and 5 instances. Two mentions of slavery were made in GRI 408 on child labour in the process of distinguishing child labour from its extreme forms as follows:

While child labor takes many different forms, a priority is to eliminate without delay the worst forms of child labor as defined by Article 3 of ILO Convention 182. This includes all forms of slavery or practices similar to slavery (such as sale, trafficking, forced or compulsory labor, serfdom, recruitment for armed conflict). (GRI 408, Guidance, p. 7)

The other four mentions are in titles of League of Nations, ILO and UN publications. In contrast, the word 'slave' appears only as recognition of an extreme form of forced labour:

Forced or compulsory labor exists globally in a variety of forms. The most extreme examples are slave labor and bonded labor... (GRI 409, Guidance, p. 6)

Modern slavery is, thus, not addressed directly by the GRI in any of its universal and topic sustainability standards even though it is acknowledged in a recent GRI publication to be 'among the most urgent human rights risks across corporate value chains, harming workers and potentially leading to reputational, legal and financial risks for companies' (GRI, 2019, p. 7). This suggests a potential inconsistency in the approach currently being adopted.

Granular analysis of the sub-themes in modern slavery reveals this to be the level upon which the GRI has settled for disclosures in the context of illegal and unethical labour working conditions (see Christ et al., 2020, Table 1).

Child labor (American spelling) has its own specific GRI sustainability reporting standard (GRI 408), with the term mentioned 29 times, separate from reference to titles of Conventions, Acts and the title of the GRI standard itself. 'Child labour' (English spelling) only appears in the standards as titles of Conventions replicated from the ILO. Requirements are for disclosure about operations and suppliers

considered to have significant risk for incidents of child labour and young workers exposed to hazardous work and measures taken to abolish these practices (GRI 408, p. 6). The standard also requires disclosure about the abolition of abusive child labour relationships in the workplace and the need to eliminate the worst forms of child labour without delay. Confusion about the relationship between child labour, modern slavery and forced labour stems from the specification that the worst forms of child labour include slavery or practices similar to slavery and that these practices include forced labour GRI 408 (p. 7). It appears that child labour structurally dominates these other areas.

In relation to GRI 409, while ‘forced or compulsory labor’ (American spelling) combined is referred to 12 times in a substantive way (i.e., excluding headings and footers), ‘forced labor’ is referred to separately 14 times. There are also 13 mentions of ‘forced labour’ (English spelling), but each of these is only used in references to the names of various Conventions, Acts, etc., whereas ‘forced labor’ is referred to in a more substantive way. ‘Compulsory labor’ is not separately mentioned, implying that ‘forced’ and ‘compulsory’ are considered as words which are dominated by ‘forced labor’. GRI 101 introduces the universal notion that ‘not to be subjected to forced or compulsory labor is a fundamental human right’ (GRI 101, p. 4) this being one reason a separate topic-specific standard has been introduced at the behest of salient stakeholders. As there is no explicit link made between forced or compulsory labour and modern slavery in the standard, this may complicate business efforts to use this GRI standard in relation to satisfying mandated modern slavery reporting requirements.

Another key concept in modern slavery is bonded labour. Indeed, debt-bondage and bonded labour are problems across most countries where modern slavery is prevalent in corporate supply chains. Yet, surprisingly, bonded labour is hardly referred to at all in the GRI Standards. In GRI 409, bonded labour is mentioned in the context of being a form of forced labour, with alternative names—debt induced forced labor, also known as ‘debt-bondage’ or ‘bonded labor’ (GRI 409, p. 4). Confusion is generated by the statement that the most extreme forms of forced labour are slave labour and bonded labour. Here it appears that slave labour and bonded labour are subsidiary to forced labour, which opposes statements in GRI 408 that forced labour is a part of slavery practices. Nevertheless, bonded labour presents an important and unaddressed theme in the standards.

