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The Organizational Dynamics of Compliance With the UK Modern Slavery Act in the Food and Tobacco Sector

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Abstract
Empirical studies indicate that business compliance with the UK Modern Slavery Act is disappointing, but they struggle to make sense of this phenomenon. This article offers a novel framework to understand how business organizations construct the meaning of compliance with the UK Modern Slavery Act. Our analysis builds on the endogeneity of law theory developed by Edelman. Empirically, our study is based on the analysis of the modern slavery statements of 10 FTSE 100 (Financial Times Stock Exchange 100 Index) companies in the food and tobacco sector, backed by interviews with business, civil society, and public officers. We offer a dynamic model that draws attention to the role of compliance professionals in framing ambiguous rules and devising a variety of organizational responses to modern slavery law. Contrary to extant research that tends to praise organizations for going "beyond compliance", our study underlines the risks of managerialization of modern slavery law, whereby merely symbolic structures come to be associated with legal compliance, even when they are ineffective at tackling modern slavery.

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This article investigates how large companies construct the meaning of compliance with the UK modern slavery legislation. Modern slavery refers to a wide range of practices: forced labor (including debt bondage), forced marriage, forced sexual exploitation of adults, sexual exploitation of children, and state-imposed forced labor (Alliance 8.7, 2017). It is widespread and constitutes a violation of the human rights of an estimated 40.3 million men, women, and children around the world. At any given time, 16 million people are victims of forced labor in the private sector, with 11% working in the agriculture, forestry, and fishing sectors (Alliance 8.7, 2017). Thus, companies in those sectors, or those who rely on work in those sectors in their supply chains, have a central role to play in eradicating modern slavery.

Empirically, we analyzed the statements the 10 largest food and tobacco companies active in the United Kingdom have issued to comply with Section 54 of the UK Modern Slavery Act 2015 (hereinafter "the Act"). Section 54 applies to commercial organizations with a global turnover of over £36 million. It requires them to prepare

> a statement of the steps the organisation has taken during the financial year to ensure that slavery and human trafficking is not taking place (i) in any of its supply chains, and (ii) in any part of its own business, or (b) a statement that the organisation has taken no such steps.

These company statements are relevant primary sources to understand modern slavery law compliance from a business perspective. To strengthen our understanding of organizational dynamics of compliance, we also completed interviews with compliance professionals, civil society, and public officers.

The Act is part of a broader wave of corporate social accountability regulatory initiatives (Buhmann, 2016; McBarnet, 2007; Phillips et al., 2016) aimed at driving transparency and due diligence in global supply chains. These include the 2011 United Nations (UN) Guiding Principles on Business and Human Rights (UNGPs); the 2012 California Transparency in Supply Chains Act; the 2017 French Duty of Vigilance Law; the 2014 European Union Directive (2014/95/EU), which mandates large companies to disclose nonfinancial information, including human rights due diligence. This phenomenon has attracted considerable scholarly debate (see, for example, Mares, 2018; Monciardini & Conaldi, 2019). In addition to requiring greater transparency, the Act has also toughened penalties to allow a maximum

sentence of life imprisonment for serious human trafficking and modern slavery offenses, and provided safeguards for victims.

Scholars active in this field (Crane et al., 2019; Gold et al., 2015; Lake et al., 2016) expected the new legislation to draw business attention to the largely neglected issue of modern slavery, as it would increase litigation and reputational risks. Called as a witness by the Joint Committee on Human Rights of the British Parliament, Mike Barry, Marks & Spencer (M&S) Sustainable Business Director, affirmed that the legislation had prompted them to "look even further into [their] . . . business." He continued, "we have identified things that we need to do even better . . . That piece of regulation has been helpful. It has driven consistency in the marketplace" (Joint Committee on Human Rights, 2017, p. 37). Similarly, reports from professional compliance experts suggest stronger interest in, and attention to, modern slavery following the new legislation (PricewaterhouseCoopers, 2016; Walk Free Foundation & Chartered Institute of Procurement & Supply, 2018).

However, studies on the implementation of the Act, and specifically on compliance with Section 54, concur that, overall, business response has been mixed and rather disappointing (Business and Human Rights Resource Centre, 2017; CORE, 2017a; Ergon, 2017; Independent Anti-Slavery Commissioner [IASC], 2018; IASC & University of Nottingham: Rights Lab, 2018). The general standard of reporting is low, especially when it comes to business taking effective actions to prevent slavery in their operations and supply chains. In particular, it emerges that "reporting on due diligence was limited, with companies indicating continued heavy reliance on audits (usually carried out by a third party, or even by the supplier itself) and certification schemes" (CORE, 2017b, p. 7). This confirms concerns that the new legislation enhanced the legitimacy and adoption of social audit programs, despite evidence that they are ineffective in detecting and correcting crimes like modern slavery in supply chains (LeBaron et al., 2017). As concluded by the IASC (2018), "despite some encouraging, positive change since the legislation came into force, 2016's corporate modern slavery statements were patchy in quality, with some companies failing to produce them at all and others demonstrating little meaningful engagement with the issues."

Against the high hopes the Act created, the disappointing response of business draws attention to the question of business compliance with modern slavery law. Existing studies of compliance only describe this phenomenon but struggle to explain it. For instance, a recent study by IASC and the University of Nottingham (2018) could not draw any conclusions about the nature of "best-in-class" companies in the agricultural sector based on their size or profitability. New theory development is needed to explain how business seeks to prevent instances of modern slavery.

We argue that developing a theory on compliance with modern slavery law is difficult due to two sets of issues. First, law and business are distinct social fields. They frame problems related to modern slavery, such as legal compliance, in different ways. Rightly, Gold et al. (2015) stressed the challenge of defining slavery and called for managerial studies to consider insights from other disciplines, including law. From a business perspective, slavery is perceived as a relatively new issue (Crane, 2013), often framed as a question of corporate responsibility and governance (Crane et al., 2019; New, 2015)—like other societal issues such as environmental protection—or as management of extended supply chains (LeBaron et al., 2017; Tachizawa & Wong, 2014). Specifically, its relevance is due to regulatory and reputational risks that need to be managed in increasingly complex global value chains (Gold et al., 2015). By contrast, in law, those are marginal concerns. Far from being a recent or overlooked issue, domestic legislation prohibiting slavery dates back to the early 19th century. Then, it became entrenched in international and human rights law. Today, the prohibition of slavery is one of the most fundamental norms of international law. It is a *jus cogens* norm, a super-norm of customary law that cannot be derogated from, even by treaty (Rassam, 1999). From a legal perspective, different issues arise, including how to ensure that victims have access to justice and effective remedy? How to regulate the extraterritorial activities of businesses (Bernaz, 2013)? How to overcome obstacles to holding corporations liable for forced or trafficked labor? Inevitably, the language and frameworks used in business and legal studies when they address compliance with modern slavery diverge (Couret Branco, 2008). The question becomes how do we account for, and potentially reconcile, the two perspectives? To what extent the disappointing response of business stems from modern slavery being "lost in translation" between legal and business rationales? These questions become ever more critical as forced labor and slavery in international supply chains are increasingly addressed through business self-regulation rather than traditional state-based regulation (Crane et al., 2019).

The second set of issues that makes developing a theory on compliance with modern slavery law difficult is that, despite the burgeoning literature on forced labor and human trafficking, both legal and managerial studies tend to "black-box" (intra)organizational responses to legislation. Law is treated as an exogenous force and compliance is mapped and measured rather than explained. The focus is typically on problematic enforcement mechanisms, through traditional police investigations and workplace inspections; private initiatives to enforce labor standards through social auditing; or hybrid and co-regulatory approaches (Balch, 2012; Gold et al., 2015; Kotiswaran, 2017; New, 2015). Although enforcement is crucial, further research is needed to investigate the other side of enforcement: compliance. How do companies

make sense of modern slavery law? Why do some companies engage more in preventing possible incidents while others try to circumvent the law?

Motivated by the will to confront these two sets of issues, the article aims to address the following research question: How do organizations construct the meaning of compliance with the Act? This article emerged from discussions between authors from two disciplines—management and organizations, and law. At its core is the quest for theorization of the relationship between modern slavery law and business organizations. We found a convincing theoretical framework in the "endogeneity of law" theory developed by sociolegal scholar Lauren Edelman (2016; Edelman et al., 2001). Edelman's work has focused mainly on Equal Employment Opportunity (EEO) legislation in the United States. She has shown how managerial ways of thinking reconfigure legal ideals in that particular area. In this article, we critically apply for the first time this theory to explore managerial ways of constructing the meaning of compliance with modern slavery law.

This exploratory study advances the emerging body of business literature on modern slavery in two ways. First, we apply and extend the legal endogeneity theory (Edelman, 2016) to the field of modern slavery. This theory marks a change of perspective as compared with the extant literature by providing an analytical model to understand how large organizations construct modern slavery compliance. Second, our study contributes to the lively debate on the implementation of modern slavery legislation. While going "beyond compliance" is often presented as inherently positive, we highlight the risks of managerialization of modern slavery law and the need to distinguish between merely symbolic and also substantive corporate practices.

The next section presents the endogeneity of law theory. "Methods and Data" section discusses our methodology. "Research Context: Organizational Responses to Ambiguous Modern Slavery Law," "Compliance Professionals and the Diffusion of Symbolic Structures," and "The Dynamics of Organizational Responses to Modern Slavery Law" sections form the empirical part of the article. They contain our data analysis based on the endogeneity of law framework. "Research Context: Organizational Responses to Ambiguous Modern Slavery Law" section outlines the research context, characterized by ambiguous anti-slavery law that allowed a variety of corporate responses to the Act. The following section addresses the role of compliance professionals and the diffusion of organizational symbolic structures in response to modern slavery law. "The Dynamics of Organizational Responses to Modern Slavery Law" section focuses on the managerialization of law and legalization of organizations mechanisms. In "Discussion and Contributions" section, we discuss our findings and outline a dynamic model of organizational compliance with the Act. Future research and policy implications are briefly discussed.

Theorizing Compliance: The Endogeneity of Law

As Parker and Nielsen (2011) pointed out, there are two fundamentally different approaches to the study of compliance. The first is objectivist research and characterizes most of the legal and managerial analyses of compliance: "much of this research is implicitly or explicitly aimed at normative, policy-oriented evaluation and critique of regulatory design, implementation and enforcement: what 'produces' compliance?" The second instead "is research aimed at interpretative understanding of organizational responses to regulation, and of the processes by which compliance is socially constructed" (Parker & Nielsen, 2011, p. 3). Lauren Edelman is one of the leading promoters of the latter approach. Drawing on her comprehensive endogeneity of law theory, we aim to challenge overly deductive and objectivist models of business compliance with modern slavery law. Edelman argues that the binary question "compliance" or "noncompliance" is misleading because it frames law as exogenous to organizations. She prefers to discuss how organizations construct the meaning of compliance (Edelman & Talesh, 2011).

