

**ACCOUNTING FOR LABOUR EXPLOITATION IN CORPORATIONS WITH
GLOBAL SUPPLY CHAINS: A CASE OF THE KENYAN COMMERCIAL TEA
INDUSTRY**

by

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Abstract

The study delves into labour exploitation within the Kenyan tea industry, with a specific focus on the influence of technology and the role of certification flaws in exacerbating this issue. Employing an interpretive methodology, the research integrates qualitative data derived from 90 individual interviews, 7 focus group discussions involving 59 participants, documentary analysis, and observational insights. While the study did not uncover instances of child labour, contrary to previous reports, it revealed forms of forced labour such as indebtedness among small-scale farmers and the coerced use of shears in large-scale tea production. Additionally, the precarious nature of work in the industry signifies a broader problem of forced labour. Notably, the Rainforest Alliance (RA) certification has failed to address critical issues like the forced use of shears and inadequate minimum wages. The originality of this study lies in its comprehensive examination of the intricate interplay between technology, certification shortcomings, and labour exploitation within the Kenyan tea sector, offering nuanced insights into a multifaceted socio-economic dilemma. In terms of practical implications, the study underscores the urgency for policymakers, industry stakeholders, and certification bodies to address labour exploitation through enhanced technology integration and more rigorous certification processes. Socially, the study serves to raise awareness about the prevalence of labour exploitation, advocating for fair labour practices, and promoting accountability to safeguard the rights of workers. However, the research acknowledges challenges as the case study was restricted to two tea processors and faced limitations in visiting other factories, potentially impacting data reliability.

Key words: Forced Labour, Labour Exploitation, Labour Process Theory, Social Audit Theory, Supply Chain, Sustainability Certification.

Dedication

I dedicate this thesis to my daughter Lisa and mother, Elizabeth Nekesa Amulen Omukaga.

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Table of Contents

| | |
|---|-----------|
| Chapter 1: Introduction to the Study | 1 |
| 1.1 Background of the Study | 1 |
| 1.2 Statement of the Problem | 7 |
| 1.3 Significance of the Study | 15 |
| 1.4 Study Contribution | 18 |
| 1.4.1 Contribution to the Relevant Literature | 18 |
| 1.4.2 Contribution to Theory | 19 |
| 1.4.3 Contribution to Policies | 20 |
| 1.4.4 Contribution to Practice | 21 |
| 1.5 Chapter Summary | 23 |
| Chapter 2: Theoretical Framework | 24 |
| 2.1 Introduction | 24 |
| 2.2 The Labour Process Theory | 24 |
| 2.2.1 Labour Power and Labour Mobility | 25 |
| 2.2.2 Control Imperative | 26 |
| 2.2.3 One Moment Production Cycle | 29 |
| 2.2.4 Technology | 39 |
| 2.2.5 Purpose of Production..... | 40 |
| 2.2.6 The Spatial Division of Labour | 41 |

| | |
|--|------------|
| 2.2.7 Conflict | 42 |
| 2.2.8 Capitalism | 43 |
| 2.2.9 Labour Process and Labour Markets | 44 |
| 2.3 Social Auditing | 48 |
| 2.3.1 Social and Environmental Accounting/audits Theory | 50 |
| 2.4 Chapter Summary | 56 |
| Chapter 3: Literature Review | 57 |
| 3.1 Introduction | 57 |
| 3.2 Exploring the role of technology in controlling labour in global supply chains... | 57 |
| 3.2.1 Resistance to labour control by workers..... | 69 |
| 3.2.2 Regulation..... | 80 |
| 3.2.3 Trade unions | 83 |
| 3.3 Exploring the role of social audits in addressing labour exploitation in global supply chains..... | 84 |
| 3.3.1 Rainforest Alliance certification..... | 96 |
| 3.3.2 Fairtrade certification..... | 100 |
| 3.3.3 Differences between RA and FT Certifications..... | 109 |
| 3.3.4 Ethical Tea Partnership | 111 |
| 3.4 Chapter Summary..... | 115 |
| Chapter 4: Research Methodology | 116 |
| 4.1 Introduction | 116 |

| | |
|--|------------|
| 4.2 Research Design | 116 |
| 4.2.1 Research Philosophy..... | 117 |
| 4.2.2 Research Approach..... | 120 |
| 4.2.3 Methodological Choice..... | 121 |
| 4.2.4 Research Strategy | 121 |
| 4.2.5 Time Horizon..... | 124 |
| 4.2.6 Data Collection Techniques and Data Analysis Procedures..... | 125 |
| 4.3 Data Collection Approach | 128 |
| 4.3.1 Interviews..... | 129 |
| 4.3.2 Focus Group Discussions | 133 |
| 4.3.3 Observation..... | 136 |
| 4.3.4 Document Analysis..... | 137 |
| 4.4 Data Validity and Reliability..... | 139 |
| 4.5 Ethical Considerations..... | 139 |
| 4.6 Data Analysis | 140 |
| 4.6.1 Reflexive Thematic Analysis..... | 141 |
| 4.7 Chapter Summary..... | 162 |
| Chapter 5: Study Findings | 163 |
| 5.1 Introduction | 163 |
| 5.2 Exploring the role of technology in controlling labour in global supply chains . | 163 |
| 5.2.1 Technology | 163 |

| | |
|---|------------|
| 5.2.2 Resistance | 171 |
| 5.2.3 Conflict | 175 |
| 5.2.4 Regulation..... | 176 |
| 5.2.5 Trade Unions..... | 181 |
| 5.2.6 Labour Exploitation in the Kenyan Tea Sector | 186 |
| 5.3 Exploring the role of social audits in addressing labour exploitation in global supply chains..... | 189 |
| 5.3.1 Internal Reports for Internal Use | 190 |
| 5.3.2 External Reports for Internal Use | 192 |
| 5.3.3 External Reports for External Use | 193 |
| 5.3.4 Internal Reports for External Use | 194 |
| 5.3.5 Rainforest Alliance Certification | 195 |
| 5.4 Chapter Summary..... | 204 |
| Chapter 6: Discussion | 205 |
| 6.1 Introduction | 205 |
| 6.2 Summary | 205 |
| 6.3 The role of technology in controlling labour in the Kenyan commercial tea supply chain | 206 |
| 6.4 The role of social audits in addressing labour exploitation in the Kenyan commercial tea supply chain | 227 |
| Chapter 7: Conclusions | 248 |

| | |
|---|------------|
| 7.1 Introduction | 248 |
| 7.2 Implications of the Study Findings to the Literature and Theory | 254 |
| 7.2.1 Theoretical Implications | 256 |
| 7.2.2 Contribution to Knowledge | 258 |
| 7.2.3 Empirical Contribution | 258 |
| 7.2.4 Methodological Contribution..... | 259 |
| 7.2.5 Policy Implications | 261 |
| 7.3 Recommendations Towards Ethical and Sustainable Transformation in the Kenyan Tea Industry | 263 |
| 7.4 Limitations of the Study | 270 |
| 7.4.1 What went Wrong? | 271 |
| 7.5 Recommendations for Future Researchers | 272 |
| 7.6 Closing Statement..... | 274 |
| References | 275 |
| Appendices | 316 |
| Appendix 1: Participant Information Sheet..... | 316 |
| Kiambatisho 1: Karatasi ya Habari ya Mshiriki | 319 |
| Appendix 2: Participant Consent Form | 322 |
| Kiambatisho 2: Fomu ya Idhini ya Mshiriki | 324 |
| Appendix 3: Focus Group Participant Information Sheet | 326 |
| Appendix 4: Focus Group Consent Form..... | 328 |

| | |
|--|-----|
| Appendix 5: Interview Guide | 329 |
| Appendix 6: Ethical Approval..... | 334 |
| Appendix 7: NACOSTI Permit | 335 |
| Appendix 8: Hazard and Risk Assessment..... | 338 |
| Appendix 9: Interview Schedule | 350 |
| Appendix 10: TKF Response | 354 |
| Appendix 11: James Finlays Kenya Response..... | 355 |
| Appendix 12: Research Authorisation: Vihiga County Director of Education..... | 356 |
| Appendix 13: Research Authorisation: Vihiga County Commissioner | 357 |
| Appendix 14: The (SNB) Tea Factory Snowball Participants | 358 |
| Appendix 15: Research Authorisation: Nyamira County Commissioner | 359 |
| Appendix 16: Research Authorisation: Nyamira County Director of Education..... | 360 |
| Appendix 17: NTF PLC's Response | 361 |

List of Figures

| | |
|---|-----|
| Figure 2.1: Theoretical framework for the Kenyan tea sector | 56 |
| Figure 3.1: RA logo | 99 |
| Figure 3.2: Fairtrade logo (FI, 2021). | 106 |
| Figure 3.3: Ethical Tea Partnership logo (ETP, 2021)..... | 111 |
| Figure 4.1: Phases of coding in reflexive thematic analysis | 145 |
| Figure 5.1: Open baskets used by small-scale tea farmers to supply green tea leaves to the SNB tea factory | 170 |
| Figure 5.2: Manual tea picking in the Kenyan smallholder tea sector..... | 172 |
| Figure 5.3: Mechanical tea picking in the Kenyan large-scale tea sector..... | 173 |
| Figure 5.4: Torching of tea plucking machines | 174 |
| Figure 6.1: Manual tea picking in the Kenyan smallholder tea sector..... | 172 |
| Figure 6.2: Mechanical tea picking in the Kenyan large-scale tea sector..... | 173 |
| Figure 6.3: Torching of tea plucking machines | 174 |

List of Tables

| | |
|---|-----|
| Table 2.1: World's Top Tea Production Statistics..... | 31 |
| Table 2.2: Estimated Production (Metric Tonnes)..... | 32 |
| Table 2.3: Global sales (Metric Tonnes)..... | 33 |
| Table 2.4: Number of Farmers | 33 |
| Table 2.5: Number of Workers (Permanent and Seasonal)..... | 34 |
| Table 2.6: Area (Hectares) | 34 |
| Table 2.7: A Categorisation of Social and Environmental Accounting and ‘Audits’ | 50 |
| Table 4.1: Different Research Strategies | 123 |
| Table 4.2: Summary of Personal Interviews | 133 |
| Table 4.3: Summary of Focus Group Discussions | 136 |
| Table 4.4: List of Documents Used | 138 |
| Table 4.5: Defining and Naming Themes | 160 |
| Table 5.1: A Categorisation of Social and Environmental Audit Reports in the Kenyan Tea Sector..... | 190 |

