

LABOUR RIGHTS MOVEMENTS AND MODERN SLAVERY AUDIT DISCLOSURES WITHIN GLOBAL SUPPLY CHAINS: A POLITICAL MEDIATION PERSPECTIVE

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EXECUTIVE SUMMARY

Widespread stakeholder concerns over corporate opacity in relation to modern slavery, along with recent regulations, provide a unique research setting to investigate whether and how concerned global retailers utilize a particular transparency tool, the modern slavery audit (a form of social audit), within their global supply chains. Using the concept of political mediation from social movement theory, we investigate the influence of protests by labor rights organizations and the political context within which this takes place on modern slavery audit-related disclosures by global retailers. The political mediation concept recognizes the importance of the political tactics of social movement organizations, as well as the political contexts within which the tactics can be utilized effectively. Based on a sample of global retail companies that published their initial modern slavery statements, we find that both labor rights activism, and the political context within which this takes place, resulted in companies being more transparent about their use of modern slavery audits within their supply chains by disclosing information about the outcome of modern slavery audits. We argue that more explicit disclosures on modern slavery audits may lead to improved corporate social transparency. This study is relevant for regulators, policymakers, corporate managers, and civil society groups if they want to understand what kind of transparency calls, stakeholder pressures and social movement tactics improve corporate disclosures in relation to a particular social audit, i.e., the modern slavery audit. The study contributes to the accounting literature by providing new insights into social movement contexts and activities to influence evolving forms of corporate social disclosure and transparency. [Blog post.](#)



KEYWORDS

- Political mediation
- Protests
- Social movements
- Global retailers
- Global supply chain
- Modern slavery audit disclosures



RESEARCH RELEVANCE

- Modern slavery audit and its disclosure are essential for corporate accountability in eliminating slavery and forced labour from business operations, particularly in global supply chains.
- The broader stakeholder concerns and recent modern slavery regulations create a unique setting to investigate how a particular transparency and accountability tool, the modern slavery audit (a form of social audit), is used to improve transparency in global supply chains. Following the political mediation perspective of social movement theory, we examine the influence of particular movement tactics, including protests by labour rights organisations, and political contexts (characterised by democratic openness and mobilising opportunities to amplify protests and public scrutiny), on modern slavery audits and related disclosures by major retailers within their global supply chains. Based on initial modern slavery statements by major global retailers, we find that both labour rights activism (protests) and the political context within which this takes place led companies to be more transparent about their use of modern slavery audits in their supply chains. We find that this activism influences retailers to produce explicit disclosures of their audit measures to mitigate modern slavery, along with the processes and outcomes of their audits, leading to improved corporate social transparency.
- The finding is relevant for regulators, policymakers, corporate managers, and civil society groups if they want to understand which kind of transparency calls, stakeholder pressures and social movement tactics improve corporate disclosures in relation to a particular social audit, i.e., the modern slavery audit.

BIBLIOGRAPHIC INFORMATION

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“Social movement tactics such as protest by labour rights organisations and political context within which this takes place influences companies to produce explicit disclosures of their audit measures to mitigate modern slavery and forced labour, along with the processes and outcomes of their audits, leading to improved corporate social transparency.”