The endogeneity of law "offers the first systematic theory of the relationship between law and organizations" (Edelman, 2016, p. 235). Drawing on neoinstitutional theory in sociology, Edelman conceptualizes law and organizations as separate yet overlapping social fields, which she calls *legal fields* (or "legality") and *organizational fields* (see also Edelman & Stryker, 2005). The former includes legal institutions, legal actors, formal or informal legal norms and ideas. The latter includes the subset of an environment that is most closely relevant to a given organization (e.g., suppliers, customers and competitors, flows of influence or innovations). Edelman questions how these two partially overlapping spheres interplay. She posits that the two social fields have "different core logics" (Edelman, 2016, p. 23). Legal logic "is centred on rules and rights and involves a commitment to the rule of law," whereas managerial logic "is centred on market rationality, organizational efficiency and managerial control" (Edelman, 2016, p. 23). Managerial logic holds that managers "have legitimate authority to set workplace rules, to control workers, and to resolve disputes that arise within organizations" (Edelman, 2016, p. 23). Because there are multiple opportunities for exchange, Edelman contends the interaction between the legal and organizational fields engenders both a process of *legalization of organizations* and one of *managerialization of law*. The first covers the idea that organizations adopt a variety of policies and affirmative action plans in compliance with the introduction of new laws. However, it is the concept of managerialization of law that constitutes the main contribution and focus of the endogeneity of law theory to date. This is defined as "the infusion of

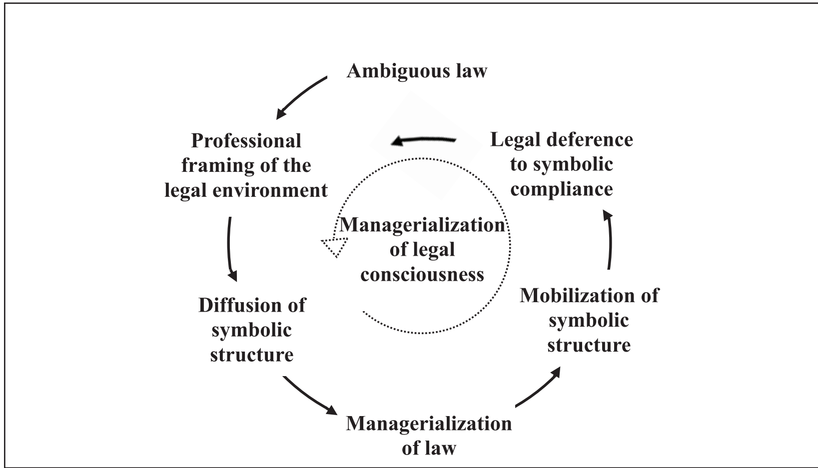

Figure 1. The stages of legal endogeneity.
Source. Reproduced from Edelman (2016, p. 28) with permission from University of Chicago Press.

managerial or business values into law, and it is spurred by the legalization of organizations" (Edelman, 2016, p. 25). Specifically, Edelman suggests legal endogeneity evolves through six stages illustrated in Figure 1.

Each stage is summarized in more detail in Table 1. Managerialization "occurs as legal rules are filtered through managerial lenses, which tends to involve a reconceptualization of law so that it is more consistent with general principles of good management" (Edelman, 2016, p. 26). On the basis of extensive empirical research, Edelman argues that the way managers understand and interpret the law may come to impact the legal field itself, which in certain areas has embraced managerialized visions of law. To the extent that those interpretations have invaded the legal field, law has become *endogenous*, "or constructed within the social fields that it seeks to regulate" (Edelman, 2016, p. 26).

Although Edelman's empirical focus is on EEO law in the United States, we found that her analytical framework on the relationship between law and organizations could also provide a powerful tool to address our research question on modern slavery compliance. This is so despite important differences between EEO and modern slavery cases. Although companies hold direct contractual responsibility and have considerable influence in EEO cases, modern slavery is typically more indirect, hidden in complex business operations and supply chains (Barrientos et al., 2013; Gold et al., 2015; New,

Table 1. Six Stages of Legal Endogeneity.

1. Ambiguous law. Rules that regulate organizations tend to be *broad and ambiguous* and, in some cases, subject to considerable controversy. As for the Act, governments may issue "guidelines" that are themselves ambiguous, *leaving organizations wide latitude to fill in the gaps* or construct the meaning of compliance.
2. Professional framing of the legal environment. Organizational actors learn about law not by reading legal acts or cases but through compliance professionals who work *within the organization* (e.g., HR professionals) or *external consultants* (e.g., lawyers and management consultants). *New compliance professions* may emerge in response to or in anticipation of regulatory changes. They become *interpreters* of the legal environment, *influencing* managers' knowledge and organizational response to the law. Typically, they frame new legal *requirement as risks*. Over time, through their interactions in and around organizations, professionals tend to share and advocate a *risk framing* of the legal environment. Risks can be emphasized to *encourage change, gain organizational power*, or *gain a market* for their services. When they are *committed to legal ideals*, they can render organizational responses more substantive. Conversely, they can also contribute to render *compliance merely symbolic*.
3. The diffusion of symbolic forms of compliance. Faced with ambiguous law translated for them by compliance professionals, organizations may devise forms of compliance that *symbolically* demonstrate attention to law while maintaining sufficient flexibility to *preserve managerial prerogatives and practices* that are seen as advancing business goals. Those forms of compliance include policies, offices, and grievance mechanisms that *mimic the legal order*. Sometimes, those structures are *substantive*, but often they are *merely symbolic*. The latter do little or nothing to effectuate legal ideals within organizations. They tend to *spread quickly* among organizations.
4. The managerialization of law. Once symbolic structures are set up, compliance professionals start operating them. As they confront daily issues of organizational governance, they may fill in the gaps in ways that *incorporate managerial logic, goals, and ways of understanding the world*. This is often a *gradual* and *unintentional process*, thus difficult to address. Edelman identifies *four mechanisms* of managerialization: (a) *internalizing dispute resolution*; (b) *contracting or managing away legal risk*; (c) *decoupling legal rules from organizational activities*; (d) *rhetorically reframing legal ideals*.
5. The mobilization of symbolic structures. Symbolic compliance gives the *illusion* of an organization that truly complies with the law. Edelman shows that in the context of EEO legislation, this has become an obstacle to rights mobilization. The adoption of *merely symbolic structures prevents rights mobilization* (a) by leading people to *view the organization as fair*, and (b) by allowing organizations to challenge rights mobilization through the *counter-mobilization* of symbolic structures. Victims are less likely to complain. If they do, lawyers are less likely to take on the case. If a formal complaint is nevertheless filed, company lawyers can point to symbolic compliance as evidence that their client is law-abiding.
6. Legal deference to symbolic compliance. The final stage of the endogeneity of law theory happens when *legal actors such as courts and Parliament "endorse" and "mandate" merely symbolic structures* without questioning their lack of effectiveness. When legal institutions incorporate symbolic structures into their formal rulings, *law becomes endogenous*. Edelman emphasizes that the first stage, the adoption of ambiguous law, may itself be the result of legal deference to symbolic compliance, making the theory *circular rather than linear* (Figure 1).

Note. HR = human resources; EEO = equal employment opportunity.

2015). Thus, addressing modern slavery requires a tailored and more innovative response by business (Stevenson & Cole, 2018). Furthermore, given that the Act is much more recent than EEO legislation in the United States, we have adapted Edelman's analytical framework and focused on the early stages of the endogeneity of law process (Stages 1–4). It is simply too early to empirically assess whether symbolic structures can become a strong barrier to rights mobilization by modern slavery victims (Stage 5). Similarly, there are not enough modern slavery court cases to validate Edelman's proposition that "[a]s symbolic structures become widely institutionalized indicia of compliance, legal institutions become more likely to defer to symbolic forms of compliance that originate within organizations" (Edelman, 2016, p. 39). Although both conjectures are relevant to a discussion on organizational responses to modern slavery, they fall outside the scope of our empirical analysis.

In the end, we focused on two key areas of investigation. First, we addressed the role of compliance professionals and the diffusion of symbolic structures in the implementation of the UK Modern Slavery Act. This corresponds to Stages 1 to 3 of legal endogeneity. Second, we looked at the processes of managerialization of modern slavery law (Stage 4) and the legalization of organizations. Edelman describes the process of managerialization in more detail. She identifies four mechanisms that render symbolic structures less substantive. Figure 2 illustrates this process.

In Edelman's theory, structures are always symbolic—meaning that they symbolize attention to law and legal principles. Sometimes these structures can be "merely symbolic" (cosmetic compliance). They do little or nothing to effectuate legal ideas within organizations. Structures that are both symbolic and substantive instead do, to a variable extent, bring organizations closer to legal ideals (Edelman, 2016, p. 32). As Edelman noted, symbolic "does not mean, nor does necessarily imply, ineffective, and it is not the opposite of substantive. Corporate structures may be both symbolic and substantive or they may be merely symbolic" (Edelman, 2016, p. 101). As further discussed in the following section, to provide a more balanced and comprehensive picture of corporate anti-slavery compliance, we expanded on Edelman's framework by adding to the four mechanisms of managerialization four counter-mechanisms through which the activism of compliance professionals renders symbolic structures more substantive.

Methods and Data

To empirically address our research question, we performed an in-depth analysis of a sample of slavery and human trafficking statements published from 2016 to 2018, in compliance with the Act. The statements represent a rich

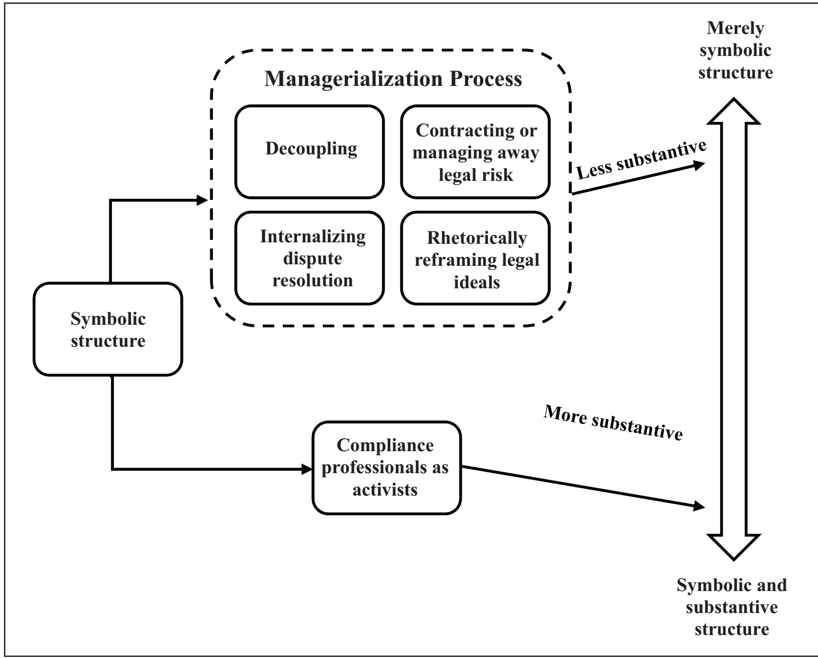

Figure 2. How managerialization renders symbolic structures less substantive.
Source. Adapted from Edelman (2016, p. 36) with permission from University of Chicago Press.

primary source for exploring how companies construct the meaning of their compliance with the Act, in terms of the language they use to frame their response, the agency of compliance professionals, and the organizational structures they devise. To overcome the limitations that characterize a desk research, we complemented our data with six in-depth semi-structured interviews with representatives from our sample business organizations and four additional interviews with experts from nongovernmental organizations (NGOs) and public officers.

Drawing on a social constructivist theoretical approach (Parker & Nielsen, 2011), our explorative study is not aimed at benchmarking compliance with Section 54 of the Act or the Act itself. Nor do we mean to identify anti-slavery "best-in-class" companies in the food and tobacco sector. Instead, we intend to mobilize empirical evidence to discover institutional patterns and organizational dynamics that enhance our understanding of how businesses construct the meaning of compliance with the UK Modern Slavery Act.

We identified the food and tobacco sector as a suitable area of research for several reasons. First, together with other industries such as construction, it is

considered a high-risk sector for modern slavery (Alliance 8.7, 2017). Second, as a customer-facing sector, it is also likely to encounter strong public pressure to embrace ethical practices. In response, companies in that sector have been involved in discussions on how they can improve their due diligence and supply chain management mechanisms on the face of far-reaching and complex supply chains. Third, the sector includes some "champions" of business integrity that routinely appear at the top of all-industry business and human rights benchmarks, such as Unilever and M&S (Corporate Human Rights Benchmark, 2018). Both Tesco (in 2016) and M&S (in 2017) were shortlisted for the Thomson Reuters Foundation "Stop Slavery" Award, and Unilever won the award in 2018. At the same time, the sector also includes some laggards, providing a sufficiently broad range of organizational responses.