List of Abbreviations

AI- Amnesty International

BASICI- Bureau for the Analysis of Societal Impacts for Citizen Information

BILA- Bureau of International Labour Affairs

BSCI- Business Social Compliance Initiative

C\$- Canadian Dollar

CAF- Cleaning Accountability Framework

CBA- Collective Bargaining Agreement

CEDAW- Convention on the Elimination of Discrimination against Women

CNTT- The Worker's National Confederation of Togo

CONATRAE- The National Commission for the Eradication of Slave Labour

COTU- Central Organisation of Trade Unions

CPDA- Christian Partners Development Agency

CPI- Consumer Price Index

CSOs- Civil Society Organisations

CSR- Corporate Social Responsibility

CSTT- The Worker's Trade Union Confederation of Togo

EATTA- East African Tea Traders Association

EIRIS- Ethical Investment Research and Information Service

EMAS- EU Eco-Management and Audit Scheme

EMS- Environmental Monitoring Solutions

EPA- Environmental Protection Agency

ETI- Ethical Trading Initiative

ETP- Ethical Tea Partnership

EU- European Union

FAO- Food and Agriculture Organisation

FGDs- Focus Group Discussions

FLO- FT Labelling Organisation

FPC- FT Premium Committee

FT- Fairtrade

FWO- Fair Work Ombudsman

GCC- Global Commodity Chain

GDP- Gross Domestic Product

GEFONT- General Federation of Nepalese Trade Unions

GEP- Gender Empowerment Platform

GHC- Ghanaian Cedi

GM/AP- Good Manufacturing/Agricultural Practices

GPN- Global Production Network

GRI- Global Reporting Initiative

GVA- Gross Value Added

GVC- Global Value Chain

GVRC- Gender Violence Recovery Centre

HIV- Human Immunodeficiency Virus

HOME-Humanitarian Organisation for Migration Economics

HRDD- Human Rights Due Diligence

ICTU- Irish Congress of Trade Unions

IDH- Sustainable Trade Initiative

IISD- International Institute for Sustainable Development

ILO- International Labour Organisation

IPEC- International Programme on the Elimination of Child Labour

ISO-International Organisation for Standardisation

ITUC- International Trade Union Confederation

KHRC- Kenya Human Rights Commission

KPAWU- Kenya Plantation and Agricultural Workers Union

KPMG- Klynveld Peat Marwick Goerdeler

KTGA- Kenya Tea Growers Association

KUDHEIHA- Kenya Union of Domestic, Hotels, Educational Institutions, Hospitals and Allied Workers

KUSSTO- Kenya Union of Small-Scale Tea Owners

LCCs- Leaf Collection Centres

MCTU- Malawi Congress of Trade Unions

MDG- Millennium Development Goal

MDWs-Migrant Domestic Workers

Mpesa- Mobile Money Transfer

MSA- Modern Slavery Act

MSIs- Multi-stakeholder Initiatives

MT- Metric Tonne

NACOSTI: National Commission for Science, Technology & Innovation

NAPP- Network of Asia and Pacific Producers

NEMA- National Environment Management Authority

NGOs- Non-Governmental Organisations

NTF- Anonymised Large-scale Tea Factory

OECD- Organisation for Economic Co-operation and Development

PLA- Plantation Labour Act

POSH- Prevention of Sexual Harassment

PPP- Purchasing Power Parity

PwC- PricewaterhouseCoopers

RA- Rainforest Alliance

SA- Social Accountability

SAN- Sustainable Agriculture Network

SAOs- Social Auditing Organisations

SNB- Anonymised Small-scale Tea Factory

TCCs- Tea Collection Centres

TUC- The British Trade Union Congress

TUCP- Trade Union Congress of the Philippines

UK- United Kingdom

UN- United Nations

UNCRC- United Nations Convention on the Rights of the Child

UNHSP- United Nations Human Settlements Programme

UNICEF- United Nations International Children's Emergency Fund

UNITE- The National Farmers Union in Britain

UNODC- United Nations Office on Drugs and Crime

US- United States

USDS- United States Department of State

UTKL- Unilever Tea Kenya Limited

UTZ- Utz Kapeh, meaning '**Good Coffee**'

VSS- Voluntary Sustainability Standards

WFTO- World Fair Trade Organisation

WRAP- Worldwide Responsible Accredited Production

WSR- Worker-driven Social Responsibility

Chapter 1: Introduction to the Study

1.1 Background of the Study

Tea and its profound influence on power are inseparable. Over the past three centuries, the *Camellia sinensis*¹ plant has been at the centre of imperial conflicts, colonial expansions, scientific voyages, nation-building endeavours, and corporate exploitation spanning the globe. While tea was originally monopolized by the Chinese until the 19th century, it was the British who ultimately forged the sprawling "empire of tea," dramatically expanding its production and trade across continents (Karlsson, 2022). In Kenya, the term "blood tea" raises concerns about the long-lasting injustices and ongoing suffering of communities displaced in the 1930s to make way for tea plantations. These displaced communities were then forced to provide cheap labour to the white settlers who took their ancestral land. This painful history serves as a reminder of the lasting impact and unresolved grievances faced by these affected communities (Juma & Lali, 2019).

Initially, the white settlers were the only ones who could grow tea in Kenya. However, the Swynnerton Plan in the late 1950s encouraged African farmers to cultivate tea and other export crops. This initiative aimed to ease popular frustration with colonial rule, which spurred the *Mau Mau*² uprising. According to Karlsson (2022), tea plantations cover an estimated 200,000 hectares of land, supporting the livelihoods of several million people. Tea, together with tourism, plays a crucial role as a central source of foreign revenue for the country. In addition to the presence of large multinational companies

¹ *Camellia Sinensis* is a species of evergreen shrub or small tree in the flowering plant family Theaceae. Its leaves, leaf buds, and stems can be used to produce tea.

² The *Mau Mau* rebellion, alternatively referred to as the *Mau Mau* uprising, *Mau Mau* revolt, or Kenya Emergency, was a conflict in British Kenya Colony involving the Kenya Land and Freedom Army, commonly known as the *Mau Mau*, and British authorities.

operating major tea estates in the country, Kenya has established a small-holder tea sector since gaining independence from Britain in 1963. This sector, currently comprising approximately 600,000 tea farmers organized under TKF³, contributes around 60 per cent of Kenya's total tea output (Mose et al., 2016; Ochieng et al., 2013a).

Forced labour⁴ is any work relation, especially in modern history, whereby an employer employs people against their will. The employer exposes victims to threats such as detention, destitution, violence, death, compulsion, or extreme hardship to themselves or their families (LeBaron et al., 2018). Forced labour may be state imposed, such as in the case of prison labour (LeBaron et al., 2018) or perpetrated by private actors, for instance, in the case of child labour (Qian et al., 2021a), debt bondage (Caruana et al., 2021) or human trafficking (Coster Van Voorhout, 2020a). Pickers and workers in Kenya's tea factories work for long hours (70+) six days a week, often without breaks. Managers in the horticulture, coffee, and tea sectors have taken advantage of the productivity pressures, especially during seasonal peaks (key retail calendar dates), to introduce involuntary overtime, especially during harvesting seasons, whereby the employer pressures workers to work extra hours against their wishes. In exceptional cases, the poor working conditions employed by some devious employers could potentially amount to forced labour. Reports indicate that the housing conditions in tea estates are poor and unhygienic for workers. Reports also suggest that clean water supply is not guaranteed, hence poor sanitation. Details show the existence of high water-borne-related illnesses (Ergon, 2018).

³ TKF is the anonymous organisation responsible for handling and processing tea from small-scale farmers.

⁴ Forced labour is a form of labour exploitation. These two words have been used interchangeably in the thesis depending on the context.

The forced labour phenomenon is not a key risk issue in the Kenyan commercial agricultural sector involving tea, coffee, and horticulture. However, the phenomenon has become an issue because of structural problems such as discrimination, a high labour supply, and poverty. In such cases, tea processors have subjected hired workers to labour violations such as forced overtime, debt bondage, and reduced pay. Such actions by the processors are tantamount to forced labour (Ergon, 2018). Because of the ample labour supply, the majority of employers hire casual workers on a casual basis. These insecure working arrangements are associated with other labour exploitation risks such as long working hours, low wages, poor working conditions, and sexual harassment of female workers. Productivity pressures during seasonal peaks, especially in the horticulture, tea, and coffee industries, may result in ‘involuntary overtime’, where employers coerce workers to work long hours (Dolan et al., 2002).

While the US State Department acknowledges forced labour as an issue in the Kenyan agricultural sector, the Department has not listed specific agricultural products from Kenya as being produced through severe labour exploitation. Additionally, while child trafficking for work in the informal agriculture sector was prevalent in the mid-2000s, no recent evidence suggests that this practice continues as of 2017 (United States Department of State [USDS], 2017). Though not widespread, the US government has reported cases of human trafficking in the Kenyan tea and coffee sectors. Perpetrators solicit victims to pay high recruitment fees or debt bondage with false promises of securing high pay jobs (United States Department of State [USDS], 2016). According to the United States of America Department of Labour 2018 List of Goods Produced by Forced Labour, the tea sector-specific statistics indicate that nearly 15 per cent of the Kenyan agricultural workforce are children (Acosta, 2018).

