Modern slavery in business: the sad and sorry state of a non-field

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Abstract

'Modern slavery', a term used to describe severe forms of labour exploitation, is beginning to spark growing interest within business and society research. As a novel phenomenon it offers potential for innovative theoretical and empirical pathways to a range of business and management research questions. And yet, development into what we might call a 'field' of modern slavery research in business and management remains significantly, and disappointingly, underdeveloped. To explore this, we elaborate on the developments to date, the potential drawbacks, and the possible future deviations that might evolve within six sub-disciplinary areas of business and management. We also examine the value that non-management disciplines can bring to research on modern slavery and business, examining the connections, critiques, and catalysts evident in research from political science, law, and history. These, we suggest, offer significant potential for building towards a more substantial sub-field of research.

Keywords: Modern slavery, forced labour, business, management, political science, law, history

Introduction

Modern slavery is an urgent societal problem that has increasingly grabbed the attention of policy makers, civil society, the general public, and even business leaders. Acknowledgment of both the scale and illegitimacy of modern slavery has led to new legislation such as the California Transparency in Supply Chain Act, 2010 in the US and the Modern Slavery Act, 2015 in the UK, urging the business community to prevent modern slavery from entering their supply chains. As Paul Polman, former CEO of Unilever said in 2018 on the launch of the B-Team's guide for CEOs to eradicate modern slavery, "Modern slavery is unacceptable and it is incumbent upon us, as business leaders, to use our leverage both individually and collectively to do everything we can to eradicate this scourge."[1]

Given all the attention, it is hardly surprising that the rise of the term 'modern slavery' to describe particular forms of extreme exploitation has prompted growing scholarly interest from within the business and management field (Phung & Crane, 2019; LeBaron & Crane, 2018). While contributions to date have been largely theoretical and primarily focused on supply chain management (e.g. Gold, Trautrims, & Trodd, 2015; New, 2015), the literature is beginning to expand and diversify in terms of theory, method, and scope.

However, we argue in this article that the 'field' of study focused on the business of modern slavery within the discipline of business and management remains highly underdeveloped. Although there is well-intentioned movement towards a business and management perspective on modern slavery, much of this literature tends to provide unhelpful caricatures of modern slavery, for example, as good/bad for business, as simply an economic externality, or by invoking modern slavery in a nebulous, superficial, or undefined way that tends to conflate it with exploitation or 'sweatshops'. Ironically, business and management accounts overlook the dynamics most closely aligned with their disciplinary focus, namely, an in-depth analysis of the business of modern slavery, including: the nature and prevalence of modern slavery within the businesses and supply chains of various sectors and parts of the world; the organizational and supply chain dynamics that give rise to it; and the business actors and models through which it flourishes.

At the outset of this special issue process, we were excited to showcase key insights from the field of business and modern slavery within a special issue of this journal. In the end, we have come up somewhat short, with just three papers and an invited commentary accepted for publication. Therefore, notwithstanding the excellent contributions in what has turned out to be a special section rather than a full special issue, we have come to appreciate that the 'field' of modern slavery in business and management overall is in a sad and sorry state. That is, there are very few high quality contributions that have been published to date, and there is little evidence of a flourishing body of work in progress. Even after more than 20 years since the original publication of Kevin Bales' (1999) groundbreaking book on modern slavery, *Disposable People*, modern slavery is hardly in fact a field at all in business and management. To all intents and purposes it is a non-field.

The limited quality and quantity of business and management research on the topic of modern slavery belies its potential relevance to a wide range of business and management disciplines, from supply chain management to human resource management and organisational behaviour through to finance, accounting, strategy, and marketing. The relative lack of attention from these disciplines until now in part reflects a historical tendency to exclude slavery from accounts of modern management (Cooke, 2003). This is an unfortunate (and inaccurate) omission, given that some pre-industrial forms of slavery such as plantations exhibited labour techniques associated with modern industrial capitalism - performance monitoring, division of labour, and the separation of ownership and control (Cooke, 2003).

Yet, all is not doom and gloom. The tendency to ignore the business and management side of modern forms of slavery is slowly diminishing. Although much of the intellectual thrust for this comes from outside of the business and management discipline, there are a few notable examples of progress from within, especially in the sub-field of supply chain management. We hope that this article and collection will help to catalyze the nascent insights of this burgeoning (non-)field and spur new scholarship.

In this article, our aim is to develop a platform to inspire and inform those seeking to explore modern slavery from a business and management lens, and to locate the contributions published in this special themed section. To establish this platform, we do two things (summarized in figure 1, below). First, we identify some key disciplinary areas of scholarship within business and management and (i) map out the theoretical *developments* that have occurred so far in each area; (ii) identify where the main *drawbacks* are in the theoretical resources of each sub-discipline which inhibit knowledge creation on modern slavery and business; and (iii) explore potential *deviations* where the distinctiveness of the issue of modern slavery might prompt new pathways for theory in each area. Specifically, we focus on supply chain management, accounting, human resource management, marketing, strategy, and social issues in management, as six areas where we considered modern slavery might be most relevant and therefore most likely to have been addressed.

Second, we enrich this analysis by reference to some key disciplines beyond business and management studies where modern slavery has been more extensively researched, and where issues related to modern slavery in business specifically have been addressed. For the sake of brevity, we focus on three disciplines that we believe have particular relevance for modern slavery research in business and management: law, political science, and history. Within each we: (i) map out existing *connections* between extant research on modern slavery in the discipline and issues relevant to business and management; (ii) identify important *critiques* of the understanding of modern slavery in business and management studies from that discipline; and (iii) explore potential *catalysts* where research from the discipline and research from business and management studies might be fruitfully brought together. Although not intended as a review of all the research on modern slavery outside business and management, our analysis of these three disciplines should provide a solid foundation for future interdisciplinary research and hopefully spark significant contributions to the literature.