In light of the industry structure, which is concentrated and dominated by a handful of global food retailers and their large suppliers (Crane et al., 2019), we decided to focus on the statements issued by large organizations. Specifically, we chose companies that are in FTSE 100 (Financial Times Stock Exchange 100 Index), as other studies on modern slavery and compliance have done (Business and Human Rights Resource Centre, 2017). As the FTSE 100 list fluctuates, we used a cut-off date for defining which companies to include in the sample (August 19, 2017). On that day, there were 10 FTSE 100 food and tobacco companies. In alphabetical order, these are as follows:

1. Associated British Food (ABF);
2. British American Tobacco (BAT);
3. Coca-Cola;
4. Diageo;
5. Imperial Brands;
6. Marks & Spencer (M&S);
7. Morrisons;
8. Sainsbury's;
9. Tesco; and
10. Unilever

By offering an overview of their business operations and supply chains, Appendix A gives a sense of their scale and geographical reach, based on information disclosed in their modern slavery statements (2018). The scale of their business and supply chains, upstream and downstream, means that they have the capacity and leverage to promote the eradication of slavery. However, they also face extraordinary challenges in fulfilling this task.

Data Collection

Our data cover all the statements published by those 10 companies for the years 2016–2017 and 2017–2018 (up to August 15, 2018). Our data collection comprised three iterative phases. First, in 2017, we collected and analyzed all the statements issued by our sample of companies in compliance with the Act (10 statements). All statements are available on the Modern Slavery Registry, designed and administered by the Business and Human Rights Resource Centre (Modern Slavery Registry, 2019). Some of them are also available on the companies' websites and when cited, appear in our list of references. We also downloaded and analyzed relevant additional company documents (e.g., responsible sourcing policies; human rights policy) but only if cited in the statements. All three authors, each with their own disciplinary backgrounds and areas of expertise, separately analyzed the statements. We then discussed our findings with the view to identify common themes, and areas revealing our differences of perception, often along disciplinary lines. This preliminary analysis led us to conclude that (a) those statements constituted a suitable data set upon which to base an interdisciplinary analysis and (b) the endogeneity of law theory as a framework was helpful in accounting for, and potentially reconcile, legal and managerial disciplinary differences. Using NVivo, a software for qualitative data analysis, all three authors individually content-coded the statements of the 10 companies selected based on Edelman's theory. The three analyses were then confronted, discussed, and integrated.

Second, in 2018, we substantially expanded our data set by including the new modern slavery statements published by the same organizations (10 additional statements) that year. We also extended our analytical framework based on our discussions of the findings from the first round of analyses. Then, we repeated the Nvivo coding for all 20 statements (Year 1 + Year 2) using the new framework. Again, the coding process was initially individually completed by each of the authors and then the analyses were confronted, discussed, and integrated. Per the objectives of this study, we did not compare company "performance" between the two years. The rationale for adding Year 2 statements to our data set was to strengthen our understanding of organizational responses across the two years by having a larger sample of statements.

Third, in 2019, we conducted 10 semi-structured interviews (see Appendix B) to validate and strengthen our desk analysis. We contacted all the organizations in our sample and obtained six interviews with five companies (out of 10). All the company professionals interviewed were either at manager or at director level. Because some requested anonymity, we decided to anonymize them all. To guarantee anonymity, we do not use these individuals' exact job titles but use the generic term "compliance professional" throughout the article. We also contacted external compliance professionals

(social auditors and consultants) mentioned in the reports but they refused to be interviewed. In addition, we interviewed two NGOs experts and two British public officers engaged in the enforcement of the Act (also anonymized). The interviews, conducted by two of the authors, were individually coded using our framework, discussed, and integrated. Overall, our 10 interviewees provided insights about the (intra)organizational responses to legislation and the organizational dynamics of compliance.

Data Analysis

In line with the constructivist and interpretive approach that characterize the endogeneity of law theory, we adopted a reflexive sociological approach to critically explore the statements (see Bourdieu & Wacquant, 1992; May & Perry, 2011). In our in-depth content analysis of the documents and semi-structured interviews (Mayring, 2014; Silverman, 2011), we were guided by our theoretical framework and research objectives in the creation of seven major "themes" that we investigated: (a) legal ambiguity, (b) professional framing, (c) symbolic structures responding to modern slavery risks, (d) legalization of business, (e) managerialization of law, (f) networks of collaborations between companies and stakeholders, (g) references to violations. The first five themes were derived *a priori* from Edelman's framework, although we further developed the "legalization" theme, constructing it as the opposite side of "managerialization" (Putnam et al., 2016). The final two were added later on when we realized that our existing coding system was leaving out important information. First, we noticed that many organizations were collectively responding to compliance, through relationships and collaborations. Second, we added references to violations, considered important indicia of more substantive forms of compliance.

Figure 3 presents the study's coding trees. First, a number of *first-order codes* were identified by seeking evidence in the data of our *second-order themes* or they simply emerged from the analysis. Second, we engaged with the second-order coding to specify, on one hand, a *descriptive account* of the role of compliance professionals and the diffusion of symbolic structures, and, on the other hand, a *more dynamic account* of managerialization and legalization processes. Third, we also identified *three aggregate dimensions* that illustrate the different responses of companies to modern slavery law along the lines of formalistic, symbolic, and substantive compliance.

Research Quality and Limitations

Like any document analysis, the use of modern slavery statements has limitations related to the fact that they are representations of organizational

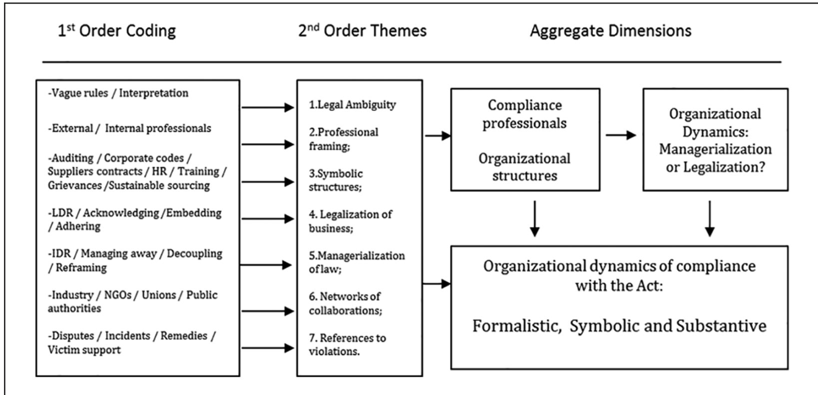

Figure 3. Coding tree.
Note. HR = human resources; LDR = legalizing dispute resolution; IDR = internal dispute resolution; NGO = nongovernmental organization.

routines and decision-making processes. However, the reliability of the statements is enhanced by their official nature as well as the salience of risks related to modern slavery law. Although we had to assume that the information provided by the companies in the statements are correct, we took into consideration that compliance professionals may use them as tools for "impression management" (Solomon et al., 2013). We paid attention in particular to the "implied reader" linking this notion with the "rhetorical features" of the statements (Silverman, 2011, p. 238). To enhance the validity of our analysis, each author independently coded all the data—statements and interviews—on the basis of our analytical framework, discussing contrary information and discrepancies (Creswell, 2003, p. 196). The six interviews with compliance professionals were designed to cross-verify and cross-validate our analysis of the statements (Silverman, 2011, p. 367). Four additional interviews with experts from NGOs and public officers were used as "a validity procedure" searching "for convergence among multiple and different sources of information to form themes or categories in a study" (Creswell & Miller, 2000, p. 126). As compared with the interviews with business organizations, they offered complementary standpoints, with different expectations, objectives, social roles, and positions in relation to compliance with antislavery law. Although the use of interviews enhanced our understanding of (intra) organizational dynamics of compliance, more in-depth field research is needed to further refine our findings and advance our processual model. In particular, questions of effectiveness of specific corporate structures, the reasons why collaborative initiatives emerge, how symbolic structures differ

across companies, the reasons why specific companies are noncompliant or adopt a more passive approach, and what motivates certain professionals to become legal activists are all beyond the scope of this study.

Research Context: Organizational Responses to Ambiguous Modern Slavery Law

Building on Edelman (2016, p. 29), the first element we highlight is the ambiguity that characterizes all rules that regulate organizations. They tend to be broad and, in some cases, subject to controversy and open to interpretation. This is certainly the case of Article 54 of the Act. As stated by the Parliamentary evaluation of the Act, "The legislation is light on detail and does not mandate what should be reported in the statement, though Government guidance suggests six areas that businesses are expected to report on" adding that stakeholders were lamenting "the lack of clarity, guidance, monitoring and enforcement in modern slavery statements" (Independent Review, 2019, p. 14). This "vagueness" and "light touch approach" to governing business (LeBaron & Rühmkorf, 2017, pp. 20 and 15) frequently emerged from our interviews as problematic. For instance, a compliance professional noted "the guidance that is given is quite limited" and "by not being over-prescriptive, there were members of the industry, probably down the supply chain, that actually were not very clear with the Act" (Company 5).

According to the Endogeneity of Law theory, this ambiguity "enhances the potential for managerialized constructions of law . . . by leaving organizations wide latitude to fill the gaps or construct the meaning of compliance" (Edelman, 2016, p. 29). This discretion and room for interpretation play a central role in our investigation. As commented by a compliance professional, "I think it becomes complicated when people start to interpret it. The challenge is that the government laid it down as guidance rather than mandatory. I think that's the biggest issue" (Company 6). The ambiguity and lack of monitoring and enforcement mechanisms allowed a variety of corporate responses to the Act that defy the conventional binary conceptualization of compliance as a simple choice between obeying a rule or not. Existing research suggests three distinct organizational responses.

First, companies can construct the meaning of compliance by deciding to not formally comply with Section 54 of the Act. Specifically, that means not publishing on their website a modern slavery statement signed by the Board or by a director. None of the companies in our sample falls under this category. Although we did not empirically study noncompliance, there is substantial evidence that this is a common occurrence (Business and Human Rights Resource Centre, 2017; CORE, 2017b; Ergon, 2017). It is estimated that

around 40% of eligible companies are not complying with the legislation at all (Parliamentary Review, 2019, p. 14). A recent study (IASC & University of Nottingham: Rights Lab, 2018) revealed that 1 year after the requirements entered into force, only 50% of agricultural companies falling within the scope of the Act had published a modern slavery statement. Only 38% of these statements were compliant with the requirements, meaning that overall only 19% of the agricultural sector is abiding by the law. The study also found little improvement from 2017 to 2018. It identified similar results across three other high-risk sectors: food processing and packaging, mining, and hotels. It is hard to say what formal noncompliance means in terms of taking effective actions against slavery. It is likely that these companies perceive modern slavery as a nonissue, neither a regulatory threat nor calling for a logical business response to a growing pressure to conform. As noted by a compliance professional, "there is a number of people who genuinely look back at you with a blank stare when you talk about modern slavery, human trafficking and labour exploitation. They don't know what it is" (Company 6). Further field research is needed to fully understand how these companies understand the process of compliance with the Act.

Second, "a number of companies are approaching their [transparency] obligations as a mere tick-box exercise" (Parliamentary Review, 2019, p. 14). Because Section 54 does not prescribe the contents of the statements but simply suggests areas of focus, the result is modest and vague formulations of the company's willingness to fight slavery. In the words of the Institute for Human Rights and Business, "many statements have taken a very cautious, legalistic approach" and "fail to reveal much about operational human rights risks" (Joint Committee on Human Rights, 2017, p. 38). We found some evidence of this formalistic response in all the statements we have analyzed. The recurrent and meaningless assertion that the organization applies a "zero tolerance" policy toward slavery illustrates this point. The intended effect is eminently rhetoric. While companies are invited to detail the steps they have taken to tackle modern slavery, they ultimately decide the content of the statement and, crucially, they are not required to take any step against slavery. For instance, companies are required to report on the due diligence process they are undertaking with respect to slavery in their supply chains, yet this does not require companies to actually undertake such process. As commented by a compliance professional, "The statement is just a series of words, unless you're able to substantiate it through what you do by your behaviours and the fact that you're monitoring it" (Company 2). According to an NGO representative, "most companies outside the FTSE 100 just comply with the strict letter of the law, but do not do anything to change their practices" (NGO 2). This well-documented "risk-adverse" organizational response (CORE 2017b; Stevenson & Cole, 2018) exploits legal ambiguity and legal

deference to symbolic compliance (Edelman, 2016, p. 168) by merely suggesting that the organization is doing something about slavery. Unlike non-compliance, this formalistic approach passively accepts regulation and obeys the law to avoid controversy.

