

Doing the right thing? The hotel industry's management of, and reporting on, modern slavery

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ARTICLE INFO

Keywords:

Hospitality
Modern slavery
Social sustainability
CSR reporting
Legitimacy
Ethical issue
Labor exploitation

ABSTRACT

Little is known about the hotel's response to increased legislation on the unethical practice of modern slavery in their operations and supply chains. We examine i) the extent, and quality, of the content of their disclosures and the managerial actions, ii) the communication efforts, through moral legitimacy appeals, and iii) the managerial and disclosure gaps influenced by the UK Modern Slavery Act. Substantive actions dominate. Hotels focus on their direct operations and Tier 1 suppliers, and on isolated risk assessments and due diligence. They omit the victims' perspectives and remedies. By disclosing procedures and structures, hotels demonstrate 'reasonable effort' as a proxy for effectiveness in eliminating modern slavery. We advance legitimacy theory, identifying different disclosure behaviors based on either symbolic or substantive actions. We propose two new appeals—Value-based and Personal—relevant to human rights. Reporting turns into a discursive device for moral legitimacy, with implications for policy and practice.

1. Introduction

'Modern slavery' has become a contemporary issue in society with increasing attention on various forms of labor exploitation (Craig et al., 2019), which are considered under the United Nations Sustainable Development Goal 8, Target 8.7. (United Nations, 2015). In hospitality, there have been collective efforts to develop a common framework of action for 'modern slavery' based on principles, training, and guidance. Despite this, the sector has been heavily criticized for unethical labor practices, for human trafficking (Paraskevas, 2020; Paraskevas & Brookes, 2018b), and for limited disclosure on measures taken (BHRRC, 2018; Minderoo et al., 2019). Together, vulnerable migrant workforces and complex, global supply chains with little transparency, make multinational hotel groups vulnerable to specific modern slavery risks, such as sexual exploitation, forced labor, and poor treatment of migrant workers (Sustainable Hospitality Alliance, 2021). Recently, hotel groups have grown in size through asset-light business models, i.e., divesting real estate properties, and concentrating on managing and franchising (Seo et al., 2021). These changes have increased the likelihood of hotels being used as vehicles for labor exploitation. Power imbalances, enforcement gaps, normalization, and moralization of possible exploitation increase the modern slavery risk in hospitality (Bullock et al.,

2024).

Since Crane's (2013) seminal work on modern slavery as a management practice, scholars have shown an increasing interest in understanding its corporate reporting and levels of compliance with legal obligations (Christ & Burritt, 2021; Christ et al., 2023). Technically, organizations can comply with current transparency-based legislation by stating they have taken no steps to address modern slavery in their operations or supply chains (UK Government, 2015). This has led to problematic reporting, where organizations can use disclosures strategically as ethical and morally argumentative devices (Gutierrez-Hueter et al., 2023; Islam & Van Staden, 2022).

The emerging literature on modern slavery prevalence and reporting in hospitality (Bullock et al., 2024) shows that there has been limited reporting (Vaughan, 2024). Hotel groups have disclosed their alignment with international guidelines, such as reporting on their company-wide policies and processes (risk assessment, monitoring, or training). Yet concerns have been raised about their disclosures of management practices (the poor quality and scope of their audits) and their reporting (a lack of independent assurance of information) (Jones & Comfort, 2021). Generally, the practices of the hospitality industry contrast notably, and negatively, with the 'age of responsibility' (Carroll, 2021; Visser, 2011), with its focus on social performance.

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<https://doi.org/10.1016/j.tourman.2024.105084>

Received 2 April 2024; Received in revised form 7 October 2024; Accepted 30 October 2024

Available online 6 November 2024

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Modern slavery is a moral issue, given it violates fundamental human rights (UN Global Compact, 2024). Organizations have both legal and moral responsibilities (Crane, 2013). Why and how organizations disclose anti-modern slavery actions has been explained through legitimacy theory (Vaughan, 2024). Specifically, Suchman (1995) can offer insights on this complex issue through the lens of moral legitimacy.

We aim to understand hotel groups' responses to mandatory reporting obligations under the UK Modern Slavery Act 2015 (UK Government, 2015). We examine i) the extent, and quality, of the content of their disclosures and the managerial actions, ii) the hotels' communication efforts, through moral legitimacy appeals, and iii) the managerial and disclosure gaps influenced by the transparency-based legislation. We contribute to the literature on sustainability reporting in hospitality by shifting the focus from general (de Grosbois, 2021) and environmental disclosures (de Grosbois & Fennell, 2022) to the important, and largely omitted, contemporary social issue of modern slavery. We also contribute to addressing the gap in disclosures tied to a specific legitimacy (Deegan, 2019), given that legitimacy is usually used as a broad lens (Dumay et al., 2018). By exploring moral appeals, we contribute to the recent research evidencing how modern slavery statements can be used as discursive devices for moral claims (Gutierrez-Huerter et al., 2023). For the hospitality industry, we provide evidence of the failure of transparency-based legislation, which has resulted in compliance rather than advancing industry conditions.

2. Literature review

2.1. Modern slavery in hospitality

Modern slavery comprises a range of human rights abuses, including child labor, forced labor, debt bondage, and human trafficking (Pinnington & Meehan, 2023). Modern slavery is defined as "the recruitment and subsequent exploitation of a person (or a person in chattel or debt bondage slavery), who is deprived of their individual liberty anywhere along the product, human or labor supply chain to the final customer for service provision or production" (Strand et al., 2023, p. 435).

Hotels are susceptible to modern slavery due to the hospitality sector's structure and geography, labor intensity, high level of migrant workers, weak unionization, and long and complex supply chains (Bullock et al., 2024; French, 2018). Labor issues involve recruiting disadvantaged social groups, such as women or migrant workers, through direct recruitment or third-party agencies. Hotels also involve complex and fragmented supply chains (Bullock et al., 2024) in which workers can be subject to labor exploitation. Hotel risks related to modern slavery occur in three broad areas: i) the supply chain, due to products and services used being produced through forced or bonded labor; ii) the recruitment of employees (via direct employment, agency recruitment, or outsourcing), specifically, migrant workers; and iii) at the premises, due to the use of hotels for sexual exploitation and human trafficking (Minderoo et al., 2019).

Despite these risks, the sector's response to modern slavery remains under-investigated. Recently, Vaughan (2024) identified that the U.S. hospitality and tourism organizations' best practices on safeguarding human rights included: following global guidelines (i.e., ECPAT, UN Guiding Principles on Business and Human Rights), setting codes of conduct, risk assessments, monitoring and training. Also, Bullock et al. (2024) identified the drivers of exploitation of migrant workers as being: power imbalances, enforcement gaps, normalization and moralization, and threats at the macro-political and socioeconomic levels. A review of seven hotel groups found that the hotels had commitments to tackle modern slavery (Jones & Comfort, 2021). There were disclosures of awareness and training, and due diligence efforts. However, they also identified limited independent auditing and reporting on performance measures.