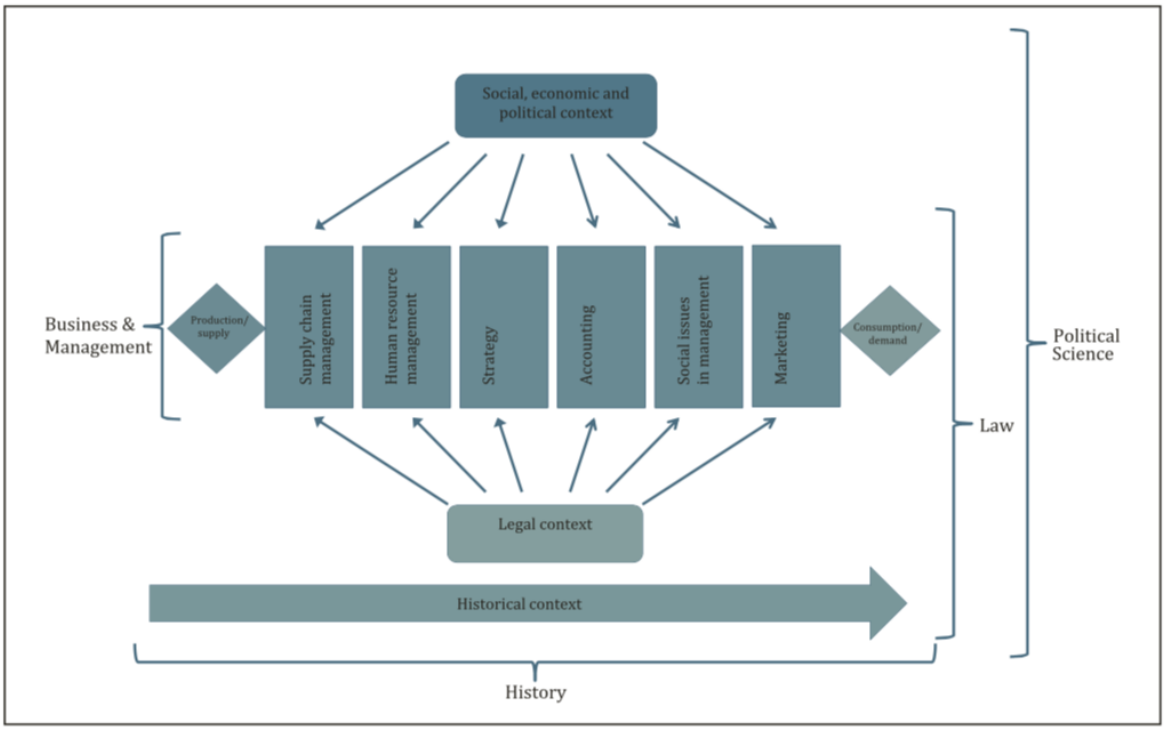

Figure 1. A multidisciplinary perspective on modern slavery research in business and management.

Before proceeding, it is important to note that modern slavery is a contested term. According to the International Labour Organisation (ILO) the term modern slavery is an umbrella term that describes a number of coercive labour practices such as indentured labour, debt bondage, forced labour, servitude and human trafficking. However, some scholars and activists reject the term modern slavery, seeing it as a nebulous, poorly and inconsistently defined catch-all term with little explanatory power. They note that those who use this term frequently misrepresent the nature of the problem of severe labour exploitation (LeBaron, 2018; O'Connell Davidson, 2015; Beutin, 2019) and may even unwittingly reinforce the problems they claim to challenge (Bunting & Quirk, 2017; Shih, 2015)

We are using the term modern slavery in this article and in the special section because it is the term most commonly used by scholars of business and management studies. By modern slavery, we refer to "situations of exploitation that a person cannot refuse or leave because of threats, violence, coercion, deception, and/or abuse of power" (ILO, 2017, p. 9). However, unlike the ILO definition, we are not including forced marriage within our object of study, and further, we acknowledge that economic coercion – namely the threat of destitution – can be an important factor shaping vulnerability to forced labour (for discussion of economic coercion see: LeBaron & Gore, 2019). In the next section, we turn to our review of research on modern slavery in some of the main business and management sub-disciplines, before proceeding to examine broader disciplines beyond business and management.

Research on Modern Slavery in Business and Management Sub-Disciplines

While there has been a gradual increase in research on modern slavery within business and management, it is still very limited in both scope and depth. Supply chain management scholars have been relatively early adopters of the topic so far but what contributions have been made from other sub-disciplines? Have, for example, scholars of accounting and finance shed light on the financial mechanisms that keep illegal streams of revenue flowing from modern slavery operations? Or have marketing scholars identified the specific role of consumption in creating and maintaining coercive labour practices? We articulate the *developments*, *drawbacks* and *deviations* of six key sub-disciplines (summarised in Table 1).

Table 1: Developments, drawbacks and deviations in business sub-disciplines

	Developments	Drawbacks	Deviations
Supply chain management (SCM)	• Supply chain specific definitions of modern slavery • Enablers and constraints to detection imposed by supply chain structures • Remediation through supply chain partners	• SCM literature predicated on formal, transparent, product supply chains • Limited understanding of distinctiveness of modern slavery compared to other sustainable supply chain issues • Inadequate attention to effects of core SCM practices in giving rise to modern slavery	• Focus on labor supply chains and role of labor market intermediaries • Rethinking dominant instrumental logic of sustainable SCM • SCM antecedents of modern slavery
Strategy	• Strategic capabilities for engaging in modern slavery • Business models of modern slavery • Role of CSR and partnerships in addressing modern slavery	• Exclusion of informal and illegal organizations in mainstream literature • Focus on shareholder value maximization over societal impact	• Explaining inattention to modern slavery among managers • Value creation/capture drivers of modern slavery • Corporate level antecedents of compliance to modern slavery related stakeholder expectations • New approaches, theories, empirical methods for tackling "grand challenges"
Social issues in management (SIM)	• Understanding complicity, responsibility and accountability in relation to labor conditions and human rights abuses • Business and NGO responses to public discourses on modern slavery	• Excessive focus on the business case for CSR • Concentration on large, visible, legitimate companies	• Ethical analysis of modern slavery contexts and actor relationships • Analysis of political CSR responsibilities for modern slavery within global governance gaps • Extending business and human rights research to modern slavery dialogue, remedy, rescue, and rehabilitation

Supply Chain Management

In terms of *developments*, the supply chain management (SCM) literature has paid more attention to modern slavery than any other sub-discipline of business and management, particularly in terms of definitions, detection and remediation of modern slavery within supply-chain partnerships. For example, an early definition of modern slavery in the SCM literature is provided by Gold et al. (2015, p. 487) "as the exploitation of a person who is deprived of individual liberty anywhere along the supply chain, from raw material extraction to the final customer, for the purpose of service provision or production."

Theory-building in this field has helped SCM scholars recognize the unique characteristics of modern slavery that influence effective management (Stevenson & Cole, 2018). Gold et al. (2015) see the main impediments to the practice of slavery detection connected to the restricted visible horizon (Carter, Rogers, & Choi, 2015) that prevents the focal company fulfilling its monitoring role in global supply chains (Busse, Schleper, Weilenmann, & Wagner, 2017). As Kim and Davis (2016) have demonstrated in relation to conflict minerals, the greater the level of diversification and dispersal of supply chain, the less able firms are to vouch for their sources. For others, the problem is more conceptual in nature. For example, New (2015) has suggested that *labour* supply chains have been largely overlooked, with SCM scholars prioritising flows of commodities, rather than people (see also Allain, Crane, LeBaron, & Behbahani, 2013). The suggestion that modern slavery is linked to the supply chain of workers just as well to the supply chain of materials, may go some way to explain why modern slavery may evade traditional supply-chain mapping techniques (New, 2015; Crane, LeBaron, Allain, & Behbahani, 2019). This kind of thinking has encouraged novel approaches to remediation, such that horizontal (rather than vertical), multi-tier (rather than singular) and bottom-up (vs top down), conceptions of supply-chain relationships may reveal new opportunities for collaborating with supply-chain partners against modern slavery (Benstead, Hendry, & Stevenson, 2018; Russell, Lee, & Clift, 2018; Wilhelm, Blome, Bhakoo, & Paulraj, 2016).