However, research also shows that several companies decide to go "beyond compliance" (CORE, 2016, 2017a). It has been highlighted that transparency requirements are "leading to thousands of large businesses taking action to identify and eradicate modern slavery from their supply chains" (Parliamentary Review, 2019, p. 7). Our data confirm this third organizational response. Together with a more formalistic approach, we also found in the statements evidence of more proactive responses where companies devise sophisticated organizational structures trying to anticipate risks. This often emerged from our interviews. For instance, according to a compliance professional, the Act "focuses people's mind and increased awareness at senior level. For many of those directors that could have been the first real serious conversation around working standards and social issues in outsource countries" (Company 6). As noted by an NGO representative, "some companies really change their processes, embedding change into their processes" (NGO 2). These companies are widely praised for going the extra mile, beyond minimum legal requirements contained in the Act, and adopt adequate policies and procedures to prevent slavery (Business and Human Rights Resource Centre, 2017; Ergon, 2017; IASC, 2018). This article investigates in particular these little-studied and more proactive responses to enhance our understanding of intraorganizational responses to antislavery legislation.

To make sense of this variety of compliance dynamics, the following two sections describe the organizational response of FTSE 100 food and tobacco companies to the requirements introduced by the Act, as it emerged from our data (statements and interviews). This response can be described as framed by various internal and external compliance professionals, and devised through a complex architecture of law-like symbolic structures that may be either merely symbolic or substantive responses to modern slavery.

Compliance Professionals and the Diffusion of Symbolic Structures

The Professional Framing of Modern Slavery Law

Most statements provide at least some information on the professionals entrusted with making sure that businesses do not—knowingly or unknowingly—use modern slave labor. Compliance professionals can be broadly divided into those who work within organizations and external consultants. Our data

suggest that internal compliance professionals working on modern slavery are located in a variety of business functions and departments. This may lead to ambiguity about who is ultimately responsible. Some statements, however, are remarkably precise. For instance, Morrisons (2018, p. 2, Column 1) states the following:

> Our Corporate Compliance & Responsibility Committee (CCR) is ultimately responsible for our commitments on tackling modern slavery and managing human rights risk in our business and supply chains. Day to day management and activity is overseen by our Group Corporate Services Director and implemented by the Morrisons Ethical Trading team, who update the Committee three times per year on the effectiveness of our approach and highlight any emerging risks. Operational support in response to modern slavery in Morrisons Manufacturing and Logistics sites is provided by our Loss Prevention and People teams.

Similarly, Unilever (2017, p. 3, Column 3), Tesco (2018, p. 5, Column 3), and M&S (2017, p. 2, Column 1; and 2018, p. 3, Column 1) published statements with detailed information on who in the business is responsible for tackling modern slavery.

Compliance professionals, coming from Human Resources (HR), due diligence teams, supply chain management, sustainability teams or other departments are likely to hold somewhat different views about modern slavery, in line with their educational backgrounds and professional roles. Some conjectures can be made on their role in framing day-to-day organizational responses to modern slavery. For instance, HR professionals are likely to emphasize training and labor rights to tackle modern slavery (e.g., ABF, 2017, p. 2; J Sainsbury plc, 2016, p. 9, Column 2; p. 10, Columns 1 and 2). Supply chain managers tend to strengthen due diligence processes, supply chain risks assessment, and ethical trading tools like SEDEX (Supplier Ethical Data Exchange; for example, Morrisons, 2018, p. 4, Columns 1 and 2; M&S 2018, p. 9; Tesco, 2018, p. 7, Column 3 and p. 8, Column 1). Sustainability teams frame organizational responses in terms of sustainable agriculture and farmers' livelihoods programs (e.g., BAT, 2017, p. 1, box; p. 6, box). This consideration calls for greater attention to internal organizational activism (cf. Meyerson, 2001; Skoglund & Boehm, 2016) and employees' commitment to substantive compliance with modern slavery law as a possible variable that can explain organizational responses.

The growing relevance of risks related to human rights and modern slavery seems to have triggered both internal reconfigurations in the organizations and a growing market for services related to modern slavery risk, at least partly due to the introduction of new legislation like the UK Modern

Slavery Act. New roles and in-house specialists have emerged. For instance, Unilever (2017, p. 3. Column 3) explains,

> To give human rights issues the focus they require, in 2013 we appointed a Global Vice President for Social Impact within our Chief Sustainability Office and devised a five-year strategy on human rights. In July 2016, we expanded this role to Global Vice President Integrated Social Sustainability and moved it inside our Supply Chain function. The role now has responsibility for all areas of Supply Chain Social Sustainability including accountability, compliance and audit.

ABF also made internal changes to adapt to the new legal landscape. In their 2017 statement, they explain how they added a new pillar on supply chains to their corporate responsibility strategy (p. 1).

As expected, we found that all companies use external compliance professionals, particularly to devise auditing, due diligence, and whistle-blowing processes. For example, AB Sustain, a supply chain management company, manages BAT's due diligence program. In 2016, "to be better aligned to the UN Guiding Principles," BAT extended its assessment to cover their 70,000+ nonagricultural supply chains (BAT, 2016, p. 3, Column 1). They turned to Verisk Maplecroft, "a respected independent consultancy, to develop an 'integrated supply chain due diligence (SCDD) process'" (BAT, 2016, p. 3, Column 1). Verisk Maplecroft also helped ABF (2016, p. 2) and Imperial Brands (2017, p. 6, Column 2) in developing their risk assessment tools. Unilever (2017, p. 6, Column 1) states that, depending on the risk level identified, they "may require suppliers to be evaluated by one of five independent audit firms" to assess alignment with the requirements of their Responsible Sourcing Policy.

Compliance professionals outside of organizations "often emphasize risk to gain market for their services," thus creating a stronger perception of law as risk and "a need to respond to that risk" (Edelman, 2016, p. 31). For instance, in 2016, Verisk Maplecroft started to run a Modern Slavery Index that assesses 198 countries on the strength of their laws, the effectiveness of their enforcement, and the severity of violations. The 2017 report warns that modern slavery risks have risen in most EU countries while forced labor violations remain high in Asia (Verisk Maplecroft, 2017). Verisk Maplecroft's website also provides information about regulatory changes. On this, the consultancy warns that

> in 2018 . . . Modern slavery laws are getting tougher as they emerge in different countries across the world—watch Australia, New Zealand and Hong Kong this year. In France, NGOs are scrutinising the first set of disclosure statements under the Devoir de Vigilance. Meanwhile, NGOs are expressing frustration at

> low reporting levels by business under the UK Modern Slavery Act. (Verisk Maplecroft, 2018)

Overall, we found that compliance professionals play a key role in framing and filtering information about the salience of risks related to modern slavery law and they also devise organizational responses. For instance, an NGO representative commented,

> Something I've heard often from many compliance officers in companies or law firms that are advising these companies is that without any real enforcement taking place, or even monitoring, this type of regulatory reporting requirement is not a priority for most companies. (NGO 2)

As Edelman (2016, p. 30) noted, compliance professionals serve as "windows to the legal environment . . . for organizational administrators." By confronting daily issues of organizational governance, internal professionals fill the gaps in the legal requirements and actively construct the meaning of compliance. For example, one compliance professional told us, "what we do is trying things out. We are developing internal processes based on our own experience of going through actual cases of modern slavery and developing this tool we thought about how we've managed that" (Company 6). Through this process of sense-making (Weick, 1995), they are required to continuously mediate between legal ideals and business goals. As acknowledged by the same compliance professional, "our exec will be driven by what our customers are asking for and what our investors are asking for and, at the end of the day, there is limited engagement from those two groups" (Company 6).

While we have observed a great variety of organizational responses, which is understandable as this is a relatively new sphere of business actions, our interviews show close exchanges of information across the industry: "We all sit in the same working groups. I know my equivalents at all the retailers so it's very much the norm [to speak to other retailers about modern slavery]" (Company 1). Thus, as best practices are shared across organizations and professional networks, we can expect a more standardized response across a given industry and compliance professionals (Walk Free Foundation & Chartered Institute of Procurement & Supply, 2018). For instance, a compliance professional told us, "We are all supporting Stronger Together or more recently the Responsible Recruitment Toolkit. We [the retailers] are actually working together and giving the same messages to our suppliers" (Company 5).

A shared understanding of the meaning of compliance within and around organizations is also driven by initiatives monitoring and benchmarking corporate human rights policies and processes, including modern slavery (KnowTheChain; Corporate Human Rights Benchmark):

> You have the Guidance from Government about what should go into the modern slavery statement, which is fine. But in terms of the actual delivery of policy, due diligence, grief mechanisms, etc., then there is a huge amount of guidance in best practice reporting. We look at the Corporate Human Rights Benchmark and their alignment with the UN Guiding Principles. (Company 3)

Symbolic Structures Responding to Modern Slavery Risks

The development of symbolic structures is typically prompted by a combination of external regulatory pressures—such as a perceived legal threat and social movement activity—and internal organizational responses. For instance, they emerge as organizations are regulated by legal institutions, as organizations engage with legal institutions and actors in litigation, or as lawyers advise them on regulatory change. Edelman refers to them as "symbolic structures" because, irrespective of their effectiveness, they symbolize attention to law and legal principles.

We found extensive evidence of the construction and rapid diffusion of symbolic structures in relation to the Act. They include formal rules, policies, and supply contracts that look like statutes and legal rules; offices that are responsible for investigating modern slavery allegations and assessing suppliers; grievance mechanisms that look like courts, and can punish serious breaches and offer remediation for victims. Unilever offers a good example of symbolic structures. It is significant in this respect that they used the phrase "Business Integrity architecture" (2017, p. 4, Column 2) in their statement. Here are some excerpts:

> All Unilever employees are bound by the Code of Business Principles (Code) and related Code Policies . . . We require suppliers to acknowledge alignment with the RSP [Responsible Sourcing Policy] in our contract with them . . . Where suppliers are found to fall short against the RSP's requirements, they are required to work to close the gaps . . . All reported concerns are reviewed and, if necessary, investigated by the Business Integrity team. Cases are monitored by local or regional Business Integrity Committees as well as by a Global Code and Policy Committee that is chaired by the Chief Legal Officer. Serious breaches can lead to dismissal. . . . workers must have access to fair procedures and remedies that are transparent, confidential and result in swift, unbiased and fair resolution. (Unilever, 2017, p. 2, Column 1; p. 6, Columns 1 and 2; p. 8, Columns 1 and 2)

Our interviews revealed a variety of organizational structures aimed at preventing and investigating violations. Some companies adopt more centralized and integrated processes. For instance,

> If a manager picks up an issue, they will know to call that number and it would come straight through to our team. We're quite well connected despite a large business. We tend to act quite quickly because not only it is important for the people potentially at risk but reputationally it causes some concerns. (Company 1)

Other organizations opted for more decentralized anti-slavery structures. For instance,

> Each division has almost complete autonomy to decide how they are going to manage their business . . . So, what we do is we pull information into the centre, so that we can fulfill the obligation of reporting under the Modern Slavery Act. We don't dictate what they need to do, we just require them to tell us what they are doing. (Company 3)

Our data evidence that all companies in our sample refer in the statements to the adoption of rules and policies, such as a Corporate Code of Conduct or a Supplier Code of Conduct. They all have set up whistle-blowing helplines and various training programs for employees and suppliers. All companies also use auditing and certifications as key tools for assessing modern slavery risks in their supply chains, despite evidence of their limited efficacy (LeBaron et al., 2017). Interestingly, some statements acknowledge the shortcomings of auditing, thus showing internal awareness of these limitations and suggesting existing debates among more committed compliance professionals on the use of these structures and possible alternatives (M&S, 2016, p. 2, Column 1; Morrisons, 2018, p. 4, Column 1).

This debate emerged also from our interviews:

> audits are not great at finding modern slavery . . . it's a real challenge and we've got conversations . . . We're looking all the time for ways to be better at it but ultimately it comes down to more a case of reacting when you find it, and how we react and what protocol we have in place to deal with that. (Company 6)

Relatedly, one could distinguish between audit and due diligence processes in relation to modern slavery (CORE, 2017a; Home Office, 2017). As pointed out by some civil society organizations, the latter

> moves business firmly away from a reactive approach to human rights, towards a proactive approach where it is a company's responsibility to seek out and address actual or potential negative impacts that their activities may have on individuals and communities. (CORE, 2017a, p. 2)

In this sense, we found that corporate practices are still largely reactive and reliant on ineffective audit processes and certification.