2.2. Disclosure of modern slavery under existing regulations

Increased awareness of modern slavery as a global problem has led to a growing number of legislations. Examples include the California Transparency in Supply Chains Act of 2010, the Australian Modern Slavery Act of 2018, and the German Supply Chain Due Diligence Act of 2022.

Under the UK Modern Slavery Act 2015 (henceforth referred to as 'the Act'), organizations with a turnover of equal to or more than £36 million must submit an annual public report under the transparency in supply chains (TISC) provision of Section 54 (UK Government, 2015). The aim is to promote transparency and accountability in supply chains (Flynn & Walker, 2021). The organizations' reports should be published on their websites' home pages and should disclose the steps they follow to ensure slavery is not happening, either in their operations or their supply chains (Meehan & Pinnington, 2021). Organizations must provide details about their: business structure, policies, due diligence, risk assessment, effectiveness, and training (UK Government, 2015).

In response to the Act, organizations listed on the Financial Times Stock Exchange have made operational changes (Flynn & Walker, 2021), including: adopting new policies, strengthening contract terms, establishing working/steering groups, and creating new key performance indicators. Yet, even when stricter laws appear to boost reporting compliance, this might only be symbolic rather than having a real impact (Pinnington et al., 2023). Reports often demonstrate only basic compliance (Pinnington et al., 2023) and frequently use ambiguous language. These tactics can be used to maintain the status quo, to minimize responsibility, and to delay action (Meehan & Pinnington, 2021). Thus, it could be argued that the Act has led to compliance rather than true transparency, and has failed to eliminate slavery in supply chains (Islam & Van Staden, 2022).

With the exception of a small but significant body of research on human trafficking (Paraskevas & Brookes, 2018a, 2018b), research into existing disclosures of modern slavery is still emerging (Bullock et al., 2024; Vaughan, 2024). Contributing to this emergent field, our research assesses whether hotel groups' disclosures are symbolic or substantive, thus addressing a broad concern about the effectiveness of modern slavery reporting. While symbolic disclosures aim to sway stakeholders' perceptions, substantive disclosures outline specific steps businesses take to align their procedures with social norms (Michelon et al., 2015).

2.3. Legitimacy theory in CSR reporting

Legitimacy is a "generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions" (Suchman, 1995, p. 574). External audiences grant legitimacy. The assumption is that maintaining successful organizational operations requires managers to ensure their organization appears to be operating in conformance with society's expectations. As legitimacy rests on expectations of the social systems in which the organizations operate, it is time- and place-bound (Deegan, 2019). Legitimacy matters because it has consequences for organizations; it enhances strategic choice because it affects stakeholders' willingness to engage with the organization; it contributes to (un)restricted access to resources and determines the extent of monitoring and oversight (Deephouse et al., 2017). It is argued that organizations must maintain their legitimacy to safeguard their future earnings (Adams & Mueller, 2022). This is seen in studies showing how organizations alter their sustainability disclosure patterns when legitimacy issues are prominent (Gibson & O'Donovan, 2007).

Organizations disclose sustainability information to improve the public's perception of their sustainability performance (Deegan, 2002). Disclosures serve to show a fit between the organization's actions and operations, and the set of norms and values of society (Beske et al., 2020). Disclosures can also reduce stakeholder pressure for a new regulation that might restrict the organization's activities (Deegan,

2002). As a strategic resource, legitimacy underpins the motivation for reporting (Dumay et al., 2018; Gray, 2010).

There are three broad types of legitimacy; pragmatic, cognitive, and moral (Suchman, 1995). The subtypes allow richer insights beyond the simple dichotomy of an organization having or not having legitimacy. First, pragmatic legitimacy relates to an organization's self-interest calculations by appealing to their immediate audience and conforming to their demands (Suchman, 1995). It implies a transactional relationship between the organization and its audience (Scott, 2014). For example, adhering to the legal requirements of the Act demonstrates compliance with the expectations of the UK government and the industry regulators. Moreover, compliance avoids potential fines and legal actions that would negatively impact investors. In pragmatic legitimacy, hotels demonstrate their commitment to ethical labor practices to concerned employees and socially conscious customers. Second, cognitive legitimacy rests on organizations conforming with the prevailing cultural/cognitive expectations of a particular institutional environment (Suchman, 1995). For example, by adopting the World Sustainable Hospitality Alliance's human rights guidance and resources, hotels can signal that their practices are perceived as credible, standardized, and following accepted industry norms. Third, moral legitimacy rests on evaluating whether the organization's action is "the right thing to do" (Suchman, 1995, p. 579). For example, justifications focus on values, ethics, or principles (Marais, 2012). Suchman (1995, p. 579) explains that "at its core, moral legitimacy reflects a prosocial logic that differs fundamentally from narrow self-interest." Accordingly, organizations need to conform to principled ideals to decide if a particular practice, in this case modern slavery disclosure, will promote societal welfare. In moral legitimacy, hotels reporting actions under the United Nations Sustainable Development Goals 8 (Jones & Comfort, 2019) show adherence to the principles of social justice, equity, and employee welfare.

In prior research, "the related forms of legitimacy (such as pragmatic, moral and cognitive legitimacy) were typically ignored" (Deegan, 2019, p. 2321). Management research has mostly focused on general legitimacy or, if it has considered a specific subtype of legitimacy, on pragmatic legitimacy; less attention has been paid to cognitive or moral appeals (Bowen, 2019). Deephouse et al. (2017) note that most research covers only a limited aspect of the complex subject of legitimacy.

2.3.1. Moral legitimacy

In our research, we approach, mandatory disclosure of modern slavery as an opportunity for organizations to show they are 'doing the right thing.' The moral legitimacy lens allows for an exploration of ethical justifications of corporate actions and inaction. Moreover, it advances the discussion on the limitations of a transparency-based legislation (e.g., Pinnington et al., 2023), whereby organizations may comply with their legal obligations without evidence of social performance.

