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„ Modern Slavery Statements of Higher Education Institutions in the UK - A Content Analysis "

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List of Abbreviations

GBP	British Pound Sterling
HE	Higher Education
IASC	Independent Anti-Slavery Commissioner
ILO	International Labor Organization
KPIs	Key Performance Indicators
MSA	Modern Slavery Act
MSS	Modern Slavery Statement
NGO	Non-Governmental Organization
NIS	New Institutional Sociology
SAC	Sustainable Apparel Coalition
UK	United Kingdom
UNGPs	United Nations Guiding Principles on Business and Human Rights
UN SDGs	United Nations Sustainable Development Goals

Abstract

The assessment of modern slavery statements produced by companies in the United Kingdom is a widely discussed topic nowadays as the effectiveness and impact of the recently introduced Modern Slavery Act 2015 is questioned. As prior research primarily has analyzed disclosures by listed companies and found little compliance with the legislation, the aim of this thesis is to assess the quality of statements produced by universities in the United Kingdom by analyzing the impact of different variables on the overall quality. A content analysis has been conducted with a newly created index including 114 different criteria which are based on the guidance provided by the government. Results have shown a high compliance with the minimum requirements, however, quality score across all universities is at 26% with overall effectiveness and risk assessment scoring the lowest. Thus, even though a partial transparency concerning the requirements was found, a lack of communication and collaboration with suppliers was detected due to the limited transparency provided about supply chain operations which ultimately questions the effect of the Modern Slavery Act. It is imperative that minimum requirements need to be extended while providing clear guidance by governmental institutions together with strict (financial) implications for organizations not complying with legislation to combat modern slavery in the future.

Zusammenfassung

Die Wirksamkamt des sogennanten „Modern Slavery Act 2015" wird seit Jahren in Frage gestellt, da die Berichte von Firmen im Vereinigten Königreich bezüglich moderner Sklaverei in Ihren Lieferketten nicht ausreichend seien. Forschungsarbeiten bis dato haben nur Berichte von börsennotiereten Unternehmen analysiert wobei eine geringe Übereinstimmung mit dem Gesetz festegestellt wurde, weshalb sich diese Studie auf die Qualität der Veröffentlichungen von Universitäten abzielt welche mit verschiedenen Faktoren bemessen werden. Eine Inhaltsanalyse wurde mit Hilfe eines Indexes durchgeführt, welcher aus 114 Kritieren besteht und auf den Leitlinien der britischen Regierung beruht. Die Ergebnisse zeigen, dass die Mindestanforderungen des Gesetzes größtenteils erfüllt wurden, jedoch liegt die allgemeine Qualitätsbewertung von allen Universitäten im Schnitt bei nur 26%. Die Bereiche Wirksamkeit und Risikobewertung weisen die niedrigsten Werte auf, was einen Mangel an Kommunikation und Zusammenarbeit mit den Zulieferern zeigt, wodurch letztlich der derzeitige Wirkungsgrad des Gesetzes in Frage gestellt werden muss. Um moderne Sklaverei in Zukunft besser bekämpfen zu können, müssen die Mindestanforderungen ausgeweitet, klare Leitlinien durch den Staat vorgegeben und Unternehmen finanziell belangt werden, falls diese sich nicht an das Gesetz halten.

1.   Introduction

Consumers nowadays drive companies to low prices for their services and goods resulting in more horizontal integrations rather than vertical integrations (LeBaron & Rühmkorf, 2017). This in fact leads to more services or production of products being outsourced to external suppliers. Bales (2009) has shown that there are more slaves in the world today than ever before while the term 'slavery' has now become 'modern slavery'.

Modern slavery generates more than $150 billion each year in illegal profits as it is defined by practices including traditional slavery, bonded labor, human trafficking and forced labor (ILO & Walk Free Foundation, 2022). There are examples all around the globe like the 2022 FIFA World Cup in Qatar, charter vessels in New Zealand, the cotton industry in Uzbekistan, the cocoa industry in West Africa and many more (Ansett & Hantover, 2013, Ansett, 2009; McGuire & Laaser, 2021; Stringer et al., 2016).

To counteract against these developments, various initiatives and organizations were created that focus on the human rights like the General Human Rights Principles for businesses, the UN International Labor Organization (ILO), the UN Guiding Principles on Business and Human Rights (UNGPs) and the UN Sustainable Development Goals (SDGs). Furthermore, businesses around the world have created initiatives like the Sustainable Apparel Coalition (SAC) by Walmart and Patagonia or Stronger Together in the UK created by nine supermarket chains, however, without much success to date (Sustainable Apparel Coalition, 2017; Stronger Together, 2017).

Due to the limited effect of these initiatives, the UK government introduced the Modern Slavery Act (MSA) in 2015 which requires businesses with an annual turnover of more than GBP 36 million to publish an annual Modern Slavery and Human Trafficking Statement (Home Office, 2014). Even though no financial implications come with it, organizations must describe the steps taken in the last financial year to deal with modern slavery risks in their supply chains and own business. Also, other points like the

due diligence processes, risk assessment and management as well as organizational structure and supply chains are recommended to be included (Home Office, 2017).

Prior research analyzed disclosures as well as modern slavery statements by FTSE companies and has raised concerns over the extent and quality of published modern slavery statements as most statements would be more symbolic rather than substantial (Craig, 2017; Global Slavery Index, 2018). Even the minimum requirements are not being fulfilled by most companies and some even have not published a statement at all which raises concerns. However, research so far has only analyzed statements by large, listed companies and ignored universities in the UK so far.

Higher education (HE) in the UK has not only a prestigious status all around the world, but it also spent between 2019 and 2020 around GBP 17.5 billion on goods and services of which most are at risk according to LUPC (2020). Rogerson et al. describe how almost all universities collaborate with purchasing consortia with the goal of being able to access competitive market prices. To what extent this primary goal is in line with the goal of combating modern slavery is to be questioned. Apart from the study by Rogerson et al. (2020), this field has not been researched a lot so far and different impacts on the quality of MSS are to be further analyzed. This leads to the following research question:

What factors are associated with the quality of modern slavery statements by Higher Education in the United Kingdom?

Thus, this thesis will analyze the published MSS of universities in the UK, meaning England, Wales, Northern Ireland and Scotland, and will assess to what extent universities account for modern slavery. Therefore, it contributes to the on-going debate around modern slavery in the UK as well as the effectiveness and impacts of the recently introduced legislation.

The remainder of this thesis is organized as follows. The second part will be a literature review on modern slavery as well as the MSA in the UK followed by the theoretical framework as well as five hypotheses. Then, the third part is about the research design

and the reliability of this study. Thereafter, the results will be presented as well as the discussion. Finally, a conclusion summarizing the key findings will be presented followed by the limitations and suggestions for further research.

2.   Modern Slavery and the UK Modern Slavery Act 2015

Even though slavery is prohibited based on the Universal Declaration of Human Rights, activities that include slavery are still common for decades despite a change of the form of slavery (Crane et al., 2019). According to the latest report by the ILO and Walk Free Foundation (2022), 49.6 million people are negatively impacted by modern slavery all over the world. This is one out of 150 people in the world and a quarter of all victims are children. The report also shows that most of the people affected by slavery live in developing countries, especially in Asia and the Pacific Region with around 30 million people impacted by modern slavery. Furthermore, the COVID-19 pandemic as well as the war in Ukraine has further contributed to the abuse of human rights. To counteract the increasing impact of modern slavery on society, the United Kingdom (UK) has introduced the 2015 MSA. In the following, the concept of modern slavery as well as the MSA 2015 in the UK will be outlined.

2.1.   History of Modern Slavery and current Status

Modern slavery as it is known today has emerged out of the abuse of human rights as well as the rights of employees in the corporate world and dates back thousands of years and is even worse today (Crane, 2013). With the abolishment of slavery in the 19th and 20th centuries, slavery has changed its form (Gold et al., 2015). Whereas slavery was a practice which complied with legal norms within society, modern slavery is now criminalized. However, this form is more dynamic than before as firms are not transparent and informal about it (Crane, 2013; Quirk, 2006). Nowadays, global supply chains have been developed to facilitate lower labor costs and shall therefore increase the revenue of multinational companies which leads to a higher risk of modern slavery (FEE, 2017; Oxfam, 2018). Large organizations work with thousands of suppliers as well

as suppliers of their suppliers on a daily basis and need to ensure appropriate working conditions which has become a challenge (LeBaron & Lister, 2015).

To tackle such miseries, global institutions have developed guidelines and principles to help protect the human rights of employees (Birkey et al., 2018). The United Nations is one of the major international actors when it comes to the protection of human rights. In Article 4 of the Universal Declaration of Human Rights slavery is explicitly prohibited (UN, 1948). Additionally, in Article 23 the UN has outlined the rights of individuals having the chance to work with equal pay, without discrimination and to be able to join unions to gain more leverage towards employers (UN, 1948).

Modern slavery is a highly sensitive topic for governments as action against it need to be undertaken (Crane, 2013). A first definition by the League of Nations Slavery Convention in 1926 was noted when slavery was defined as "the status or condition of a person over whom any or all of the powers attaching to the right of ownership are exercised" (Yale University, 2012, p.1). According to Allain (2009), this has formed the basis for modern slavery definitions today as most definitions include practices which involve the exercise of power as per definition. Hence, modern slavery is used as an umbrella term for forced labor, child labor, human trafficking and forced marriage (Crane, 2013). To date, various researchers have formulated definitions of modern slavery which all overlap to some extent, but in detail do not fully sync. The Bellagio-Harvard Guidelines (Yale University, 2012, p.1) define modern slavery as "the status or condition of a person over whom any or all of the powers attaching to the right of ownership are exercised", which was further used by other studies to define this dynamic topic. Kara (2017, p.8) describe modern slavery as a "system of dishonoring and degrading people through violent coercion of their labor activity in conditions that dehumanize them", whereas Paz-Fuchs (2016, p.1) uses the following terms to describe modern slavery: "humiliation, ownership of people, exploitation of the vulnerable, lack of consent, terms and conditions of employment, limits on the power to end the employment relationship, and denial of rights outside the work relationship". Crane (2013, p.51) states that various business models include modern slavery and eventually

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defines it as "an attempt to underprice a key resource (labor) through illegitimate means". Other researchers have tried to define modern slavery based on prior definitions. Islam and Van Standen (2022, p.456) stated that modern slavery "encompasses unethical practices and may take many forms, among them unpaid labor, human trafficking, child, or force labor, and forced marriages." A definition which has been more used in recent year is from the ILO and Walk Free Foundation (2022, p.11): "Modern slavery, as defined for the purpose of the global estimates, is comprised of two principal components - forced labor and forced marriage. Both refer to situations of exploitation that a person cannot refuse or cannot leave because of threats, violence, deception, abuse of power or other forms of coercion." As one can observe, certain key words and phrases overlap, however, a clear definition literature agreed on could not be found to date. However, more studies have used the definition by Gold et al. (2015, p.487), who define modern slavery as "the exploitation of a person who is deprived of individual liberty anywhere along the supply chain, from raw material extraction to the final customer, for the purpose of service provision or production". It builds on the definition of slavery by including various risks along the supply chain of a company. Therefore, the definition by Gold et al. (2015) will be used for this study as it includes various forms of modern slavery which can occur in a supply chain of HE in the UK.

The ILO and Walk Free Foundation publish an annual report about modern slavery showing the gradual increase in modern slavery all over the world in the last years. Whereas the number of people affected by modern slavery in 2011 was at 20.9 million and 40.3 million in 2016, the latest number from 2021 was 49.6 million (ILO, 2012; ILO & Walk Free Foundation, 2017; ILO & Walk Free Foundation, 2022). Despite this increase in the past 10 years, various institutional means of pressure on firms are growing, forcing them to be more transparent about risks in their supply chains when it comes to modern slavery (Crane, 2013). Modern slavery is not only happening outside of the UK, but also within its borders. According to the Global Slavery Index (2018), 136,000 people lived in modern slavery conditions in 2016, which is 2.1 victims in 1,000 people. Most of them

came from European countries such as Romania or Bulgaria. For criminals, human trafficking is the third largest money source nowadays (Bales, 2009).

According to Pierce (2011), people who experience modern slavery live in poor communities that offer limited work, so they try to improve their family's living conditions. Unfortunately, this is most often not the case as they end up in bad working conditions employed by intermediaries. Such intermediaries provide a shield for international companies as they can state that they were not aware of such conditions in their supply chains should a case be detected (Barrientos, 2008). Gold et al. (2015) further point out that the dividing lines are still race, religion and ethnicity in countries such as China, Thailand, Ghana or Nigeria.