Topic specific disclosure standards *indirectly* related to modern slavery include reporting about negative employment aspects of organisations in their operations and supply chains:

- **Employment:** GRI 401 (‘Employment’) addresses an organisation’s approach to hiring, recruitment, retention and related practices and the working conditions it provides in its operations and supply chain. Policies or practices covering the relationships under which work is performed for an organisation can include recognised employment relationships, the use of employees of other organisations (such as workers supplied by agencies), and the extent to which work is performed on a temporary or part-time basis. Nevertheless, disclosure about specific practices such as modern slavery

and use of employment agencies in bonded labour are not mentioned.

- **Deceptive recruitment:** Deceptive recruitment by agents is an important antecedent to modern slavery practice. GRI 204 (‘Procurement Practices’) acknowledges that suppliers of labour often select members from ‘vulnerable, marginalized, or under-represented social groups’ (p. 6), but the emphasis is on economic inclusion issues rather than conditions such as modern slavery, except in the circumstance of recruitment of child labour for armed conflict (GRI 408, p. 7).
- **Human trafficking:** Human trafficking, a key antecedent to modern slavery, is only mentioned once, in passing, as a form of slavery, or practice similar to slavery (GRI 408, p. 7).
- **Human Rights:** Human rights are one of the key social aspects of sustainability, and having decent working conditions is a basic human right, rather than working under illegal and unethical conditions of modern slavery. GRI 412 (‘Human Rights Assessment’) addresses general disclosures about human rights screening in operations and supply chains, such as for child labour. Required disclosure is about prevention and mitigation of negative human rights impacts through reviews, impact assessments and specialised training, but there is no mention of modern slavery.
- **Supply chains:** GRI 414 (‘Supplier Social Assessment’). GRI 414.2c requires disclosure of the significant actual and potential negative social impacts identified in the supply chain and the percentage of supplier relationships terminated because of negative impacts. Modern slavery or its component parts could be such negative impacts.
- **Serfdom:** Agricultural serfdom is recognised by the United Nations as an example of the worst forms of child labour and is mentioned once in GRI 408 (p. 7). Serfdom arises through custom or agreement that a person is bound to live and labour on land belonging to another person, provide a service with or without reward and is not free to change their status. Reporting on serfdom is the duty of the Special Rapporteur on contemporary forms of slavery of the UN Office of the High Commissioner for Human Rights, but, although a method for reducing labour mobility, it is not taken up in the GRI.

In summary, the GRI sustainability reporting standards do not directly address modern slavery, but provide standards on some components of modern slavery and the contexts in which modern slavery might arise. As a result of the current approach, gaps in reporting on modern slavery arise, especially in relation to bonded labour and antecedents such as human trafficking and unethical recruitment practices involving unethical recruitment agencies.

4.3 | How GRI sector disclosures and draft sector standards address modern slavery

The previous set of GRI ‘sector disclosures’ produced in 2014 to complement GRI G4 Standards did not refer to the term modern slavery as it had not gained popularity at that point, but these standards do all mention forced or compulsory and child labour, as potential human

rights-related disclosures. In addition, the following comments were made in the earlier sector disclosures:

- For airport operators forced labour is included in the context of human trafficking.
- The risks of forced, child and bonded labour are recognised in the construction and real estate sector. In particular, the risk of child labour in the manufacture of building materials (e.g., brick kilns and quarry mines) and in the building services industry, is recognised.
- For food processing a warning is given about potential child labour associated with raw materials.