The Labour Process Theory (LPT) offers a framework deeply rooted in Marxist sociology and industrial relations, aiming to dissect the intricate organisation and dynamics of work within societies dominated by capitalism. Originating predominantly during the 1970s and 1980s, it built upon the foundational ideas of Karl Marx and his ideological successors, undergoing continual refinement and expansion through the contributions of various scholars (Burawoy, 1978; Price, 1984). Notable figures who significantly shaped the evolution of LPT include Harry Braverman, Michael Burawoy, Richard Edwards, and John Kelly, among others (Wright, 2011). Braverman's seminal work, "Labour and Monopoly Capital: The Degradation of Work in the Twentieth Century" (1974), stands as a cornerstone text within this domain (Braverman, 1974). At its essence, LPT delves into the ways in which capitalist production systems mould and regulate the labour of workers, placing a keen focus on unravelling the intricate web of social relations and power dynamics within workplace settings. Among the central tenets and themes explored within LPT are:

Braverman's elucidation of deskilling serves as a pivotal point of departure, spotlighting how capitalist methodologies streamline and fragment tasks to diminish the necessity for skilled labour, concurrently bolstering control over the workforce (Penn & Scattergood, 1985; Previtali & Fagiani, 2015). Conversely, the notion of reskilling emerges, denoting periodic reconfigurations of work processes aimed at reintroducing skill requisites, often in response to technological innovations or shifts in market demands (Agnew et al., 1997). Control mechanisms deployed by employers over the labour process are thoroughly scrutinized within LPT, encompassing hierarchical managerial structures, technological surveillance, and the delineation of labour responsibilities. Nonetheless, LPT acknowledges the latent potential for workers to resist and counter such control through

tactics ranging from work slowdowns to sabotage and endeavours toward unionization (Yang et al., 2021a).

Drawing inspiration from Marx's concept of alienation, LPT delves into the estrangement experienced by workers within capitalist production frameworks, encompassing detachment from the fruits of their labour, the production process itself, fellow workers, and their own creative capacities. Concurrently, the theory probes the inherent exploitation ingrained within capitalist relations of production, wherein capitalists accrue surplus value from the labour of workers (Higginbottom, 2012; Screpanti, 1999). The interplay between technological advancements, organisational structures, and the division of labour within capitalist enterprises forms a focal point of analysis within LPT. It dissects how technologies are wielded to heighten labour intensity, regulate workers, and reconfigure production methodologies (Briken et al., 2017; Chen, 2022). Finally, LPT situates the labour process within the broader spectrum of class relations and capitalist dynamics, accentuating the intrinsic conflicts of interest between labour and capital and elucidating how these conflicts shape the organisational paradigms of work and the trajectory of capitalist development. In summation, LPT furnishes a critical lens through which to apprehend the social and economic dynamics permeating work under capitalism, shedding illumination on the multifaceted realms of exploitation, domination, and resistance intrinsic to capitalist workplaces (Thompson, 2010; Thompson & Smith, 2009).

The utilization of the LPT (Bryer, 2006; Knights & Willmott, 1990; O'Doherty & Willmott, 2001) in this thesis is supported by several reasons. Firstly, the theory's emphasis on work processes is particularly relevant for examining the interaction among

technology, efficiency, and workers' rights. It highlights the significance of understanding how work is organized and carried out, allowing researchers to analyze the effects of technological changes on tasks performed by workers and their implications for efficiency and workers' rights (Hötte et al., 2023). Secondly, the theory explores power dynamics within workplaces, offering insights into how technology introduction may alter power relations between management and workers (Chai & Scully, 2019). This aspect is crucial for assessing whether technological advancements are implemented in ways that uphold or undermine workers' rights. Moreover, the theory recognises the potential for conflict or cooperation between management and labour, enabling an investigation into how technology implementation may lead to conflicts over working conditions, wages, or job security, or alternatively, foster cooperation towards common goals (Yang et al., 2021a).

Additionally, the LPT addresses changes in skill requirements and control mechanisms in workplaces. In the context of technological changes in tea processing, it enables an examination of whether the adoption of new technologies enhances or diminishes workers' skills and how control over the work process is distributed (Braverman, 1974b; D. J. Cooper & Hopper, 2006). Considering the broader social and economic context (Carter & Tinker, 2006), the LPT is crucial for understanding how global or local factors influence the balance between efficiency and workers' rights in the Kenyan tea processing industry, where economic conditions and labour rights may differ. Finally, the application of the LPT offers insights into potential policy implications. Understanding the dynamics between technological advancements, efficiency, and workers' rights can guide policymakers in implementing regulations or interventions to ensure a fair and balanced workplace environment. In conclusion, the LPT provides a suitable framework for

analysing the complex relationship between technological changes, efficiency concerns, and the rights and well-being of workers in the specific context of Kenyan tea processing.

1.2 Statement of the Problem

A reasonable critique of the existing accounting literature regarding labour control within the LPT is that it often focuses narrowly on internal organisational dynamics without adequately considering its broader implications for the global sustainability agenda (Mraović, 2005). While accounting literature acknowledges the importance of labour control as a management function within organisations, it frequently overlooks the significant impact of labour practices on wider socio-economic and environmental sustainability issues at the global level. Firstly, the emphasis on labour control within organisations tends to prioritise efficiency, productivity, and profit maximization (Bryer, 2006b; Ezzamel et al., 2008) without sufficiently addressing the social and environmental consequences of these practices (Cerciello et al., 2023). This narrow focus may lead to exploitative labour conditions, disregard for workers' rights, and environmental degradation, all of which are critical concerns within the context of global sustainability. Secondly, labour control mechanisms often fail to account for the interconnectedness of global supply chains and their implications for sustainable development. Many accounting frameworks primarily focus on internal performance metrics and financial indicators, neglecting the complex web of relationships and dependencies that extend beyond organisational boundaries. As a result, accounting literature may overlook the ethical and environmental implications of sourcing practices, labour standards in supplier factories, and the overall impact of production and consumption patterns on global sustainability goals (Akyuz & Erkan, 2010; Dillard & Vinnari, 2017). Furthermore, by

treating labour control primarily as an internal organisational issue, accounting literature may underestimate the potential of labour-related initiatives to contribute positively to sustainable development. For example, fair labour practices, investments in employee well-being, and efforts to promote diversity and inclusion can have significant benefits not only for organisational performance but also for broader societal welfare and environmental stewardship (Bryer, 2006b).

Mraović (2005) argues against the idea that managerial control is simply a tool for efficiency, instead highlighting its connection to broader social dynamics influenced by capitalist production. The author proposes a multidisciplinary approach, combining LPT and critical accounting, to better understand and address complex global issues. Emphasising the importance of considering social relations in their entirety, Mraović (2005) advocates for collective resistance against the degradation of labour and proposes strategies for emancipatory change. This includes reevaluating business goals beyond profit and incorporating social benefit into performance evaluation through practices like social accounting and emancipatory accounting, which give a voice to marginalised groups. The discussion extends to the international level, recognising the need for global solidarity among workers to challenge electronically operated global capitalism and advocate for control over the production process. The paper concludes by prompting reflection on whether society is prepared for such global integration.

Traditional beliefs suggest that accounting is the most crucial management control system, but modern scholars question its significance and status. They argue that while accounting is important, it's subjective and just one of many control systems (Bryer, 2006b). The author uses Marx's theory of the labour process to assert that accounting

holds a primary role as a control system. It provides senior managers with objective measures of surplus value, which they use to manage workers' contributions to capital circulation. Supporting Marx's theory helps resolve controversies in management accounting, such as overhead allocation and the role of accounting information in decision-making. Bryer, 2006) reconsiders the 'labour process debate' initiated by Braverman's work, emphasising misunderstandings of Marx due to neglect of accounting. Ultimately, it concludes that accounting is crucial for controlling modern businesses in favour of capital interests.

Ramírez-Henao and Sánchez-Guevara (2024) research explores the impact of accounting on labour control and precarity within contexts influenced by a colonial legacy. The paper argues that accounting practices in such contexts serve a dual purpose: they can govern wage labour to enhance efficiency according to neoliberal economic principles, while also perpetuating forms of non-wage labour that sustain various colonial-precarious modes of exploitation, often affecting non-white and over-exploited communities. By adopting a decolonial perspective, the article highlights how accounting operates within a colonial-racial power structure, normalizing precarious labour relations and subordinating subaltern populations. This perspective challenges traditional accounting literature by situating racial domination as a pervasive axis of power intertwined with economic, cultural, and political dimensions (Quijano, 2000; Walsh, 2008). Moreover, the decolonial framework sheds light on the intricate ways in which accounting roles intersect with racial hierarchies within capitalist organisations, contributing to the perpetuation of precarity and condemnation (Ibarra-Colado, 2006; Ramírez-Henao & Sánchez-Guevara, 2024). While Ramírez-Henao and Sánchez-Guevara (2024) study adopts an analytical approach to challenge coloniality in accounting, it underscores the

need for programmatic approaches that facilitate disengagement from colonialism, as advocated by Mignolo (2007), and Sauerbronn et al., (2021). Furthermore, Ramírez-Henao and Sánchez-Guevara (2024) emphasises the importance of reevaluating the intended recipients and contextual imprints of accounting information and research, moving beyond the hegemonic focus on companies and entrepreneurship, as discussed by Banerjee (2022) and Restrepo (2018).

Ramírez-Henao and Sánchez-Guevara (2024) opine that accounting efforts should aim to address societal conditions beyond capitalist accumulation processes, engaging with oppressed, exploited, and racialized communities to foster decolonization. This approach acknowledges that accounting knowledge and practices can be produced and appropriated in diverse socio-cultural contexts, such as those represented by the Zapatistas in Mexico, indigenous Bolivians, and Afro-Pacific Colombian peoples, contributing to the decolonization of power dynamics, and promoting labour organisation without racial hierarchies. Encouraging accounting practices aligned with resistance and community empowerment, as advocated by Gómez-Zapata et al. (2021), facilitates the emergence of popular accounting rooted in community values and objectives. Ultimately, Ramírez-Henao and Sánchez-Guevara (2024) research underscores the urgent need to confront accounting's role in perpetuating colonial legacies and advocates for transformative accounting practices that prioritise social justice and equality.

Advancing the research in internal auditing involves a thorough evaluation of established and emerging theories pertinent to the field. In this context, the LPT emerges as a promising framework for elucidating the role of internal auditing. LPT posits that controls, rather than contracts, form the foundation of the capitalist agency relationship.