With the increase in people impacted by modern slavery, a growing scholarly interest could be observed recently. Therefore, various studies researched the overall level of compliance by organizations with legislation and found a low quality of voluntary disclosures and MSS (Voss et al., 2019; Christ et al., 2019; English, 2019, Mai et al., 2022). Literature identified examples of modern slavery cases in various industries as high-risk sectors, namely fashion and textiles, coffee, cotton, fishing, rice, gold, fruits, sugar, steel and cocoa spread all over the globe (LeBaron & Gore, 2020; Thiruchelvam et al., 2018; Bales, 2009; McGuire & Laaser, 2021). David et al. (2012) further add that modern slavery is present in almost all industries and countries including developing countries as supply chains can leverage profitable exploitation. Stringer et al. (2016) describe a case of unfree labor on foreign vessels in New Zealand. In England, Intercontinental Hotel Group was involved in modern slavery through contractual agreements with a third-party housekeeping service provider (Bales & Cornell, 2008). In West Africa, cases of modern slavery in the cocoa industry were detected (Roberts, 2003). In Uzbekistan, child labor in the cotton industry was found and is documented as one of the worst examples (Bhat, 2011). In Bangladesh, more than 1,000 dead workers were found in the Rana Plaza garment factory when it collapsed (Lawthon et al., 2017). Such examples all prove how closely connected modern slavery is in our daily lives.

To work against the practice of modern slavery, the industry has also undertaken actions in the past to identify incidences. Examples of such initiatives are collaborations with smaller companies (Benstead et al., 2018), the use of blockchain (Rogerson & Parry, 2020) and worker feedback mechanisms (Taylor & Shih, 2019). Furthermore, companies have founded different initiatives to prevent modern slavery. The SAC was founded in 2009 and focuses on assessing the social and labor performance in the clothing and shoe industry. The SAC therefore developed the High Index which allows companies to measure their environmental and social impacts (Sustainable Apparel Coalition, 2017).

Legislation against slavery is not a new initiative as it dates to the early 19th century (Crane, 2013). Since then, various initiatives and jurisdictions have been developed to combat slavery. Today, even though modern slavery from a business standpoint is being perceived as a relatively new issue, legislation in different forms has been introduced in recent years on a global as well as national level which experienced praise and criticism from different parties (English, 2019; Prokopets, 2014; Crane, 2013). According to LeBaron and Rühmkorf (2017), practices of modern slavery have recently received more attention in the public media and ask corporations to take on accountability for such practices.

The most important legislation impacting the UK MSA 2015 are the UN SDGs as they address key development challenges by 2030 (UN, 2015). The SGDs consist of 17 different goals focusing on erasing poverty, providing sustainable infrastructure and equity in workplaces (UN, 2000). Especially goal 8 is of importance for this research as relates to working conditions. Under 8.7, the call for action states to "take immediate and effective measures to eradicate forced labor, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labor, including recruitment and use of child soldiers, and by 2025 end child labor in all its forms" (UN, 2015, p.20).

Phillips et al. (2018) found more than 50 legislations introduced globally since 2009 countering illegal labor conditions and are generally to be found in different forms with

a different focus. Examples of introduced legislation besides the UK legislation to combat modern slavery can be found all over the globe. The first national act specialized on combating slavery was the National Pact for the Eradication of Slave Labor in Brazil from 2005 (Feasley, 2015). Legislation was launched by the Brazilian government in collaboration with the ILO and engages companies to cut ties to suppliers which engage in modern slavery. The Ministry of Labor also publishes a list of companies which are deemed responsible for modern slavery. The list is shared with institutions and banks (National Pact for the Eradication of Slave Labor, 2005). According to LeBaron and Rühmkorf (2017), the law also includes legal measurements in case appropriate action steps were not taken. Thereafter, the US Dodd-Frank Act as well as the California Transparency in Supply Chains Act followed in the US. The California Act was developed in 2010 which is described as the first domestic legislation to force businesses to publish their engagement with modern slavery (Voss et al., 2019). The Act asks companies to specifically outline the risks in supply chains, to undertake audits of their suppliers while ensuring that production occurs according to legislation in the concerning country of production. The Act also ensures appropriate training of employees as well as contractors (New, 2015). Concerning the reporting requirements, studies found them to be low as the law does not require companies to update their disclosures on a regular basis and therefore overall transparency in supply chains is limited (Greer & Purvis 2016; Koekkoek et al. 2017). Birkey et al. (2018) analyzed company disclosures impacted by the law and also found most of the disclosures to be symbolic rather than substantive. According to LeBaron and Rühmkorf (2017), it requires companies to publish slavery disclosures and is considered to be stricter compared to the UK MSA, even though it served as a basis for the UK Act in the early stages.

Other legal acts on the multinational level were developed, such as the UNGPs as well as the 2014 European Union Directive (2014/95/EU) showcasing the international importance of this topic. With the continuously increasing numbers of people impacted by modern slavery not only all over the globe, but also within the borders of the UK, the government decided to follow legislation introduced in other parts of the world and to

take on the battle against modern slavery. In the following years, further legislations in different countries such as French Corporate Duty of Vigilance law from 2017, the MSA 2018 in Australia as well as the Netherlands Child Labor Due Diligence Law from 2019 followed. This wave of regulatory initiatives focused on improving transparency and due diligence processes within global supply chains (Buhmann, 2016; Phillips et al., 2016).

To sum up, modern slavery is a modern form of slavery which dates back to thousands of years ago. Its practice is not in line with the Universal Declaration of Human Rights nor the UN SDGs and therefore needs to be eradicated. As supply chains have grown not only in multinational organizations but also in smaller companies, it has become difficult for such companies to ensure the non-existence of modern slavery in their supply chains as they are legally spread across multiple countries and therefore obliged to comply with different legislations. One example of such legislation is the MSA 2015 and will be described in the following.

2.2.   UK Modern Slavery Act 2015

According to Belser et al. (2005), today, private organizations are responsible for around 80% of modern slavery worldwide which is why the first legal step by the government has been to force companies to publish statements disclosing their actions against this new form of slavery. Even though companies are constantly being audited, such audit companies would rather report to their clients instead of reporting any criminal activities (Crane et al., 2019).

According to Morgan (2017), one of the founding stones for the MSA 2015 was a report from 2013 by the Centre for Social Justice which addresses modern slavery as a crime. Further, the report called for legal steps to be taken against modern slavery (Centre for Social Justice, 2013). In a statement by former UK Prime Minster Teresa May, she stated that modern slavery would be an international issue and therefore also requires a response on an international level (UK Prime Minister's Office, 2016).

In the MSA 2015 it is stated that it shall "make provision about slavery, servitude and forced or compulsory labor and about human trafficking, including provision for the

protection of victims; to make provision for an Independent Anti-Slavery Commissioner; and for connected purposes." (Modern Slavery Act 2015, 2015 c.30, p.1). Under section 54, the Act outlines which organizations need to report on their activities to combat modern slavery as well as the requirements. It states that each organization which "carries on a business or part of a business in the UK" must publish a MSS with a minimum turnover set by the Secretary of State, which is currently at GBP 36 million (Home Office, 2015, p.5). According to Mai et al. (2022), the minimum turnover implies that large, multinational organizations have the largest impact on modern slavery. Originally, the MSA 2015 did not include section 54 but was included after negative feedback was received from the public and various civil society campaigns were launched. The section was added at a very late stage giving attention to supply chain disclosures including minimum requirements to report on modern slavery (LeBaron & Rühmkorf, 2019; The Guardian, 2015).

The minimum requirements are to publish a statement on the company's website "in a prominent place" for each financial year, the statement has to be approved by the board of directors or an equal body director as well as signed off by a director (Home Office, 2015, p.5). Overall, the statement shall describe the steps taken against modern slavery in the past year and if no such steps were taken, this shall also be stated (Home Office, 2015). Besides the minimum requirements, the Act also provides guidance about the content of the statement which is separated into six sections, including: (1) structure of the organization and business, (2) policies related to modern slavery, (3) due diligence processes, (4) risk assessment, (5) measurement of effectiveness and (6) training. Still to date, there are no penalties enacted if one fails to fulfill such requirements even though it may lead to public scrutiny by the media and other societal organizations. According to Koekkoek et al. (2017), such reputational damage can harm a brand and therefore may also lead to loss in revenue.

Despite being one of the first national acts to combat modern slavery, the legislation has also experienced negative feedback. In a study by LeBaron and Rühmkorf (2019), the Act

is being criticized as it would not challenge industry players to detect modern slavery but rather serve as a tool to strengthen corporate accountability. Furthermore, various studies have researched the overall compliance of companies with the Act and found limited compliance as well as low quality and extent of MSS (Hansard, 2019; Stevenson & Cole, 2018; Islam & Van Standen, 2022; Gardner et. al. 2019; Egel-Zandén & Hansseon, 2016; LeBaron & Rühmkorf, 2017; Monciardini et al., 2021; Voss et al., 2019;). In the early years, two studies found that many companies did not even publish a statement at all (Hansard, 2019; Stevenson and Cole, 2018). Other studies have also criticized the missing traceability requirements of suppliers in the Act as well as locations of factors as it would be a major point to disclose by companies (Gardner et al., 2019; Egel-Zandén & Hansseon, 2016). Furthermore, Monciardini et al. (2021) analyzed statements of 10 listed companies in the food and tobacco sector and found an overall low quality and compliance with the act, especially concerning action steps to combat modern slavery. In the textile and fashion industry, Voss et al. (2019) analyzed statements of companies published between 2016 and 2018 and found an overall low compliance with the MSA even though it increased over the years as well. It is recommended to further improve enforceable reporting standards as well as penalties if the reporting requirements are not met by a company. Another study by the Business & Human Rights Resource Centre between 2016 and 2018 analyzed the MSS published by FTSE 100 companies and found a poor quality in reporting (Business & Human Rights Resource Centre, 2016). In 2017, 42% of the companies did not fulfill the minimum requirements, however, in 2018, 93% met the minimum requirements (Business & Human Rights Resource Centre, 2017; Business & Human Rights Resource Centre, 2018). A study by Mantouvalou (2018) assessed the MSA 2015 three years after its enactment and criticized the missing list of companies that are obliged to publish a statement, a mechanism to control if such statements are produced and a central system in which companies can upload their statements. Overall, the studies observed a wide range of quality between the companies as some published a comprehensive report by outlining their action steps taken in a quantitative manner whereas other companies' statements lack in the extent

and quality. Reacting to the negative criticism the industry has received before the establishment of the MSA 2015, companies now are actively engaged in the legal process. LeBaron and Rühmkorf (2017) state that companies had done lots of lobbying by asking for higher labor standards. This way, they positioned themselves on the side of pushing for governmental actions against modern slavery rather than being the party causing modern slavery. Additionally, another study by Dauvergne and LeBaron (2014) argues that industry actors have partnered with non-profit organizations to further strengthen their position by presenting themselves as the solution to end modern slavery.

Islam and Van Standen (2022) point out, that the act shall serve as a basis for an ongoing exchange of information between the public and private companies to fight modern slavery which would currently not be the case. They further add that companies rather fear their own legal compliance with the Act instead of fighting modern slavery. In an interview in the study by LeBaron and Rühmkorf (2017), one expert pointed out that transparency legislation would not change anything at this point as customers are kept happy with low costs and companies spend their money on audits giving them reasons to deny anything related to modern slavery within their four walls. Another critical point where the lack of support could be observed was the resignation letter by the former Independent Anti-Slavery Commissioner (IASC) Kevin Hyland OBE when he pointed out that "At times independence has felt somewhat discretionary from the Home Office, rather than legally bestowed" (IASC, 2018, p.1). This is very telling about the issues the IASC encompassed and missing support by the government of the MSA.

Based on the overall low compliance by organizations as well as criticism from various studies, the MSA 2015 will need to be amended. Therefore, a consultation by the UK government, which included 724 respondents from various businesses, public bodies, charities, and non-governmental organizations (NGOs), was launched and a report was formulated which served as a basis to amend the MSA 2015. Based on the report, section 54 will be extended to public bodies, the six reporting topics will become

mandatory, a single reporting deadline will be introduced as well as the establishment of a modern slavery registry (Home Office, 2020). Furthermore, according to the Modern Slavery Amendment Act by the UK Parliament (2020), penalties will also be introduced. Therefore, a person responsible for the MSS, and found to be guilty, could go to prison for a maximum of two years or a fine of 4% of the organization's global turnover (maximum of GBP 20 million). The amendments were even announced in the Queen's Speech from May 2022 (Home Office, 2022). However, these amendments are still to be passed in Parliament. Since the announcement of changes, major departments have already published their first MSS before the enactment (Home Office, 2020).

To sum up, reporting requirements in all sorts of acts and laws require reporting on transparency, however, such requirements remain flexible as it is up to organization what to disclose (Christ et al., 2019). Based on the new legislation, the use of modern slavery has become a large risk for companies and is seen as a tradeoff between cost-cutting labor and increasing risk due to new juridical initiatives (Gold et al., 2015). The MSA 2015 followed other legislation introduced in previous years but has received negative feedback. Research already shows an overall low compliance with the Act which is why new amendments have been announced and will come into force soon.

3.   Theoretical Framework

To create a basis for the assessment of disclosures, the theoretical framework needs to be provided. Other studies analyzing disclosures of organizations related to environment or society have used the legitimacy theory, stakeholder theory or resourced-based view (Ismail et al., 2018; Amran et al., 2011; Garegnani et al., 2015). However, such theories focus on the interests of stakeholder groups, interests of society or the creation of a competitive advantage through resources or certain capabilities and are therefore found to not be suitable in this case. The hypotheses developed in this paper are based on new institutional sociology (NIS) which was already used in the studies by Christ et al. (2019) as well as Rao et al. (2022). Additional literature further supports the implementation of NIS (Islam & McPhail, 2011; Birkey et al., 2018; Crane,

2013). Birkey et al. (2018) propose a "more nuanced analysis of the narratives within the disclosures, and how those might vary with respect to what institutional theorists refer to as coercive, normative, and mimetic pressures could be enlightening" (p. 838).