Even though maintaining moral societal legitimacy is a secondary motivation for hotels to implement CSR initiatives (Abaeian et al., 2019), it is unclear how moral appeals materialize in disclosures. Organizations can appeal for normative approval of their actions across four types of moral legitimacy: consequential, procedural, organizational structural, and personal legitimacy (Suchman, 1995). First, *consequential moral legitimacy* rests on evaluating what the organization accomplishes as quantified, socially valued outputs and consequences. Reporting becomes a tool whereby organizations can show an accumulated track record of successes. To do so, they use social performance indicators that reflect selected moral criteria, such as efficiency, accountability, reliability, or responsiveness (Carroll, 1979). Second, *procedural moral legitimacy* rests on evaluations of the organization adopting socially accepted techniques and procedures (Scott, 1977). This type of moral legitimacy is based on organizations fulfilling rules of 'proper' behavior to achieve accomplishments. For example, technical performance, validation of procedures and sound practices, seeking

certifications, and conforming to international standards. Adopting such procedures conveys a positive value even if no actual positive results are achieved (Scott, 1992). In modern slavery, having a specific policy or a clause for suppliers may demonstrate that the organization is making a good-faith effort to achieve results. Third, *structural moral legitimacy* rests on the organization adopting structures that convey a message that the organization is acting, properly and adequately, on collectively valued purposes (Suchman, 1995). Structures are proxies for less visible evaluation targets, such as strategies, goals, and outcomes. Structures indicate an organization's socially constructed capacity to perform specific work (e.g., human rights committees). Communicating about the existing, or intended, structures positions the organization in a morally favorable way. Finally, *personal moral legitimacy* rests on evaluating the organization's leaders against specific charismatic traits, such as the Weberian ideal-type of charismatic authority (Suchman, 1995).

2.3.2. Substantive and symbolic management practices

Organizations can pursue legitimacy through substantive and symbolic management practices. Substantive management involves "real, material change in organizational goals, structures, and processes or socially institutionalized practices" (Ashforth & Gibbs, 1990, p. 178). Substantive, concrete actions often lead to substantive content disclosures, such as is seen in environmental reporting (Kim et al., 2007; Savage & Rowlands, 2000) and modern slavery reporting (Schaper & Pollach, 2021). Specific disclosures, involving extensive detailed and factual, quantitative information that demonstrates actual changes and performance improvements, reflect substantive management (Islam & Van Staden, 2022; Mai et al., 2022; Rao et al., 2022). In substantive disclosures, organizations demonstrate 'how' and 'why' they have changed their practices and processes (Day & Woodward, 2004).

Symbolic management consists of not changing behavior but simply portraying practices to appear consistent with expectations (Ashforth & Gibbs, 1990). Symbolic management transforms "the meaning of acts to conform to social values" (Richardson, 1985, p. 143). Without changing the underlying operations, symbolic management creates the appearance of 'the right' behavior. Examples include general declarative statements (Hrasky, 2012), incomplete accounts (Soobaroyen & Ntim, 2013), trivializing around the issue (Savage & Rowlands, 2000), and aspirational targets, awards and recognitions (Islam & Van Staden, 2022). Compliance with minimal regulation requirements materializes into disclosing symbolic actions (Day & Woodward, 2004).

Few scholars have undertaken combined analysis of disclosures of symbolic and substantive actions to achieve specific organizational legitimacy types; no researchers have done so within the field of hospitality. Existing studies relate to environmental or health-related reporting (e.g., Hrasky, 2012; Savage & Rowlands, 2000; Soobaroyen & Ntim, 2013). In theory, organizations may offer symbolic displays to show conformance to ideals in the pursuit of moral legitimacy (Suchman, 1995) and, with these, avoid the need for substantive changes to management practices (e.g., Pfeffer, 1981). This study addresses this gap by examining how hotel groups use both symbolic and substantive actions in their modern slavery disclosures to pursue moral legitimacy. By doing so, it contributes to Deephouse et al. (2017) call for research on how substantive and symbolic efforts interact in organizational legitimacy appeals.

Our research addresses the absence of analysis on modern slavery disclosures, which is likely to compromise the future development of effective hospitality responses and transparent accounts of the actions taken. It does so from a novel theoretical lens, using an approach previously neglected in hospitality reporting research.

3. Methods

This study focuses on the UK because organizations in the UK have experienced several reporting cycles since legislation on modern slavery was introduced in 2015 (Pinnington et al., 2023). The sampling criteria

was organizational size, as complex supply chains increase the risk of modern slavery (Pinnington et al., 2023). We consulted the UK’s Modern Slavery Registry (UK Government, 2023), which is the de facto central depository of modern slavery statements (Voss et al., 2019). First, we identified 13 hotel companies listed under relevant codes in the registry, and under a specific search for ‘hotel’ on the registry. To extend the sample, we screened hotel groups operating in the UK from the top 100 hotels based on room counts as of December 31, 2021 (Hotels Magazine, 2022). This led to a further nine hotel groups that had statements directly on their website but that were not available in the registry. The final sample was 22 hotel groups (see Appendix 1). Given that businesses operate different financial year periods and the latest statements are not always publicly available, to obtain comparable data, we collected the latest statements publicly available, which stretched over the preceding two years; our method was consistent with previous research in modern slavery (Voss et al., 2019).

We adopted a multi-method approach combining qualitative and quantitative content analysis with multinomial logit regressions on the disclosure choices of hotel groups provided in their statements. We adopted a three-stage, deductive, manual content analysis widely employed in CSR reporting (Mai et al., 2022). We used claims as the unit of analysis. For our first analysis, we used the Ethical Trading Initiative framework (ETI, 2019), which is a guide for companies that helps them prevent and manage labor rights risk. We used the ETI framework to gather empirical evidence of the extent of disclosure on the six topics of voluntary information established in the UK legislation: business structure, policies, due diligence, risk assessment, effectiveness, and training. Second, we adopted Ashforth and Gibbs (1990) classification of symbolic and substantive management actions and, following Pinnington et al. (2023), we classified claims as either symbolic or substantive. Claims were symbolic when the information showed basic actions in conformance with government guidance (Level 1 from ETI). Claims were substantive when the information showed comprehensive actions to understand and manage risks (Level 2 or 3 from ETI). Third, we classified claims in terms of their moral legitimacy appeals following Suchman (1995): consequential, procedural, structural, or personal. During the classification process, we inductively identified a fifth group of claims that appealed to virtues that were desirable to the organization. As these did not fit into Suchman’s classification, we proposed a new category of value-based appeals. We also inductively broadened the understanding of personal legitimacy from desirable leader traits to include those of associated organizations. We adopted a co-constructed, collaborative approach to content analysis, following previous research (Guix & Petry, 2023), whereby two researchers coded the statements simultaneously using MAXQDA23 and back-checked interpretations. Table 1

Next, we conducted a quantitative analysis to explore what actions organizations communicate in their statements and how they do so. From the 22 hotel companies we identified 2315 claims. We explored these claims using STATA 17.0 to conduct a linear regression, on levels of actions (symbolic or substantive), first, by legitimacy appeal and, second, by topics. As controls, we employed the number of years that the

company had published a statement (reporting experience), the length of the statement, and the organization’s size (Table 2). Next, we clustered organizations according to their levels of action by, first, calculating the mean value of the symbolic action variable, second, calculating the standard deviation, and third, setting the thresholds at one standard deviation above and below the mean. Hotel groups were recorded as: a) High Symbolic, when the symbolic percentage was above one standard deviation from the mean, b) High Substantive, when the symbolic percentage was below one standard deviation from the mean, and c) Middle Symbolic, when the symbolic percentage lay between one standard deviation above and below the mean.