GRI sector standards are now rolling out, with 40 sector standards to be developed (Table 3), initially through 13 sectors standards in the 'Materials and needs' category. There are new GRI sector standards published in 2021 and 2022 (see Table 1): Agriculture, Aquaculture and Fishing, Coal and Oil and Gas. Some sectors are heavily implicated in modern slavery practices, for example, agriculture, but modern slavery is only mentioned by the GRI in passing in a symbolic way. Of interest is that terminology has been changed in the Oil and Gas and Coal Standards, but not in the Agriculture, Aquaculture and Fishing Standard. Instead of 'forced and compulsory labour' the term 'forced labour and modern slavery' is introduced as a likely material topic. Unfortunately, this compounds earlier confusion in the GRI Standards, as forced labour is largely considered to be a sub-theme within modern slavery. Unfortunately, the three sector disclosure standards on forced labour and modern slavery can only link directly with existing GRI Standards 409 on 'Forced or Compulsory Labor', 408 on 'Child Labor', and 414 on 'Supplier Social Assessment' as there is no topic standard that refers to modern slavery.

For the Coal and Agriculture, Aquaculture and Fishing sectors child labour is included as a likely material topic, whereas it is not included in the Oil and Gas sector standard, although child labour is acknowledged as a potential problem. The sector standards continue to confuse terminology. For example, the definition of forced or compulsory labour notes that 'The most extreme examples of forced or compulsory labor are slave labor and bonded labor, but debts can also be used as a means of maintaining workers in a state of forced labor'. This said, the circumstances of potential forced labour are well explained in the sector standard for Agriculture, Aquaculture and Fishing, which recognises forced labour as a material topic. Recognition of child labour as a material topic remains optional, although it is acknowledged that a quarter of child workers fall victim to forced labour, implying that forced child labour would be a required disclosure in this sector. Bonded labour is dealt with in a cursory way.

A change of approach to acceptance of modern slavery is observable in two of the new sector standards, but in the Agriculture, Aquaculture and Fishing standard, where modern slavery is pervasive in practice, the term is not followed up.

5 | DISCUSSION

The lack of direct engagement with the concept and term modern slavery observed in the GRI sustainability reporting standards means

that the multi-stakeholder approach has not succeeded, given the urgency of ending modern slavery by 2030. Several plausible reasons are suggested, based on the potential failures of multi-stakeholder dialogue.

One possible reason for the absence of modern slavery in the GRI Standards, after 13 years of the term being embedded in legislation, is that stakeholders have not convinced that an aggregated approach to reporting on extreme forms of labour exploitation is necessary. The GRI's process has been subject to criticism of non-integration before (Moneva et al., 2006). Indeed, the GRI identifies separate indicators of economic, environmental and social aspects, without looking at integrative measures of sustainability. Nevertheless, the GRI is not averse to integration within topics, as the recent GRI 406 Occupational Health and Safety 2018 standard shows, but this thinking has not been applied to modern slavery and its component parts. Further research into the process is needed, if this possibility is to be confirmed or denied.

A second reason relates to possible inadequate representation. The term 'modern slavery' may not be favoured because of the GRI's institutional setting. Although international in outlook, the GRI is based in Europe, but it is largely non-European jurisdictions that have championed the notion of modern slavery. Perhaps coincidentally, the European Union currently promotes forced labour rather than modern slavery as the integrating term in due diligence requirements (EU, 2021). In contrast, concern in California with reporting on human trafficking and slavery, followed by enactment of specific modern slavery legislation in the UK and Australia, could mean that these countries have their own institutional reasons for using the term modern slavery. One of these reasons might be that the countries using the term modern slavery have common law systems, which emphasise a narrow group of stakeholders, particularly investors, for reporting purposes (Hörisch et al., 2017), something taken up by the US International Sustainability Standards Board. In contrast, European countries with code law, adopt a broader stakeholder perspective on human rights due diligence (Duran & Bajo, 2014; La Porta et al., 1998). This situation may be tempered by possible confusion sewn by prior conflict between two major international stakeholders in modern slavery and its sub-themes. The UN has been a supporter of the need to eliminate modern slavery, while the ILO has, hitherto, focused on ending forced labour and child labour. Nevertheless, Swepston (2014) argues that convergence has emerged over time between the views of the two organisations, but this is still to translate into GRI reporting standards, with neither group being strongly represented on the GRI Stakeholder Council (<https://www.globalreporting.org/about-gri/governance/stakeholder-council>).