According to Meyer and Rowan (1977), NIS theory focuses on forces by institutions as well as markets which influence structures within a company as well as common practices and policies. Based on developed legislation in connection with NIS, organizations tend to become homogenous in their structures and policies while competing for customers (DiMaggio & Powell, 1983). According to DiMaggio and Powell (1983), such institutional isomorphism is based on three different external pressures, namely: normative, coercive, and mimetic. Normative pressures are based on certain group norms and standards within a sector; coercive pressures come from legislation and different governmental institutions; and mimetic pressures arise through market uncertainty and other organizations being more successful than the own and therefore modelling the other organizations (DiMaggio & Powell, 1983).

One can argue that MSS published by UK universities are driven by various external factors, which is why the development of hypotheses can be based on NIS. In the concrete example of MSS, external pressures impact the development of such statements published by the universities. This includes legislation (coercive), other universities (mimetic) as well as NGOs (normative). Rogerson et al. (2020) interviewed staff involved in the procurement of UK universities and found them to be highly isomorphic (homogenous) in terms of their purchasing behavior. Christ et al. (2019) have found similar behaviors by organizations such as the use of same language in company's disclosures. In this study, the influence of the following variables is being analyzed and have been clustered in the three different categories of institutional isomorphism: university-ranking, staff-cost ratio, profitability, university size, and degree of internationalization (Figure 1).
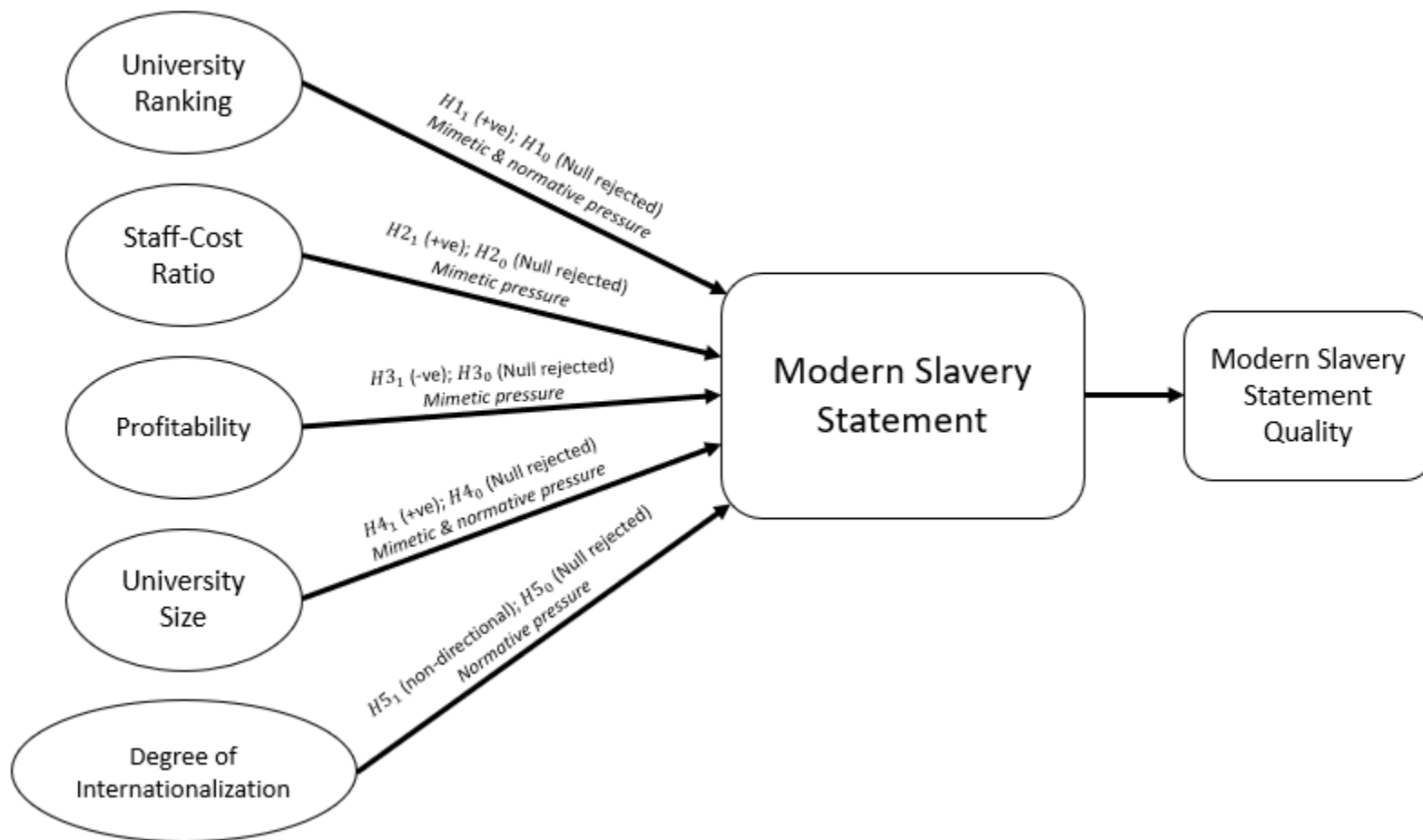
Figure 1 - Research Model based on NIS Theory

4.   Hypotheses Development

Based on the model of NIS, five hypotheses have been developed and will be described in the following. The relation between the five independent variables and the quality of MSS will be analyzed.

4.1.   University Ranking

A mimetic as well as normative isomorphism is associated with university rankings. The first ranking began in 1983 when the US News and World Report published the first reports about the best colleges in the USA (Barron, 2017). Two decades later, the first Shanghai Academic Ranking of World Universities from 2003 has transformed HE. Rauhvargers (2003) states that "the arrival on the scene of global classifications and rankings of universities has galvanized the world of HE. Since the emergence of global rankings, universities have been unable to avoid national and international comparisons, and this has caused changes in the way universities function" (p. 68).

However, several studies have criticized the different rankings (Hazelkorn, 2008; Broecke, 2015; Enserink, 2007; Marginson, 2007). Especially major differences between these rankings in their methodology as well as criteria are criticized (Marginson, 2007; Enserink, 2007). Taylor and Braddock (2007) add that an authentic rating system measures the excellence of a university. They clearly indicate weaknesses of the different rating systems, however, if the criteria would capture information that is of value, the rating system should also be treated as a useful tool. Further, Hazelkorn (2008) has concerns about university rankings as they would be based on wrong criteria. University Rankings Switzerland add, that based on the different criteria and weighing, these rankings differ as it is often unclear who the decision makers were, based on which indicates and which indicators were chosen (RFSU, 2008).

Concerning the UK, Broecke (2015) states that the first tuition fees were introduced in 1997 after the Dearing Report and universities are allowed to charge up to GBP 9,000 in tuition fees since 2012/2013. As tuition fees are an essential variable in the decision-making process for potential students and competition between the universities only functions when potential students are well informed, it was one of the main reasons why university rankings in the UK were introduced (Broecke, 2015). She further found a modest relationship between university ranking and applicants' behavior in the UK, but

it would be more significant for prestigious universities. According to Roberts and Thompson (2007), the choice of university of every fifth student is influenced by university rankings in the UK.

Even though university rankings are criticized because of the different criteria and weightings, they are still seen as useful to potential students. Furthermore, it is suggested that the higher the ranking of a specific university, the higher the overall exposure on a global scale and therefore the quality of MSS is. Therefore, the following null hypothesis as well as alternate hypothesis has been formulated:

$H1_0$: There is no association between the quality of MSS and university ranking.

$H1_1$: The quality of MSS is positively associated with university ranking.

4.2.   Staff-cost ratio

A mimetic isomorphism is associated with the quality is hypothesized. In post pandemic times, governments are cutting down their budgets. A recent article by The Guardian (2022) reveals how schools in England face significant budget cuts according to the Institute for Fiscal Studies. This will be another indicator for universities that also budgets for their staff as well as resources to monitor suppliers will be decreasing soon. Another article by The Guardian (2021) revealed that a lecturer at the University of London stayed in a tent located on an ecological farm as she could not find any suitable accommodation in the city. Wage cuts, unequal pay and a lack of job security led to the first strike in 2022 when more than 50,000 union members went on strike in late February (Nature, 2022). More recently, at the end of November 2022, staff of 150 different universities in the UK went on strike and could be the largest strike in the educational sector to date. The main drivers for this strike were pay and working conditions (The Conversation, 2022). Rogerson et al. (2020) interviewed staff of HE in the UK responsible for the procurement and found that universities would not have the resources to control their suppliers. In addition to that, "the lack of supply chain management skills […] have reduced much of the university response to the MSA to box ticking." (Rogerson et al., 2020, p. 1520).

By combining this recent news, one will need to critically look at the overall ratio between staff costs and total costs. This will give an indication of how much each

university annually spends on its staff and therefore also serve as an indicator to what extent the resources of a university influence the quality of MSS. It is assumed that the higher the percentage of staff-cost-ratio, the better the quality of MSS. Therefore, the following null and alternate hypotheses have been developed:

$H2_0$: There is no association between the quality of MSS and the staff-cost ratio.

$H2_1$: The quality of MSS is positively associated with the staff-cost ratio.

4.3.   Profitability

Even though universities in the UK are part of the public sector, they still are legally part of the private sector and therefore also make an annual surplus. Generally, a mimetic isomorphism is associated with quality. A study found that a more profitable company has better resources to hire staff to control the operations of suppliers and publish disclosures with a higher quality (Ismail et al., 2018). However, Flynn (2020) found no relationship between profitability and compliance with reporting standards. In contrast to a common assumption that a higher profit would lead to greater resources to hire staff which in turn leads to more staff controlling the supply chain processes, Crane (2013) adds that companies with a higher profitability fear exposure as high profitability is being related to low labor costs and therefore also associated with modern slavery. Overall, companies would then fear a disadvantage when being compared with other institutions which leads to mimicking statements of other organizations (Rogerson et al., 2020). Sethi et al. (2017) add that companies with greater profitability tend to not disclose their operations as it could draw attention and therefore negatively impact the company's image. All findings are in line with the results by Flynn (2020, p.13), who stated that "it is fewer financial resources than intangible resources such as an organizational culture that spur firms towards developing and subsequently reporting on modern slavery strategies."

Based on the findings of other studies described, the following null hypothesis and negative hypothesis have been developed:

$H3_0$: There is no association between the quality of MSS and university profitability.

$H3_1$: The quality of MSS is negatively associated with profitability.

4.4. University Size

Mimetic and normative forms of isomorphism are associated with quality for the size of a university. Flynn (2020) states that a larger company is more in the spotlight compared to other smaller organizations concerning social or environmental activities as the media and public organizations benchmark their operations. This can therefore be also transferred to universities as larger institutions have more resources available and therefore have a much better ability to develop tools which allow the institution to ensure that operations are executed in a sustainable manner. Additionally, external support from third-party companies can be made use of to ensure the accuracy of reporting (Brammer & Pavelin, 2008). Garegnani et al. (2015) confirmed this with their finding that CSR reports of larger organizations are found to have a higher quality than reports of smaller organizations. According to New (2015), larger organizations with a high purchasing power can make use of their normative power to better control their suppliers and thereby develop a MSS with a high quality. However, as discussed by Rogerson et al. (2020), the overall ability of universities to control the operations of their suppliers is limited due to purchasing consortia which applies to all different sizes of universities.

The size of a university will be measured based on the overall number of enrolled students. According to HESA (2022a), the number of students enrolled for a postgraduate undergraduate has been continuously increasing and reached a new record of around 2,750,000 students in the UK.

Overall, the following alternate hypothesis and null hypothesis are stated:

$H4_0$:   There is no association between the quality of MSS and the size of university.

$H4_1$:   The quality of MSS is positively associated with the size of university.

4.5. Degree of Internationalization

The percentage of international students at universities will represent the degree of internationalization of HE. Despite the COVID-19 pandemic, the number of international students in the UK continued to rise and almost doubled last year compared to 2017/18 resulting in 350,300 international students in 2021/22 (HESA, 2023). However, according to latest statistics by the HESA (2023), a decrease of first-year students coming

from Europe for the academic year 2021/22 could be observed. In fact, the number in recent years was around 65,000 students, whereas it dropped in the year 2021/2022 by 53% to 31,400 students coming from Europe to start their studies in the UK. According to the Head of Global Mobility at Universities UK International, Charley Robinson, one of the deciding factors is that since 2021, due to the Brexit, European students are being charged the same tuition fees as other international students (Nature, 2023).

Despite the drop in students from Europe, the international exposure on a global scale has increased in the past years as a wider range of stakeholders is interested in the operations of the institutions (Branco & Rodrigues, 2008). Chiu and Wang (2015) state that due to the higher degree of internationalization, organizations are under more pressure to disclose social and environmental information by stakeholder groups like NGOs, specifically on antislavery and human rights, media, and governments.