Contrary to what organization theorists have previously maintained (DiMaggio & Powell, 1983), legal endogeneity suggests that compliance is not imposed on organizations (coercive isomorphism). Rather it evolves primarily through organizations copying other organizations (mimetic isomorphism) or professional influence (normative isomorphism; Edelman, 2016, p. 32). In this respect, we found that responding to the new requirements of modern slavery law, companies often refer to existing or emerging organizational interactions and networks.

For instance, one can read in BAT (2016, p. 2, Column 2) that six tobacco manufacturers brought together "best practice from across the industry" to develop a due diligence process called Sustainable Tobacco Program (STP). The program is managed by AB Sustain to "assess and monitor suppliers' performance in meeting industry-wide standards." Diageo (2017, p. 11, Column 3) states the following:

> Through AIM-PROGRESS, we are involved in programmes such as building supply chain capability so that member organisations and their suppliers are competent in executing robust responsible sourcing programmes, developing common evaluation methodologies and tools, and sharing supplier audits, which reduces audit fatigue for our suppliers.

Frequent mentions of collaborative actions, such as the Ethical Trading Initiative (ETI), the Issara Institute and the Seafood Task Force, Stronger Together, AIM-progress and SEDEX illustrate how modern slavery compliance is often co-constructed rather than individually framed by business organizations. Table 2 contains a list of collaborative initiatives mentioned in our sample of statements.

This close relationship emerged also from all our interviews with compliance professionals:

> If we are the only ones saying "We want this" they tell us "Well, no one else is asking for it so why should we do what you want?" So we've been building these coalitions among buyers . . . to compel that supplier to adjust their behaviour. (Company 2)

and

> [talking about Stronger Together] our role as a big company is to build that network . . . if you haven't worked with somebody before, it's very difficult to respond when you find these [modern slavery] issues. (Company 6)

These networks may contribute to explain the widespread adoption of similar procedural mechanisms: codes of conduct, supplier contracts, grievance

Table 2. Collaborations.

Collaborations	ABF[a]	BAT	Coca-Cola	Diageo	Imperial brands	M&S	Morrisons	Sainsbury's	Tesco	Unilever
Aim Progress	✓		✓	✓						✓
Stronger Together						✓	✓	✓	✓	
Ethical Trading Initiative						✓	✓	✓	✓	
Sedex—Forced Labor Working Group				✓		✓	✓	✓	✓	
Consumer Goods Forum						✓		✓	✓	✓
Issara Institute						✓		✓	✓	
Leadership Group for Responsible Recruitment			✓			✓			✓	✓
Ethical tea partnership	✓								✓	✓
Food Network for Ethical Trade						✓		✓	✓	
Global Dialogue on Seafood Traceability							✓	✓		
Seafood Taskforce							✓			
Hand Car Wash Due Diligence							✓		✓	
Building Better Solutions Together						✓				

Note. ABF = Associated British Food; BAT = British American Tobacco; M&S = Marks & Spencer.
[a]Including Twinings.

mechanisms, whistle-blower lines, certifications, and auditing processes. More field research is needed to investigate how this actually occurs.

The Dynamics of Organizational Responses to Modern Slavery Law

The descriptive account of compliance professionals and symbolic structures we offered so far provides limited insights into how organizations construct the meaning of compliance with the Act. This section will focus on a more dynamic and substantive account of business response to modern slavery beyond the dichotomy compliance/noncompliance. Our analysis suggests that the success of Section 54 of the Act in "encouraging business to tackle slavery head on" (Home Office, 2017, p. 15) largely depends on the distinction between purely symbolic organizational practices and practices that are also substantive. Confusing them would undermine the actual capacity of the law to contribute to eradicate modern slavery in supply chains. Building on Edelman, business constructs the meaning of compliance along two alternative, but coexisting, processes: the managerialization of law and the legalization of organizations. Below we investigate some of the mechanisms through which modern slavery compliance becomes managerialized, meaning infused with managerial values and interests. We also investigate how organizations become legalized, that is when elements of modern slavery law and principles motivate changes into organizational practices.

The endogeneity of law theory suggests that organizations continuously face a compliance dilemma: Legal ideals imply a need to change business practices, whereas the business logic commands to minimize the capacity of law to intrude into business goals and managerial prerogatives. The theory predicts that legal ambiguities can help solve the dilemma, thus allowing professionals and organizations to "fill in the details that the law has left ambiguous" (Edelman, 2016, p. 34). They may decide to do this in ways that introduce business logic in the meaning of law, devising forms of compliance that mimic the public legal order in form—therefore symbolically demonstrating attention to law—while maintaining sufficient flexibility to preserve managerial prerogatives and practices. If that occurs, modern slavery compliance becomes managerialized within organizations, and symbolic structures are predicted to move further away from substance and closer to pure symbolism (Edelman, 2016, p. 34). In our data, we found elements of all four processes in which the managerialization of law occurs, according to Edelman. While they can be the result of intentional efforts to circumvent legal requirements, they may simply result from attempts to address everyday problems. However, in our analysis, we also expanded on Edelman's work,

investigating whether we could find traces of legalization of organizations mechanisms. Thus, we contributed to a comprehensive application of the endogeneity of law theory to the field of modern slavery law by identifying four counter-mechanisms through which this process occurs: (a) legalization of dispute resolution, (b) full acknowledgment of legal responsibilities, (c) embedding legal rules in organizational activities, and (d) corporate adherence to legal ideals. We illustrate these mechanisms and counter-mechanisms below using excerpts from our data.

Internalizing or Legalizing Dispute Resolution

Our data show that Internal Dispute Resolution (IDR) is a common mechanism adopted by corporations to respond to possible occurrences of modern slavery. It entails the use of internal grievances procedures and mechanisms to deal with cases in which situations of slavery or forced labor are found. IDR processes allow corporations greater control over the resolution of such situations than is the case when they are handled through the formal legal system.

Overall, something that emerged from our data is that the IDR procedures set up by the organizations seem disconnected from the legal system and from external monitoring processes. Although this connection can be present in practice without being explicitly mentioned in our data, it is significant and rather disturbing that in the statements published in 2016–2017 none of the companies refers to engaging with the UK Authority Gangmasters and Labor Abuse Authority (GLAA) when it comes to responding to incidents of modern slavery. This situation has slightly changed in 2017–2018 as three companies mentioned the GLAA, showing traces of legalization of the organizations. In fact, Tesco (2018, p. 11, Column 1) mentioned that they "have escalated two incidents within . . . [their] UK supply chain to the GLAA", and that "where appropriate, these cases were reported to the GLAA" (Tesco, 2018, p. 7, Column 2). J Sainsbury plc (2018, p. 19, Column 2) refers to one case in which "as a result of training [by GLAA], the staff member knew to escalate the case to management who alerted the authorities." However, they are episodic exceptions.

Our interviews confirm that companies primarily rely on their own internal procedures and structures. For instance,

> We come across cases, where we have been concerned about indicators of modern slavery . . . But we were able to deal with that within the usual scope of remediating after an audit, . . . We were able to sort out directly with the supplier. (Company 4)

and

> where we get information [about violations in the supply chains] massively varies. So sometimes it would be through our protected line which is our independent hotline . . . That gets sent through directly to the [ANONYMIZED] team at [Company 1] and is then forwarded straight on to me and we investigate in a timely manner . . . Sometimes unfortunately the first time we hear about things is in the media so we kind of have to be reactive to those. (Company 1)

We only found one compliance professional who described routinely working with the GLAA:

> If we find evidence of modern slavery there's a clear support network and a process in place to deal with that. It's that easy, we've been doing that a number of times with the GLAA. (Company 6)

This approach contradicts the official Guide on Section 54 of the Act (Home Office, 2017, pp. 15–16), which recommends that companies first use the mechanisms that the British and other governments have designed to report the crime to public authorities and assist victims. If modern slavery is identified abroad, the guide suggests either to "contact local Government and law enforcement bodies" or to "engage with local NGOs, industries bodies, trade unions or other support organizations." They do not suggest to handle the matter internally through grievance procedures. Only "if the local response seems inadequate . . . . then the organization should seek to give that [local] company more support, guidance and incentives to tackle the issue." Finally, "if after receiving support, the supplier is not taking the issue seriously, the organization ultimately could reconsider their commercial relationship with the supplier" (Home Office, 2017, p. 15). Instead, what we found is the opposite: no explicit references to the first steps and a tendency to move straight to handle modern slavery situations and grievance procedures internally and directly with the supplier, without involving other supporting organizations.

This excerpt from BAT (2017, p. 4, Column 2) illustrates the point:

> We use the results of the self-assessments and the on-site reviews to work collaboratively with suppliers to drive corrective action and improvements. In the event of any serious and/or persistent issues, or where suppliers fail to demonstrate a willingness to improve performance, we reserve the right to terminate the business relationship.

This apparent disconnection was discussed with public officers who commented they "would like to see businesses alerting the GLAA more often than they do" (Public Officer 1). This interview also provided insights about

legalization mechanisms. Particularly, we were told that public authorities started receiving "constant emailing from companies asking how to comply" after they ran a campaign "writing directly to business and telling what are their legal obligations and announcing we would start collecting data on their suppliers" (Public Officer 1).

Public officers also commented the following: "We would definitely want to see business work more closely with unions and more unionization" (Public Officer 1); "If you have unions it makes it much harder to exploit people" (Public Officer 2). However, local trade unions involvement in case of violations in the supply chain is never mentioned in the statements we analyzed. More broadly, unions are only cited as one of the stakeholders consulted in policy-development process by two companies (Morrisons, 2018, p. 4, Column 1; Tesco, 2018, p. 6, Column 1).

As for our interviews, only one compliance professional mentioned the unions in relation to remediation, the same interviewee who mentioned working with the GLAA:

> In other countries, where there's no network, where there's limited rule of law . . . The approach that we take would be to engage through the ETI . . . we use them to try and find a local NGO and trade union support if necessary.

Finally, the official guide also suggests companies shall work toward not only improving industry-led collaborative initiatives but also "advocat[ing] for improved laws and policies in sourcing countries" (Home Office, 2017, p. 15). In the statements, we found no mentions of activities aimed at improving local laws and policies in sourcing countries. During our interview, one compliance professional explained how they have occasionally worked with governments in sourcing countries and how they feel the company "has a role . . . in encouraging governments to improve legislation [in sourcing countries]" (Company 1). The same professional gave an example of a situation where they "don't believe the government [in sourcing country] is doing enough" and "we have very gradually been encouraging and pushing the government to formalize the system and recognizing they replicate the kind of GLAA system we have in the UK" (Company 1). By contrast, another professional explained how their company always engages with industry associations but not with local governments on the issue of modern slavery: "I am not a great fan of going over the top like some sort of imperialist telling countries what to do without bringing their local business communities along" (Company 2). Once again, this draws attention to the possible disconnection between the symbolic structures set up by business organizations and the legal system.

Managing Away Modern Slavery Risks or Fully Acknowledging Responsibility

We found that managing or contracting away legal risks is another widespread managerialization mechanism. It refers to the devising of strategies that allow an organization to "navigate around legal assumptions or standards" (Edelman, 2016, p. 34) to shift their legal responsibility away. That way they avoid tackling slavery and human trafficking head on and fully acknowledging responsibility.

This can be achieved by outsourcing or heavily relying on an external organization that offers a comprehensive due diligence and risk assessment package (BAT, 2017, p. 4, Column 2; Imperial Brands, 2017, p. 7). BAT's leaf operations and direct suppliers have to "complete a comprehensive annual self-assessment" which is "independently reviewed" each year by AB Sustain, a supply chain management company (BAT, 2017, p. 4, Columns 1 and 2). Then, AB Sustain is entrusted with conducting independent on-site reviews of suppliers every 3 years and in-depth analyses of suppliers' policies, processes, and practices, as part of the industry-wide STP. Notably, AB Sustain, which is owned by ABF, frames the meaning of modern slavery risks from the perspective of large brands and retails, not the potential victims. As stated on its website, it aims to "add . . . value through the supply chain" by "using technologies to minimise the burden on suppliers" (AB Agri, 2018).