By acknowledging the power imbalances inherent in this relationship, LPT facilitates a nuanced examination of the evolution of internal auditing. Internal auditing can be understood as a control mechanism deployed to ensure the generation and realization of surplus value. It achieves this by offering proactive advisory services to enhance the expected rate of return on capital and retrospective assurance on the execution of the labour process as intended. Employing the comparative historical method holds potential for validating the LPT hypothesis that the capitalist structure engenders conditions conducive to the demand for internal auditing (Mihret, 2014). While Mihret (2014) endeavours to justify the theoretical framework of LPT in internal auditing, its primary contribution lies in initiating discourse, formulating hypotheses, and identifying avenues for further research. Therefore, the paper underscores the necessity for extensive exploration and rigorous testing to refine the LPT framework in the context of internal auditing (Alawattage & Wickramasinghe, 2009).

In British Ceylon (now Sri Lanka), the control and accountability dynamics in colonial plantations were predominantly characterized by unfree labour practices, including slavery, indentured servitude, and *Kangani*-based debt bondage (Barney & Flesher, 1994; Best, 1968; Burrows, 2002; Fleischman et al., 2004; Fleishman & Tyson, 2000, 2002; Tyson et al., 2004b; Vollmers, 2003). The maintenance of a reliable captive labour force necessitated a robust system of bonded labour control, which was achieved through a convergence of various macro-political and cultural institutions. Central to this system was the management of debt bondage, facilitated through a form of accounting known as the *Thundu* system. However, this accounting practice alone was insufficient without the support of other institutional mechanisms, such as legal frameworks and cultural norms, enforced through the enclave structure of plantations, legislative apparatus of the colonial

state, and the internal contracting system based on *Kangani* intermediaries (Alawattage & Wickramasinghe, 2009).

Social audits, particularly those framed within Gray's (2000) framework, offer a multifaceted approach to addressing weaknesses in LPT by incorporating broader socio-economic and environmental concerns. These audits provide a mechanism for evaluating labour practices not only within organisational boundaries but also throughout the supply chain. By examining labour conditions, worker rights, and environmental impacts at various stages of production and distribution, social audits offer a more comprehensive understanding of the interconnectedness of labour control mechanisms. Gray's framework emphasises the integration of social and environmental indicators alongside traditional financial measures. By incorporating metrics related to labour rights, diversity, inclusion, and environmental sustainability, social audits help counterbalance the narrow focus on efficiency and profit maximization inherent in traditional labour control mechanisms. This integration allows for a more holistic assessment of organisational performance, considering not only financial success but also social and environmental responsibility. Moreover, social audits often involve stakeholders beyond just management, including workers, local communities, NGOs, and advocacy groups. This inclusive approach allows for a more nuanced examination of labour practices and their impacts on various stakeholders. By engaging with a diverse range of voices, social audits facilitate dialogue and collaboration towards more sustainable outcomes, ensuring that the interests of all stakeholders are considered in decision-making processes (Bellucci et al., 2019).

In addition to promoting transparency by disclosing labour-related practices and their impacts, social audits also hold organisations accountable for their social and

environmental responsibilities (Qian et al., 2021). By shining a light on areas for improvement and highlighting instances of non-compliance, social audits can incentivise organisations to make meaningful changes to their labour practices and supply chain management (Gray, 2000). Furthermore, Gray's framework encourages collective action and engagement with broader societal issues. Social audits can serve as a catalyst for mobilizing workers, activists, and consumers around labour rights and environmental sustainability goals. By fostering solidarity and advocacy for systemic change, social audits empower stakeholders to work together towards a more just and sustainable future. Incorporating social audits into the broader discourse on labour control and sustainability enables scholars and practitioners to address the limitations of the LPT. By adopting a more holistic approach that prioritises social justice, environmental stewardship, and global solidarity, social audits contribute to the development of more comprehensive and equitable practices within organisations and across supply chains (Gray, 2000).

Although the accounting discipline has substantial literature on earlier forms of forced labour (Pinto & West, 2017b; Rodrigues & Craig, 2018; Tyson et al., 2004), it has been slow to address contemporary forms of forced labour. Limited scope notwithstanding, these studies lack substance and quality of disclosure regarding forced labour reporting. Besides, they have failed to examine the unique characteristics or indicators of forced labour in businesses (LeBaron et al., 2018). Our study complements this literature by investigating how major commercial Kenyan tea sector players can use technology and certification to address forced labour concerns that may arise in their supply chains. Inconsistencies in previous research on forced labour in Kenya (Acosta, 2018; Bergman et al., 2016; Githitho-Muriithi, 2010; Verite, 2018, 2019) and the need to expand the scope of LPT by including 'social and environmental audits', highlight a significant

theoretical and knowledge gap that requires further investigation. While LPT provides a comprehensive understanding of the dynamics of work under capitalism, it tends to underemphasise the role of accountability mechanisms in safeguarding worker rights within capitalist production systems. Specifically, LPT does not fully address social auditing frameworks, as outlined by Gray (2000), can bridge the gap between theory and practice in promoting worker rights. Further research is needed to explore how these accountability mechanisms can be integrated into the analysis of capitalist workplaces to enhance worker empowerment, ensure compliance with labour regulations, and hold employers accountable for unethical practices. Additionally, there is a need to investigate the effectiveness of these accountability frameworks in addressing the challenges faced by workers in capitalist production systems and to identify opportunities for improvement or refinement. Addressing this theoretical gap would contribute to a more holistic understanding of the complex interplay between labour dynamics, accountability mechanisms, and worker rights within capitalist workplaces. Therefore, this study aims to fill this gap by exploring the following research question:

RQ1: How has technology contributed to labour exploitation in the Kenyan commercial tea sector?

RQ2: How do certification failures, such as those exemplified by the RA certification, contribute to the perpetuation of labour exploitation in Kenya's tea sector?

The first research question seeks to explore the intricate relationship between technology and labour exploitation within Kenya's commercial tea sector. Through this inquiry, the study aims to uncover how technological advancements have either facilitated or

exacerbated instances of labour exploitation in this industry. This investigation entails empirically examining the various technological systems, tools, and practices utilised within the tea sector, and understanding how they intersect with labour dynamics, supply chains, and socio-economic factors to impact instances of labour exploitation. By conducting empirical analysis, the research endeavours to identify the mechanisms through which technology influences labour conditions, worker vulnerabilities, and the prevalence of labour exploitation within the Kenyan tea sector.

The second research question focuses on understanding the role of certification failures in perpetuating labour exploitation within Kenya's tea sector, using examples such as the RA certification. Here, the RA is conceptualised as an external reporting mechanism that prioritises social, economic, and environmental issues to improve worker well-being. This inquiry necessitates an empirical examination of certification mechanisms, their implementation, and their effectiveness in addressing labour exploitation issues. By drawing on empirical evidence, the study aims to explain how certification failures, whether through inadequate standards, weak enforcement, or flawed auditing processes, contribute to the persistence of labour exploitation in the tea sector.

1.3 Significance of the Study

The significance of the study with the research questions provided lies in its comprehensive examination of two crucial elements influencing labour exploitation within the Kenyan commercial tea sector: the role of technology and the consequences of certification failures. Through its investigation into how technology contributes to labour exploitation, the study likely scrutinises various technological advancements, including automation, and their interplay with labour practices in the tea sector. This exploration is

pivotal as it illuminates how seemingly progressive technological innovations may inadvertently worsen issues of exploitation and inequality in the workforce. Gaining a nuanced understanding of these dynamics is imperative for policymakers, companies, and advocacy groups to address systemic challenges effectively and enact appropriate regulations or reforms. Moreover, the study's examination of certification failures, notably those associated with the RA certification, provides valuable insights into the limitations of such certification schemes in mitigating labour exploitation. While certification programs are commonly relied upon to ensure ethical and sustainable practices across various industries, including agriculture, the research suggests that they may inadequately address labour rights violations within the tea sector. Recognising the specific shortcomings and loopholes in certification processes is essential for enhancing and fortifying certification schemes to safeguard workers' rights and uphold ethical standards in tea production and beyond. In summary, the study's significance transcends its focus on the Kenyan tea sector, as it contributes valuable knowledge about labour exploitation dynamics and regulatory challenges. By shedding light on the multifaceted factors contributing to exploitation and the deficiencies in existing regulatory and certification mechanisms, the study can guide informed policy interventions, shape corporate practices, and drive advocacy efforts aimed at combating labour rights violations and fostering fair and ethical labour practices not only within the tea industry but also across similar sectors globally.

These research questions aim to advance critical perspectives within the accounting literature, particularly focusing on the intersection of accounting practices with socio-economic dynamics within the context of the Kenyan tea industry. The research questions provided appear to seek to advance the accounting literature in the realm of social and

environmental accounting, specifically within the context of labour exploitation in the Kenyan commercial tea sector. The first question probes into how technology has contributed to labour exploitation in this sector, exploring the intricate relationship between technological advancements like automation and data tracking and their impact on labour practices. By delving into this intersection, the research aims to offer insights into the social and environmental implications of technological innovation, thus contributing to a deeper understanding of these issues within the accounting framework. The second question focuses on the role of certification failures, exemplified by instances such as the RA certification, in perpetuating labour exploitation in Kenya's tea sector. This inquiry falls squarely within the domain of social and environmental accounting, as it scrutinises the effectiveness of certification systems in promoting ethical and sustainable practices. Through a detailed examination of certification failures and their implications for labour exploitation, the research seeks to enrich our understanding of how accounting frameworks can address social and environmental concerns within supply chains, particularly in the tea sector. Overall, these research questions collectively aim to advance the accounting literature by shedding light on the social and environmental dimensions of labour exploitation in the Kenyan tea sector. By specifically examining the impacts of technology and certification failures, the research contributes to a broader discourse on social and environmental accounting, explaining how accounting frameworks can be utilised to address labour rights violations and foster ethical practices within global supply chains, with implications extending beyond the tea sector.