Turning to *drawbacks*, it has been widely argued that modern slavery is distinct in important ways from other social issues dealt with by SCM, especially in that it is illegal, often hidden, and involves a range of labour market intermediaries (New, 2015; Stevenson & Cole, 2018; Crane et al., 2019). The SCM literature, however, is predicated on understanding formal, relatively transparent, product supply chains, which means that much of the extant theory is limited in its ability to adequately conceptualize modern slavery issues. This necessitates new SCM approaches regarding standard setting, risk avoidance, detection, and remediation (Stevenson & Cole, 2018). This might usefully begin with some sustained introspection on fundamental SCM thinking, which may unwittingly continue to nurture ripe contexts for slave labour, given the unswerving emphasis placed on exerting buyer power over intermediaries to achieve ever lower prices (Kraljic, 1983).

In terms of *deviations*, one key issue could be to refocus on the *labour* supply chains that fuel operations, in addition to the traditional focus on material and finance supply chains (Crane et al., 2019; New, 2015; Stevenson & Cole, 2018). This could give rise to new conceptualizations of the role of labour market intermediaries in supply chains, building on nascent work on intermediaries in sustainable supply chain management (Reinecke, Donaghey, Wilkinson, & Wood, 2018; Soundararajan & Brammer, 2018; Soundararajan, Khan, & Tarba, 2018). Another possible deviation could be the distinct re-adjustment of the foundations of sustainable SCM research and business practice (Matthews, Power, Touboulic, & Marques, 2016). Departing from dominant instrumental logics and profit focus (Pagell & Shevchenko, 2014), sustainable SCM could shift attention to a more caring stance for people and the surrounding environment, for example by assuming the theoretical perspective of 'recognition' as proposed by Gold and Schleper (2017). This may precipitate a shift away from labour 'risk' towards labour 'care' or 'stewardship' along supply chains. Finally, and more broadly, there is an opportunity for SCM research to better recognise and make sense of the role of conventional SCM practices in giving rise to modern slavery in business in the first place. Rather than seeing modern slavery as an aberration or an unexpected feature of global supply chains, SCM research could shift towards identifying the forms, contexts, and dynamics of SCM in which modern slavery is likely to emerge in more or less predictable ways.

Strategy

The strategy area has made some more limited *developments* into understanding modern slavery, specifically how it can be an outcome of strategic decisions by firms, as well as how firms might develop strategies to tackle modern slavery in their own operations. Crane's (2013) article on modern slavery as a management practice represents probably the first systematic attempt to explain modern slavery in terms of strategy concepts. Specifically, Crane (2013) explores the institutional contexts conducive to slavery, and the distinct strategic competences that firms need to exploit these contexts and sustain slavery despite its illegality. More broadly, a number of studies have shown how firm strategies that rely on low cost and sub-minimum wage labour, high levels of outsourcing, contract labour, and global supply chains are likely to be associated with greater modern slavery risks (Allain et al., 2013; Crane, LeBaron, Allain, & Behbahani, 2019; Lalani & Metcalf, 2012; Stringer & Michailova, 2018). This has given rise to more detailed analysis of "business models for oppression" (Martí, 2018), including for example, the elaboration of a typology of different business model innovations of modern slavery (Crane, LeBaron, Phung, Behbahani, & Allain, 2018), and estimates of the profitability of different slavery business models (Kara, 2009, 2017).

In terms of corporate strategies to tackle modern slavery, supply chain management has been the most prominent approach, but there has also been some limited attention paid to the potential and limits of corporate social responsibility, self-regulation, and cross-sector collaboration (Foot, 2015; New, 2015). In the main though, contributions to these debates have primarily come from outside management – and usually in the form of critiques of corporate practice and private governance initiatives – as we will discuss below.

Turning to *drawbacks*, it is clear that strategy researchers have been slow to capitalise on the early attention towards modern slavery, with barely a handful of published studies to date. Partly, this is probably due to the general exclusion of consideration of informal and illegal organizations in the mainstream strategy literature (Webb, Ireland, & Ketchen Jr, 2014), as well as a prevailing focus on issues relating to organizational performance and shareholder value maximization over societal impact (Walsh, Weber, & Margolis, 2003). Involuntary labour does not fit easily within a subject that, at best, considers social issues as "market frictions" (Luo & Kaul, 2019).

Given that "theory contributions in strategic management extend, clarify, or apply received theories in new and interesting ways," (Makadok, Burton, & Barney, 2018, p. 1530), we suggest that there are numerous ways that a focus on modern slavery could prompt novel *deviations* in our understanding of common strategy concepts and approaches. At the micro-level, this could include theories relating to top management teams, managerial cognition, and managing paradoxes that might explain why the issue of modern slavery is or is not recognised and acted upon by companies, in the same way that corporate inattention to climate change is being increasingly better understood (Hahn, Preuss, Pinkse, & Figge, 2014; Slawinski, Pinkse, Busch, & Banerjee, 2017). At the firm and value chain level, theories of value creation and value capture (e.g. Lepak, Smith, & Taylor, 2007) could shed light on both the drivers of modern slavery as well as potential pathways for interventions. At the level of corporate strategy, theories explaining corporate structure and ownership, corporate political action (Lord, 2000), as well as strategic responses to institutional pressures (Oliver, 1991) could feed into explanations of how companies resist, comply, or evade growing expectations to tackle modern slavery. For example, the paper in this special section by Monciardini et al. (2020) draws on endogeneity of law theory developed by Edelman suggesting how managerialization of modern slavery law may drive merely symbolic business responses to modern slavery. The study underlines that going "beyond compliance" *per se* does not imply

effective corporate action, highlighting the leading role of organisation-internal and external compliance professionals in framing ambiguous rules and devising organisational response strategies to modern slavery legislation.

More broadly, a key development in the attention of strategy researchers to modern slavery could potentially be the recent reinvigoration of management research in relation to "grand challenges" of which modern slavery is explicitly incorporated (e.g. Ferraro, Etzion, & Gehman, 2015; George, Howard-Grenville, Joshi, & Tihanyi, 2016). This marks a shift in emphasis from strategy research focusing primarily on firm performance towards the application of strategy concepts to enhancing our understanding of how firms and other organizations can tackle the major societal problems of our time. This indicates growing recognition that the conceptual tools of the strategy field might be usefully redeployed towards addressing problems such as modern slavery, or even that new approaches are emerging that might be better suited for this purpose.

