

"MODERN SLAVERY DISCLOSURE REGULATIONS IN THE GLOBAL SUPPLY CHAIN: A WORLD-SYSTEMS PERSPECTIVE"

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EXECUTIVE SUMMARY

This study provides a linguistic analysis of three modern slavery disclosure regulations, the California Transparency in the Supply Chain Act (CTSCA) 2010, section 54 of the UK Modern Slavery Act 2015 and the Australian Modern Slavery Act 2018. These regulations require companies to report their actions to tackle labour exploitation within global supply chains. Based on World-System Theory (WST: Wallerstein, 1975, 1979, 2015) and by relying on Critical Discourse Analysis (CDA), we examined the disclosure regulations and found that the texts of and discourses around the regulations are not neutral and allow social wrongs to continue in global supply chains.

Although regulators claim modern slavery disclosure regulations to be a step in the right direction, our investigation reveals a different picture: the linguistic features of the regulations support the perpetuating risk of modern slavery in global supply chains based in the periphery countries. We argue that changing the current global power structure/system is necessary to address the grand challenges of regulating modern slavery. There is a need for disclosure regime that can protect vulnerable communities, including workers in the global supply chains.



KEYWORDS

- Modern Slavery Disclosure Regulations
- World-Systems Theory
- Core countries
- Periphery countries

RESEARCH RELEVANCE

The text and discourses around the evolving modern slavery disclosure regulations are soft, not neutral and allow worker exploitation to continue in global supply chains. - There is a need for modern slavery disclosure regimes such as UK to revise existing regulation to protect vulnerable communities, including workers in the global supply chains.

BIBLIOGRAPHIC INFORMATION

Ahmad, N, Haque, S & Islam, M 2024, 'Modern slavery disclosure regulations in the global supply Chain: A world-systems perspective', *Critical Perspectives On Accounting*, vol. 99, 102677.
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"The study provides unique insights into how modern slavery disclosure regulations in Northern countries including UK were drafted and enacted in a way that is more likely to serve corporate interests rather than bring social justice globally. This in turn raises a serious question of the usefulness of evolving nature of modern slavery regulations in the global supply chains".