1.4 Study Contribution

The study makes a significant contribution to the existing literature on labour exploitation, technology integration, and certification processes within the Kenyan tea industry, offering valuable insights into overlooked aspects of labour exploitation through a comprehensive examination. It identifies shortcomings in existing certification systems, advocating for more rigorous standards and technology integration to address labour exploitation effectively. The research also enriches the LPT, and social audit theory, providing empirical evidence and emphasising the importance of social accountability in addressing labour exploitation. Furthermore, the study's findings hold implications for policy development and practice, urging policymakers to enact comprehensive measures, prioritise technology integration, and promote fair labour practices to combat labour exploitation and safeguard workers' rights, albeit acknowledging challenges in accessing comprehensive data for informed decision-making. The study offers valuable guidance for stakeholders seeking to address labour exploitation and promote fair labour practices within the Kenyan tea sector and beyond.

1.4.1 Contribution to the Relevant Literature

The study provides a significant contribution to the existing literature on labour exploitation, technology integration, and certification processes within the Kenyan tea industry. Through its comprehensive examination, the research offers valuable insights into the complex dynamics at play, shedding light on previously overlooked aspects of labour exploitation such as indebtedness among small-scale farmers and coerced labour practices in large-scale production. By utilising an interpretive methodology and integrating qualitative data from a diverse range of sources, including interviews, focus

group discussions, documentary analysis, and observational insights, the study adds depth and richness to our understanding of labour issues in the tea sector. One of the study's key contributions is its identification of the shortcomings of existing certification systems, particularly the RA certification, in addressing critical labour issues. By highlighting the failure of certification processes to effectively address forced labour and inadequate wages, the research underscores the urgent need for policymakers, industry stakeholders, and certification bodies to adopt more rigorous standards and monitoring mechanisms. Furthermore, the study emphasises the importance of technology integration in addressing labour exploitation, advocating for enhanced transparency and accountability in the tea industry. From a social perspective, the study raises awareness about the prevalence of labour exploitation and advocates for fair labour practices, thereby contributing to efforts aimed at safeguarding the rights and well-being of workers. However, the research also acknowledges the challenges associated with accessing comprehensive labour and certification data, highlighting the need for further research to validate findings and develop effective strategies to combat labour exploitation in the Kenyan tea industry. Overall, the study's nuanced insights and practical implications make a significant contribution to both academic discourse and real-world efforts to address labour exploitation in the tea sector.

1.4.2 Contribution to Theory

The study makes several contributions to LPT, and social audit theory. Firstly, it enriches the LPT by providing empirical evidence of how technological integration and certification flaws contribute to labour exploitation within the Kenyan tea industry. Through its interpretive methodology and qualitative data analysis, the research sheds

light on how these factors influence work processes, power dynamics, and the prevalence of forced labour among small-scale and large-scale tea producers. Secondly, the study contributes to Gray's (2000) social audit theory by emphasising the importance of social accountability in addressing labour exploitation. Through its findings, the research advocates for increased transparency, responsibility, and ethical conduct among tea industry actors. By raising awareness about labour exploitation and advocating for fair labour practices, the study promotes social auditing as a means to hold organisations accountable for their labour practices and ensure the protection of workers' rights. The study's comprehensive examination of labour exploitation in the Kenyan tea industry, its implications for technology, and certification, as well as its advocacy for social responsibility, enriches our understanding of the complex socio-economic dynamics at play and provides valuable insights for addressing labour exploitation in the tea sector.

1.4.3 Contribution to Policies

The study's findings hold significant implications for policy development and implementation aimed at addressing labour exploitation in the Kenyan tea industry. By uncovering forms of forced labour such as indebtedness and coerced labour practices, the research underscores the urgent need for policymakers to enact comprehensive measures to safeguard the rights of tea workers. Specifically, the study highlights the inadequacies of existing certification systems, such as the RA certification, in addressing critical labour issues, including the forced use of shears and inadequate minimum wages. This calls for a re-evaluation of certification processes and the introduction of more stringent standards to ensure that labour exploitation is effectively addressed. Moreover, the study advocates for enhanced technology integration as a means to combat labour exploitation and

promote transparency and accountability within the tea industry. Policymakers and industry stakeholders are urged to prioritise investments in technology that facilitate better monitoring of labour practices and ensure compliance with fair labour standards. Additionally, the study emphasises the importance of promoting fair labour practices and fostering a culture of accountability among tea industry stakeholders. This entails implementing mechanisms for reporting and addressing labour violations, as well as holding companies accountable for their labour practices.

From a social perspective, the study's emphasis on raising awareness about the prevalence of labour exploitation and advocating for fair labour practices serves as a catalyst for social change. Policymakers are encouraged to work in collaboration with civil society organisations and labour unions to develop policies that prioritise the well-being of tea workers and promote social justice within the industry. However, the study also acknowledges the challenges associated with accessing comprehensive labour and certification data, highlighting the need for further research to inform evidence-based policymaking and develop effective strategies to combat labour exploitation in the Kenyan tea industry. Ultimately, the study's insights provide valuable guidance for policymakers seeking to address labour exploitation and promote fair labour practices within the tea sector.

1.4.4 Contribution to Practice

The study's findings have significant implications for practice within the Kenyan tea industry, offering actionable insights for policymakers, industry stakeholders, and certification bodies. By uncovering instances of forced labour, such as indebtedness and coerced labour practices, the research highlights the urgent need for practical measures to

address labour exploitation. Specifically, the study emphasises the importance of enhanced technology integration and more rigorous certification processes as essential tools for combating labour exploitation effectively. Policymakers are encouraged to prioritise investments in technology that enable better monitoring of labour practices and ensure compliance with fair labour standards. Additionally, industry stakeholders and certification bodies are urged to re-evaluate existing certification processes to address critical labour issues more effectively. Furthermore, the study advocates for the promotion of fair labour practices and accountability within the tea industry. This entails the implementation of mechanisms for reporting and addressing labour violations, as well as holding companies accountable for their labour practices. By raising awareness about the prevalence of labour exploitation and advocating for fair labour practices, the study serves as a catalyst for positive change within the industry. It fosters a culture of accountability and responsibility among industry stakeholders, ultimately safeguarding the rights and well-being of tea workers.

However, the study also acknowledges the challenges associated with accessing comprehensive labour and certification data, underscoring the importance of further research to inform evidence-based policymaking and practice. Continued efforts to validate findings and devise effective strategies to combat labour exploitation are essential for driving meaningful change within the Kenyan tea industry. The study's practical implications provide valuable guidance for policymakers, industry stakeholders, and certification bodies seeking to address labour exploitation and promote fair labour practices within the sector.

1.5 Chapter Summary

This thesis is structured as follows: Chapter two presents the theoretical framework relevant to the study. Chapter three conducts a literature review pertinent to the research. Chapter four outlines the research design. In Chapter five, details about the Kenyan tea supply chain, the green tea leaf life cycle, and the various tea certifications contributing to the sustainability of the supply chain are provided. Chapters six and seven present empirical findings and discussions, respectively. Lastly, chapter eight offers concluding remarks.

Chapter 2: Theoretical Framework

2.1 Introduction

This study is anchored on two key theoretical frameworks, each offering unique perspectives on the dynamics of work within capitalist societies and the promotion of worker rights. The primary theoretical foundation is the LPT, which delves into the intricate organisation and regulation of labour in capitalist production systems (Bryer, 2006; O'Doherty & Willmott, 2001; Yang et al., 2021). While LPT provides valuable insights into the exploitation and alienation experienced by workers, it also reveals a theoretical gap concerning the role of auditing mechanisms in safeguarding worker rights within these systems. To address this gap, the study integrates an additional framework: the social audit framework developed by Gray (2000). This framework aims to bridge the theoretical shortcomings attributed to LPT by offering practical approaches to enhance accountability, transparency, and worker empowerment within capitalist workplaces. While LPT forms the foundational basis for understanding labour dynamics, the Gray (2000) framework complements it by proposing strategies to address the challenges identified within the LPT. Through the synthesis of these two frameworks, this study aims to provide a comprehensive analysis of worker rights in capitalist production systems and contribute to the development of more effective strategies for promoting workplace accountability and social justice.

2.2 The Labour Process Theory

Labour process theory (LPT), anchored on Marxist theory, assumes that capitalism motivates employers to demand more from workers in terms of surplus value (Knights & Willmott, 1990). Although the LPT does not adopt Marx's labour theory of value per se

(Thompson, 1990; Gandini, 2019), it focuses on how work can change and adjust a lot because people are smart and can figure things out (Braverman, 1974). The organisation of work is usually uncertain. Thus, there is a need to balance the extent to which managers must extract surplus value from workers as dictated by value capitalism, on the one hand, with control strategies that are likely to face resistance and sabotage at the workplace by workers (Yang et al., 2021). It, therefore, follows that the degree of management's control of labour in the workplace is an empirical question that can be answered by observing experiences in the real world. Thus, whereas structural Marxism seeks to explain why managers exploit workers, social systems seek to explain how (Roslender, 2017). According to Smith (2015), labour process analysis comprises nine concepts: labour-power, control imperative, one-moment production cycle, technology, and production purpose. The other elements are a spatial division of labour, conflict, capitalism, labour process, and labour markets.

2.2.1 Labour Power and Labour Mobility

Labour power in the LPT refers to a worker's labour time. It is the basis upon which an employer pays workers' wages for services rendered at the place of work in a capitalist society (Thompson & Smith, 2009). It is a fictive commodity that does not originate through a production process, nor is it produced for the market (Paton, 2010). Market pressures do not dictate the quality and expansion of labour power, nor is it linked to market mechanisms (C. Smith, 2015). Paid work appears when labourers are deprived of their various means of production but left with labour power as the only means of trade. Capitalism continues to expand the world over. Thus, workers tend to resist multiple forms of managerial control, such as the dormitory labour regime in China (C. Smith &

Pun, 2006) or single-sex compounds to control black labour during the apartheid regime in South Africa (Bezuidenhout & Buhlungu, 2011).

Managers tend to control labour through initiatives such as automation and deskilling. Accounting has adopted this narrative through prior LPT (Cole & Cooper, 2006). LPT principles are relevant in analysing unique control strategies in organisations such as engaging workers on short-term contracts or gig economy (Gandini, 2019) because LPT seeks to justify the need for control rather than the precise, applicable mechanisms. LPT assumes that labour thinks for itself and acts for itself. Thus, worker resistance is not only a significant concern but also inevitable. Workers will respond and restrict unfavourable structures of control, ranging from outright resistance to “compliance, accommodation, and consent” (Thompson & Smith, 2000).