A third reason is that, if Moneva et al. (2006) are right, companies camouflage corporate unsustainability by promoting and accepting disclosure of weak rather than strong forms of sustainable development. Ending modern slavery is a strong notion of sustainability, as the aim is to end the practice at all costs, but the dominant business representation on the Council may ensure that costs are limited as far as possible. The uncomfortable thought of businesses disclosing being involved in slavery and the reputational effect if found to be so

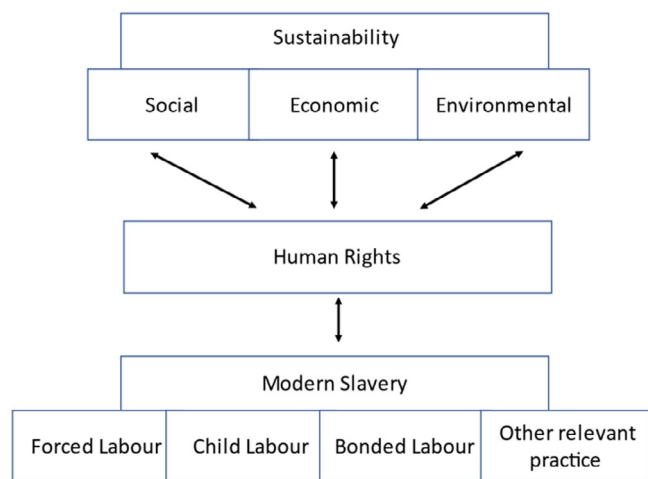


FIGURE 1 The relationship between sustainability, human rights, modern slavery and its elements.

involved, are strong motivators to desist or to resist disclosures that relate to this emotive topic. Dividing the notion into component parts, such as forced, child and bonded labour, provides an opportunity for selective disclosure through impressions management and a weaker form of sustainability to emerge as thematic manipulation takes place to forestall negative reputational impact (Perkiss et al., 2020).

It is noteworthy that modern slavery is given some attention in the sector standard drafts, representing a potential shift in focus. Yet, confusion and inconsistency in the terminology used may provide a situation where issues associated with modern slavery are put in the too hard basket by businesses, many of which are already struggling to understand their reporting requirements in cases where modern slavery reporting is mandated (Independent Anti-Slavery Commissioner, 2021). This suggests that a further wholesale revision of the GRI Standards is required. First, the GRI needs to focus on modern slavery in its entirety. This will help organisations from countries that have modern slavery-specific legislation in place to meet their reporting obligations. As the sub-components of modern slavery are also considered, organisations from countries in which the focus is forced labour or child labour can also use the standards to help meet their legislative requirements. Second and related to the first point, the GRI needs to consider the interconnected nature of different modern slavery-related topics and present these in a consistent way in *all* standards and recommended sector disclosures as shown in Figure 1. Inconsistency will only drive confusion and do little to further efforts to eradicate slavery.

Sustainability involves three pillars and their integration. Together they form the notion of sustainability. In relation to reporting this means all three need to be individually considered but also reintegrated into the broader notion of overall sustainability. The GRI has yet to cross this bridge in terms of seeking business to help end modern slavery. Figure 1 demonstrates this via the top box which also shows the different components of sustainability. Within sustainability there are a number of broad topics one of which is human rights. The importance of this broader notion is recognised by the GRI. It is

then important to consider what makes up human rights which can incorporate social, economic or environmental issues. Modern slavery fits within human rights and based on the growing discourse in this area it is effectively an umbrella term which, like sustainability itself, incorporates sub-components such as forced labour, debt-bondage, child labour and other issues. As with sustainability the different elements of modern slavery may contain crossovers. For example, child labour can also constitute forced labour depending on the context. To move the agenda forward and be leaders towards ending modern slavery the GRI needs to consider the elements of modern slavery and how management in each area contributes to the overall identification and elimination of modern slavery itself. This can then feed back into the standards on human rights which will ultimately provide a more complete picture of strong sustainability and reduce the opportunity to cherry pick and hide behind impressions management, avoiding the uncomfortable association the term 'slavery' embodies.