Research has analyzed the impact of international operations on the quality of disclosures; however, findings vary. Rao et al. (2022) analyzed the quality of disclosures by Australian listed companies and found out that no correlation between degree of internationalization and quality would exist. Garegnani et al. (2015) even found that the degree of internationalization negatively affects the quality of the code of ethics. It needs to be added that both companies analyzed statements of fully private companies and cannot therefore be directly related to HE. With these mixed findings, a normative isomorphism is associated, and the following null and neutral alternative hypotheses have been developed:

$H5_0$: There is no association between the quality of MSS and the degree of internationalization.

$H5_1$: The quality of MSS is affected by the degree of internationalization.

5.   Research Design and Methodology

As the data is already present, analysis methods such as quantitative research, quality research or experiments would not be suitable. To answer the stated hypotheses and therefore the research question, a content analysis of MSS by HE in the UK will be conducted. Milne and Adler (1999) describe a content analysis as "the research method that is most commonly used to assess organizations' social and environmental

disclosures" (p. 237). In the words of Krippendorf (2004), content analysis is defined as "a research technique for making replicable and valid inference from data according to their context" (p. 18). Therefore, content analysis is a tool which allows to label or code certain parts of a text in order to organize and translate meaningful information into numbers. By developing an index and therefore transforming qualitative data into quantitative data, one is able examine the overall quality of a statement and compare them with each other. Other studies have shown the effectiveness of a manual content analysis to analyze the quality and extent of MSS and is therefore considered as the best research method to analyze the MSS of HE institutions (Christ et al., 2019; Rao et al., 2022; Mai et al., 2022; Blindell, 2021). By creating an index based on the minimum requirements of the MSA as well as the six recommended sections to include, one can examine the organizational compliance with the Act. In the following sections the data set, collection of data, the data analysis design as well as the reliability of coding will be described.

5.1.   Data Set

The aim of this thesis is to identify factors influencing the overall quality of MSS by HE. Particularly, the study analyzes the influence of university ranking, staff-cost ratio, overall profitability, size and the degree of internationalization on the quality of MSS. The data set consists of all public universities in the UK, which includes England, Scotland, Northern Ireland and Wales.

The MSA requires public universities with a total turnover of GBP 36 million or more to report on modern slavery in their supply chains. Total turnover is defined by the Home Office (Home Office, 2021) as the turnover of the organization as well as any turnover of its subsidiaries. This also includes subsidiaries operating outside the UK. Further, turnover is the amount which has been received from services provided or provision of goods after the deduction of taxes and trade discounts. Therefore, according to data on the turnover for the year 2021/2022, 134 universities out of 164 universities in total are included in the data set (HESA, 2022b). Further, only complete cases are part of this research. Hence, 14 universities will be omitted due to the lack of university ranking. Therefore, the final data set consists of 120 universities. The full list of universities including the data for the independent variables can be found in Appendix A.

5.2.   Data Collection

Before MSA came into place, annual reports were seen as the common medium for companies to report on social and environmental issues (Cowen et al., 1987). As the public has become more aware of these points in the past decades, further reporting such as specific policies, information on the company's website and other standalone reports are being provided (Guthrie et al., 2008). The different reports vary in purpose and topics. In the past, Guthrie et al. (2008) found that social and environmental items tend to be more discussed in annual reports. De Aguiar and Bebbington (2014) explored a higher rate of climate change disclosures in standalone reports rather than annual reports. It can be observed that companies have moved away from only publishing annual reports and rather disclosing different forms of reporting to cover fields separately.

Therefore, it has become a widely used approach nowadays to analyze annual reports, social and environmental disclosures, websites as well as other policies provided (Christ et al., 2019; Mai et al., 2022; Rao et. al, 2022). However, these studies have focused on large multinational companies listed on the stock exchange and partially before the MSA in the UK respectively in Australia was introduced. That is the reason why, statements published on a voluntary basis were analyzed. As universities by law are required to publish an annual MSS one will analyze these instead of evaluating different reports such as annual reports and other standalone reports.

The MSA implies that large multinational companies are mostly responsible for modern slavery by stating that only such companies with a turnover of GBP 36 million or more need to report on their supply chain activities. However, according to a report published by Universities UK (2021), the total spending of HE in the UK for goods and services was at GBP 17.5 billion between 2019 and 2020 which shall not be neglected. Most of this is known to be at risk of modern slavery (LUPC, 2020). Therefore, this paper analyzes the factors influencing the quality of their most recent MSS provided by HE.

Concerning the dependent variable, namely the quality of MSS by HE, statements are available online on the respective university's homepage in most of the cases as this is a minimum requirement. In terms of collecting the statements, the most recent MSS either available on the university's website or on the registry as of November 27, 2022,

were analyzed. To ensure that no changes could be made, and a replication of the study could potentially be done in the future, all statements were downloaded. Four statements referred to 2020, 103 statements to the year 2021 and 12 statements to 2022. One university did not publish a statement when visiting the website on November 27. Even though there is one available now, it was not considered for this study.

To date, there is no universal registry in which companies are required to upload their annual MSS. Even though the MSS Registry was introduced in March 2021, most of the universities did not upload the statement onto the platform. From the official registry, 29 statements from HE institutions were provided and could be downloaded.

The data for the independent variables has been collected from two different sources available. The HESA database provides data about HE in the UK and therefore one was able to retrieve data on the income sources, expenditure, overall profitability, staff costs and students (HESA, 2022a; HESA, 2022b, HESA, 2023). Data on the university rankings are provided by three different sources to date which do not have the same criteria in place. 'Times Higher Education' provides a ranking based on four different criteria; 'Complete University Guide' publishes an annual ranking based on 13 different criteria and 'The Guardian' announces a ranking based on nine criteria. Marginson (2007) criticized the ranking table by the times as it would not express the quality of education. Additionally, Broecke (2015) argues that the ranking by the Guardian changes its methodology frequently as rankings for each university differ between the years which results in publicity. The ranking provided by the Complete University Guide specifically focuses on universities in the UK and seems to be the most extensive ranking to date and additionally, some criteria overlap with the independent variables used in this study. Therefore, the university ranking by the Complete University Guide has been made use of to analyze the influence of ranking on the quality of statements (Complete University Guide, 2023). Detailed information can be found in Appendix A.

To sum up, MSS of 120 universities were analyzed as these exceed the turnover according to law of GBP 36 million and are all complete cases. Research has so far mostly focused on listed companies and analyzed various reports provided by them. To date,

no study has yet analyzed the quality of MSS of the HE institutions and how they are being influenced.

5.3.   Data Analysis Design

Content analysis has been defined by researchers as a systematic, replicable technique by compressing text into categories based on a set of coding rules (Weber, 1990; Krippendorff, 1980; Berelson, 1952). Holsti (1969) describes the content analysis as "any technique for making inferences by objectively and systematically identifying specified characteristics of messages" (p. 14). In the past, content analysis has been used to analyze for example mission statements or to determine authorship of a specific paper (Mosteller & Wallace, 1964; Stemler & Bebell, 1998). Nowadays, the research method has been used the most when it comes to assessing the quality and extent of disclosures in the social and environmental context (Christ et al., 2019; Rao et al., 2022, Cormier & Gordon, 2001; Hooks & Van Standen, 2011). Krippendorff (2004) describes the method as a technique to translate data into context which is replicable and valid. However, the most essential part of a content analysis is how the communication published by the company is being measured and analyzed (Gamerschlag et al., 2011; Krippendorff, 2004).

The most common approach of qualitative content analysis takes place in the form of word-frequency count as done by Deegan and Gordan (1996) as well as Blindell (2021). The assumption is the more certain words are used are of greatest concern to the organization. However, there are several points that speak against this. Areas of concern according to Weber (1990) are synonyms of words used for stylistic reasons, multiple meanings of words or issues that are not equally difficult to raise between countries, years or cultures. Other ways of doing a content analysis are sentence counting, page counting or counting fractions of pages (Hackston & Milne, 1996; Gray et al., 1996). Milne and Adler (1999) state that by using sentence counting results in more reliable results compared to counting word frequencies. Sentence counting, however, will result in ignoring non-narrative disclosures which is one of key arguments against sentence counting (Chan et al., 2014; Unerman, 2000). "[…] ignoring pictures, graphics and different typeface sizes is also likely to result in an incomplete representation of the quantum of corporate social reporting in many reports" (Unerman, 2000, p. 678).

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Studies in the past indicated that the full extent of disclosures could only be measured when including narrative as well as non-narrative parts in content analysis (Steenkamp & Hooks, 2011; Unerman, 2000). However, Frost and Wilmshurst (2000) argue that the inclusion of non-narrative disclosures would lead to a subjective analysis as one cannot measure the extent of disclosure provided by for examples tables. To date, there is not a commonly method agreed on how to conduct a content analysis and is still up for debate (Gray, 2010).

Previous studies such as Christ et al. (2019) analyzed company disclosures on a voluntary basis by means of conceptual analysis in form of sentence-counting before the MSA in Australia came into force. No guidelines were provided by the government before, therefore a content analysis in form of word or sentence counting was the most suitable method. However, as the government of the UK has released a guide on how to publish a MSS including specific points, an index approach analysis will be followed (Home Office, 2021).

The analysis will be executed by developing two different coding schemes, one to assess the level of which organizations comply with the minimum requirements of the MSA and the other index to assess the overall quality of the MSS. The analysis design for the compliance with minimum requirements as well as the quality of the statements can be found in the following three paragraphs.

5.3.1. Minimum Requirements

Under sections 54 (4), (6) and (7), the MSA reports on the minimum requirements that each company operating in the UK with a turnover of more than GBP 36 million needs to fulfill (Modern Slavery Act 2015, 2015 c. 30). The requirements are intended to ensure that HE is engaging with the issue of modern slavery as well as ensuring ease of access for stakeholders. Voss et al. (2019) analyzed the compliance with the Act by fashion and textile businesses and came to the result that even though the compliance increased over the years, businesses do not update their statements on an annual basis and do not clearly indicate to which financial year the statement relates to.

Therefore, the first step of the analysis will be to showcase to what extent HE complies with the minimum requirements. According to the MSA, the following criteria will be

assessed: an organization must (1) update the statement for each financial year, (2) publish the MSS on the UK website in a visible place, (3) get approval from the board of directors or equivalent body, (4) signed off by a director or equivalent, (5) the six areas of the MSS (Home Office, 2017). Mai et al. (2022) have developed an index based on these requirements by coding 1 if the specific category is present and 0 in case it is absent. Therefore, the maximum score for this index is 10. The index can be found in Appendix B.

5.3.2. Dependent Variable

The dependent variable in this study is the overall quality of MSS by HE institutions. Originally, Christ et al. (2019) have developed a research instrument based on the quality of disclosure statements in research prior (Crane, 2013; LeBaron & Rühmkorf, 2017; New, 2015; Stringer et al., 2016) and further used by Rao et al. (2022). However, Rao et al. (2022) instead used a different rating scale and therefore created a new research method. It needs to be stated, that both papers however evaluate voluntary disclosures of Australian listed companies before the Modern Slaver Act in Australia came into power and therefore no guidelines by the Act existed. This is a major difference in this study as clear guidelines are provided by the MSA in the UK and therefore an alternative index needs to be developed.

There are various studies which have developed an index to assess the quality of disclosures. Van Standen and Hooks (2007) developed a five-point scale (0 = no disclosure, 1 = brief disclosure, 2= descriptive, 3 = quantitative disclosure, 4 = extraordinary disclosure). Other studies like the study by Guidry and Patten (2010) developed a three-point scale. There are also several studies which did not develop a scoring scale, but rather differentiated between symbolic in the context of general statements, and substantive in the means of quantitative, detailed disclosures (Mai et al., 2022; Birkey et al., 2018; Michelon et al., 2015).

As one can observe, no consensus between researchers concerning the measure of quality is given. Some studies have used point scales while assigning multipliers to certain categories, others differentiate between symbolic and substantive, descriptive or narrative. Rao et al. (2022) came to the conclusion that, given the novelty of modern slavery disclosures, a new but simple scoring method needs to be developed (0 = no

disclosure, 1 = narrative disclosure and 1 for quantitative disclosure; combining for a total maximum score of 2 points per category).

As described earlier, the study by Rao et al. (2022) assesses the quality of voluntary disclosures by Australian companies listed before the MSA came into power and therefore no guidelines nor requirements were provided. In this thesis, clear guidelines by the Home Office (2017) were provided and shall therefore serve as the basis to develop categories. In compliance with section 54, Mai et al. (2022) have developed an index including 57 items spread over the six topics suggested by the UK government to be included in a MSS. This index is based on literature as well as standards widely accepted which provide guidance on how to write a MSS. These include the reporting guidelines in transparency in supply chains provided by the Home Office (2017), the Global Reporting Initiative (GRI) as well as several indicators provided by the Business & Human Rights Resource Centre (2018).

Therefore, a unique research method will be created by combining the 57 categories provided in Mai et al. (2022) with the scoring scale of Rao et al. (2022). By combining the two indices, the overall quality of MSS is measured by applying the scoring system (0 = no disclosure, 1 = narrative, 1 = quantitative) with a maximum score of 114 (57 categories x 2 points).