2.2.2 Control Imperative

In modern slavery, accounting has an exploiting or insulating capability. Opaque accounting distorts accounting records so that such descriptions are not evident to the users, such as investors and auditors (Crane, 2013a). This study is concerned with opaque accounting for workers and policymakers. Accounting opacity prevents workers from knowing the deductions or obligations due to them or even what the lender is charging them as interest in case the payments relate to debt. The employer may ensure that the deducted amount and the termination of contracts associated with such deductions remain entirely in their hands, further reinforcing their control over the workers (Rahman, 2021). LPT aims to frame this relationship as the outcome of capital’s intention to extract surplus value from forced labour and not as a legal or regulatory issue. The net effect of the manifestation of forced labour indicators such as illegal underpayment of wages is

increased surplus value from a manager's perspective with a corresponding decrease in a cash payment to the worker in equal proportion (Stewart et al., 2018). Prevalent forced labour may signal that managers have managed to control their workers' accounts. On the other hand, successful resistance to various forms of forced labour indicates that workers or their representatives have managed to challenge these controls through some form of accounting, for example, the creation of workers' accounts (Yang et al., 2021).

States can use legislation to combat forced labour effectively. This involves making manufacturers and retailers reveal their actions against forced labour. In Brazil, ex-President Lula da Silva implemented stricter penalties for offenders and boosted surveillance funding to address this issue (Campbell, 2008). Business enterprises should examine industry elements at the private institutional level to gauge labour exploitation in company supply chains. From the risk point of view, firms may tackle forced labour through positive supply chain interventions. Such interventions include developing a clear policy on severe labour exploitation, instituting measures to monitor private actors such as suppliers and subcontractors, training compliance officers and auditors, and extending the monitoring function to contract hiring agencies (Crane, 2013a).

Using LPT, the research may look for shifts in accounting practices within capital-labour relations to generate theoretically informed explanations of how and why these shifts may occur (Briken et al., 2017). LPT analyses the various forms of resistance which have both direct and indirect links with accounting, such as the interaction between the "old" and "new" forms of resistance, with the help of traditional actors such as trade unions with more conventional, technology-based forms of organized resistance (Lucio & Stewart, 1997). Some previous studies focused on how employers use accounting to conceal

information and mislead labour unions and the government in wage negotiations (Ogden & Bougen, 1985; Amernic, 1985; Amernic, 1991; Mir & Rahaman, 2003; Amernic & Craig, 2005). Since the literature on worker resistance to employer power through alternative accounting is limited (Bougen, 1989; Ezzamel et al., 2004), we could position this study as one that aims to interrogate worker resistance to employer exploitation in terms of remuneration. Marxism views accounting as controlling and exploiting an organisation's workers (Bryer, 2006). Since casualisation, child labour, involuntary overtime, and payment violation are common in the Kenyan commercial tea sector (Verite, 2018), it is important to interrogate how can accounting techniques address these forms of labour exploitation in the tea supply chain. Mainstream accounting literature defines accounting as the quantitative financial information used by investors to make prudent financial decisions (Yang et al., 2021). On the other hand, counter-accounting studies focus on how agents give their account of how business enterprises affect them directly or indirectly through intermediaries (Tregidga, 2017). For example, Cooper et al. (2005) used alternative accounting to show the extent to which the university of Glasgow exposed university students working part-time in Glasgow to poor pay. Stakeholders themselves produce other counter-accounting studies. For instance, Tregidga (2017) did a mock sustainable report for a group in New Zealand to challenge too much corporate reporting.

Critics argue that such reporting may be selective and self-serving. In such circumstances, counter-accounting may provide an alternative way of calculating firm profits (Himick & Ruff, 2020; Irvine & Moerman, 2017) and expose an organisation's negative social influences (Apostol, 2015). It is worth noting that despite this existing literature on counter-accounting, the researcher is unaware of any study conducted in Kenya on how

workers exposed to severe labour exploitation in the tea sector can use counter-accounts to resist exploitation at the workplace. Such counter-accounting may take the form of an immediate transfer of information using modern technologies or fleeting records (Yang et al., 2021). Nascent literature on counter-accounting relates to the operation of accounting “in the field”, bearing in mind challenges to executive power (Tregidga, 2017). More recent counter-accounting studies call for a clear understanding of the various types of information that can be created or mobilised by workers vulnerable to labour exploitation. Shearer (2002) opines that for someone to appreciate how “the other” accounts work, alternative types of accounts or accounting recognised by “the other” must be considered.

Since LPT views the labour process from a “structured hostility” angle, we could structure our study in terms of how action creates a reaction and vice-versa and how any particular action makes sense within the system. The structured antagonism assumption of LPT focuses on control and resistance in a manager-worker relationship. Because of the capitalist tendencies of LPT, whenever management attempts to introduce rules to extract surplus value from the worker, such controls always trigger changes in the behaviour of the people controlled (Yang et al., 2021). Our study seeks to unpack the role of accounting in these scenarios, whether as a mediating or amplifying factor, especially when adopting new technology (Thompson & Newcome, 2004).

2.2.3 One Moment Production Cycle

The labour process is one occurrence in the commodity production cycle. Before entering the production cycle, labour power must be reproduced and hired. A commodity is then produced, circulated, and exchanged. Finally, the money earned can re-enter the

commodity production cycle (C. Smith, 2015). Tea is grown in high-altitude areas in tropical and subtropical regions. The evergreen tea bushes (*Camellia Sinensis*) can remain productive for over a century. It matures for commercial exploitation five to seven years after being planted. Tea was first produced in Southeast China over three thousand years ago and later spread to other parts of Asia and Africa. The other Asian countries include Japan, Bangladesh, Vietnam, and Taiwan (Vishnoi et al., 2018). Later, as early as the 19th century, the British introduced tea to India and Sri Lanka, while the Dutch introduced it to Indonesia. In Africa, the British started commercial tea production in her former colonies, such as Malawi, Tanzania, and Kenya, in the 20th century (van der Wal, 2008).

The production of green tea leaves in developing countries is labour-intensive (Das, 2016). Tea pickers do most tea activities, such as manually picking (plucking), planting, and manually pruning. In many tea-growing areas, pickers pluck tea throughout the year. The fresh leaves are plucked and collected into baskets which pickers carry on their backs. Clerks weigh full baskets in collection points, commonly known as Leaf Collection Centres (LCCs). The fresh tea leaves are transported quickly to the nearby processing factory. In large tea estates, the processing plant is within the estate. In contrast, in the case of small estates, it is usually located in a central place within a catchment area. Van der Wal, 2008 and Sarkar et al. (2016) argue that the factory should process tea within twelve hours after harvesting to ensure quality.

Tea undergoes two processing types, fully fermented (black) and unfermented (green tea). Black tea accounts for over 70% of global production, while green tea accounts for the balance. Regarding trade, the two types of tea account for over 90% and the balance, respectively. The other tea types produced in small quantities (6% of global production)

are oolong and post-fermented (Puerh) tea produced in China. The country also makes white tea (van der Wal, 2008; Silva & Oliveira, 2013; Kodagoda & Wickramasinghe, 2017). A few multinational corporations dominate the international tea industry supply chain. They sell at least 85% of the global tea production. This form of domination is vertical integration. Such corporations include Unilever, Associated British Foods Twinings (UK) and Tata Global Beverages (Hilal & Mubarak, 2013; Alam & Akter, 2015). Table 5.1 shows the top 10 tea producers in the world.

Table 2.1: World's Top Tea Production Statistics

| Top tea grower | Production (Tonnes) |
|-----------------------|----------------------------|
| 1. China | 1,000,130 |
| 2. India | 900,094 |
| 3. Kenya | 303,308 |
| 4. Sri Lanka | 295,830 |
| 5. Turkey | 174,932 |
| 6. Indonesia | 157,388 |
| 7. Vietnam | 116,780 |
| 8. Japan | 88,900 |
| 9. Iran | 83,990 |
| 10. Argentina | 69,924 |

Source: <https://www.trendrr.net/5624/top-10-biggest-highest-tea-producing-countries-in-the-world-famous-best/>

2.2.3.1 The Kenyan Tea Industry

According to RA (2021), Kenya produced approximately 558,211 (MT) of RA -certified tea, about 41% of the global target. Kenya also projects to sell about 118,321 (MT), or 32% of the projected global sales. As a region, the number of farmers under RA certification declined from 844,065 in 2019 to 842,253 in 2020. The number of workers

also decreased from 182,395 in 2019 to 162,452 in 2020. RA attributes the reduction to the COVID pandemic that hit hard in early 2020. Surprisingly, land acreage under RA certification increased slightly from 304,525 Hectares in 2019 to 318,862 Hectares in 2020 (a 5% increase). Tables 5.2 to 5.6 illustrate these trends.

Table 2.2: Estimated Production (Metric Tonnes)

| | Country | 2018 | 2019 | 2020 |
|-----|----------------|------------------|------------------|------------------|
| 1. | Global | 1,178,965 | 1,226,708 | 1,367,125 |
| 2. | Argentina | 45,236 | 61,894 | 69,276 |
| 3. | Australia | 1,402 | 1,528 | 1,528 |
| 4. | Bangladesh | 12,228 | 10,371 | 10,371 |
| 5. | Burundi | - | 20,434 | 20,434 |
| 6. | China | 21,186 | 27,289 | 69,980 |
| 7. | Ecuador | 3,735 | 3,735 | 3,233 |
| 8. | India | 250,995 | 269,266 | 256,144 |
| 9. | Indonesia | 74,782 | 72,962 | 72,696 |
| 10. | Japan | 2,371 | 2,371 | 2,022 |
| 11. | Kenya | 492,999 | 458,853 | 558,211 |
| 12. | Malawi | 46,758 | 47,180 | 48,906 |
| 13. | Mozambique | 1,700 | 2,000 | 2,000 |
| 15. | Nepal | 427 | 1,130 | 1,015 |
| 16. | Rwanda | 29,873 | 30,698 | 32,940 |
| 17. | Sri Lanka | 59,317 | 87,173 | 104,063 |
| 18. | Taiwan | 331 | 331 | 1,264 |
| 19. | Tanzania | 24,280 | 26,916 | 15,298 |
| 20. | Turkey | 41,427 | 45,887 | 31,679 |
| 21. | Uganda | 28,368 | 24,835 | 26,722 |
| 22. | Vietnam | 19,296 | 21,312 | 35,478 |
| 23. | Zimbabwe | 16,813 | 10,039 | 4,614 |

Source: (RA, 2021).