Another subtle way of managing away legal risks consists in introducing carefully drafted provisions in the contracts between buyers and suppliers, whereby the final buyer shifts the responsibility for adherence to, and enforcement of, its (buyer's) policies and rules to its suppliers. Thus, it becomes the duty of suppliers to oversee that the other suppliers down the supply chain follow the buyer's policies and codes. Public officers shared our concern:

> We wouldn't want to see a company who is trying to avoid responsibility or accountability by saying to their suppliers to follow all these guidelines, so the fact that they have some issues, it is not our fault because we sent them these guidelines and they promised us to comply. You don't want to push responsibility down the supply chain as they have less resources. We would want to see companies to support their suppliers in making those changes. (Public Officer 1)

We extensively discussed contracting with our interviewees. We requested compliance professionals access to the contracts with suppliers, but they all refused to share them. Thus, we could not perform a direct analysis of anti-slavery clauses. Nonetheless, the interviews confirmed our doubts about their effectiveness. For instance,

> I understand that unless there are specific clauses that you must be proactively working on . . . [then nothing happens]. (Company 1)

and

> there's definitely been an increase in that [clauses in suppliers contracts] over the past couple of years . . . But these are sort of easy ways for companies to show . . . [compliance]. (NGO 2)

and

> I don't think the clause would be about compliance and consequences, it would be to raise awareness in a way. (Company 6)

We found that several companies refer to these practices in their statements (e.g., BAT, 2017, p. 2, Column 2; Coca-Cola, 2017, p. 1, box; Diageo, 2017, p. 4, Column 4; and Imperial Brands, 2017, p. 5, Column 2). For instance, Imperial Brands (2017) states, "where it is appropriate or necessary, compliance with relevant elements of our Code is directly incorporated in our contractual arrangements with suppliers" (p. 5, Column 2). Similarly, Coca-Cola (2017) stipulates that they

> have amended . . . their standard supplier contracts to include specific anti-slavery obligations on suppliers, including the express undertaking that neither the supplier nor any other person in its supply chain uses (or has attempted to use) trafficked, bonded, child or forced labour. Any breach of this undertaking enables CCEP to immediately terminate the supply agreement. (p. 2, Column 2)

Here, the companies demonstrate little engagement with their supply chain, shifting the responsibility for eradicating modern slavery to their suppliers. By contrast, we found evidence that other companies were taking a different stand, using contracts as a means to engage with suppliers. For instance, M&S (2018) states,

> We updated our standard supplier contractual terms for new suppliers in 2016 to include obligations on Modern Slavery Act risk assessment, controls, and notification of Modern Slavery findings. (p. 4, Column 1)

Similarly, Tesco (2017) explains how they were using their influence to action positive changes beyond first tier fishing suppliers:

> The fishing operations are six steps "up" the supply chain from Tesco, however the seriousness of the abuses made it clear that we needed to work closely with

> our suppliers, other businesses, relevant authorities and NGOs to address these issues. (p. 15, Column 1)

We established the latter as examples of legalization of the organizations, by which a company fully acknowledges its responsibility beyond direct suppliers.

Decoupling or Embedding Legal Rules in Organizational Activities

Decoupling entails the disconnection between organizational policies and practices. This means that even when organizational policies and rules appear to closely adhere to the law, this is not followed by substantial changes to everyday organizational practices. By contrast, embedding occurs when the commitment against modern slavery is consistently translated into organizational activities, even if those activities do not seem to be aligned with business interests.

These mechanisms were difficult to assess by using only a desk research analysis of statements and documents produced by companies, and interviews only partially allowed us to fill in the gaps. However, using the official guidelines issued by the UK government (Home Office, 2017) as a framework for our analysis, we observed a more or less pronounced gulf between some parts of the statements—dedicated to policies, principles, and standards—and other parts where companies are called to back words with facts, instances, and actions. In particular, we found scant information about the number and nature of violations identified and the actions taken to handle them, despite the fact that the government's guide encourages companies to include them in the statements (Home Office, 2017, p. 15):

As summarized by a public officer,

> Currently too many companies continue to be focused on KPIs, like how many people they have trained for example, and less on demonstrating the impact of what they are doing . . . There is a distinction between anti-slavery policies and modern slavery statement. In the policies, they state they don't tolerate that, that they won't allow their suppliers to tolerate that. In the modern slavery statement, what we would like to see is the content, reporting on the things that they have done over the past year, not their policy. (Public Officer 2)

We found that most statements start with categorical statements of "zero tolerance to Modern Slavery of any kind within our operations and supply chain" (Coca-Cola, 2017, p. 1. Column 1). They demonstrate a strong commitment to the cause of eradicating this crime and human rights violation.

Similarly, as mentioned, all companies have a Code of Business Conduct, Code for Suppliers, and often a Human Rights policy. However, their due diligence is often limited to assessments of direct suppliers (e.g., Coca-Cola, 2017, p. 2, Column 2) and they rarely provide complete and detailed information on specific actions taken to prevent the risk of slavery. There is also lack of clarity about their response to incidents, and the actions taken to address modern slavery and its causes. In sum, statements become less accurate when dealing with substantive actions, and thus, according to an NGO representative, "we're just not seeing that information [about response to incidents] being provided in reports so we can't even say what companies are doing" (NGO 2).

This finding is hardly surprising. Studies of modern slavery have often pointed out that companies struggle to put actions where their mouth is (cf. CORE, 2017b). However, the endogeneity of law theory helps to underline how this also exemplifies a dangerous reconfiguration of legal rules: "As symbolic structures become more common, people increasingly associate them with legal compliance, even where managerialization renders the structures merely symbolic" (Edelman, 2016, p. 37). An NGO representative we interviewed raised similar concerns. They stressed that the key question is

> whether the company makes a real effort to embed that [policy] down. So policy can be created at the very top but how is it then implemented and overseen? And, furthermore, what happens when there is a non-compliance, for example? (NGO 2)

The gradual and often heedless replacement of the legal ideal of modern slavery as a crime with the adherence to the bureaucratic structures set up by the corporation is well illustrated in this excerpt from Imperial Brands (2016):

> Any instance of slavery or human trafficking is a non-compliance as it is a breach in relation to employment laws, our employment practices, our Code of Conduct, our Group policies and/or our supplier standards. (p. 6)

The following excerpt from BAT (2016) also illustrates the risk of confusing merely symbolic compliance with substantive efforts to tackle modern slavery:

> The risks of slavery and human trafficking in our own business operations are substantially avoided and mitigated as a result of the suite of robust policies, practices, compliance procedures and governance oversight that we have in place across all Group companies. (p. 3, Column 2)

In 2016, BAT reported that allegations of human rights abuses by Swedwatch and other NGOs should be dismissed following their "own internal review" (BAT, 2016, p. 3, Column 2). Thus, they conclude that, as only few "incidents of modern slavery were identified," this could be seen as "evidence of the effectiveness of . . . [their] approach" (BAT, 2016, p. 4, Column 2).

Conversely, we also found some evidence of the embedding mechanism. Examples include recruitment practices tailored to reduce the risks of trafficking or action plans aimed at systematically addressing specific issues with suppliers which may cause or contribute to slavery. For instance, Tesco mentions that the higher risks in their U.K. operations are temporary labor. Therefore, they reviewed all their service providers based on contract type, levels of skills involved, wages, and visibility. They identified and reported to the GLAA three cases that are detailed in the statement. They also prohibited their service providers from actively recruiting outside the United Kingdom without their prior agreement (Tesco, 2018, p. 7, Columns 1–3). Another example is the increased focus on modern slavery within operations, for example, supply chains of goods not for resale (e.g., M&S 2018, p. 4, Column 1). Overall, our interviews confirmed a gulf in organizational practices. For example, one company maintained that they "find modern slavery . . . fairly regularly. We had 13 suspected cases . . . in our manufacturing sites in the UK" (Company 6) and others that found no evidence of slavery in their operations. As we were told, "It's a big concern of ours that our supply chains do not report this [instance of slavery]. . . . Is it not happening or is it not being reported? And I know what the answer is" (Company 6).

Rhetorically Reframing or Adhering to Legal Ideals

According to Edelman, the managerialization of law is a gradual process that rarely involves conscious decisions to circumvent the law. In this sense, rhetorically reframing legal ideals is the subtlest mechanism of managerialization of modern slavery law. It consists in reshaping ambiguous or politically charged legal ideals on modern slavery in ways that render them less challenging to business ideals, traditional organizational practices, and managerial prerogatives. Although by its nature it is a difficult mechanism to detect, we found evidence of this in our data. Conversely, we also found instances in which companies and professionals acknowledged the radical prohibition expressed in the law. We considered the latter as examples of the legalization of organizations.

Two examples can be mentioned to illustrate this mechanism. First, we found that companies tend to dissociate their practices from being subject to

legal liability. They rather portray themselves as enforcers of slavery prohibition. BAT's statement (2017, p. 2, Column 1) illustrates this rhetorical reframing. They assert that they "do not condone forced, bonded or involuntary labor, or the exploitation or unlawful use of immigrant labor," and that they "do not condone or employ child labor." By this statement, they suggest it was their choice to make, rather than the result of a strict prohibition grounded in law. In the same vein, Coca-Cola (2017, p. 1, Column 1) maintain they have "a zero-tolerance approach to Modern Slavery of any kind" and that they "prohibit" the use of forced labour, and Imperial Brands (2017, p. 2) claim they are "totally opposed to such abuses."

Second, the rhetorical reframing of legal ideals is at play in the area of managing risks associated with modern slavery. The statements tend to play with the ambiguity between risks for the organization and risks for the victims of modern slavery. In reality, the two are distinct. However, in the statements, their boundaries are blurred.

For instance, BAT (2016, p. 1, Column 1) phrased modern slavery as an organization's risk to which businesses are exposed to:

> All businesses run the risk of being exposed to modern slavery, either within their own operations or those of their extended supply chain.

Their 2017 statement contains a section in which they outline the need "to carefully monitor the situation in countries where local circumstances mean we're exposed to greater risks, such as where regulation or enforcement is weak, or there are high levels of corruption, criminality or unrest" (BAT, 2017, p. 5, Column 2).

In other statements, adherence to legal ideals is more explicit. For instance, Diageo's statements (2016, p. 2, Column 1; 2017, p. 2, Column 1) both open by stating that "modern slavery is a crime and violation of fundamental human rights."

To further analyze this subtle dynamic, we conducted a qualitative content analysis of the external guidance materials frequently cited in our sample of statements (AIM-PROGRESS, 2019; ETI, 2017). We found a mixed picture. Some guides are particularly adherent to legal ideals about the absolute prohibition of slavery and "help businesses understand key concepts, legal definitions and their responsibility to tackle modern slavery" (ETI, 2017, p. 2). These are primarily designed to help law enforcement agencies tackle modern slavery offenses and enhance protection for victims.