We then ran a discrete choice model, the multinomial logit regression with fixed effects estimations, to examine the likelihood of hotel groups upon each cluster disclosing one topic or legitimacy appeal over others. We ran a series of five multinomial logit regressions. First, we performed separate multinomial logit regressions for the clusters of High Symbolic, High Substantive, and Medium Symbolic management to identify a) the probability of choosing each topic of information (Table 3), and b) the probability of choosing each legitimacy appeal (Table 4), depending on the level of actions. Afterwards, we explored the probability of disclosing one topic over another depending on the legitimacy appeals that the hotel groups were willing to make (Appendix 2). Thus, we changed the base category (the comparison group) for the six topics and five legitimacy appeals, leading to 25 model outputs. The tables show the coefficient estimates relative to the comparison group.

Multinomial logit regression has been used to study communication decisions in published textual data (Guix et al., 2022) as it allows for predicting dependent variables that have three or more possible discrete outcomes (Greene, 2014). As such, it was appropriate for our study, with six alternative types of information and five alternative legitimacy appeals. The odds of preferring one claim over another do not depend on the presence or absence of other alternatives (Greene, 2014). To verify the Independence of Irrelevant Alternatives (IIA) assumption, we compared the coefficients of the full model (including all alternatives) with those of a restricted model (excluding one alternative at a time). We found that the IIA assumption was fulfilled in our multinomial logit model on Topics by applying the Hausman-McFadden test. This test compared the estimated coefficients between the full model and the restricted model using a chi-squared test to identify if the coefficients changed significantly (Hausman & McFadden, 1984). No significant difference in the coefficients (see Appendix 3) suggests the IIA assumption held and the multinomial logit model was appropriate for the data. For legitimacy, the Hausman-McFadden test could not be applied due to a lack of convergence, emerging from a small standard error, which can only be solved by increasing the sample size. Nonetheless, the predictions of the model remained consistent with the restricted model (Appendix 4) regarding the direction of relationships, while the magnitude of the estimates was conservative in the full model. A limitation of the study is that the legitimacy multinomial logit gave a conservative estimation of probabilities of procedural and consequential legitimacy appeals for the Medium symbolic cluster.

Table 1
Topic of information vs legitimacy appeal (number of claims).

Topic	Legitimacy appeal										Total Sym	Total Sub
	Consequential		Procedural		Structural		Personal		Values			
	Sym	Sub	Sym	Sub	Sym	Sub	Sym	Sub	Sym	Sub		
Business structure	0	0	26	16	362	0	74	65	213	0	675	81
Policies	2	7	135	182	3	18	16	0	31	0	187	207
Due diligence	0	19	340	1	30	0	61	0	11	0	442	20
Risk assessment	48	0	128	4	15	0	30	0	31	0	252	4
Effectiveness	24	0	2	49	4	0	0	0	2	0	32	49
Training	37	1	197	36	3	0	0	65	27	0	264	102
TOTAL	111	27	828	288	417	18	181	130	315	0	1852	463

Table 2

Linear regression model (estimates OLS) on levels of actions (symbolic vs substantive) by moral legitimacy appeal and topic, controlled by length of the statement, reporting experience, and size.

Base outcome	2.1. Legitimacy appeals by topic				
	Consequential	Procedural	Structural	Personal	
Procedural	-0.036 [0.031]				
Structural	0.133 [0.037]***	0.17 [0.025]***			
Personal	-0.27 [0.035]***	-0.234 [0.023]***	-0.403 [0.026]***		
Values-based	0.188 [0.037]***	0.224 [0.025]***	0.055 [0.025]**	0.458 [0.027]***	
Base outcome	2.2. Topic by legitimacy appeals				
	Business structure	Policies	Due diligence	Risk assessment	Effectiveness
Policies	-0.336 [0.026]***				
Due diligence	0.174 [0.025]***	0.510 [0.02]***			
Risk assessment	0.175 [0.028]***	0.511 [0.027]***	0.001 [0.026]		
Effectiveness	-0.424 [0.043]***	-0.088 [0.041]**	-0.599 [0.04]***	-0.599 [0.042]***	
Training	-0.051 [0.026]**	0.28 [0.024]***	-0.225 [0.023]***	-0.226 [0.027]***	0.373 [0.041]***
Length					-1.18e [2.91]
Experience					0.009 [0.006]-
Size					0.001 [0.01]

Note: A negative sign (-) indicates substantive actions and a positive sign (+) indicates symbolic actions. N° observations 2, 315, R2 0.3277. Confidence level (two-tail test): 99% (***), 95% (**), 90% (*).

4. Results

4.1. What actions do large hotel groups communicate regarding modern slavery?

Most of the hotel groups' actions relate to Business structure (33%), Due diligence (20%), Policies (17%), and Training (16%). Risk assessment remains limited (11%) and Effectiveness is anecdotal (3%). Table 1 shows the number of claims in the statements by topic, level of actions, and legitimacy appeals. Of concern, 80% of all claims refer to symbolic actions, especially risk assessment, due diligence, and business structure. Effectiveness and policies have a higher share of substantive actions.

On average, the industry relies on more substantive actions to address modern slavery (Fig. 1). Yet results indicate great diversity in actions, ranging from largely symbolic (as Dalata, Firmdale, Hyatt) to largely substantive (Gleanegles, Withbread, Marriott, IGH). Appendix 5 lists examples of types of actions by topic of disclosure, level of action, and legitimacy appeal.

The following subsections present the hotel groups' approaches to preventing modern slavery, organized by the topics disclosed (in accordance with the Act).

4.1.1. Business structure

Most hotels have a cross-functional working group or committee made from multiple departments at the corporate office (Procurement, Human Resources, Operations, CSR, Legal, Compliance, Safety and Risks). The group or committee defines a strategy, and operationalizes it, for the owned and managed hotels while providing guidelines and support to properties under other types of contracts. Independent, third-party owners and franchised hotels manage their own suppliers, training, and employment. Despite the high-level responsibilities of an executive committee overseeing the strategy (n = 7 hotels), most, except Marriott and Hilton, do not disclose any specific goals to measure progress.

4.1.2. Due diligence

Most hotels engage in due diligence of modern slavery in the supply chain and in recruitment (n = 17 hotels) through a supplier self-assessment questionnaire (7), a supplier audit (6), or an internal hotel recruitment audit (6). However, audits seldom rely on reputable third-parties (except Accor and Whitbread), cover a small percentage of properties (e.g., up to 29% of Radisson's managed and leased hotels), and their results remain concealed (except for Whitbread). Some hotels

provide grievance mechanisms (such as hotlines) that enable employees to raise concerns confidentially, but often those exclude employees from franchised properties and suppliers. We found that statements lack details on the hotels' processes for investigating incidents, for preventing retaliation, and for remediation plans.