Social Issues in Management

Social problems has been the main focus of the social issues in management (SIM) sub-field, and so this is perhaps the most obvious area to find research on modern slavery. Surprisingly though, there has been little explicit attention to the issue. Most of the *developments* in the SIM field to date have been concerned with 'sweatshop' labour arrangements (Miklos, 2019; Pines & Meyer, 2005; Radin & Calkins, 2005) and human rights abuses (Cragg, Arnold, & Muchlinski, 2012; Wettstein, 2010) with human trafficking and modern slavery only entering these conversations at the margins. A notable example of SIM research that does specifically address modern slavery is Dahan and Gittens' (2009) investigation of business and NGO responses to public discourses on modern slavery. In their study, rather than finding a distinct, consensual definition of modern slavery, the contribution lies in illustrating how the term can be deployed heterogeneously depending on actor interests: "the industry tends to refer to the issue as 'abusive labor conditions,' which sounds a lot less dire than 'forced labor' or 'worst forms' of labor…..while only NGOs and activists use the terms 'slavery' and 'torture,' to catch the public's attention" (Dahan & Gittens, 2009, p. 234).

Whilst slender at present, the body of literature in SIM on business, human rights, and working conditions should provide a solid foundation for research on modern slavery given the contributions so far to understanding issues of complicity, responsibility and accountability in relation to multinational corporations. For example, the paper by Van Buren et al. (2020) within this special section synthesises recent research on business responsibility and culpability for forced labour in supply chains from literatures across the social sciences, and demonstrates its relevance to SIM literature on due diligence approaches to combat human trafficking.

With respect to the *drawbacks*, a key issue is the fixation in the field on the 'business case' for socially responsible behavior (Carroll & Shabana, 2010). Adopting this lens is likely to lead scholars to overlook some of the unique characteristics of modern slavery, seeing it primarily in terms of potential reputational risk rather than an important problem in its own right. Moreover, in common with other areas of business and management, there is a strong proclivity to focus on large, visible and legitimate organisations in the SIM domain. Very little research is done in the shadows where smaller and more informal labour arrangements may occur, but exactly where modern slavery knowledge is required.

This is precisely where the potential *deviations* in the field may arise. Whilst, for example, it might be helpful to show how deontology provides a more robust rationale

against sweatshop labour than does utilitarianism (Radin & Calkins, 2006), ethical questioning could fruitfully be extended to the study of victim-perpetrator, victim-victim and victim-rescuer relationships. We know, for example, that certain cultural contexts render slavery morally permissible despite its illegality. It could be useful then to ask what ethical manipulations, distortions or silent moral complicities structure and maintain key relationships around modern slavery businesses? Also, applying theories of political CSR (Scherer & Palazzo, 2008), and corporate citizenship (Matten & Crane, 2005), where companies are seen as key actors in administering social, political and civil rights, could give rise to novel analysis of corporate roles in addressing modern slavery within global governance gaps where there is little infrastructure to administer rights. We note, for example, that there has been some research in the area of business and human rights. Whilst it presently operates 'at the edges' of the SIM literature, between either supply chain (Hampton, 2019) or compliance and law (e.g. Mehra & Shay, 2016; Ruggie & Sherman, 2015, Van Dijk et al., 2018), it could be an area of great scholarly potential given its focus upon human rights abuses. Work here could investigate a number of substantive corporate practices in administering rights beyond codes of conduct and other private governance regimes to include issue-raising dialogue with local authorities such as police, NGOs and communities, rescue and rehabilitation centres as well as extended microcredit facilities to the extremely poor.

Human Resource Management

Another sub-field that would seem to be a likely place to find a significant stream of research on modern slavery is the main business and management area concerned with employer-employee relationships, namely human resource management (HRM). However, as with SIM, while there is a considerable body of work in HRM on exploitative working practices, most stops short of addressing slavery-like practices specifically. In terms of *developments* then, the main contribution is probably from illuminating the specific labour management aspects of global commodity chains (Alamgir & Banerjee, 2018; Khan, Munir & Willmott, 2007). Soundararajan et al. (2017), for example, identify that western firms typically lack an understanding of the local labour dynamics necessary to improve poor working conditions. 'Boundary work' done by sourcing agents can, they suggest, lead to better governance by bridging supplier-buyer relationships. More critically, Khan et al. (2007) highlight the unseen effects of attempts to institutionalize the eradication of labour exploitation, finding that in child labour projects "the benefits for children were questionable," (Khan et al., 2007, p. 1056). The HRM study that comes closest to specifically addressing modern slavery is Yea and Chok's (2018) exploration of migrant workers. They explicitly discuss the term 'unfree labour', connect it to temporal and spatial precariousness and outline the array of labour mechanisms (e.g. wage theft and document manipulation) that combine to extort labour under duress, adding that when these "operate in concert with migration and labour policies that curtail migrant workers' rights and bargaining power, this renders precarious workers unfree at particular junctures in their sojourns" (Yea & Chok, 2018, p. 926).

The *drawbacks* of HRM principally concern the unswerving focus upon conventional HRM practices and mechanisms in legitimate labour settings, with a significant orientation towards instrumental, 'strategic' HRM. This may present significant challenges for HRM scholars seeking to investigate modern slavery within recognisable disciplinary frames such as high performance management, employment relations, and collective bargaining. Some may not see the phenomenon of modern slavery as falling within the purview of their area at

all or, for some more critical scholars, may simply become a political vehicle to highlight the failings of modern management practices. Research design represents a final potential drawback with HRM research often favouring surveys and other quantitative methods over the ethnographic 'work in the field' that is typically needed to unlock modern slavery practices.

Nonetheless, modern slavery offers several interesting *deviations* for motivated HRM scholars. First, it offers the opportunity to explore the lived experience of pivotal agents within and around modern slavery businesses. For example, from the above discussion of Soundararajan et al. (2017), it might be possible to explore the 'boundary work' of actors located in 'darker' parts of the global supply chain, where agents work between both legitimate (e.g. local authorities) and illegal organisations (e.g. organised crime gangs). Second, there are opportunities to explore the HRM practices used to extort labour, at specific moments, under certain circumstances and in unique combinations. For, as Yea and Chok (2018) noted of migrant labour, the capacity to extort work was achieved by cumulatively extending migrant vulnerability through a toxic combination of practices administered at precarious moments in time. A final deviation may be attributed to the organisation theory literature. Research into (alternative) organising could help throw light on how different organisational forms can be deployed to both sustain as well as interrupt coercive labour practices. For example, the paper in this special section by Boje et al. (2020) testifies to the possibilities of transforming labour oppression via new forms of organising that they describe as 'Ensemble Leadership'; this providing resilient grounds for establishing worker-led social responsibility.

Accounting

The accounting sub-field has probably the most substantial literature within business and management on earlier forms of slavery, where accounts from plantations and slave traders have provided a rich resource for understanding the business of historical slavery (e.g., Pinto & West, 2017; Rodrigues & Craig, 2018; Tyson, Fleischman, & Oldroyd, 2004). Despite this, the discipline has been surprisingly slow to attend to more contemporary forms of slavery. What *developments* there have been thus far have mainly followed two trajectories. First, there is a stream of research that addresses the accounting practices of legitimate businesses but under the general label of human rights rather than modern slavery *per se*. O'Brien and Dhanarajan (2016), for example, state recent tendencies towards governmental directions encouraging business to exert human rights due diligence, especially in high-risk conflict areas such as the Democratic Republic of the Congo (DRC) (Hofmann, Schleper, & Blome, 2018). A second, related, stream of literature has begun to examine modern slavery reporting specifically, such as in response to, or readiness for, transparency in supply chains legislation (Birkey, Guidry, Islam, & Patten, 2018; Christ, Rao, & Burritt, 2019). Although limited in scope so far, this research has generally shown a relative lack of substance and quality of disclosure in modern slavery reporting.