Table 2.3: Global sales (Metric Tonnes)

| Country | | 2018 | 2019 | 2020 |
|----------------|---------------|----------------|----------------|----------------|
| 1. | Global | 228,209 | 369,344 | 375,283 |
| 2. | Argentina | 34,295 | 44,202 | 60,982 |
| 3. | Burundi | 28 | 91 | 60 |
| 4. | China | 7,320 | 14,708 | 13,106 |
| 5. | India | 46,526 | 54,214 | 33,607 |
| 6. | Indonesia | 12,729 | 39,236 | 24,365 |
| 7. | Kenya | 52,400 | 116,270 | 118,321 |
| 8. | Malawi | 10,060 | 20,092 | 39,372 |
| 9. | Nepal | 8 | 188 | 45 |
| 10. | Rwanda | 11,361 | 15,056 | 10,699 |
| 11. | Sri Lanka | 18,045 | 11,572 | 21,524 |
| 12. | Taiwan | 138 | 125 | 189 |
| 13. | Tanzania | 7,025 | 7,710 | 10,129 |
| 14. | Turkey | 6,075 | 18,488 | 14,592 |
| 15. | Uganda | 10,810 | 4,410 | 2,715 |
| 16. | Vietnam | 5,888 | 14,550 | 11,143 |
| 17. | Zimbabwe | 4,125 | 5,024 | 11,025 |
| 18. | Other* | 1,377 | 3,091 | 3,408 |

*Other countries are Australia, Bangladesh, Brazil, Ecuador, Ethiopia, Japan, and Mozambique

Source: (RA, 2021).

Table 2.4: Number of Farmers

| Country | | 2018 | 2019 | 2020 |
|----------------|---------------|----------------|----------------|----------------|
| 1. | Global | 878,182 | 936,981 | 958,528 |
| 2. | Africa | 811,454 | 844,065 | 842,253 |
| 3. | Asia/Pacific | 66,158 | 92,216 | 115,488 |
| 4. | Latin America | 570 | 700 | 787 |

Source: (RA, 2021).

Table 2.5: Number of Workers (Permanent and Seasonal)

| | Country | 2018 | 2019 | 2020 |
|----|----------------|----------------|----------------|----------------|
| 1. | Global | 767,378 | 734,647 | 734,120 |
| 2. | Africa | 203,697 | 182,395 | 162,452 |
| 3. | Asia/Pacific | 562,588 | 550,980 | 570,481 |
| 4. | Latin America | 1,093 | 1,272 | 1,187 |

Source: (RA, 2021).

Table 2.6: Area (Hectares)

| | Country | 2018 | 2019 | 2020 |
|--|----------------|----------------|----------------|----------------|
| | Global | 593,481 | 613,582 | 643,184 |
| | Africa | 302,775 | 304,525 | 318,862 |
| | Asia/Pacific | 274,854 | 291,818 | 305,725 |
| | Latin America | 15,852 | 17,238 | 18,597 |

Source: (RA, 2021).

Notably, 28% of the RA producer groups and individual farms were certified for at least one other standard. Of these, 11% were also UTZ certified, 15% were organic, and 12% had Fairtrade (FT) certification. Thus, the predominant combination of double certification was between RA and Organic at 15% (RA, 2021). In Sri Lanka, large-scale tea plantations preferred RA certification, but smallholder farms did not (Munasinghe et al., 2021).

Kenya is the world's third-largest producer and exporter of tea after China and India. Millions of Kenyans in rural areas directly or indirectly depend on tea production and picking for their livelihoods (Riisgaard & Okinda, 2018). Riisgaard and Okinda (2018) estimate that around 600,000 smallholder tea farmers produce nearly 62% of the tea

exported from Kenya through the TKF. These farmers are attached to 65 tea processing factories spread across the two major tea-growing areas of the Eastern and Western Rift Valley. Smallholder tea companies owned by farmers manage these factories through TKF. Thirty-nine tea estate companies owned by private investors, including multinationals such as Finlays, Unilever, and Williamson Tea, produce the other 38% of the tea exports in Kenya (Stathers & Gathuthi, 2013). By 2020, estimates indicate that 90 per cent of Kenyan tea will be machine-picked. Kenyan tea is either sold at the auction or exported (sold) directly to foreign markets. Buyers buy tea through public auctions. The market forces of demand and supply dictate price. On average, Kenyan tea fetched an auction price of USD 2.21 per kilogram of green tea leaf; but returns to the small-scale farmer down the supply chain are minimal compared to these estimates (Verite, 2019). Some factors influencing tea prices in the international market include demand from the export market, weather conditions in the producing countries, and the quality of the tea. Other factors are currency fluctuations and the movement of auction prices in other parts of the world.

International tea traders export more than 70 per cent of Kenyan tea to Afghanistan, Egypt, Pakistan, and the United Kingdom (Stathers & Gathuthi, 2013). Interestingly, only buyers from the United Kingdom demand sustainability standards such as FT, RA, Ethical Tea Partnership (ETP), and Utz. Both plantation workers and smallholder farmers are targets in terms of sustainability standards. Although most previous studies on sustainability standards focused on producer or producer cooperatives (Riisgaard & Okinda, 2018), a few have focused on workers on smallholder farms (Cramer et al., 2014; Yuca et al., 2012; Stathers & Gathuthi, 2013). Figure 8 depicts a map of the Kenyan tea supply chain.

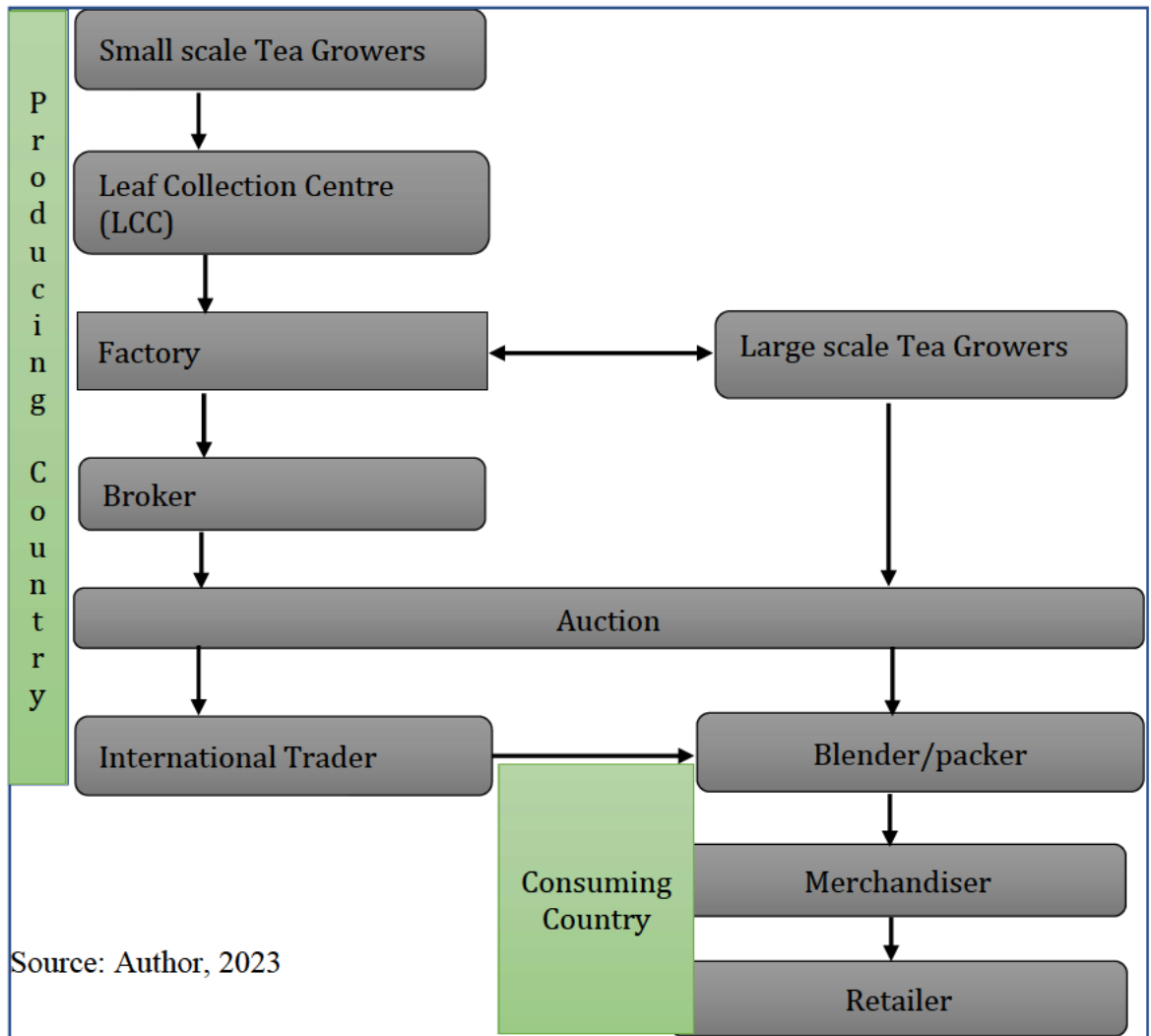


Figure 8: The Kenyan Tea Supply Chain

2.2.3.2 The Kenyan Tea Leaf Life Cycle

The Kenya tea industry has a composite value chain comprising labourers and small-scale tea growers on the lower end, tea processing factories managed by TKF, large-scale tea plantations owned by multinationals, brokers in the moderately priced segment of society, and brands on the upper end (Mohan, 2018). Bureau for the Analysis of Societal Impacts for Citizen Information (BASICI, 2019) identified five essential green leaf life cycle stages. They are tea planting, plucking, harvesting, collecting, transporting green tea leaves, processing, and selling/auctioning, as shown in Figure 9.