Third, debt-bondage is generally considered an afterthought despite being one of the key ways workers are kept in conditions of modern slavery (Swepston, 2014). In some ways this is unsurprising given evidence from the academic literature also suggests debt-bondage is often ignored by business as it goes beyond forced labour by including control over the non-labour-related aspects of the victim's life (Gyulai, 2021). Nevertheless, indicators specifically related to debt-bondage would not be difficult to develop and would help raise awareness of this critical issue that needs to be addressed in the fight against modern slavery. It would be useful for future research to consider the issue of debt-bondage in a more explicit way and unpack the reason this area is not receiving the attention it deserves.

6 | CONCLUSION

The GRI has been considered to be a pseudo equivalent of the International Accounting Standards Board in terms of sustainability reporting standards. This gives the GRI enormous potential power to drive the sustainability reporting agenda of broad groups of stakeholders on a global scale. Multi-stakeholder theory and analysis are useful in that, in terms of results towards ending modern slavery, they reveal the GRI has come up short. The GRI has recently revised its approach to Standard setting and its suite of sustainability standards. To become a strong force for encouraging greater recognition of modern slavery among businesses and the public the GRI needs urgently to reconsider how modern slavery fits into the sustainability agenda and how it can ensure the theme becomes mandatory within the GRI set. Figure 1 provides a visualisation of this relationship.

The results of examining the outcome of the multi-stakeholder approach to standard setting provide a foundation upon which future process-based research can be built. For example, given the GRI Standards are developed with substantial stakeholder input and have not directly addressed modern slavery to date, is there a prejudice or unwillingness to incorporate and address the term 'slavery' on the part of salient stakeholders? If this is the case, what is the reason behind such feelings. Is it that the term 'slavery' conjures up negative

images from the past, as discussed earlier, and that companies would rather not be associated with it as it may make impressions management and the maintenance of legitimacy harder to achieve? Is it institutional blindness? In addition, if it is accepted that the GRI has adopted a stakeholder management approach, is it that vocal powerful stakeholders have dominated the discussion while less powerful stakeholders (e.g., unions or victim support groups) who may wish to include explicit consideration of modern slavery have gone unheard? It may also be that there remains a lack of education among business organisations regarding modern slavery and what it entails. Certainly, the term 'slavery' is not one that sits comfortably with many people, yet that is exactly why it should be used. It can be argued that it is when people feel uncomfortable that they will be more inclined to act. In addition, the term 'slavery' is more likely to capture the public imagination in a way that may ultimately help bring attention to such heinous acts against humanity.

The GRI has established a foundation in sustainability reporting and could be a beacon in the fight against modern slavery. However, the question remains whether it has the courage of its convictions and is able to review the results of its multi-stakeholder approach and move forward to become a leader in modern slavery reporting and whether it is both willing and able to do so in a timely manner. More than 16 million victims trapped in corporate supply chains are depending on such conviction and waiting for a time when they can enjoy something most people take for granted, their freedom. The failure of the multi-stakeholder approach of GRI in this regard needs further questioning, and a process put in place to embed the notion consistently and fully in its Standards.

ACKNOWLEDGMENTS

This research received no additional financial and or material support, or contributions from other parties. Open access publishing facilitated by Australian National University, as part of the Wiley - Australian National University agreement via the Council of Australian University Librarians.

FUNDING INFORMATION

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

CONFLICT OF INTEREST STATEMENT

The authors declare that they have no potential sources of conflict of interest.

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How to cite this article: Burritt, R. L., & Christ, K. L. (2023). Modern slavery and the Global Reporting Initiative – A bridge too far? *Business Strategy & Development*, 6(3), 296–309. <https://doi.org/10.1002/bsd2.239>