4.1.3. Policies

Hotels rely on symbolic self-declarations and 'expectations' of adherence to business policies. These include codes of conduct for employees (12) and suppliers (14), and a human rights policy (8), all without audit for compliance or consequences for non-compliance. The scope of policies is seldom disclosed and tends to exclude franchisees. Thus, only a small share of properties (e.g., less than 30% of Marriott's portfolio) are covered by the hotels' policies on modern slavery. Internal policies often reference international guidelines (such as, the United Nations' Guiding Principles for Business and Human Rights and the ECPAT Tourism Child-Protection Code of Conduct), or they rely on external experts (7), but statements fail to explain their operationalization. Exceptions, where more substantive actions are disclosed, include Hilton, Shangri-La, and Radisson; these hotel groups attach their responsible sourcing policy to new Tier 1 supplier contracts as a requirement.

4.1.4. Training

Training is a standard preventive tool for modern slavery issues in hotel operations. Training is often developed by a third party, in consultation with external experts (7), or training modules are adopted from another hotel (e.g., Hilton's training on human trafficking; Marriott's training on child sexual exploitation). However, our review of the disclosures raises concerns about i) which properties participate (mostly not disclosed), ii) the extent of training (e.g., as little as 10-min at IHG), iii) the operations covered (only five hotels focus on procurement risks and only three on recruitment risks), and iv) the relevance of the content (only four hotels engage in reviews of materials and ongoing training needs).

4.1.5. Risk assessment

Few hotels describe the different types of modern slavery risks, where these can occur, which of their services and products are specifically at risk, or their internal processes used to identify risks. Hotels identify human trafficking (21), forced labor (15), child sexual exploitation (11), and child labor (11) risks. Few of the hotels address migrant worker risks (5), despite the high vulnerability of migrant workers and the hotels' high reliance on them.

Table 3
Multinomial logit regression by topic (estimates of maximum likelihood).

Model 3.1 Base outcome High substantive cluster						Model 3.2. Base outcome Medium symbolic cluster				
Base outcome	Business structure	Policies	Due diligence	Risk assessment	Effectiveness	Business structure	Policies	Due diligence	Risk assessment	Effectiveness
High symbolic cluster	Policies	-1.246 [0.317]***				-1.028 [0.242]***				
	Due diligence	-1.051 [0.311]***	0.194 [0.373]			-0.489 [0.257]*	0.54 [0.307]*			
	Risk assessment	-1.194 [0.391]***	0.0516 [0.443]	-0.143 [0.439]		-0.395 [0.321]	0.633 [0.363]*	0.094 [0.373]		
	Effectiveness	-2.636 [1.095]***	-1.391 [1.115]	-1.585 [1.113]	-1.442 [1.138]	-2.206 [1.047]**	-1.178 [1.06]	-1.718 [1.064]	-1.811 [1.081]-	
	Training	-0.629 [0.341]*	0.616 [0.399]	0.422 [0.395]	0.565 [0.46]	2.007 [1.12]*	-0.758 [0.28]***	0.270 [0.32]	-0.27 [0.337]	-0.363 [0.388]
	Length									
	Experience									
	Size									
Medium symbolic cluster	Policies	-0.217 [0.21]								
	Due diligence	-0.563 [0.182]***	-0.346 [0.219]							
	Risk assessment	-0.799 [0.232]***	-0.582 [0.263]**	-0.236 [0.242]						
	Effectiveness	-0.43 [0.334]	-0.213 [0.356]	0.133 [0.341]	0.369 [0.369]					
	Training	0.13 [0.2]	0.346 [0.235]	0.692 [0.212]***	0.928 [0.255]***	0.559 [0.35]				
	Length									
	Experience									
	Size									

Note: Confidence level (two-tail test): 99% (***), 95% (**), 90% (*).
 Model (3.1) N° observations (2,315), LR chi2 (16) 1768.60, Prob > chi2 0.0000.
 Model (3.2) N° observations (2,315), LR chi2 (10) 136.84, Prob > chi2 0.0000.

Table 4
Multinomial logit regression by legitimacy appeal (estimates maximum likelihood).

Base outcome	High substantive cluster			Medium symbolic cluster			Personal		
	Consequential	Procedural	Structural	Consequential	Procedural	Structural	Consequential	Procedural	Structural
High symbolic cluster	Procedural	1.433 [1.076]		1.644 [1.046]					
	Structural	2.29 [1.087]**		2.161 [1.05]**					
	Personal	2.312 [1.101]**	0.856 [0.284]**	0.022 [0.373]	2.285 [1.065]**	0.518 [0.222]**	0.123 [0.299]		
	Values	2.791 [1.094]**	0.878 [0.338]**	0.501 [0.345]	2.5 [1.052]**	0.641 [0.283]**	0.338 [0.246]	0.214 [0.304]	
Medium symbolic cluster	Length		0.306 [0.306]**						
	Experience								
	Size								
	Procedural								
Personal	Structural		0.339 [0.186]*						
	Personal		0.237 [0.191]	-0.102 [0.23]					
	Values		0.502 [0.214]**	0.164 [0.25]					
	Length								
Experience	Size								
	Procedural								
	Personal								
	Size								

Note: Confidence level (two-tail test): 99% (***), 95% (**), 90% (*), 90% (°).
 Model (4.1) N° observations (2,315), LR chi2 (8) 76.93, Prob > chi2 0.0000.
 Model (4.2) N° observations (2,315), LR chi2 (14) 1748.78, Prob > chi2 0.0000.

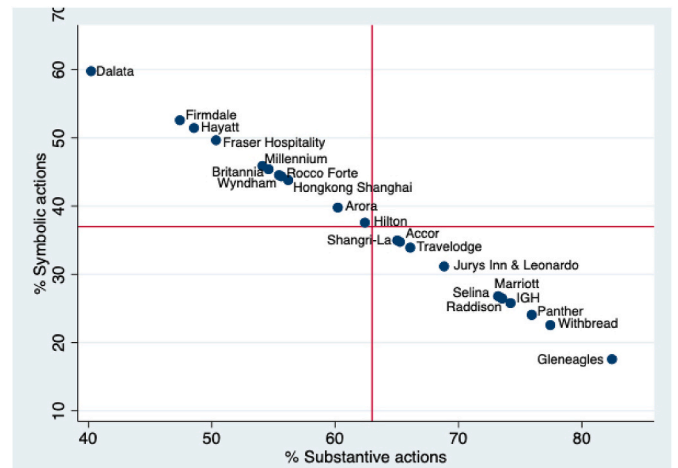


Fig. 1. Percentage of Symbolic vs Substantive actions in the disclosure statements per hotel group.