Concerning the 57 criteria and their descriptions, a review of the categories had to be undertaken Mai et al. (2022) analyzed the FTSE 100 companies in the UK and some categories or descriptions would need to be adjusted. However, almost all of them could be transferred onto this research. For criteria 12 'supplier policies', 15 'availability' and 33 'suppliers risk assessment', a slight change in their descriptions had to be made. Criterion 38 'transaction risks' was discussed to be potentially excluded, however, during coding process it was deemed to be included. Therefore, all criteria were included in the analysis and only slight changes to their descriptions were made. Furthermore, during the coding process, the index was reviewed multiple times but no revisions during the coding process needed to be made as codes were only created deductively based on previous study and no extra variables had to be added. The full index including the 114 criteria and their descriptions can be found in Appendix C.

5.3.3. Independent Variables

The independent variables represent the influence of different factors on the quality of MSS. Specifically, the relationship between the dependent variable (MSQUAL) and the independent variables will be examined. The independent variables are university ranking (RANKING), staff-cost ratio (STAFF_COST), overall profitability (PROFIT), university size (SIZE) and the degree of internationalization (INTERNAT). This will be done through a multivariate regression using ordinary least square (OLS) analysis. In the following model, the relationship between the independent variables and the quality of MSS is shown:

MSQUAL = β0 + β1RANKING + β2STAFF_COST + β3PROFIT + β4SIZE + β5INTERNAT + ε

By setting up the five hypotheses, the overall plausibility of the model is justified. However, the appropriateness of the multiple linear regression is to be evaluated. Therefore, the regression was checked through standard diagnostic tests such as normality, autocorrelation, heteroscedasticity and multicollinearity. Coefficients of correlation are at a low level and less than the critical level of 0.8 according to Rao et al. (2022). This indicates that multicollinearity is not present. Furthermore, variance inflation factors are also lower than the critical value. No issues could be found as residuals are homoscedastic and distributed normally. Therefore, the null hypothesis is tested.

5.4. Reliability of Coding Procedures

Reliability of content analysis has been widely discussed to date, especially in the case of coding the content by more than one researcher. Krippendorff (2013) states that the reliability may be questioned once the analysis is repeated by different instruments, dates and team members. Furthermore, the reliability of content analysis is critical concerning the use of research instruments as well as the data that is being collected with these instruments (Milne and Adler, 1999). To ensure reliability, the descriptions of each criterion were discussed between the two coders beforehand to avoid misinterpretation. Furthermore, before proceeding with the coding of all statements, MSS of ten randomly selected companies were coded based on the descriptions for each variable and results of both researchers were compared afterwards. During the coding process, several minor differences could be detected due to misinterpretation of the

variables as well as different understanding of the criteria 'narrative' and 'quantitative' but could be clarified afterwards. To ensure that both researchers assess the quality of the statements in an identical way, certain parts in the statements were discussed again whether to be narrative or quantitative and therefore further increased the reliability of the research instrument. To assess the intercoder reliability, percentage agreement, Holsti's method, Cohens's κ, were calculated showing the level of agreement between the coders. According to Stray (2008), to date there is still no universally accepted method to assess this.

Given the subjective nature of assessing the statements, this should be further minimized by applying the widely accepted intercoder reliability test Krippendorff's, which is also considered as the most reliable testing method (Lombard et al., 2002). O'Connor and Joffe (2020, p.1) define intercoder reliability as "a numerical measure of the agreement between different coders regarding how the same data should be coded". Wimmer and Dominick (1991) consider a score higher than 0.75 to be acceptable, whereas Guthrie and Mathews (1985) consider a score of 0.80 or higher a sufficient level of agreement. Cheung and Tai (2021) argue that studies should report the intercoder reliability test results. Therefore, the results of all tests are reported in the following (Table 1). In some cases, Cohen's Kappa could not be calculated as the agreement between the two coders is 100% which causes that the value cannot be calculated (κ = NA).

The reliability test shows a score of 0.89 for the percentage agreement as well as Holsti's method. The value is identical as the coders coded the same segment. The score for Cohen's Kappa is 0.69 and the value for Krippendorf's Alpha is 0.63. Even though values for Cohen's Kappa as well as Krippendorf's Alpha do not reach the sufficient level according to literature of 0.75, percentage agreement shows an overall high agreement among the coders (Table 1). Therefore, it can be considered as a sufficient level of agreement between the two researchers and confirms a strong reliability of coding.

Units	Coders	Testing Method	Value

10	2	Percentage Agreement	0.89
10	2	Holsti's Method	0.89
10	2	Cohen's κ	0.69
10	2	Krippendorfs α	0.63

Table 1 - Intercode Reliability Tests (N = 10)

6. Results

The following chapter will describe the results of the descriptive statistics for the minimum requirements as well as quality of statements. The quality of statements overall will be assessed as well as compliance for each of the six different categories.

6.1. Descriptive Statistics

An assessment for the descriptive statistics will be provided for the compliance of the minimum requirements according to the MSA 2015. Additionally, the quality of MSS of HE will be assessed. Figure 2 summarizes the level of compliance with the minimum requirements with a maximum score of ten points. 27 out of 120 universities (23%) fully comply with the minimum requirements, whereas 35 universities (29%) fulfilled the requirements to 90% and 34 universities (28%) fulfill eight out of the ten requirements. 14 universities scored 70%, six universities scored 60%, two universities scored 50%, one university scored 40% and one university did not publish a MSS. Therefore, 119 out of 120 universities published a MSS which overall shows that it has become the norm to publish a statement even though most of them did not fully comply with all minimum requirements. In particular, a lower compliance level than 70% is achieved by 10 universities which eventually raises concerns over internal as well as external audit mechanisms. Additionally, only 48% of all statements were approved and signed off by a director, which brings up another reason for concern.
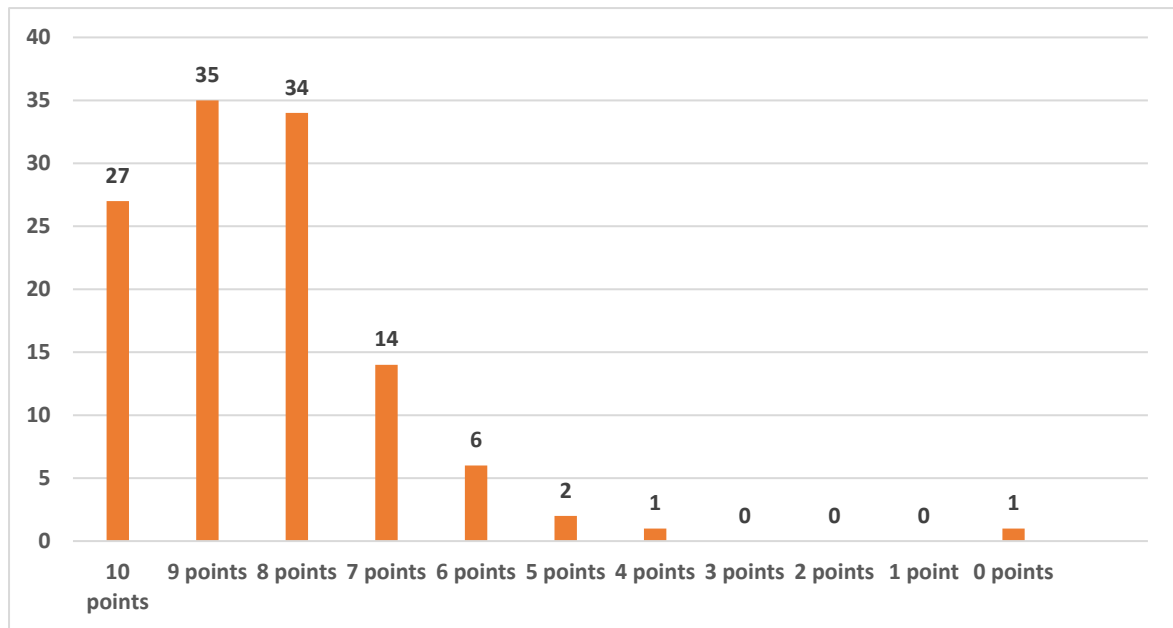
Figure 2 - Level of compliance with minimum requirements of the Modern Slavery Act 2015; Total Sample (N = 120)

Table 2(a) provides more information on the descriptive statistics for the dependent variable split up in the different categories and Table 2(b) gives the descriptive statistics for the independent variables. This was calculated by adding all scores for each category for all 120 universities together and dividing the total by 120.

Variables	Min	Max	Mean	Median	Std. Dev.
(a) Statement quality					
Business Structure	0	13/14 (93%)	6.1/14 (43%)	7.0	3.1
Policies	0	20/24 (83%)	7.7/24 (32%)	8.0	4.4
Due Diligence	0	17/20 (85%)	5.7/20 (29%)	6.0	4.2
Risk Assessment	0	20/22 (91%)	5.3/22 (24%)	5.0	4.2
Effectiveness	0	13/16 (81%)	2.3/16 (14%)	1.0	3.6
Training	0	16/18 (89%)	4.4/18 (25%)	5.0	3.6
MSQUAL	**0**	**92** (81%)	**31.6** (26%)	**32.5**	**18.9**
(b) Independent variables					
Ranking	1	128	62.51	63.50	37.28
Staff-Cost-Ratio	24.17%	72.74%	57.32%	58.04%	7.09%
Profit (Mio)	-£0,925	£100,547	£11,726	£4,434	£26,205
Total # of Students (k)	3.5	45.7	19.9	18.5	9.5
Degree of Internat.	1.17%	67.11%	21.11%	19.56%	11.80%

Table 2 – Descriptive statistics - dependent and independent variables; Total Sample (N = 120)

Concerning the descriptives of the dependent variable, the quality for each section was calculated (= sum of items complied/114 categories). Business structure scored with an overall percentage of 43% the highest among the six categories. The quality of policies scored 32%. Due diligence (29%), risk assessment (24%), effectiveness (14%) and training (25%) all scored even lower than the 30%-mark (Figure 3). Overall, the quality of statements across all six categories remains low even though business structure and policies at least scored 1/3 of the total points. The results confirm the overall low quality of MSS (mean value of MSQUAL = 31.6 (26%)). Furthermore, the standard deviation of 18.9 argues that the overall spread is low.
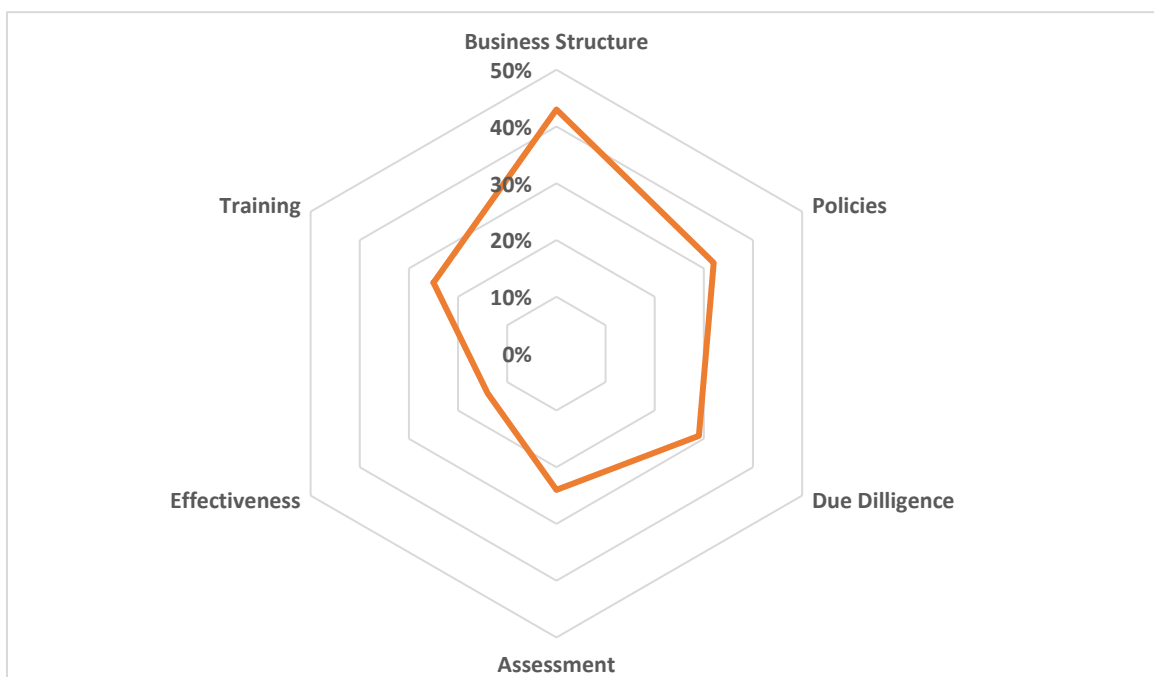
Figure 3 - Quality of MSS per category; Total Sample (N = 120)

Regarding the independent variables as per Table 2(b), the ranking of universities varies between 1 and 128 with a mean value of 62.51. The staff cost ratio has a minimum value of 24.17% and a maximum value of 72.74% and a mean value of 57.32% which indicates large differences across the universities in terms of staff costs compared to overall costs. The profit has a minimum value of -£0,925 and a maximum value of £100,547 with a mean value of £11,726, which also shows that the profit within HE varies greatly. Coming to the total number of students (in thousand), the smallest university has 3.5 and the largest university has 45.7 students which results in a mean value of 19.9 students across HE. The fifth variable is the degree internationalization also greatly varies indicating a large spread within HE in terms of their internalization. The data shows a minimum value

of 1.17% and a maximum value of 67.11% with a mean value of 21.11%. Overall, the data shows that the universities differ significantly in terms of their spending on staff, profit, their size based on the overall number of students as well as degree of internationalization.