A major *drawback* for the development of a rich accounting perspective on modern slavery is the failure thus far to examine the distinctive characteristics of modern slavery businesses. Due to the scale, distribution and covert nature of coercive revenue-yield, traditional auditing and accounting systems—even those adapted towards human rights—will struggle to capture and interpret indicators of slavery. Another drawback could arise from excessive reliance on governments as standard setters for accounting and reporting on slavery (similar to highly regulated financial accounting). There is some recent evidence that the effectiveness of government regulation is likely to be diluted by lobbying activities, as for

example by major professional consultancy and audit companies who promote transnational labour governance regimes that are regulated by soft-law (Fransen & LeBaron, 2019).

Despite the relatively limited response from accounting scholars so far, there are numerous opportunities for attention to modern slavery to spur significant *deviations* and advancements in research on accounting and accountability. For example, the problems of visibility indicated above might prompt attention to new sets of indicators and veer away from an idea of the accountant as focal information-absorbing entity. As such, accounting for modern slavery could increasingly be conceived as decentralized, driven by the availability of big data (Teoh, 2018), new technologies such as distributed ledger (Kokina, Mancha, & Pachamanova, 2017), and new tools of data analysis such as agent-based modeling (see Chesney, Gold, & Trautrims, 2017).

A key challenge in developing accounting research on modern slavery (especially in contrast to many historical forms of slavery) is the lack of access to reliable data, given that practices in this area are often illegal and informal. One way beyond this would be to take inspiration from studies of other similar contexts, like drugs and prostitution (see LeBaron & Crane, 2018), undocumented workers (Neu, 2012) and migration (Agyeman & Lehman, 2013). Another alternative would be to strengthen links with other disciplines such as SCM discussed above and informatics to tap new sources of data such as satellite images and internet-based financial transactions (e.g., Gao & Xu, 2009), and to use new technologies that allow for decentralized data collection for example via smartphones. In this way, official accounts and alternative - so-called shadow accounts (Rodrigue, 2014) - may be effectively integrated into the overall puzzle set.

Looking forward, there are at the time of writing two special issue calls for papers in the accounting field specifically dedicated to modern slavery. These also clearly offer potential for important new directions in scholarship. For example the call in the *British Accounting Review* seeks insights into how modern slavery will "shape the future of the accounting profession," while the call in the *Accounting, Auditing and Accountability Journal* frames modern slavery issues in terms of how they are "transforming the accounting landscape".[2] Time will tell whether such ambitions are realized.

Marketing

Scholarly research on modern slavery from the marketing sub-field has been scant. That said, there is a related body of work on ethical consumption and fair trade more generally that could provide a platform for future *developments* (e.g. Ballet, Bhukuth, & Carimentrand, 2014; Devinney et al., 2010; Harrison et al., 2005; McDonagh, 2002). The general thrust of this literature is that a consumer, well-informed about human rights, forced and child labour, may seek to translate their concerns into product purchases that are slavery free or boycott those that are not (Smith, 1990). To date, there is mixed evidence on whether labour practices in the supply chain are likely to prompt consumer responses of these kinds, especially without some kind of direct consumer-related benefit such as quality, price or convenience (Carrigan & Attalla, 2001; Devinney et al., 2010; Valor, 2007).

Of these studies, few explicitly examine the specific context of modern slavery. One early study that does, emphasises the specific role of marketing communications of NGOs like Anti-Slavery International (ASI) in leveraging consumer activism in the domain of labour exploitation; "ASI used the right of the citizen to be informed about products s/he consumes to harness her/his power as a consumer to change organizational practices" (McDonagh, 2002, p. 652). More recently, Smith and Johns (2019) have explored the emergence and fragility of slave-free market categories through historical research of anti-

slavery consumer campaigns while research from Carrington et al. (2018) has examined the lack of action among consumers in translating concern about modern slavery into purchasing through the various neutralization techniques that they use to justify inaction. Much work remains to be done.

There are however several important *drawbacks* that must be considered in trying to apply marketing logics to coercive labour practices. Not dissimilar to the problems facing other sub-disciplines such as SCM, certification schemes (upon which consumers may base their product choices) rely on the availability of accurate information about product sourcing. Even for companies in legitimate industries, it may be impossible to guarantee slave-free sourcing or to prevent under-reporting of instances of labour exploitation (Yu, 2008). Given academic and media exposés of child and forced labour on certified worksites, recent studies have argued that ethical certification schemes are an ineffective means of combatting modern slavery (LeBaron, 2018; LeBaron, 2020). Moreover, it is well documented within the marketing literature that consumers often over-emphasize their ethical concerns when asked in surveys, but fail to translate them into actual purchases (Crane, 2001; Devinney et al., 2010). The morally charged term 'modern slavery' is only likely to add to this bias, making opinion polls showing consumer readiness to reward slave-free products as highly suspect.[3]

In terms of possible *deviations*, then, there could be fruitful advances made by exploring how consumers actually respond to 'slave-free' or other modern-slavery related claims, as well as their response to various rankings and ratings of firms regarding their anti-slavery efforts (see for example, Isaac & Schindler, 2014). Ethnographic work from beyond marketing also points to the potential for developing novel theoretical insights from consumer research on emerging forms of anti-slavery consumption, including human trafficking 'reality tours', products made by former victims, and other ostensible 'freedom markets' (Berstein & Shih, 2014; Shih, 2017).

Another deviation for the marketing literature would be to move beyond the possibilities of free consumers alleviating the unfree labour of others, to look more closely at the unfree aspects of consumption engaged in by victims of modern slavery. As Bone, Christensen, & Williams (2014) have shown for marginalised groups of consumers in financial markets, "Choosing loans is an involved consumer choice journey, and encountering systemic, chronic, and uncontrollable restrictions on choice at any level of the goal/choice hierarchy limits and even prohibits minorities' ability to make desired choices" (Bone et al., p.451). This research could be usefully extended into settings where there is no real market (in the formal or legal sense) and where the coerced consumption of goods and services becomes a key mechanism for extorting labour. We know, for example, that the consumption of vital goods (e.g. food and housing) and services (e.g. loans and recruitment) can be used as a mode of manipulation in the process of recruiting and locking-in labour through debt-bondage (Crane et al., 2018). And, while wider disciplines have observed much about the lived experiences of victims (Howard, 2018), we know next to nothing about the constraining (or liberatory) potential of consumption for victims of modern slavery.