The risks associated with modern slavery are higher in countries with high levels of corruption. Likewise, they are higher in certain services, such as, construction, laundry, security, and housekeeping. Procedures to identify supply chain risks include evaluating new suppliers and employing self-assessment, hotel questionnaires developed in consultation with external experts. Procedures to reduce recruitment risks include country-specific, market-level, labor assessments, migrant worker interviews, and direct employment of housekeeping services.

Disclosure of risk assessment processes and outcomes remains limited, perhaps because of the complexity involved: “The approach is dependent on the type of risk, our leverage and ability to manage it, and where accountability for doing that sits within the business or supply chain” (Whitbread, 2021, p. 6).

4.1.6. Effectiveness

The results of this study show anecdotal measurement of effectiveness, a lack of agreement on metrics, use of absolute rather than intensity metrics, and limited disclosure of the scope of properties covered by the metrics. Only three per cent of the content in the statements refers to metrics. This three per cent relates to just nine of the 22 hotel groups, five of which only have one metric. Hotels mainly monitor performance on training (7), due diligence (3), donations to human rights causes (3), and modern slavery incidents (6). Most indicators are absolute, e.g., the number of trained employees, loyalty points donated to human rights, and (confirmed) incidents. Hotels measure due diligence with intensity metrics, e.g., the percentage of labor outsourcing agencies audited, or the percentage of Tier 1 suppliers signing their policies. Some hotels list the indicators without disclosing their performance. No hotel discloses any outcome-level indicators, i.e., evidence of impact on workers.

Reports disclose limited substantive change in preventive practices since the previous year and anecdotal disclosure of incidents, remedies, and responses. Examples of substantial changes in supply chain practices include revising supplier’s contractual terms (Millennium), developing improvement plans (Radisson, Whitbread), or strengthening due diligence (Hilton). Examples of changed recruitment practices include developing capacity-building tools on ethical recruitment (IHG, Accor), conducting interviews with new joiners to identify payments of recruitment fees (IHG), and enhancing recruitment manuals and processes for recruitment agencies (IHG, Hilton). When hotels identify possible breaches of their supplier or employee codes of conduct (12), they strive to work with the supplier first and only terminate the business relationship (e.g., Radisson, Hilton) or the employee contract (Marriott, Selina) if the issue persists. In practice, no hotel discloses metrics about terminating supplier or employee contracts due to breaches of modern slavery-related policies.

Only IHG transparently reported an incident of modern slavery (a passport retention of an employee) and its remedy (documents immediately returned, and coaching and guidance to prevent recurrence). A further four hotels disclosed ‘zero incidents’ (Marriott, Selina, Whitbread, and Wyndham), with only Marriott clarifying the scope of properties included (their managed hotels).

4.2. How do large hotel groups communicate about modern slavery? Patterns of moral legitimacy appeals

Nearly half of the claims made by the hotel groups in this study refer to Procedural appeals (48%). This is more than double the next highest type, Structural (19%), followed by Values-based (14%), and then Personal appeals (13%). Consequential appeals remain anecdotal in just 6% of all claims studied. Linear regression results (Table 2.1.) show that Values-based appeals are, statistically, the most symbolic actions. In contrast, Personal appeals (related to collaboration with reputable third-party organizations, such as non-governmental organizations) are the most substantive actions. Structural appeals are statistically significantly more symbolic than Process and Consequential appeals, which do not rely on statistically different action levels. Regarding disclosed topics (Table 2.2), Risk assessment and Due diligence statistically include the most symbolic actions, followed by Business structure. Training disclosures are statistically more substantive than all the previous topics but less than Policies and Effectiveness. Effectiveness claims significantly rely on the most substantive actions compared to the rest of the topics.

Multinomial logit regression shows different disclosure behaviors for topics and moral appeals between those hotel groups that address modern slavery issues symbolically and those that address them substantively. Compared to High substantive statements (See Table 3, Model 3.1), High and Medium symbolic statements are more likely to be shorter, and to be prepared by organizations that are either larger or have less reporting experience. Hotels belonging to the High substantive cluster, compared to Medium symbolic (Model 3.1), are more likely to disclose statements on Due diligence and Risk assessment than on Business structure and Training. Medium symbolic statements, compared to High symbolic statements (Model 3.2), are more likely to disclose Policies, Effectiveness, and Training compared to Business structure. When compared to Medium symbolic (Model 3.2, see Tables 4, 4.2) and High substantive statements (Model 3.1, 4.1), High symbolic statements are more likely to disclose Business structure statements and to use more Structural, Personal, and Values appeals than Consequential and Procedural appeals. Middle symbolic, compared to High substantive statements (Model 4.1), are more likely to disclose Values and Structural appeals than Procedural appeals.

Appendix 2 presents which topics the hotel groups are more likely to disclose, depending on the legitimacy appeal they are willing to make. For example, Consequential appeals (that rest on evaluating what the organization accomplishes as quantified, socially valued consequences) are most likely to rely on Risk assessment and Effectiveness disclosures. Procedural appeals (that evidence socially accepted techniques and procedures) are most likely to rely on Training disclosures. Structural appeals rely on disclosing the part of the hotel group’s Business structure that addresses modern slavery.

Finally, the results of this study (Appendix 2) evidence progress in managing modern slavery; hotels that manage it more substantively are those with more years of reporting experience. Organizations with the least reporting experience are the most likely to disclose actions related to Risk assessment and Training. In contrast, those with the most experience are more likely to engage in complex tasks, such as, Due diligence efforts and Effectiveness metrics. Organizational size also affects disclosure. Statements from smaller hotel groups are more likely to reflect efforts to build a business structure for managing modern slavery issues.

5. Discussion

We find that hotel groups align their disclosures to conform to societal norms, values and expectations. In so doing, they maintain their standing in society and are perceived as legitimate, thus, responding to a pro-social logic. In this section, we discuss the study’s results in relation to i) the extent and quality of disclosures on specific topics and managerial actions, ii) the moral legitimacy appeals, and iii) critical managerial and disclosure gaps resulting from a legislation that drives compliance rather than advancing industry practices.

5.1. The extent and quality of disclosures on specific topics and managerial actions

On modern slavery topics, our results show that organizational size affects the extent of disclosure. Smaller hotel groups are more likely to disclose substantive actions, contrary to other industries where size drives disclosure quality (Flynn & Walker, 2021; Rao et al., 2022). Legitimacy theory assumes that organizations face greater responsibility for any direct consequences of their core activities than they do for more indirect, or remote, consequences (Wood, 1991; Zenisek, 1979). Our analysis confirms this. We find that most of the hotel groups’ actions on preventing modern slavery are applied directly to the operations of their owned and managed properties and to their Tier 1 suppliers.