Others look at modern slavery primarily from a business perspective. They reshape the modern slavery discourse away from legal ideals by de-emphasizing the focus on business liability and exploitation and replacing it with the rhetoric of the "business case" for "responsible sourcing" and

"ethical procurement." For instance, AIM-PROGRESS (2019) frames "Compliance with the law" as one of the many "benefits for suppliers taking part in responsible sourcing" together with "Building & protecting reputation; Reducing risk of supply disruptions; Increased worker retention & productivity; Cost saving." Similarly, the Chartered Institute of Procurement and Supply starts its guide to modern slavery compliance by stressing that modern slavery is relevant for business because

> Organisations will suffer reputational damage and bear the risk of loss of both consumer confidence and market share . . . Companies and supply staff may face legal sanctions . . . . Organisations naturally want to avoid these negative impacts. On the other hand, a track record of ethical procurement activity can encourage investment and improve employee morale as well as exceed legal requirements. (Walk Free Foundation & Chartered Institute of Procurement & Supply, 2018, p. 2)

These examples illustrate how business organizations rhetorically reframe the nature of their legal obligations by infusing them with managerial ideals to render them consistent with organizational goals. This mechanism is based on the belief that the legal prohibition of slavery and its enforcement by the legal system are ineffective and even counterproductive. A voluntary business-driven approach is more effective. This "business case" approach to modern slavery derives from the neoliberal "instrumental" approach to corporate responsibility (Carroll & Shabana, 2010; Djelic & Etchanchu, 2017) and can be illustrated by the words of a prominent compliance professional, Avedis Seferian, President and CEO of WRAP (Worldwide Responsible Accredited Production) and Chair of the Executive Board of APSCA (Association of Professional Social Compliance Auditors):

> The beauty of the business case is that once you can make it clear that this is good for business then they will do it because it is good for business, not because they have to by law but because they want to. And when you have that situation, you don't have to worry about enforcement because they're doing it anyway and you don't have to worry about crafting it narrowly enough or widely enough to cover everything because things will naturally flow because of business interests. (Seferian, 2016)

This is a good example of how "compliance professionals who are steeped in the logic of organizational fields are likely to resolve conflicts between legal and organizational logics in ways that introduce business logic into the meaning of law" (Edelman, 2016, p. 34). This appealing rhetoric suggests a win–win situation where organizational interests and risks coincide with those of modern slavery victims. However, we argue this is a

dangerous approach that may encourage a managerialization of modern slavery law. Various studies point toward a different reality (Barrientos et al., 2013; New, 2015). The business case is weak and limited to primary stakeholders (Banerjee, 2008; Barnett, 2019). In reality, most companies embrace a “risk averse” approach (CORE, 2017b; Stevenson & Cole, 2018) and are more focused on avoiding liability and responsibility than tackling modern slavery.

Discussion and Contributions

Our research was empirically motivated by studies that described a variety of organizational responses to the Act but were unable to make sense of this phenomenon. More broadly, we aimed at addressing two related sets of issues that characterize the current debate on modern slavery compliance, and the emerging field of business and society research. First, depending on whether one adopts a legal or a managerial perspective, the meaning of organizational compliance is framed in different ways. How do we account for, and potentially reconcile, the two perspectives? Second, the extant literature, both from legal and managerial studies, tends to treat law as an exogenous force. Thus, most of the attention has been given to weak enforcement mechanisms overlooking issues related to compliance (LeBaron & Rühmkorf, 2017; Phillips et al., 2016). How to make sense of the internal organizational dynamics of business compliance with the Act? These issues informed our main research question: How do organizations construct the meaning of compliance with the Act? On the basis of our findings, our study provided two important answers to this question, which mark our article’s contributions.

First, we contributed to addressing those issues by applying, for the first time, the endogeneity of law theory (Edelman, 2016) to the field of business and society and, in particular, to the fight against modern slavery in business operations and supply chains. As compared with conventional analyses, our framework provides a change of perspective. It allows to explain how business organizations construct and interpret the meaning of ambiguous modern slavery law, and mediate, on a daily basis, between conflicting legal and organizational goals and rationales.

Second, building on this theoretical framework, we propose a more dynamic, processual and substantive conceptualization of organizational responses to the Act. In particular, we explored organizational responses that go “beyond compliance” and contributed to extend the conventional, binary understanding of business compliance. We found evidence of concrete risks

of managerialization of modern slavery law, as well as traces of legalization of organizations mechanisms.

The Endogeneity of Law Approach to Modern Slavery Compliance

The legal endogeneity theory (Edelman, 2016) provides a remarkable change of perspective on the relationship between business organizations and law as compared with the extant literature on modern slavery. The latter tends to take an objectivist approach, aimed at producing a normative evaluation of compliance and critique regulatory design, implementation, and enforcement (IASC, 2018; IASC & University of Nottingham: Rights Lab, 2018; LeBaron & Rühmkorf, 2017). By drawing on interpretative analyses of organizational responses to regulation (Parker & Nielsen, 2011), the endogeneity of law theory encourages "to focus on the processes through which organizations construct the meaning of compliance" (Edelman & Talesh, 2011, p. 113). Legal endogeneity—a process by which organizations construct the meaning of both compliance and law—overturns the standard view that law is an exogenous, coercive and determinative force, independent from organizational dynamics, that characterizes not only modern slavery debates but business and society research more broadly (Gond et al., 2011). In the context of this study, we found this processual view reveals the extent to which managerial ways of thinking reconfigure legal ideals regarding the fight against modern slavery.

As noted by many authors before, managerial ways of thinking about corporate responsibility for human rights violations, such as modern slavery, substantially differ from legal perspectives (Couret Branco, 2008; Ramasastry, 2015; Wettstein, 2012). The legal endogeneity approach helps to better understand and potentially reconcile the differences between law and managerial values and rationales on modern slavery. Rather than denying tensions and divergences, this theory suggests to fully acknowledge that compliance professionals continuously filter, reframe, and interpret legal ideals, mediating between legal requirements and business goals. This is illustrated, for instance, by a compliance professional recognizing that "our exec will be driven by what our customers are asking for and what our investors are asking for" (Company 6) rather than the protection of the victims *per se*. In this context, our findings draw attention on agency within business. In particular, compliance professionals play a key role in framing and managing this tension by making sense (Weick, 1995) of information about the salience of risks related to modern slavery law. They act as "a window to the legal environment . . . for organizational administrators" (Edelman,

2016, p. 30) framing day-to-day organizational responses to modern slavery. We found that the Act and growing modern slavery risks triggered the creation of a variety of internal roles, teams, and committees. They construct organizational responses to modern slavery from different angles such as training, supply chains management, and sustainable agriculture. Our data also confirmed the growing role of external consultants in constructing the meaning of compliance. There is an expanding market for professional services related to modern slavery risk assessment, grievance mechanisms, and suppliers management that will inevitably shape more standardized organizational responses (LeBaron et al., 2017; Stevenson & Cole, 2018).

In particular, compliance professionals act as "regulatory intermediaries" (Abbott et al., 2017; Brès et al., 2019) that are required to devise adequate organizational structures in response to or in anticipation of changes in modern slavery law. As predicted by Edelman (2016, p. 100), we found extensive evidence of the creation of law-like symbolic structures that mimic the legal order and are often very sophisticated. These ambitious private quasi-legal "architectures" (Unilever, 2017) may entail codified policies and contracts that employees and suppliers have to respect; internal and external risk management systems responsible for monitoring, reporting, reviewing, and investigating breaches of contracts, incidents, or mere concerns; and corporate legal officers that are in charge of addressing serious cases of noncompliance with the codes according to the corporate procedures in a confidential, swift, and unbiased manner. The actual development of such symbolic structures is partially shaped by the orientation and "internal activism" of compliance professionals (Meyerson, 2001; Skoglund & Boehm, 2016). Extending conventional accounts of organizations as simply rational actors devising efficient nonmarket strategy (Baron, 2001) in response to coercive regulation, we found evidence of compliance dynamics that are socially constructed and respond to internal and external processes of institutionalization and political mobilization. The compliance process is shaped by institutionalized logics that evolve day-by-day through mimetic and normative organizational isomorphism rather than coercive processes (DiMaggio & Powell, 1983). Relatedly, we found that compliance with modern slavery law is a collective, iterative, and contested process rather than a rational choice taken by individual organizations. As compared with EEO cases studied by Edelman, collective responses are more frequent. Possibly this is due to the opportunity to exert contractual pressure at subtier levels (Grimm et al., 2016; Stevenson & Cole, 2018). Both in the statements and in our interviews, collaborative actions such as SEDEX, AIM-progress, ETI, or the Seafood Task Force are prominent. As mentioned, many of our interviewees underlined this point. For instance, "We all sit in the same working groups. I know my equivalents

at all the retailers" (Company 1). What emerges from our data is a modern slavery transnational community (Djelic & Quack, 2010) that includes networks of compliance professionals, experts in the field and civil society helping to create widespread agreement about the use of procedural mechanisms and legal constructs. This has been illustrated, for instance, by the debate about reliance on (ineffective) auditing and possible alternatives (Barrientos et al., 2013; CORE, 2017a; Gold et al., 2015; LeBaron et al., 2017).

In addition to this descriptive conceptualization of organizational responses to modern slavery, the endogeneity of law theory also inspired us to explore more dynamic mechanisms of compliance. In particular, we investigated two organizational processes: the managerialization of modern slavery law and the legalization of business organizations.

Managerialization and Legalization Processes as Drivers of Organizations Going "Beyond Compliance"

As mentioned, existing studies conventionally organize business responses to the Act into three categories. There is evidence that noncompliance is a common occurrence (CORE 2017b; IASC & University of Nottingham: Rights Lab, 2018). On the contrary, we know that some companies take a "very cautious, legalistic approach" (Joint Committee on Human Rights, 2017, p. 38), passively accepting minimum compliance to avoid controversy (see Stevenson & Cole, 2018). Finally, there is also evidence of companies going "beyond compliance" (CORE, 2016) "taking action to identify and eradicate modern slavery from their supply chains" (Parliamentary Review, 2019, p. 7). However, existing research provides limited insights about this variety of compliance dynamics, in particular, what prompts more proactive organizational responses.

Our study seeks to go beyond the binary choice between "compliance" and "noncompliance" (Edelman & Talesh, 2011). We thus propose a more general process model of corporate responses to modern slavery that might be relevant in other analyses of broad and ambiguous rules that regulate organizations. Figure 4 builds on Edelman (2016, p. 36) (see Figure 2) to present an extended theoretical model of these processes.

As Edelman (2016, p. 42) noted, laws regulating business conduct, such as the Act, are rarely clear and coercive rules. They are by nature broad and complex. Beyond the choice between obeying a rule or not, this ambiguity "enhances the potential for managerialized construction of law" (Edelman, 2016, p. 29) by allowing compliance professionals greater discretion and room for interpretation. Thus, given the "vagueness" and "light touch approach" (LeBaron & Rühmkorf, 2017, p. 20 and 15) that characterizes the

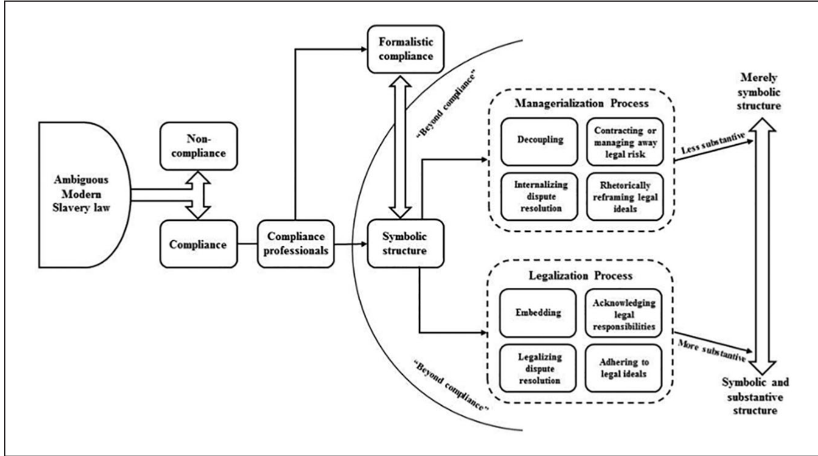

Figure 4. The dynamics of organizational compliance with the Modern Slavery Act.

Act, many companies opted for formalistic compliance. That means that they "just comply with the strict letter of the law, but do not do anything to change their practices" (NGO 2). However, many organizations also decided to go "beyond compliance" and devise the sort of law-like symbolic structures that we found in our study.