Research on Modern Slavery in Business in Disciplines beyond Business and Management

As our review of research on modern slavery in business in some of the main business and management sub-disciplines shows, there has been very limited attention to date on the specific issue of modern slavery, even though in most areas there is a reasonable literature base that could be usefully drawn on to develop some important and potentially quite novel insights. Going forward, it will be important for business and management scholars to take

inspiration from, and build on, such research, rather than replicating it, or worse, ignoring the important insights that have already been established. In the following sub-sections, we therefore consider three key disciplines where modern slavery and business has already, to various degrees, been addressed with a view to identifying existing *connections* with business and management, likely *critiques* of a business and management approach, and potential *catalysts* for novel theoretical and empirical research contributions (see Table 2).

Table 2: Connections, critiques, and catalysts in disciplines beyond business and management

	Connections	Critiques	Catalysts
Law	• Definitions of modern slavery and related terms in law • Design and effectiveness of modern slavery legal interventions	• Imprecision of definition and operationalization of modern slavery in business and management research • Lack of attention to illegality of modern slavery	• Company and stock market responses to modern slavery legislation • Organizational drivers of modern slavery legislation
Political science	• Social, economic and political determinants of worker vulnerability to modern slavery • Determinants of business demand for modern slavery • Effectiveness of private governance in tackling modern slavery • Power, legitimacy, and accountability of non-state actors in governing modern slavery	• Uncritical adoption of modern slavery label • Inattention to broader structural dynamics of the global economy	• Company-level determinants of modern slavery such as sourcing patterns • Determinants of company-level changes in behavior with respect to modern slavery • Effect of industry structure on compliance and certification initiatives • Effectiveness of CSR and due diligence programs
History	• Economic analysis of slavery and slavery markets • Dynamics of slavery-based business models over time • Effectiveness of anti-slavery solutions	• Ahistorical analysis of modern slavery and mis-specification of newness • Overlooking of deeper links of slavery to capitalism and colonialism	• Exploration of continuities and discontinuities with past practices of slavery in business • Re-evaluation of dichotomy between "traditional" and "new" forms of slavery

Law

In terms of *connections,* law scholarship has produced an important body of literature that is of relevance to modern slavery and business. This begins with basic questions of the appropriate definition of modern slavery, which has been explored in some depth in the law literature. Allain (2009), for example, has argued that contemporary interpretations of modern slavery in international law should be predicated on the 1926 League of Nations definition of slavery as constituting an exercise of "any or all of the powers attached to the right of ownership" over somebody. As he argues, this definition marks a shift from *de jure* slavery based on legal ownership to *de facto* slavery based on practices of control over others without formal legal title. This provides the basis for considerable, and continued, debate about the definition of modern forms of slavery in law and has formed the basis for more recent elaborations, such as the Harvard-Bellagio guidelines on the legal parameters of slavery (Allain, 2012, 2013).

As a distinct term, however, 'modern slavery' has barely been incorporated into formal international law and legal scholarship has tended to focus on related terms such as

human trafficking and forced labour. These have been more extensively incorporated into legal and quasi-legal instruments including the Palermo Protocol and the International Labour Office's Forced Labour Convention. As a result, a stream of legal analysis has explored the different legal definitions of such contemporary forms of slavery, and the intent and implications of their instantiation into specific legal instruments in practice (Fuks, 2006; Mantouvalou, 2010; Rassam, 1998; Ryf, 2002; Siller, 2016)

These contributions to our understanding of the legal definition of modern slavery and related terms have provided important starting points for definitions used by some business and management scholars (e.g. Crane, 2013; Stringer, Whittaker, & Simmons, 2016). As a new topic in the management field, modern slavery typically requires at least a basic definition, and legal interpretations represent an important starting place for distinguishing modern slavery from other, perhaps more common or regular, forms of labour exploitation that have already been explored in the literature such as human rights abuses and sweatshop working conditions.

Other important connections have emerged from the stream of law literature concerned with the design and effectiveness of legal interventions. Where these interventions concern business, then there is an obvious overlap with management scholars interested in the response of companies to regulatory and other forms of institutional change around modern slavery. For example, law scholars have usefully contextualized new transparency in supply chains (TISC) regulations in the context of a broader shift to 'reflexive' or 'soft' law governing the conduct of global business and explored how business actors have helped shape new laws around modern slavery (e.g. Chuang, 2015; LeBaron & Rühmkorf, 2017, 2019; Wen, 2016). In general, this research has identified serious deficiencies in current approaches to the regulation of business in relation to modern slavery (LeBaron & Rühmkorf, 2019, 2017; Mehra & Shay, 2016).

The main *critiques* that an understanding of legal scholarship would bring to the typical business and management approaches to understanding modern slavery would concern the lack of precision regarding how modern slavery is defined and operationalised empirically, and the lack of attention to illegality in business scholarship. With respect to imprecision, there is the very real danger that the careful and detailed work of legal scholars will be overlooked or misrepresented by business and management scholars in the rush to engage in theory building about an apparently 'new' topic. According to legal analysis there are key distinctions between these more extreme forms and other, more typical forms of labour exploitation (and indeed between different extreme forms) that can easily be glossed over. In particular, as empirical research on modern slavery increases, business and management scholars need to be extremely mindful of how they operationalise carefully developed legal definitions of slavery, forced labour and human trafficking in the field. Most examples of worker exploitation observed in the field, at least when viewed in isolation, do not on their own meet the high bar of slavery or forced labour and so need to be treated accordingly.

Turning to illegality, modern slavery is distinct from many other violations of labour standards in that it is, almost everywhere, and in most forms, an illegal practice, subject to criminal prosecution. So, although it will tend to be tackled in business and management research through the lens of CSR, multi-stakeholder initiatives, responsible sourcing and other typical accoutrements of new governance, it is in fact, also the subject of 'hard' law. Business and management scholar should therefore be cautious in framing modern slavery in the context of social responsibilities 'beyond' the law, and will need to integrate their theories with appropriate legal analysis too.

Finally, with respect to *catalysts*, there are numerous ways that insights from law and criminology could further inform business and management research on modern slavery and

vice versa but two are particularly worthy of note. One important area for new research that is already underway, including in this Special Section, concerns the business response to new legislation in this area. While legal scholars are adept at analysing degrees of compliance and evaluating regulatory effectiveness, business and management scholars can bring new insights based on analysis of firm level determinants of compliance as well as broader institutional-level influences, as has been evident in the swathe of research exploring firm level responses to environmental, social and corporate governance regulation and self-regulation (e.g. Grosvold, Rayton, & Brammer, 2016; King & Lenox, 2000). Likewise, accounting and business communication researchers are well placed to reveal companies' different communicative strategies in disclosing details of their modern slavery programmes, in the same way that they have explored sustainability reporting and CSR communication more broadly (Cho, Roberts, & Patten, 2010; Crane & Glozer, 2016; Hahn & Kühnen, 2013). A particularly revealing intersection of law and business can be found in analysis of stock market reactions to modern slavery 'shocks' such as new legislation, scandals, and other announcements (Cousins, Dutordoir, Lawson, & Neto, 2020).