The next chapter will describe the results of the OLS regression analysis by analyzing the relationship between the quality of MSS in HE and the independent variables.

6.2. Regression Results

An OLS regression analysis was executed as it allows to assess the relation between a dependent variable (quality of MSS) as well as independent variables (ranking, size, etc.). Therefore, the OLS regression analysis was chosen. 120 statements were coded, and results show that the quality of the statements is associated with two variables, size of the university at the 5% significance level as well as the profit of the university at the 10% significance level (Table 3). In the following, the hypotheses that were stated for each independent variable will be assessed.

Profit. The null hypothesis $H3_0$ is rejected. Looking at the influence of the profit, it can be stated that the conditional expected value of the quality of MSS is associated with an increase of 0.142 points when increasing the profit of the university by £1,000,000 (*p*-value = 0.071*). Even though a relationship can be found here, it does not confirm $H3_1$ which hypothesizes a negative effect of the profitability on the statement quality. Therefore, this hypothesis is rejected.

University size. The null hypothesis $H4_0$ is rejected. The size of universities (measured by the total number of students) is positively associated with the statement quality of HE in the UK. The results show that with an increase of 1,000 students, the statement quality increases by 0.478 units with a significant level of 5% (*p*-value = 0.021**). Therefore, $H4_1$ can be confirmed.

Ranking. The null hypothesis $H1_0$ cannot be rejected. Results show the rate of change per unit at 0.068 (*p*-value = 0.234) and is therefore not statistically significant as no relation between the ranking of universities and statement quality can be found. The results mean that $H1_1$ cannot be confirmed.

Variables	B	Std error	t statistic	p-value	conf. low	conf. high
(Constant)	10.254	16.117	0.636	0.562	-21.674	42.181
Ranking	0.068	0.057	1.197	0.234	-0.045	0.181
Staff-Cost-Ratio	11.277	23.614	0.478	0.634	-35.502	58.057
Profit (Mio)	0.142	0.078	1.824	0.071*	-0.012	0.296
Total Students (k)	0.478	0.204	2.339	0.021**	0.073	0.883
Degree of Internationalization	14.416	18.188	0.793	0.430	-21.615	50.447

*Table 3 – OLS Regression Results; *p < 0.10; **p < 0.05 (N = 120)*

Staff-Cost-Ratio & Degree of Internationalization. The largest positives effects can be found for the staff-cost-ratio as well as the degree of internationalization. When increasing the expenses for staff by 1% of the overall expenses or increasing the degree of internationalization by 1%, the quality of the MSS will increase by 11.277 or 14.416 units respectively. However, the p-value in both cases is not significant at the 5% level nor at the 10% level, which is why no confidence in the assessor is given. Additionally, the standard error in both cases (staff-cost-ratio = 23.614; Degree of Internationalization = 18.188) as well as the upper and lower bounds are also large compared to other variables and therefore leaves room for interpretation. One of the reasons for this could be the limited data available. Therefore, the null hypotheses $H2_0$ and $H5_0$ cannot be rejected.

To sum up, only $H4_1$ can be confirmed as the size of a university was found to be positively affecting the quality of MSS of HE in the UK. $H3_1$ cannot be confirmed, however, a positive effect of the profitability on the statement quality was found as well. Concerning the university ranking ($H1_1$), staff-cost-ratio ($H5_1$) and degree of internationalization ($H4_1$), no significant effect was found.

7.   Discussion

In the following part, the results will be analyzed and put into context in order to answer the research question: *What factors are associated with the quality of MSS by Higher*

Education in the United Kingdom? In fact, the research question aims to answer to what extent different factors can have an influence on the overall quality of MSS based on NIS. Additionally, it needs to be stated that transparency of companies is seen as a way how they are dealing with modern slavery in their supply chains.

Monciardini et al. (2021) states that usually businesses respond to the act in three different ways: Either by no complying in form of not providing a statement (1), by only complying with the minimum requirements or by going beyond compliance and providing in-depth information about modern slavery. Most often, the broad and complex nature of laws such as the MSA 2015 would lead to companies sticking to the minimum requirements instead of going beyond what is asked for (Hume, 2018). Specific reasons and dynamics for the different ways of responding have not been explored to date yet (Monciardini et al., 2021). Findings by Birkey et al. (2018) confirm that companies prefer to provide only the minimum as the responses to the CTSCA are found to be minimal and mostly symbolic. The goal of the law is to provide more information about the origins of their purchases which would not be met. Whether this is also the case for this study will be discussed in the following.

Starting with the descriptive results, this analysis has shown that only 23% of all universities fully complied with the minimum requirements and 57% of statements fulfilled at least 80% of the requirements. However, 7.5% (9) of all universities fulfilled less than 70% of the requirements and even one university did not publish a statement at all. Prior research is contradictory as some studies are analyzing data before or right after the legal requirement came into effect and other studies recently published analyzed statements several years after the Act. For example, Christ et al. (2018) analyzed voluntary disclosures on modern slavery of Australian listed companies before the Australian MSA came into effect. At the time, only 37% of companies disclosed information on modern slavery. Business & Human Rights Resource Center (2019) assessed statements from 2018 by 71 hotel companies in the UK and found that only 25% met the minimum requirements. This was in the early stages of legislation against modern slavery and shows an overall low compliance with the Act. Furthermore, Rogerson et al. (2020) also analyzed MSS by HE in the UK from 2019 and found that 90% of universities had published a statement with 27% being fully compliant. This shows an

overall increase in universities which published a statement, however, the percentage of universities being fully compliant slightly decreased. Another study by the Business & Human Rights Resource Center (2021) analyzed statements published by 91 companies in the UK finance sector from 2020. 13% did not provide a statement in this research with more than half of the companies not fulfilling the minimum requirements (47%) showing that even private companies which are tied to investors are not complying with the MSA. The most recent study by Mai et al. (2022) analyzed MSS by FTSE 100 companies on their extent and overall quality. Results show an overall high level of compliance with the minimum requirements as 50% of the companies fully complied and 41% showing 90% compliance. However, one company did not produce a statement and 8% showed very little compliance. The findings of this study show that private companies tend to more comply with the Act compared to statements produced by HE.

To sum up, an increase in companies publishing a statement over the last years since the Act came into effect can be observed. Also, meeting minimum requirements has become a norm at least for private listed companies as HE still needs to revisit the requirements of the Act in the UK. It is a point of concern that some institutions have still not provided a MSS to date even six years after its introduction. Even though most organizations in the UK comply with the minimum requirements, Mai et al. (2022) state that such requirements do not achieve the original aim of the MSA, which is the elimination of modern slavery eventually. Birkey et al. (2018) further add that when organizations can adopt the minimum requirements without providing transparency about their supply chains, the legal requirement would not improve efforts by organizations towards their supply chains. It needs to be further observed how things change when the announced extension of minimum requirements such as a reporting deadline and fines when not complying comes into effect.

Another point of concern is that statements are not being signed off by upper management. This has been repeatedly mentioned in previous studies as the average percentage has been on the lower side. Guidance provided by the governmental institutions state that this is required as it shall ensure attention at the senior level by involving leadership while giving them responsibility. Therefore, this approach shall create a culture which does not accept modern slavery by giving it an accurate level of

attention. In this study, only 48% of statements were approved and signed by a board member. In contract to prior research, this percentage is comparably low. Blindell (2021) found that 80% were signed off indicating a lack of attention at the executive level. Other studies found similar percentages (Rogerson et al., 2020; Mai et al., 2022). Rogerson et al. (2022) interviewed procurement staff of HE in the UK and came to the result that procurement would not be treated as a strategic function resulting in a disconnect between procurement departments and the board level. In general, interviewees pointed out an overall struggle to make modern slavery a priority at board meetings. One interviewee stated that they struggle to find a board member to sign the MSS for the last two years (Rogerson et al., 2022). Other statements indicated that only minimal guidance by the leadership would be provided and statements beyond compliance would be seen critically. Furthermore, it is to be questioned if the signatory could be held responsible due to the unclear responsibility (Islam & Van Standen, 2022). With the current set of minimum requirements, accountability would need to be handled on a case-by-case basis (Nolan, 2017; Phillips, 2015). Overall, the testimonials in conjunction with the overall low percentage of signed MSS bring us to the conclusion that this important topic is not of great interest to upper management in HE since every second statement is not approved and signed by a director.

Regarding the quality assessment of MSS, results show an average quality of 26% and therefore a rather low-quality score across HE in the UK. The highest score was for business structure with 43% followed by policies with 32%. Due diligence (29%) and training (25%) were also partially discussed. The lowest scores can be found for risk assessment (24%) and effectiveness (14%). Comparisons to prior research cannot directly be retrieved with most of the research as various rating techniques have been developed in the last years. However, various indicators can be observed individually which will be discussed in the following paragraphs.

Business Structure. A report by the Business & Human Rights Resource Centre (2019) found that 50% of companies that operate in the hotel industry had not published any information about their business structure. Also, the Business & Human Rights Resource Centre (2018) analyzed MSS from 2017 by FTSE 100 companies and results showed a score of 31% for business structure. 3 years later, Mai et al. (2022) have found an overall

high extent and quality when analyzing the business structure of FTSE 100 companies as 17% of the companies scored more than 50%. One of the reasons was that this part was already part of their annual reports and no further information had therefore to be collected. Such findings confirm the results of this study as even though the average score for business structure is the highest compared to other areas, however, providing information about the structure of their business does not require any communication with suppliers or any other third parties. Additionally, as Mai et al. (2022) state, most of the information is provided in annual reports already and could just be used for MSS as well.

Policies. Results in this study show low a score of 32% which matches findings of previous studies (Blindell, 2021; Business & Human Rights Resource Centre, 2018; Mai et al., 2022). In the report by the Business & Human Rights Resource Centre (2018) analyzing FTSE 100 companies, policies scored 41%. Mai et al (2022) as well as Blindell (2021) add that even though a generally high quality was found, only a few companies included links to external policy documents. Furthermore, most companies also referred to the UNGPs as well as ILO without further details. One can confirm that this observation was also made in the study even though several universities linked for example staff training policies in their MSS.

Due diligence. Reports from the Business & Human Rights Resource Centre (2019, 2021) already found out that 23% of companies in the finance sector and even 35% in the hotel sector did not disclose their due diligence processes. Blindell (2021) confirmed these findings as 35% of companies in the UK did not report on their due diligence processes either. Business & Human Rights Resource Centre (2018) rates the due diligence reporting of FTSE 100 companies at 35%. These findings also confirm the quality score of this analysis of 29%. Mai et al. (2022) state that a low extent and quality was found due to missing information from suppliers which is needed in this area. Additionally, only a few modern slavery cases would have been reported by companies whereas not one university reported on a case. These findings altogether show a lack of controllability and communication with the suppliers which needs to be further invested in to ensure that the purpose of the MSA is met.

Risk assessment. Business & Human Rights Resource Centre (2018) found an overall score of 31% for risk assessment which is almost in the same range of this study's score (24%). Mai et al. (2022) state that limited information was provided, especially about a lack of country risks and transaction risks. Such findings could be observed in this study as well which further points out the lack of transparency and lack of communication with suppliers. Mai et al. (2022) further state the private companies often mention cooperations with other organizations such as SEDEX or the Global Slavery Index in order to better assess modern slavery risks. Whereas for business structure, policies and due diligence, only internal information needs to be collected, risk assessment involves concrete processes such as supplier audits, interviews or other methods to prevent modern slavery in company's supply chains. Most statements, however, describe potential risks while lacking specific information about any procedures to avoid modern slavery. Without such processes and no direct control over the suppliers and their business operations, the risk of modern slavery remains high.

Effectiveness. Measuring the overall effectiveness of the business' operations is crucial to ensure a learning curve over time. Being transparent about the measurement method, the results, comparing it with company's key performance indicators (KPIs) and correcting them based on the measured results is seen as good practice. That in turn also requires a certain level of capabilities in regard to staff and financial resources. When looking at the score in this study (14%) while comparing it with Business & Human Rights Resource Centre (2018) (17%) and Blindell (2021), who commented on an overall low rate of disclosure in this area as well, one can truly state that organizations are not doing enough in this specific area. Mai et al. (2022) comment on the little extent of transparency concerning the method of measurement as well as KPIs that the company is working towards. Overall, effectiveness is built up on the risk assessment shown by the lowest scores among the six areas in different studies. This field requires internal information, information from suppliers as well as a high degree of commitment and financial as well as human resources to accurately reflect on the effectiveness of actions taken. However, prior research also pointed out a lack of guidance by governmental institutions as no clear guidelines are being provided. Instead, rather vague formulations can be found which gives room flexibility. Mai et al. (2022) state that normative

pressures will increase soon as organizations will develop their measurement methods resulting in a higher level of transparency.

Training. Results in this study show a score of 25%, Mai et al. (2022) found a score of 28% in this regard and are therefore almost identical. Most universities stated that regular training on modern slavery takes place, however, further information concerning the specific formats or supplier training is usually not provided. Even though the Act itself emphasizes training of the companies' own staff without any clear guidelines, training remains at low levels. Overall, mimetic pressures can increase due to competitors developing different training formats for internal as well as external staff.