According to the endogeneity of law model, organizations that decide to adopt symbolic structures, such as antislavery policies and due diligence processes, face a compliance dilemma. Embedding modern slavery legal ideals implies a need to change business practices while the business logic commands to minimize this intrusion into business goals and managerial prerogatives. The theory predicts that legal ambiguity can help solve the dilemma. It allows professionals and organizations to "fill in the details that the law has left ambiguous" (Edelman, 2016, p. 34) and have sufficient leeway for interpreting and reframing the meaning of legal requirements. Edelman has identified two fundamentally different processes through which this can happen. Mechanisms of managerialization of law "demonstrate attention to law and, therefore, lend legitimacy to organizations in the eyes of the law." However, "they are cosmetic forms of compliance that do little or nothing to effectuate legal ideals within organizations" (Edelman, 2016, p. 32). They differ from substantive symbolic structures, created through a process of legalization of organizations, which are not discussed in detail by Edelman but arise when "compliance professionals are committed to legal ideals and adopt an activist stance," thus "render[ing] symbolic structures more substantive" (Edelman,

2016, p. 36). Because managerialization occurs alongside the legalization process, we found the need to investigate how modern slavery law and legal principles become institutionalized, acquiring greater salience and legitimacy. Therefore, we outlined four counter-mechanisms of legalization that we analyzed in our empirical research. We believe this is an important contribution to generalize the theory and to provide a more balanced and comprehensive framework to potentially be applied beyond modern slavery law. Summarizing our findings, we were negatively surprised by the limited evidence of legalization processes that emerged from our data.

Despite the exploratory nature of our study and the need for further in-depth investigations, we found evidence of a concrete risk of managerialization of modern slavery law, whereby merely symbolic structures come to be associated with legal compliance, even when they are ineffective at tackling modern slavery. Overall, from our study, two alternative ideal-types of corporate proactive response to the Act emerge (Gerhardt, 1994). Merely symbolic compliance is characterized by the device of privatized antislavery solutions disconnected from external monitoring; contractual and operational mechanisms designed to push responsibility away; lack of substantive action plans to embed antislavery in the organization; and a business rhetoric that suggests tackling modern slavery only if consistent with organizational goals. Unfortunately, subtle mechanisms of managerialization could seriously undermine the actual capacity of the UK Modern Slavery Act to promote social change and contribute to eradicate widespread modern slavery practices. Our conclusion is coherent with other research. Stevenson and Cole (2018) note how companies tend to put greater emphasis "on setting new standards and avoiding risks than on remediation" (p. 90). Crane et al. (2019) stress the problematic lack of "coordination between public and private initiatives" (p. 102). On the contrary, substantive compliance is characterized by openness to governmental and external monitoring processes; legal activism and strong engagement with suppliers; real efforts to embed policies into practice; and adherence to the radical prohibition of slavery even when it conflicts with organizational interests. As a compliance professional commented, "ultimately what you fulfill it's driven by your internal levels of awareness and also your corporate values, your ambition and your desire to do something about it" (Company 6).

Our findings highlight an important point. Contrary to the conventional wisdom that tends to portray "beyond compliance" as automatically positive, and praise companies' proactive orientation toward "social responsibilities," such as tackling modern slavery (Chatterji & Toffel, 2018; Crouch & Maclean, 2011), our findings draw attention to the risks of endorsing merely symbolic compliance. This offers a theoretical support to research on slavery

in supply chains that stress how these organizational structures—for example, policies, grievances, audit mechanisms—are often ineffective (Barrientos et al., 2013; LeBaron et al., 2017). By theorizing the existence of symbolic structures and warning that they can be either merely symbolic or both symbolic and substantive, Edelman helps to make sense of this apparent contradiction. On this basis, our study suggests the need for a more careful and critical approach to corporate proactive responses to regulation. Merely symbolic compliance can be misleading and worse than a passive approach, or noncompliance. In fact, the latter can be easily recognized and addressed. By contrast, if merely symbolic compliance is confused with substantive compliance with modern slavery law, symbolic structures may dangerously overlap or stand in between the victims and effective criminal investigations or government and civil society interventions.

Future Research and Policy Implications

Although our empirical focus is limited to the food and tobacco sector, our framework for understanding the dynamics of corporate compliance with modern slavery law has broader implications for research in the fields of institutional change, business and human rights, and business and society. Future research could elaborate on the endogeneity of law framework to extend our analysis to different high-risk sectors for modern slavery, such as construction, to investigate possible variations due, for instance, to industry structure. Although we focused on large listed companies, it would be interesting to study how smaller enterprises respond to modern slavery legislation. Furthermore, as modern slavery laws are emerging in different countries, we expect that processes of managerialization of law and legalization of business organizations also play out in states that are characterized by different legislative approaches to modern slavery. For example, in France, companies must prove they have adequate due diligence procedures in place to prevent human rights impacts, including modern slavery. This model has often been contrasted with the "soft" requirements of the U.K. model (Mares, 2018, p. 196). Hence, it would be interesting to assess the extent to which French companies create "symbolic structures precisely for the purpose of avoiding liability" (Edelman, 2016, p. 38). It might also be relevant to study how our theoretical framework applies to developing countries to further enhance our understanding of the relationship between transnational business governance and domestic circumstances (Bartley, 2018; Crane et al., 2019). In particular, against the common idea that "governance gaps" should be filled by international norms (Buhmann, 2016; Ruggie, 2014), it could be important to investigate Bartley's (2018) proposition that, beyond "the rhetoric of empty

spaces" (p. 45), domestic laws and governance also play a role in poor and middle-income countries. In particular, we suggest investigating whether corporations use privatized internal grievance procedures to retain greater control over the resolution of human rights violations, bypassing formal legal mechanisms.

Our study could also stimulate further research into the roles of compliance professionals as "legal activists" that can "render symbolic structures more substantive" (Edelman, 2016, p. 36). This concept could be linked to the emerging literature on "internal corporate activism" (Meyerson, 2001; Skoglund & Boehm, 2016). Further research is needed to investigate the ambiguities, challenges, and idiosyncrasies that these agents of change face inside business organizations. Likewise, the framework can be used to look into how the educational background and professional networks of compliance professionals influence their framing of day-to-day organizational responses to modern slavery. Taking a more functionalist approach to compliance professionals as "regulatory intermediaries" (Abbott et al., 2017), another idea for future research could be to systematically examine how networks of compliance professionals have shaped collaborative antislavery initiatives such as AIM-PROGRESS and SEDEX.

Our study also has implications for modern slavery policy debates. We suggest to be more cautious about corporate self-governance and symbolic compliance and to scrutinize the effectiveness of organizational structures. Managerialization mechanisms offer an explanation for the vexed persistence of slavery in the economy. By creating anti-slavery programs and policies, employers and managers are extolled for tackling slavery while they actually maintain existing organizational practices. Over time, symbolic compliance risks to be widely perceived as indicia of compliance, extending into the legal field that will focus less on the role of business in the eradication of slavery, and more on the adoption of procedures, codes, and internal dispute systems. Policy-makers can have an important role in encouraging compliance professionals' legal activism and the creation of substantive organizational responses. For instance, in revising Section 54 of the Act, they should minimize legal ambiguity and not be afraid of rigid and prescriptive rules. They should include substantive and tangible metrics of compliance and judicial and administrative mechanisms to scrutinize business conduct.

In conclusion, by critically applying the endogeneity of law framework, our study highlights the complex processual dynamics of business compliance with modern slavery law. Our framework addresses core questions about the relationship between modern slavery law and business organizations. It may inspire future research, and hold value for business organizations, policy-makers, and civil society engaged in the fight against modern slavery.

Appendix A. Overview of the Sample of FTSE100 Food and Tobacco Companies.

Company name	Employees	Revenue	Countries of source	Direct suppliers	Customers
ABF	133,000	£15.4 billion	50 countries across Europe, Southern Africa	No specific information	Group operates through five strategic business segments: 1. Grocery—Europe, United States, Mexico, Australia 2. Sugar—Europe, Southern Africa, China 3. Agriculture—65 countries 4. Ingredients—Europe and United States 5. Retail—United Kingdom, Republic of Ireland, Spain, Portugal, Germany, the Netherlands, Belgium, Austria, France, Italy and the United States[a]
BAT	55,000	£20 billion	Two elements: 1. Agricultural 35 countries across North America, Latin America Africa, Asia and Europe 2. Nonagricultural 1,500 direct materials suppliers, based in 77 countries	1. Agricultural: In tobacco leaf agricultural supply chain, 66% are direct suppliers, which source from over 90,000 farmers, 34% are third-party suppliers, which source from over 260,000 farmers 2. Nonagricultural – Nonagricultural 1,500 direct materials suppliers, based in 77 countries; – IT and professional services in more than 150 countries	Not specified—but one could argue that all the countries.

(continued)

Appendix A. (continued)

Company name	Employees	Revenue	Countries of source	Direct suppliers	Customers
CCEP[b]	24,500	$ 35.41 billion[c]	Source from over 20,000 suppliers – No specifics as to countries	No information	300 million consumers, across 13 countries in Western Europe
Diageo	30,000 (directly)	£15.28 billion[d]	143 sites across 28 countries – No specifics on countries	Around 35,000 direct suppliers from more than 100 countries	Sold in more than 180 countries
Imperial Brands	33,800	£7.8 billion	38 different countries and 30 suppliers – No specifics as to countries	520 direct material suppliers out of 21,000, of which 90 are centrally managed; however, 80% of their main spend is with 22 key suppliers	In over 160 countries
M&S	84,621	£10.7 billion	More than 70 countries No specifics as to countries	2,100 product suppliers[e]	32 million customers
Morrisons	10,000+	£17.3 billion	60+ No specifics as to countries	1,750+ suppliers	11 million (per week)
Sainsbury's	890,000 in first tier of Sainsbury and Sainsbury's Argos	£31.7 billion	70+ No specifics as to countries	2,500 +	No specific information available, only in regard to their financial services segment – 3.9 million

(continued)

Appendix A. (continued)

Company name	Employees	Revenue	Countries of source	Direct suppliers	Customers
Tesco	440,000	£55.9 billion[f]	70; They also provide a priority products and ingredients and their main origin source; for example, Bananas—Columbia, Costa Rica, Ecuador, Guatemala; Cane Sugar—Belize, Fiji, Brazil, Guyana, South Africa, etc. In addition, Tesco provides a map and their slavery risk assessment; see p. 9 of the 2018 report	3,000	80 million customers (per week) online and in store
Unilever	161,000 105,000 work in supply chains	€53.7 billion	90 countries[g]	300 factories in 69 countries[h]	190 countries 2.5 billion people use their products per day

Note. FTSE100 = Financial Times Stock Exchange 100 Index; ABF = Associated British Food; BAT = British American Tobacco; IT = information technology; CCEP = Coca-Cola European Partners; M&S = Marks & Spencer.

[a]ABF, Annual report and Accounts 2017, available online at: https://www.abf.co.uk/documents/pdfs/arcr-2017/abf_ar_2017.pdf. [b]CCEP was formed in May 2016 through a merger between the bottling operations of Coca-Cola Enterprises, Inc., Coca-Cola Iberian Partners SAU, and Coca-Cola Erfrischungsgetranke GmbH. [c]Available online at: https://www.coca-colacompany.com/press-center/press-releases/the-coca-cola-company-reports-strong-operating-results-for-fourth-quarter-2017. [d]Diageo, Annual Report 2017, available online at: https://www.diageo.com/pr1346/aws/media/3960/diageo-2017-annual-report.pdf. [e]More details on specific countries, see M&S interactive map on suppliers: https://interactivemap.marksandspencer.com/. [f]Tesco Annual Report 2017, available at: https://www.tescoplc.com/media/392373/68336_tesco_ar_digital_interactive_250417.pdf. [g]Unilever Annual Report 2017, available at: https://www.unilever.com/Images/unilever-annual-report-and-accounts-2017_tcm244-516456_en.pdf. [h]Unilever Annual Report 2017, available at: https://www.unilever.com/Images/unilever-annual-report-and-accounts-2017_tcm244-516456_en.pdf.

Appendix B. List of Interviews.

Participants	Date	Duration
Company 1	April 24, 2019	22 min
Company 2	April 16, 2019	25 min
Company 3	May 1, 2019	Joint interview – 43 min in total
Company 4	May 1, 2019	
Company 5	April 10, 2019	26 min
Company 6	April 30, 2019	32 min
NGO 1	April 12, 2019	30 min
NGO 2	April 12, 2019	34 min
Public officer 1	May 1, 2019	Joint interview – 34 min in total
Public officer 2	May 1, 2019	

Note. NGO = nongovernmental organization.

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