Another intriguing area of future research concerns the organizational dynamics behind both the emergence of modern slavery legislation and organizational responses to it. While law scholars tend to analyse such developments at a macro level, business and management researchers are adept at investigating the inter- and intra-organizational interactions underlying these developments. In particular, closer attention to the lobbying efforts of firms to precipitate, shape or prevent legislation can inform existing legal analysis while examinations of new organizational, market, and legal categories framed around the label of 'modern slavery' (e.g. Caruana, Crane, & Ingram, 2018) can help explain better why particular interpretations of the law, and the principles behind it, become institutionalized in particular organizational contexts.

Political Science

Scholars within the discipline of political science have been exploring the forms of severe labour exploitation encompassed within the term 'modern slavery' for over two decades. *Connections* between the business and management and political science literatures are abundant. The reasons for this no doubt lie in the disciplines' shared interest in the dynamics of global value/supply chains. Moreover, this literature also includes contributions from the burgeoning interdisciplinary literature focused on labour standards in global value/supply chains, and global production networks, which cuts across economic geography, development studies, sociology and other social science disciplines. We will focus on four key connections here.

In the first case, business scholars and political scientists share an interest in the economic dynamics that create a supply of people vulnerable to forced labour, and in what makes some people victims, but not others. Within the political science literature, scholars have analysed the links between forced labour and globalisation (Bales, 1999; Barrientos, Kothari, & Phillips, 2013), poverty (Bales, 1999; Phillips, 2013; Phillips & Sakamoto, 2012), migration status (Elias, 2013; McGrath, 2013; Strauss, 2013), gender, race, and ethnic identity (Barrientos, 2019; LeBaron & Gore, 2019; McGrath, 2013), and changing patterns of social and labour protections (LeBaron & Ayers, 2013; LeBaron & Phillips, 2019). These supply-side factors are captured by a typology proposed by LeBaron, Howard, Thibos, and Kyritsis (2018).

Second, business scholars and political scientists are both interested in the question of what creates business demand for forced labour in supply chains. Research within political

science has investigated this question across several sectors and parts of the world, analysing how the demand for forced labour within supply chains differs across geography, different types of companies, destination markets, and sectors (Barrientos et al., 2013; LeBaron, 2018, 2019; McGrath, 2013; Phillips, 2013). They have also investigated how the presence of certain types of organizations, such as labour contractors, within supply chains impacts upon forced labour (Barrientos, 2013).

Third, political scientists share business and management scholars' interest in the effectiveness of private voluntary corporate social responsibility initiatives as governance strategies to address forced labour. Political science research has investigated the effectiveness of transparency or 'home state' legislation in driving changes in corporate policy around modern slavery (LeBaron & Rühmkorf, 2017, 2019; Phillips, LeBaron, & Wallin, 2018). It has also investigated the effectiveness of CSR programs such as codes of conduct, social auditing, and ethical certification in raising labour standards and addressing and preventing forced labour (LeBaron, 2018; LeBaron & Phillips, 2019; Locke, 2013; Locke, Rissing, & Pa, 2012).

Fourth, like business scholars, political scientists are interested in the power, legitimacy, and accountability of non-state actors—including industry actors and civil society organizations–within the modern slavery governance arena. This strand of research includes analysis of the politics and power of anti-slavery and anti-trafficking NGOs (Bunting & Quirk, 2017; O'Connell Davidson, 2015), corporations and industry associations (LeBaron & Rühmkorf, 2017), multi-stakeholder initiatives (Fransen, 2012), and auditing and accounting firms, including the Big 4 (LeBaron & Fransen, 2018).

There are two key *critiques* of business and management approaches that come from the political science literature. First, the very term 'modern slavery' tends to be adopted and used uncritically in the management literature. However, in political science and other social science disciplines there is considerable contestation about the label. Scholars have argued that it fails to accurately capture the nature of the problem (O'Connell Davidson, 2015), the agency often exhibited by workers entering into coercive labour relations (LeBaron, 2018LeBaron, Howard, Thibos, & Kyritsis, 2018) and the continuities between so-called 'free' and 'unfree' labour (Strauss, 2013).

Second, business scholars tend to focus only on dynamics inside corporations, but rarely go beyond firm-level analysis. As such, they potentially miss a lot of relevant explanations and can have a superficial understanding of the meso- and macro-level causes of forced labour in the global economy. Because their unit of analysis tends to be either individual companies or individual workers, they often miss the structural political, economic, and social dynamics that shape the global economy within which these individual companies and people exist and act.

Turning finally to *catalysts*, it is evident that because political scientists are focused on the global political economy and international relations in broad terms, they tend not to have an understanding of the nitty gritty details of how businesses actually function. New research could usefully expand the discipline's existing strand of research on forced labour in global supply chains, leveraging business knowledge, data, and expertise on questions including: What drives changes in sourcing patterns within a company? What leads to changes in corporate behaviour with respect to modern slavery? How are ethical certification, social auditing, or other compliance programs changing in the face of corporate monopolisation and concentration? How effective are various CSR and due diligence programs in detecting and addressing forced labour in supply chains? More granular understandings of business and corporations would complement political scientists' existing coverage of private and public policy initiatives, such as the factors that shape the prevalence of labour exploitation and the role of states and national governments in facilitating or

eradicating forced labour.

History

Historians have long studied the business of slavery. There are several literatures within history that should be of keen interest to business scholars, including those on the multinational business dynamics of the transatlantic slave trade (Davis, 1998; Eltis &| Richardson, 2015), the economic history of slavery (Fogel & Engerman, 1980), the role and value of slavery in the economic development of capitalism (Baptist, 2016; Beckert, 2015; Johnson, 2013), labour organizing, fair trade, and boycott movements as solutions to slavery (Peck, 2000; Pawel, 2010), and on how various forms of unfree labour, and gender and racial difference persisted in the face of the formal abolition of slavery (Nakano Glenn, 2004; Blight & Downs, 2017). Thus, many topics that are currently being investigated, or could be explored, in relation to the contemporary business of modern slavery have been analysed by historians in relation to earlier systems of slavery. We will focus on three key *connections* here.

First, just as contemporary business scholars are interested in the economics, financial, and commercial dynamics of slavery, historians have studied the economics of slavery in various eras of the global economy and across different models of national economic development (Eltis & Richardson, 2015; Fogel & Engerman, 1980; Schermerhorn, 2015; Williams, 1944). Historians have analysed the economic efficiency of slavery (see Rioux, LeBaron, & Verovsek, 2019), the profitability and productivity of slave labour compared to wage labour (Genovese, 1989; Tomich, 2017), and the role and value of slavery in creating and facilitating markets and trade in commodities, such as cotton and sugar (Baptist, 2016; Beckert, 2015; Johnson, 2013). They have mapped in impressive empirical detail how various slave markets–as well connected industries like shipping and insurance—functioned and evolved (Eltis &| Richardson, 2015; Davis, 1998).