Our results suggest that the asset-light business model, which is increasingly dominant in the sector, complicates the ability of hotel groups’ to adequately safeguard human rights. This finding echoes a previous concern raised for environmental sustainability (Melissen et al., 2016). Hotel groups report limited mechanisms to hold franchisees accountable, and limited visibility of the operations of their Tier 2 and Tier 3 suppliers and the results of our study reflect these limitations (Connell, 1997). Models of owner-operator split affect the degree to which corporate actions (policies, systems, services, training) are applied across the groups’ portfolios and their subsequent suppliers. For example, owners of franchised hotels “make independent decisions regarding their hotel operations, including employment, procurement, and other systems and services” (Marriott, 2020, p. 3). The operations quoted are all areas in which there are modern slavery risks (Bullock et al., 2024; Paraskevas, 2020). Also, long, global, and complex supply chains limit visibility and, as Whitbread (2021, p. 12) acknowledges, “visibility at the factory level and lower manufacturing tiers is vital to genuinely mitigate the risk of modern slavery.” Thus, while the asset-light business model positively affects an organization’s financial performance (Seo et al., 2021), it may harm the organization’s capacity to uphold human rights—a factor that is essential not only for legal and moral reasons, but also for the organization’s social acceptance and social performance.

Regardless of organizational size, our study finds that greater reporting experience results in more managerial actions. We find a predominance of symbolic actions (80% of all actions) in response to the Act, which is consistent with other sectors (Mai et al., 2022). Despite this, as hotel groups gain experience in reporting, they are likely to engage in more substantive actions. For example, organizations with less experience focus on Risk assessment and Training actions, while those with more experience focus on actions related to Due diligence and measuring Effectiveness. The shift towards substantive actions as reporting experience grows is positive, and echoes a similar evolution seen in voluntary sustainability reporting (Guix et al., 2024), whereby reporting maturity leads to advanced actions.

5.2. Moral legitimacy appeals

Theoretically, we advance the understanding of moral legitimacy in the context of mandatory disclosures. We extend the legitimacy theory by identifying factors that affect the choice of moral appeals and we broaden the typology with two new appeals relevant to social

sustainability. We add to the literature by demonstrating that organizations use different disclosure behaviors (legitimacy appeals) depending on their management behavior—in particular, whether they manage modern slavery with symbolic or substantive actions. Highly symbolic organizations, compared to highly substantive organizations, disclose different topics and make Structural, Personal and Value-based appeals. Our analysis shows that a disclosure of procedures (48%) and structure-based claims (19%) demonstrates that an organization is making reasonable efforts to achieve results, even if such results remain invisible. Consistent with the legitimacy literature, procedures demonstrate organizational effectiveness, even when there are no clear outcomes, and structures are proxies for less visible targets (Suchman, 1995). Thus, procedures and structures are assigned a positive moral value. This result echoes Goffman (1967), who claims that organizations can labor on the side of angels even when their supposed efforts amount to little more than face work; we see this exemplified in the highly symbolic organizations. Thus, we contribute to the call for a more nuanced understanding of legitimacy claims tied to management behaviors (Bowen, 2019; Deephouse & Suchman, 2008).

By broadening the scope of Suchman's (1995) personal legitimacy definition from leader-driven to external collaboration-driven, the theory now accounts for selective association with expert, reputable organizations with desirable traits (e.g., with a record of working on human rights). Joint industry initiatives and collaboration with external experts may assist in overcoming limited knowledge in human rights (Bullock et al., 2024), similar to other CSR issues (Guix & Petry, 2023). This is critical for large, established organizations managing complex social issues that outlast leadership changes. Also, adding values-based legitimacy appeals allows organizations to communicate declarative statements about their commitment to core principles; this can have direct appeal to socially desirable values, such as, integrity, responsibility, transparency and human dignity. Commitments to these values communicate corporate 'good intentions', that, however, should give way to actions designed for greater social impact (Carroll, 2021; Visser, 2011). The proposed new appeals reflect a practice that is prevalent in social sustainability disclosures, whereby organizations signal corporate responsibility through association with reputable experts and principle-based declarations. These appeals were not captured by the original Suchman's (1995) typology.

5.3. Critical managerial and disclosure gaps

Our study identifies critical managerial and disclosure gaps in modern slavery reporting, that are likely to be a consequence of the voluntary nature of the Act. Critical managerial gaps include isolated risk assessments and due diligence without consideration of victims' perspectives, and without remedial measures. Achieving comprehensive risk assessments is challenging as risks are complex, especially given that they differ from region to region and fluctuate based on events and seasonality (Minderoo et al., 2019). Systematic mapping is required to inform strategic priorities (by product or geographically), and this is also complex due to parent companies being one step removed from direct corporate control (Jones & Comfort, 2021). Also, hotel groups lack inclusion of the victims' perspectives as part of their grievance mechanisms, echoing a concern from Bullock et al. (2024). While the Act does not specifically refer to a remediation process, corrective action plans are considered best practice in human rights (UN Global Compact, 2024).

Hotel groups engage in selective disclosure and positive bias under mandatory reporting, consistent with behaviors previously seen in voluntary reporting and in efforts to maintain legitimacy. We find that the worst-performing topic of disclosure is Effectiveness, which, again, is consistent with earlier evidence (Jones & Comfort, 2021; Minderoo et al., 2019). Where disclosure on effectiveness exists, we find it relies on heterogeneous performance measures, mostly absolute, with a positive tone. The legislation does not define effectiveness and leaves the choice

of appropriate performance indicators to organizational discretion (UK Government, 2015). In general, there is a lack of disclosure of outcome-based KPIs, i.e., clarity on the real impact of the hotel groups' actions on people (GRI & RLI, 2019). This failure results in stakeholders not being able to judge what an organization accomplishes (consequential legitimacy), nor if the accomplishments are producing socially valued consequences, i.e., elimination of modern slavery. Our findings that limited performance data is disclosed supports the findings observed in CSR voluntary reporting (e.g., Bonilla-Priego et al., 2014). We conclude that the lack of mandatory disclosure of Effectiveness, and the gaps identified in the legislation, could lead to situations where actions do not result in improvements, or where organizations progress poorly over time, as has been seen in other sectors (Schaper & Pollach, 2021).

Our study also finds that while longer statements are likely to be more substantive, they exhibit a positive bias. However, there is no visible obfuscation, as has been the case in other corporate disclosures (Courtis, 2004). Instead, the lack of 'negative results' (allegations and incidents) being disclosed may respond to the perceived negative effects of reporting these (Deegan, 2002). Negative results conflict with organizational efforts to ensure they appear to be operating in conformance with society's expectations, potentially tarnishing public perception and leading to higher scrutiny (Adams & Mueller, 2022).