Apart from the descriptive statistics, this study also looked at the impact of different independent variables on the quality of MSS produced by HE. The study found a positive effect of the university size towards the quality of statements as well as a slightly positive relation between quality and profitability. Rao et al. (2020) as well as Ismail et al. (2018) also found the size of an organization to be a positive driver in relation to the statement quality. Additionally, Flynn (2020) also found the firm size to be positively significant at the 10% level as the overall visibility of larger organizations would put them under pressure to produce high quality statements. As university size in this study is measured by the number of students, it is to be discussed what the indirect factors are that lead to a higher quality of MSS. Whether it is simply increased media attention or other factors are to be analyzed in further research.

Regarding the profitability of organizations, this was found to be slightly positively related to statement quality by Ismail et al. (2018) as well. Findings have been consistent in this study as well even though only a rather small effect was found. Therefore, it rather contradicts with the assumption that organizations with larger financial resources invest their money into tools through which modern slavery can be reduced as the overall impact is minimal.

Going back to NIS, results indicate a normative pressure as larger universities have the ability to put pressure on their suppliers to improve their operations concerning modern slavery. Especially mimetic pressures are proven as larger universities are more in the spotlight and will learn more towards producing better statements and more profitable universities also seem to have more financial resources that can be used for staff to

create high quality MSS. With the development of measurement and training methods in the future, universities will experience mimetic pressures.

Even though profitability and size are found to be positively related to the quality of MSS and an increase in quality over the last years can be observed, combating modern slavery with the current status of the MSA is to be questioned. Mantouvalou (2018) describes the creation of statements as a robotic process instead of substantive engagement with modern slavery which is confirmed by the results of this study. Furthermore, Blindell (2021) and Rogerson et al. (2020) even found duplications of text strings across multiple statements which further confirm the symbolic creation of MSS in HE. Rogerson et al. (2020) point out a low level of control over suppliers by HE due to purchasing consortia. Such consortia were joined by HE initially to ensure access to competitive prices, however, this structure is not in line with the goals of the MSA as in-depth knowledge is required. In the research, various interviewees gave examples such as legal advisor recommending to only fulfill minimum requirements, legal seminars attended by different universities, inter-university cooperations and sharing of MSS by larger universities with smaller universities before publishing them. All these examples confirm the low degree of willingness by HE in the UK to go beyond compliance and strengthen the results found in this study.

Based on the results of the descriptive statistics as well as the regression analysis, the study has found an overall low quality of statements produced by HE. Even though an increasing compliance with the minimum requirements when comparing it with prior research can be found, a decoupling between the MSS and actual steps by organizations can be observed (Islam & Van Standen, 2022; Chris et al., 2018). Such rather symbolic compliance would even be worse than noncompliance as it is misleading and can therefore harm criminal investigations (Monciardini et al., 2021). Nevertheless, partial transparency into organizations' supply chains is the right step towards accountability and will further improve through the increase of minimum reporting requirements. Building up on the additional minimum requirements that will be introduced in the next years, one recommendation would be a central system which shows all organizations that are obliged to upload a modern slavery statement, so the public has the ability to detect companies who do not follow legislation.

8.   Conclusion

The aim of this study was to find out to what extent HE in the UK complies with the MSA based on the current minimum requirements of the act as well as 114 different criteria to assess the overall quality of MSS. The relation between the quality of statements and five different variables was then analyzed in the second step. Therefore, this research has contributed to the debate around the overall effectiveness and impact of the MSA in the UK to eradicate modern slavery in supply chains.

With the help of the new index created by Mai et al. (2022) which is based on the minimum requirements outlined in the MSA, this study assesses the compliance. Results show that compliance is generally high as 119 out of 120 universities have published a MSS and of which 80% fulfilled at least 80% of requirements. Findings are in line with recent studies that analyzed MSS in the UK (Mai et al. 2022; Rogerson et al., 2020), however, findings of other studies focused on other countries or prior years and show a lower compliance (Christ et al., 2018; Business & Human Rights Resource Center, 2018, 2019; Feasley, 2015, Birkey et al., 2018). The different levels of compliance can be explained by the year the study was conducted or the extent of enforcement in the respective countries/regions as prior research analyzed disclosures in countries such as Australia, Brazil and California.

Results also show that only 48% of all MSS were signed and approved by a director, which is a minimum requirement. Other studies have found similar or slightly higher percentages (Mai et al., 2022; Rogerson et al., 2020; Blindell, 2021) while pointing out that organizations in the UK would often struggle to find a board member to sign the MSS. In addition to that, researchers question the accountability of signatories as the responsibility would be unclear (Islam & Van Standen, 2022; Nolan, 2017).

To assess the quality of MSS created by HE, this study has contributed to the current research by creating a new index. 57 different criteria from an index created by Mai et al. (2022) were combined with an index from Rao et al. (2022) which looks at each criterion individually whether it is narrative and also quantitative. The index by Mai et al. (2022) was created based on requirements of the MSA as well as guidance provided by institutions as well as the Global Slavery Index (2018). Therefore, the 114 different criteria served as the basis of this study to assess the quality and the following results

can be brought forward: The average quality score for HE is 26%. Business structure and policies scored relatively high (43% and 32%) while risk assessment and effectiveness score the lowest (24% and 14%). Scores for risk assessment and effectiveness are similar to other studies and show a lack of communication and collaboration with suppliers (Business & Human Rights Resource Center, 2018; Mai et al., 2022; Blindell, 2021). A lack of information concerning supplier audits, interviews, measurement tools and other processes to monitor their supply chains were found.

Looking at the results of the regression analysis, no relation was found between quality and university ranking, staff-cost-ratio nor degree of internationalization. However, a positive relation between the quality and profitability as well as size can be confirmed. Thus, based on NIS, only mimetic pressure impacts the overall quality of MSS.

To conclude, this study revealed a substantial gap between the group providing high quality statements and the majority of universities not providing enough information about their supply chains. Even though findings suggest a positive trend over the last years, stricter control methods by governmental institutions as well as clear guidance on reporting regulations need to be introduced. Reporting requirements are to be extended in the future, which will improve transparency by organizations. Furthermore, purchasing consortia need to be critically looked at as they are responsible for the procurement of HE and disconnect universities from their suppliers. It is imperative that investments by universities need to be increased to be able to better monitor supply chains and to eventually eradicate modern slavery. Nevertheless, the partially achieved transparency is a positive trend and leaves hope for the future.

9.   Limitations

It needs to be stated that this study was limited to MSS published by UK universities. Therefore, it cannot be argued that the findings of this research ultimately state what HE does or does not against modern slavery. However, the assumption is that if a university takes certain action steps to combat modern slavery that these would be disclosed in MSS. In turn, if an organization would not take specific action steps, it is concluded that further details on the specific area are not provided. Another limitation is that only data from the most recently published MSS were analyzed. Therefore, this study is not generalizable to other countries and years. The third limitation concerns the

coding process between the two coders as even though clear coding guidelines were discussed before and intercoder reliability tests were performed, full objectivity cannot be assured. A third limitation of this study is the subjectivity of two coders which can not be fully disregarded despite reliability tests and coding guidelines.

10.   Future Research

Regarding ideas for future research, there are numerous possibilities around the MSA within the UK as well as internationally. One idea would be a longitudinal case study by carrying out the same research once the recently announced new minimum requirements have come into effect to see how it affects the quality of MSS. This would further showcase how UK universities are complying with the new minimum requirements and whether their overall quality will eventually increase. Also, the same research design can be performed across countries and a range of company sizes to better compare results internationally. This would allow a better comparison to what extent different legislations affect the quality of modern slavery statements and how they can be improved in a respective country.

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List of Appendices

Appendix A – List of Universities and Data of Independent Variables

University	University Ranking	Staff - Cost - Ratio	Profit (Mio)		Total # of students (k)	Degree of Internationalization
Abertay University	108	72.74%	-£	1	5	14.10%
Aberystwyth University	53	54.76%	-£	2	8	17.66%
Anglia Ruskin University	114	40.47%	-£	1	32	19.73%
Aston University	48	61.11%	£	9	17	15.81%
Bangor University	63	55.01%	-£	2	10	19.01%
Bath Spa University	95	59.52%	-£	1	9	6.77%
Birmingham City University	89	57.27%	£	4	29	14.93%
Bournemouth University	72	56.96%	-£	5	18	15.23%
Brunel University London	81	55.63%	-£	23	18	31.78%
Buckinghamshire New University	107	24.17%	£	3	18	5.20%
Canterbury Christ Church University	105	52.59%	£	11	16	4.19%
Cardiff Metropolitan University	72	67.14%	£	3	11	16.35%
Cardiff University	26	57.87%	£	31	34	23.05%
Coventry University	57	51.10%	£	2	39	35.15%
De Montfort University	110	62.41%	-£	5	28	22.41%
Durham University	6	57.91%	£	20	21	29.93%
Edge Hill University	64	67.47%	£	9	15	2.92%
Edinburgh Napier University	97	64.78%	-£	3	15	22.63%
Falmouth University	70	48.73%	-£	6	6	8.75%
Glasgow Caledonian University	88	69.29%	-£	2	19	13.27%
Glyndŵr University	127	52.94%	£	2	7	12.83%
Harper Adams University	29	60.73%	£	0	5	5.16%
Heriot-Watt University	34	51.74%	£	2	11	29.20%
Imperial College London	5	56.16%	£	23	21	52.71%
Keele University	52	55.98%	£	15	12	7.00%
King's College London	22	58.02%	£	36	38	40.45%
Kingston University	78	59.36%	-£	11	19	26.22%
Lancaster University	11	57.77%	£	16	17	31.34%

University	University Ranking	Staff - Cost - Ratio	Profit (Mio)		Total # of students (k)	Degree of Internationalization
Leeds Beckett University	106	54.45%	-£	19	24	9.60%
Leeds Trinity University	128	63.00%	£	5	8	1.17%
Liverpool Hope University	89	67.58%	£	6	6	4.84%
Liverpool John Moores University	80	64.35%	£	15	27	7.41%
London Metropolitan University	123	52.57%	-£	4	13	10.34%
London School of Economics and Political Science	3	60.40%	£	57	13	67.11%
London South Bank University	116	56.70%	£	3	19	14.48%
Loughborough University	7	57.88%	£	9	18	21.41%
Manchester Metropolitan University	67	65.97%	£	7	36	7.75%
Middlesex University	112	58.59%	-£	3	20	25.90%
Newcastle University	36	61.08%	£	6	28	23.82%
Northumbria University	43	60.08%	£	3	32	22.47%
Nottingham Trent University	56	65.30%	£	20	39	13.86%
Oxford Brookes University	45	57.56%	-£	4	18	17.17%
Queen Margaret University	93	58.78%	-£	2	6	20.79%
Queen Mary University	35	59.58%	£	41	24	32.66%
Queen's University Belfast	24	62.37%	£	24	25	19.65%
Robert Gordon University	103	63.66%	-£	3	14	19.45%
Roehampton University	78	45.92%	-£	4	12	16.09%
Royal Holloway and Bedford New College	33	56.03%	£	11	12	21.80%
Sheffield Hallam University	66	65.08%	-£	1	33	9.03%
Solent University	117	52.23%	£	0	11	25.62%
St Mary's University	87	68.81%	-£	0	6	17.74%
Staffordshire University	102	56.65%	£	8	18	2.94%
Swansea University	42	53.15%	£	28	21	16.86%
Teesside University	94	59.66%	£	2	21	17.77%
The Arts University Bournemouth	71	48.86%	-£	4	4	16.34%
Ulster University	44	61.40%	£	16	33	27.51%

University	University Ranking	Staff - Cost - Ratio	Profit (Mio)		Total # of students (k)	Degree of Internationalization
University College London	9	58.47%	£	99	46	51.10%
University for the Creative Arts	74	53.97%	-£	1	8	25.24%
University of Aberdeen	37	64.18%	£	7	16	30.01%
University of Bath	8	52.93%	-£	32	19	26.43%
University of Bedfordshire	128	48.51%	£	18	18	37.88%
University of Birmingham	14	56.98%	£	33	38	25.25%
University of Bolton	124	52.87%	£	1	11	11.68%
University of Bradford	74	59.84%	£	1	10	17.54%
University of Brighton	81	64.77%	-£	10	18	13.75%
University of Bristol	15	57.18%	£	66	30	27.16%
University of Cambridge	2	47.78%	£	104	22	32.81%
University of Central Lancashire	99	63.99%	£	9	28	20.15%
University of Chester	60	64.07%	-£	6	14	12.70%
University of Chichester	76	56.64%	£	0	6	5.05%
University of Cumbria	118	64.42%	-£	3	9	2.96%
University of Derby	91	58.91%	£	6	21	10.50%
University of Dundee	49	58.86%	£	7	16	18.82%
University of East Anglia	27	58.87%	£	4	19	16.10%
University of East London	126	54.03%	£	18	17	30.01%
University of Edinburgh	12	58.23%	£	127	38	41.21%
University of Essex	39	51.82%	-£	12	18	32.36%
University of Exeter	19	58.24%	-£	11	30	25.22%
University of Glasgow	23	58.21%	£	117	37	35.66%
University of Gloucestershire	101	64.05%	-£	0	8	7.08%
University of Greenwich	83	52.59%	£	9	23	30.56%
University of Hertfordshire	68	53.80%	£	3	30	32.31%
University of Huddersfield	59	66.22%	£	5	21	17.95%
University of Hull	58	54.72%	£	4	15	15.05%