Second, paralleling business scholars' interest in the business models of modern slavery, historians have examined how slavery-based business models have changed as laws, social norms, dynamics of credit and payments, and international trade evolved. Historians have chronicled this in relation to single sectors, like cotton (Beckert, 2015; Johnson, 2013), as well as across various jurisdictions (Baptist, 2016; Foner, 2002; Johnson, 2013; Schermerhorn, 2015). This has included the motivations of those exploiting slaves. Davis (1966), for instance, has examined how business actors within the northern American colonies balanced their demand for cheap labour alongside their commitments to racial equality, and how this changed over time.

Third, historians share business scholars' interest in the effectiveness of activist, worker, and industry-led solutions to slavery in global supply chains. Historians have documented anti-slavery activists' use of boycotts and fair trade movements to put commercial pressure on businesses that use slavery, as a strategy to eradicate it from supply chains (Bardacke, 2012; Garcia, 2014; Pawel, 2010). They have debated the politics and trade-offs between worker and slave-led activism and organizing, and the abolitionist movements pioneered by civil society and religious movements (Blight & Downs, 2017; Davis, 1966; Swanson & Stewart, 2018).

Turning then to *critiques*, the disciplinary lens offers by historians elucidates that many of the dynamics that business scholars think are new are in fact very old. Long and complex global labour supply chains, organizations configured to profit from illegal labour practices, labour contractors profiting from indebtedness, labour market intermediaries who help to source, control, and profit from forced labour – these are just a few of the dimensions

of the business of slavery that are often presumed to be modern, but historians would say are in fact very old practices. Similarly, historians urge us to ask big questions about the historic links between capitalism, colonialism, and slavery, and challenge us to consider why—when global capitalism has never existed without slavery—it could be eradicated in the present day. Business and management scholars tend to overlook such broader connections.

Finally, there are several promising veins of new research that could be *catalysts* for linking research in business and management studies with historical work. A key part of new research is accurately understanding how we got here, and whether contemporary dynamics of modern slavery are simply a continuation and maturation of early iterations of capitalism and corporations documented by historians. Another key task for researchers is asking, "how new is this really?" about several of the business dynamics that are widely considered exclusive to modern slavery. In so doing, there is a need for scholars to re-evaluate the dichotomy and binary that is often posited between 'traditional' and 'new' forms of slavery – does this hold up, once the history of various forms of slavery are better understood?

Conclusion

Taken together, our analysis suggests five key observations. First, it is clear that attention to the topic of modern slavery in business and management research is emerging but does not as yet constitute a meaningful body of research. Across the range of sub-disciplines the state of business and management research is severely limited, effectively representing as we indicated in the introduction a 'non-field'. This is not because the business and management sub-disciplines fundamentally lack the right conceptual building blocks – and indeed we have shown that there are numerous opportunities for novel theory building and empirical work – but that modern slavery has largely been overlooked due to prevailing norms and approaches in each sub-discipline. Business and management scholars could usefully look to the broader disciplines of law, politics and history (as well as others) for stimulus in developing a more concerted – and indeed impactful – program of research on the topic.

Second, then, we would advocate for business and management scholars to embrace, where possible, inter-disciplinary research in addressing issues of modern slavery. Other disciplines have clearly taken more of a lead in investigating the phenomenon to date, but business scholars should be well positioned to unpack the individual and organizational-level business dynamics and address important gaps in our current understanding. Inter-disciplinary research is difficult and risky, but its value in tackling complex business and society issues such as modern slavery is clear (de Bakker, Crane, Henriques, & Husted, 2019).

Third, we offer a cautionary note about the distinctiveness of modern slavery. There appear to be two separate tendencies likely to emerge in the business and management literature: either scholars will treat modern slavery as equivalent to other social issues and so will simply apply the usual disciplinary tools to investigate it without accounting for any critical differences; or, they might overemphasize the uniqueness of modern slavery, and thereby ignore all the insights we already have in the field about dealing with poor working conditions, human rights abuses, and supply chain irresponsibility. Going forward, researchers will have to carefully navigate this issue of distinctiveness in order to build better theory. Attention to legal definitions, the politics of different labels, and (dis)continuities with historical forms of exploitation is clearly part of the solution. Moreover, business and management researchers can also chart a new course in reconciling these tensions by considering the types of business models and management practices that make particular

forms or degrees of exploitation more or less likely – or even coexist – rather than seeking to make absolute distinctions. The exploration of modern slavery as an isolated and anomalous issue – rather than as a phenomenon that gives us crucial insights into a range of contemporary business dynamics – is, we believe, a key reason that the literature remains so under-developed. So long as modern slavery is thought to require special lenses to understand, in isolation from the broader theoretical and empirical research toolkit available to business scholars, it will fail to benefit from the discipline's key insights and strength of inquiry.

Fourth, our analysis has suggested a wealth of important new pathways for further theoretical and empirical development on the subject of modern slavery and business. The field is replete with research opportunities. In light of the distortion of typical assumptions about economic exchanges brought by modern slavery – e.g. that actors have agency in entering such exchanges and freedom to exit them; that value chains relate to products not labour; that economic actors have formal, legal status, etc – future scholarship will need to be both creative and forward-looking, but also mindful of what has already been achieved. We are at an important moment that provides an opportunity to reflect on the efficacy of existing business and management theory and to revise or extend our theoretical resources to achieve greater explanatory power.

Fifth and finally, part of the challenge of making important new contributions on modern slavery and business relates to the difficulties of conducting empirical research on this topic. Business and management researchers would do well here to note some of the challenges previously identified surrounding different aspects of research design and execution in this respect. This includes issues of measurement, definition, bias, and ethics (LeBaron, 2019) not to mention the personal safety of the researcher (Stringer & Simmons, 2015), and of course, difficulties in accessing appropriate data about business and modern slavery (LeBaron & Crane, 2019; Rühmkorf, 2019). However, if the discipline of business and management is going to address the sad and sorry state of its non-field of modern slavery, researchers will need to engage in bold and creative solutions.

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[1] The B-Team is a global nonprofit initiative of leaders from business and civil society that seeks to create "new norms of corporate leadership that can build a better world" (http://bteam.org). Paul Polman quote is from https://bteam.org/our-thinking/reports/modern-slavery-ceos

[2] For the *British Accounting Review* special issue, see https://www.journals.elsevier.com/the-british-accounting-review/call-for-papers/special-issue-modern-slavery-and-the-accounting-profession. For the *Accounting, Auditing and Accountability Journal* special issue call for papers, see https://www.emeraldgrouppublishing.com/products/journals/call_for_papers.htm?id=7521

[3] For example a 2014 poll of US consumers by the Walk Free Foundation found that more than 50% of consumers claimed that they would pay more for slave-free products and that two thirds of consumers claimed that they would switch brands to avoid products with slavery in the supply chain. See https://cdn.minderoo.com.au/content/uploads/2019/05/09164229/Slavery-Alert-Consumer-Poll-United-States.pdf

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