Overall, our results contest whether the response among large hotel groups is congruent with the Act's aim to ensure that slavery and human trafficking are not happening in any part of an organization's business or supply chains. Annual reporting does not ensure the identification and elimination of modern slavery (Christ & Burritt, 2021). Our research adds to the existing criticism of the legislation regarding its lack of transparent accounts to eliminate slavery (Islam & Van Staden, 2022). By adopting a moral legitimacy lens, we provide evidence that mandatory statements with voluntary choice of content can be used as a discursive device for moral claims; extending concerns expressed elsewhere (Gutierrez-Huerter et al., 2023). The legislation can lead to a situation where organizations can carefully choose displays of symbolism (e.g., on Value-based and Structural appeals) that, without measures of progress, are likely to circumvent entirely the need for substantive change. The heterogeneity of disclosures on topics (*what*) and legitimacy appeals (*how*) can be explained by the Act itself, as organizations have substantial leeway to determine the focus, quantity, and quality of information they disclose. We add to the emerging evidence that complying with a transparency-based legislation (e.g., Pinnington et al., 2023) may fail to progress organizations' social performance.

6. Conclusions

For hotel groups, this study examines i) the extent and quality of disclosures on specific topics and levels of managerial action, ii) communication efforts through moral legitimacy appeals and iii) managerial and disclosure gaps influenced by the UK Modern Slavery Act. We respond to the call for deeper analysis of modern slavery disclosures (Christ & Burritt, 2021), specifically among hotel groups (Bullock et al., 2024; Jones & Comfort, 2021). We add to the criticism that a transparency-based legislation leads to compliance rather than effective actions (Islam & Van Staden, 2022). We advance the practical understanding of the management of modern slavery, identifying symbolic and substantive managerial actions on Structure, Policies, Risk assessment, Due diligence, Training and Effectiveness. We identify heterogeneity among large hotel groups (even where they have different disclosure patterns on topics and different legitimacy appeals) based on whether they report symbolic or substantive actions for preventing modern slavery. Organizations that manage modern slavery substantially (as opposed to symbolically) are more likely to be smaller, to write longer disclosure statements, and to have more reporting experience.

We advance the theoretical understanding of disclosing a sensitive issue through the moral legitimacy lens, which provides a granular

explanation of variations in disclosures. By focusing on how different disclosures signal that an organization is ‘doing the right thing’, we contribute to the discussion of disclosure as a moral argumentative device (Gutierrez-Huerter et al., 2023). Also, we answer the call to distinguish multiple dimensions of legitimacy beyond the assumed dichotomy that an organization is either legitimate or illegitimate (e.g., Bowen, 2019), by extending the existing typology of moral legitimacy appeals (Suchman, 1995). Pertinent to human rights disclosures, we identify an important role of appeals based on organizational values and on the desirable traits of collaborative organizations. These appeals emerge as new moral legitimacy appeals and account for nearly a third of all claims. The new appeals rest on somewhat different managerial behaviors; while the Value-based appeals remain mostly symbolic, the Personal appeals are more likely to support the substantive actions of organizations. Through the additional appeals, we enhance the understanding of the use of mandatory disclosures for moral legitimation.

Our results have implications for policymakers and corporate managers. Legal requirements need to be enhanced to ensure transparency, accountability, and substantial actions to tackle modern slavery risks over time. Specific amendments to the Act could require organizations: i) to report on the steps taken to address identified risks, ii) to disclose specific metrics to demonstrate the effectiveness of their anti-slavery efforts, including outcome-based KPIs, and iii) to extend their reporting to cover franchisees and lower-tier suppliers. Also, stronger mechanisms are needed such as including penalties for non-compliance. These changes would be in line with the EU Corporate Sustainability Due Diligence Directive, which aims to strengthen human rights due diligence. The directive does so by requiring large organizations to audit their supply chains to identify issues such as forced labor and to anchor human rights considerations in their corporate governance, operations, and supply chains (European Parliament & Council, 2024).

Some of the hotel groups that we studied should be commended for their substantive actions (Appendix 5), which can act as models for others. Industry-wide initiatives could further encourage best practices in Risk assessment, Due diligence and could define a unified measure of Effectiveness. Corporate managers responsible for modern slavery require innovative ways to cascade their assessments and requirements (beyond Tier 1, and owned and managed properties). This is essential if organizations are to fulfil their commitments to human rights and, at the same time, limit their risk of obtaining poor reputations from incidents occurring in franchisees or supply chains. Proactive management can prevent organizations from failing to protect workers, both within the hotel groups’ operations and their global supply chains. Where incidents occur, these are likely to lead to media coverage that defies the social acceptance of an organization—something that organizations are keen to avoid. Reporting frameworks such as the Global Reporting Initiative, under which more than half of the sample hotel groups adhere, can guide managers’ assessments of the materiality of modern slavery and steps to take on child labor, human rights assessments, forced or compulsory labor, and supplier social assessment (GRI, 2016).

This exploratory research is subject to limitations. Its results only apply to how hotels respond to the reporting obligations under the UK Modern Slavery Act at a given point in time. Future research on reporting may adopt a mixed logit model to study how disclosure choices may be correlated across time. Researchers may incorporate how organizations respond to multiple modern slavery legislation requirements and may include images, which might signal relevant disclosures more clearly to stakeholders (Hrasky, 2012). Also, given the complex choice of what and how to report in corporate disclosures on modern slavery, future studies may include organizational culture, stakeholder expectations, or regulatory pressures as part of the analysis.

Future research is also needed on the prevalence and management of modern slavery. It may focus on examining the extent to which modern slavery prevails in the hotel industry. Areas include exploration of how the franchising model impacts the management of modern slavery, what prevents substantive management, the inclusion of a victim’s

perspective, and remedy and response disclosure. Other theoretical lenses may offer insights into the roles of multiple stakeholders in addressing modern slavery (stakeholder theory), the influence of norms, pressures or logics (intuitional theory), or the strategic disclosure to influence public perception (impression management).

CRediT authorship contribution statement

Mireia Guix: Writing – review & editing, Writing – original draft, Visualization, Methodology, Formal analysis, Conceptualization. **Maryam Lotfi:** Writing – original draft, Investigation.

Impact statement

Modern slavery has dire consequences for those involved, constitutes a violation of human rights and is part of the Sustainable Development Goal 8, target 8.7. to which the hotel industry has publicly committed. This article examines the hotel industry’s response to modern slavery legislation in the UK, identifying best practices and gaps in its management and reporting. The results from this study have been shared with the Sustainable Hospitality Alliance amongst others. We are in discussions to support large hotel groups to continue improving their management and reporting of modern slavery, particularly in the context of increasing mandatory disclosures globally. There are implications for managers showcasing how hotels can evolve their symbolic action to a substantial response in managing the risks across their operations and supply chains. There are actionable implications for policymakers as mandated reporting with disclosure of voluntary content leads to reports being used for moral legitimacy through structures and processes, values and desirable collaborative organizations with limited demonstrable effectiveness in eliminating modern slavery.

Appendix A. Supplementary data

Supplementary data to this article can be found online at <https://doi.org/10.1016/j.tourman.2024.105084>.

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