University	University Ranking	Staff - Cost - Ratio	Profit (Mio)		Total # of students (k)	Degree of Internationalization
University of Kent	47	56.27%	£	2	19	19.02%
University of Leeds	16	56.47%	-£	11	37	28.38%
University of Leicester	29	60.38%	£	8	16	26.43%
University of Lincoln	51	57.19%	£	23	18	7.32%
University of Liverpool	21	57.35%	£	26	29	26.74%
University of London	40	33.55%	-£	6	21	31.61%
University of Manchester	17	55.78%	£	61	45	39.49%
University of Northampton	98	52.41%	-£	4	14	21.12%
University of Nottingham	25	57.46%	£	12	36	21.56%
University of Oxford	1	46.69%	£	101	27	33.26%
University of Plymouth	64	61.82%	£	8	19	10.92%
University of Portsmouth	69	62.36%	£	13	28	22.54%
University of Reading	31	57.52%	-£	5	20	20.90%
University of Salford	85	58.06%	£	17	24	13.09%
University of Sheffield	28	55.13%	£	36	31	36.79%
University of South Wales	91	61.88%	£	6	23	14.36%
University of Southampton	13	59.02%	£	8	21	31.48%
University of St Andrews	4	60.11%	£	41	11	44.67%
University of Stirling	50	61.96%	£	12	14	25.47%
University of Strathclyde	32	59.51%	-£	10	24	18.83%
University of Suffolk	100	28.25%	£	11	13	11.21%
University of Sunderland	83	48.95%	-£	6	18	19.47%
University of Surrey	18	54.60%	£	3	17	25.69%
University of Sussex	41	55.00%	£	21	19	28.56%
University of the Arts London	38	62.90%	£	9	21	53.21%
University of the West of England	61	59.79%	£	21	34	17.36%
University of the West of Scotland	125	59.58%	£	2	18	13.88%
University of Wales Trinity Saint David	120	51.03%	£	8	15	5.37%

University	University Ranking	Staff - Cost - Ratio	Profit (Mio)		Total # of students (k)	Degree of Internationalization
University of Warwick	10	58.71%	£	76	28	36.66%
University of West London	77	44.51%	£	22	15	26.54%
University of Westminster	111	60.43%	£	8	20	30.31%
University of Winchester	19	57.28%	£	5	8	4.92%
University of Wolverhampton	121	64.87%	-£	4	19	11.32%
University of Worcester	85	59.41%	-£	0	10	8.11%
University of York	20	58.23%	-£	9	23	25.73%
York St John University	103	61.29%	£	2	8	12.47%

Appendix B – Categories for Minimum Requirements
(Categories based on Mai et al. 2022, p. 25 f.)

Theme #	Theme	Description as per Modern Slavery Act 2015	Present	Absent
1	Existence	(1) A commercial organisation must prepare a slavery and human trafficking statement for each financial year of the organisation.	1	0
2	Declaration	(4) A slavery and human trafficking statement for a financial year is (a) 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.	1	0
3	Approval	(6) A slavery and human trafficking statement— (a) if the organisation is a body corporate other than a limited liability partnership, must be approved by the board of directors (or equivalent management body) and signed by a director (or equivalent); (b) if the organisation is a limited liability partnership, must be approved by the members and signed by a designated member. (c) if the organisation is a limited partnership registered under the Limited Partnerships Act 1907, must be signed by a general partner. (d) if the organisation is any other kind of partnership, must be signed by a partner.	1	0
4	Accessibility	If the organisation has a website, it must: (a) publish the slavery and human trafficking statement on that website, and (b) include a link to the slavery and human trafficking statement in a prominent place on that website's homepage.	1	0
5	Content	An organisation's slavery and human trafficking statement may include information about: (a) the organisation's structure, its business and its supply chains;	1	0
		(b) its policies in relation to slavery and human trafficking;	1	0
		c) its due diligence processes in relation to slavery and human trafficking in its business and supply chains;	1	0
		(d) the parts of its business and supply chains where there is a risk of slavery and human trafficking taking place, and the steps it has taken to assess and manage that risk;	1	0
		e) its effectiveness in ensuring that slavery and human trafficking is not taking place in its business or supply chains, measured against such performance indicators as it considers appropriate;	1	0
		(f) the training about slavery and human trafficking available to its staff.	1	0
Total Score			**10**	

Appendix C – Categories for Rating of Statement Quality
(Categories based on Mai et al. 2022, p. 14, 16, 18-21, 23)

Category	Subtheme #	Subthemes	Description	No Disclosure	Disclosure score		Total
					Narrative	Quantitative	
Business structure	1	Sectors and business	Products, services and customers served and whether suppliers change on a seasonal basis	0	1	1	2
	2	Structure and group relationships	Parent company and subsidiaries including outside the UK; The organizational structure and group relationships	0	1	1	2
	3	Source countries	Location of operations by country and products, services, parts and raw materials that it procures, and it classifies them by sourcing country. The countries it sources its goods or services from including high risk countries where modern forms of slavery are prevalent	0	1	1	2
	4	Supply chains	The names and countries (or addresses) of its tier 1 suppliers (defined as those suppliers with whom the company has a direct contractual relationship)	0	1	1	2
	5	Location of operations	Locations of operations (by country)	0	1	1	2
	6	Relationship with suppliers	Relationship with suppliers	0	1	1	2
	7	Workforce composition	Number of direct employees, number of workers represented by trade union or other worker organization, contractors, agency, outsourced, temporary, seasonal	0	1	1	2

Policies	8	Human rights leadership	Leadership responsible for human rights strategy, including modern slavery	0	1	1	2
	9	Policy development, implementation and enforcement leadership	Leadership, committees, departments or officers responsible for policy development, implementation and enforcement related to human rights and/or modern slavery	0	1	1	2
	10	Expert stakeholders	Consultation with expert stakeholders in developing or reviewing its human rights policies, which include modern slavery (e.g., withholding wages or imposing recruitment fees or other expenses)	0	1	1	2
	11	Internal policies	Internal policies and how they relate to modern slavery	0	1	1	2
	12	Supplier policies	Relevant policies for suppliers and business partners, ~~including investee clients or projects~~ and how they relate to modern slavery; procurement policy	0	1	1	2
	13	Recruitment policies	The company discloses its relevant policies for recruitment	0	1	1	2
	14	International standards	Recognized in its relevant internal and external policies, or aligns them with such standards; human rights standards, core ILO labor rights or the UN Guiding Principles on Business and Human Rights	0	1	1	2
	15	Availability	Policies publicly available & disseminated to all workers, students, alumni, business partners and other parties	0	1	1	2
	16	Mechanism	Mechanisms used to monitor compliance with policies and standards	0	1	1	2

	17	Non-compliance process	Processes undertaken when noting non-compliance.	0	1	1	2
	18	Financial burdens	Prohibition of the imposition of any financial burdens (e.g., withholding wages or imposing recruitment fees or other expenses) on workers in its own operations, suppliers, and recruitment agencies	0	1	1	2
Due Dilligence	19	Pre-assessment	Assessments of forced labor/ modern slavery risks before entering contracts with suppliers (e.g., charging recruitment fees or other costs, withholding of wages, retention of passports/ personal identification)	0	1	1	2
	20	Contract provisions	Provisions related to modern slavery risk factors in supplier contracts	0	1	1	2
	21	Supplier associations	Working with suppliers to improve their labor rights practices (e.g., freedom of association and collective bargaining, freedom of movement, living wage); freedom of association and collective bargaining (in the supply chain) (agriculture); Workforce wellbeing and engagement	0	1	1	2
	22	First tier supplier cascade	Requiring first tier suppliers to cascade the company's human rights and modern slavery standards down their own supply chains	0	1	1	2
	23	Supplier monitoring	Monitoring suppliers on modern slavery and other labor rights issues and discloses results of those monitoring processes (e.g., audits, site visits)	0	1	1	2

24	Stakeholder monitoring	Participation in multi-stakeholder collaborations or industry initiatives related to human rights or modern slavery and provides details of participation (more than passive membership).	0	1	1	2
25	Workers in supplier engagement	Direct engagement with workers in the supply chain, such as interviews with workers as part of monitoring processes or site visits; commitment to engage with stakeholders	0	1	1	2
26	Grievance mechanism	Availability of grievance mechanism(s) (its own, third party or shared) to all workers to raise human rights related complaints/ concerns (including labor conditions) without retaliation, support whistleblowing, facilitate reporting including reporting by workers through helplines; Grievance channel(s)/mechanism (s) to receive complaints or concerns from workers; Commitment to non-retaliation over complaints or concerns made	0	1	1	2
27	Grievance mechanism in suppliers	Expecting suppliers to establish a mechanism(s) for workers to raise complaints/concerns, including about human rights issues, and communicates this expectation to its suppliers	0	1	1	2
28	Upcoming actions	Specific actions taken in the upcoming financial year to address modern slavery and human trafficking issues and progress made on actions committed to in previous year's statement	0	1	1	2

	29	Corrective action plans	Mentions of corrective action plans and explanations of how they have been implemented and/or remedy has been provided, such as record review, employee interviews, spot checks or other means; commitment to remedy, integrating assessment findings internally and taking appropriate action, remedying adverse impacts and incorporating lessons learned	0	1	1	2
Risk assessment	30	Risk assessment statement	Undertaking a risk assessment, which includes modern slavery risks, in its own business	0	1	1	2
	31	Details of risk assessment	Details of how the risk assessment of its operations was carried out, including what indicators, resources, tools were used.	0	1	1	2
	32	Traceability	Mapping supply chains or business relationships and identification of areas of high risk.	0	1	1	2
	33	Suppliers risk assessment	Undertaking a risk assessment that includes modern slavery in its supply chain or other business relationships (including clients)	0	1	1	2
	34	Details of supplier's risk assessment	Details on how the risk assessment of its supply chain was carried out including what indicators, resources, tools were used	0	1	1	2
	35	Stakeholder engagement	Consultation with potentially affected rights holders when developing or carrying out a risk assessment	0	1	1	2

	36	Expert engagement	Seeking input from expert stakeholders (e.g., internal departments, local NGOs, trade unions) when developing and/or undertaking internal or external assessments	0	1	1	2
	37	Country risks	The company discloses priority areas for action in its operations and supply chains based on risks identified in assessments	0	1	1	2
	38	Transaction risks	Facilitating financing from or supporting cases of modern slavery and bonded labor in operations and supply chains or through money laundering (usual in financial institutions)	0	1	1	2
	39	Business partnership risks	Mapping supply chain or business relationships and identification of areas of high risk	0	1	1	2
	40	Priority areas	Priority areas for action in its operations and supply chains based on risks identified in assessments	0	1	1	2
Effectiveness	41	Measurement method	Explicit key performance indicators or other methods used to measure the effectiveness of efforts to address modern slavery risks, with rationale for each KPI	0	1	1	2
	42	Results of measurement	Results of KPIs or other practices it has in place in relation to item 41	0	1	1	2
	43	Business decisions by the results	Description of if and how business decisions are informed by the results of such methods in relation to item 41	0	1	1	2
	44	Reviews progress against KPIs & revises	Reviewing progress against KPIs & revises if necessary	0	1	1	2

	45	Expert stakeholders	KPIs or other metrics developed in collaboration with expert stakeholders (e.g., internal departments, NGOs, consultants)	0	1	1	2
	46	Results of corrective action plans	Results of corrective actions plans for risks of modern slavery identified in the risk assessment, audits or in some other manner	0	1	1	2
	47	Results of grievances	Grievances/allegations related to modern slavery or labour rights received/identified, if any, and the results of action plans implemented to resolve those complaints or potential outcomes in case of no grievance/allegations	0	1	1	2
	48	Review of existing KPIs	Review of existing KPIs to determine whether they make business and supply chain vulnerable to modern slavery	0	1	1	2
Training	49	Training on company policies and standards	Provision of training on company policies and standards related to modern slavery risks to relevant personnel including leadership (e.g., human resources, legal, compliance, sourcing, recruitment, purchasing)	0	1	1	2
	50	Bespoke training	Provision of bespoke training for target audiences related to modern slavery risks they are likely to encounter	0	1	1	2
	51	Supplier training	Provision of training and capacity building to suppliers on risks, policies, and standards related to modern slavery and human trafficking	0	1	1	2
	52	Encouraging suppliers	Encouraging suppliers to provide training to its employees and suppliers on modern slavery	0	1	1	2

	53	Training plans	Training plans including who will receive trainings on modern slavery (e.g., to certain group of employees, suppliers)	0	1	1	2
	54	Training format	Description of the format in which the training is provided (e.g., in-person instruction, video, pamphlet)	0	1	1	2
	55	External experts	Development or delivery of training in partnership with internal or external experts (experts are identified in statement)	0	1	1	2
	56	Frequency	Description of how often modern slavery training is provided (e.g., quarterly, annually, refresher courses)	0	1	1	2
	57	Performance	Evaluating the effectiveness of training provided to employees (e.g., on whether recipients understood the purpose of the training such as how to identify modern slavery risks)	0	1	1	2
Total disclosure score							**114**