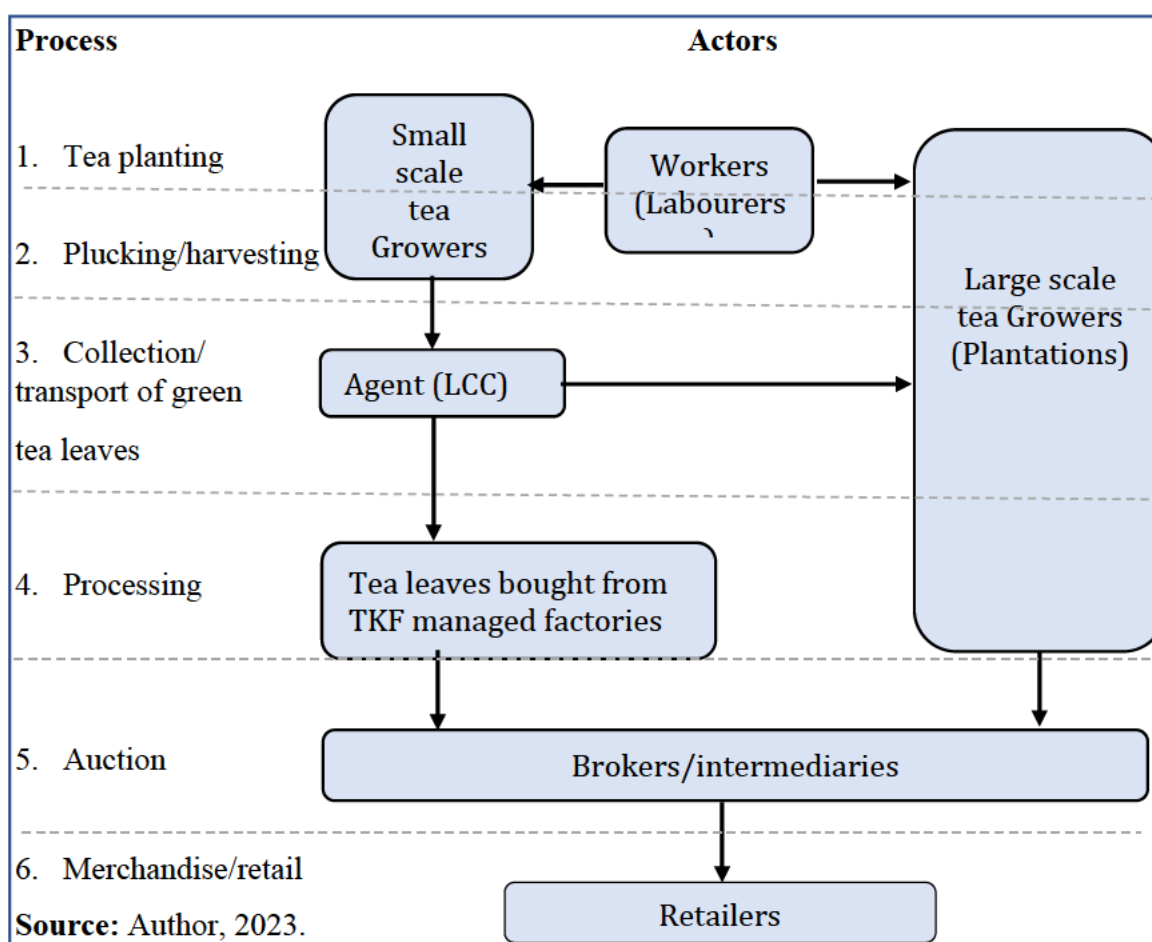


Figure 9: The Kenyan Tea Leaf Life Cycle

2.2.3.3 Tea Brokers

The brokers who auction tea in the LYE⁵ tea auctions represent tea producers from eleven countries in the larger East African region. The countries in question are Burundi, Congo, Kenya, Malawi, Mozambique, Rwanda, Seychelles, Tanzania, Uganda, Zambia, and Zimbabwe (Wanjiru et al., 2018). Jointly, the brokers function under the Rules and Regulations of the East African Tea Trade Association (EATTA) under the auspices of the Tea Brokers' Association. The Association has a membership of thirteen brokers:

⁵ LYE is the anonymised name of the auction where Kenyan tea is sold.

Choice Tea Brokers Limited, Atlas Tea Brokers Limited, Bicorn Exim Limited, Tea Brokers East Africa Limited, Centreline Tea Brokers Limited, Africa Tea Brokers Limited, and Prime Tea Brokers Limited. Others are Prudential Tea Brokers Limited, Venus Tea Brokers Limited, Combok Limited, Besty Tea Brokers Limited, Union Tea Brokers Limited and Anjeli Limited (Drum Commodities, 2011). Close to 60 other tea buyers are not members of the Association (Tsalwa & Theuri, 2016; Adhiambo & Wekesa, 2018).

Auctions take place every Monday morning at the LYE Tea Trade Centre. Whereas brokers sell primary grades from 8.30 am, they sell secondary grades from 9.30 am in a separate room. Brokers sell tea in rotation in US dollars per kilogram. After the sale, the broker prepares an invoice and export licences for the buyers, confirms the deal, and makes market reports for the producer. The broker finally communicates with the producer or factory to discuss the day's price and market performance (Rotich et al., 2020).

2.2.3.4 International Traders

International tea traders are fully integrated tea companies offering various services at various stages of the tea supply chain. Some are also large-scale tea producers with tea estates in significant parts of Asia and Africa, with offices in important tea-producing countries such as Kenya, Malawi, India, and the UK (Munasinghe et al., 2021). International traders provide solutions to the tea trade through effective procurement, warehousing and blending services. Their ability to manage packing operations in major tea centres has enabled them to provide various tea products to different clientele worldwide. They pack some of the world's largest and finest tea brands (Vijayasri, 2013).

They also own quality tea brands such as Brooke Bond®, The London Tea & Produce Co. and milk tea (N. N. Lee & Vega, 2014). Global Tea & Commodities Limited, James Finlay, and L.A.B International Limited are some international tea traders with offices in Kenya and the UK (Tare & Kipkorir, 2021a).

2.2.3.5 Retailers

Tea retailers are people or business entities that sell tea products directly to consumers through different distribution channels to make a profit. Retailers can reach their customers online (Jayakrishnan, 2015), or customers can visit their physical shops to buy tea products. Retailers purchase large quantities of goods from manufacturers, distributors, or wholesalers and sell them to their customers in small units. Retailers live in the country where most of the product's consumers reside. In the UK, examples of retailers selling tea products from Kenya to the final consumer include Kent Tea and Trading Company (Buckley & Buckley, 2009) and Sainsbury's Supermarkets Limited (Karim et al., 2012).

2.2.4 Technology

Technology is 'fixed capital' concentrated in particular places like factories, offices or the organisation's network via mobile technologies, such as smartphones or computers. In short, technology instruments of labour may be hand-held, automated, or powered. Efficient capital utilisation generates profit and enables a firm to gain maximum market share. Marxism argues that this is achievable when the management controls capital and the production process away from the workers. It is worth noting that Marxism is not an inherent state that arises due to the deployment of technology per se but by the extent to

which the neutrality of the said technology is shaped and affected by the social interactions in which such technologies are deployed (Smith, 2015).

Social research can contribute to this debate. According to Polanyi (1944), new technologies can be used to (re)socialise any given economy. Although Polanyi's work may provide a shift from Marxism to left idealism, his approach is not exhaustive (Jessop, 2015). I suggest applying Marxist theory to deal with contemporary matters such as technology. Researchers should identify how trade unions can respond to issues such as fragmentation of the labour force, the rapidly changing patterns of employment, and how a firm can organise workers effectively. Besides, provide a voice for organised labour and confirm that what they are agitating for still holds over the production of goods and services. The researchers can determine how new technologies can achieve an organisation's social and economic objectives (C. Hughes & Southern, 2019). Frey and Osborne (2017) noted that although 47 per cent of the total employment in the US was at risk, as wage pay increased, educational attainment declined with an occupation's probability of computerisation. Thus, highly skilled employees were not susceptible to job losses due to computerisation per se.

2.2.5 Purpose of Production

There is always a justification for bringing labour processes together. This justification is what drives production. The said drivers may take the form of collective ends or public or private accumulation of wealth (Smith, 2015). The labour process is a concept borrowed from Marx's political economy. It refers to a manufacturing process transforming raw material into a final product that can satisfy a human need. It is a transformational process where the labour-power of a worker goes through a production

process using labour to produce a tangible product or intangible service, which contains a use, exchange value or surplus value that the capitalist or employer takes as a reward. The specific element of the labour process is human labour that produces work or the production purpose (Marx, 1976).

Labour processes comprise all modes of production. Various production methods, such as capitalism or forced labour, create different strategies that combine tools, raw materials, human producers, and production purposes. Whereas tools and raw materials can be commonly or privately owned, producers can move from one employer to another or fall victim to labour exploitation. The purpose of production may be cooperative, personal, or organised for the personal satisfaction of the owners of the raw materials, the instrument of production, and the finished products. With the expansion of commodity production in the modern-day production environment, the capitalist labour process has found its way into different kinds of human needs such as body adornment, human reproduction, sex work, and other personal services as standardised labour processes (Wolkowitz, 2006; Cohen et al., 2013).

2.2.6 The Spatial Division of Labour

Spatial divisions of labour, just like workers, constitute a significant deviation from Braverman and Marx's discussion of the labour process. Excess movement of labour and capital from one geographical place to the other can create a 'spatial fix' (Schoenberger, 2004). Labour representatives can use such a scenario to enter concessions with the government to prevent job losses due to the threat of closing workplaces akin to the capitalists' expansionist tendencies exhibited by relocations and the opening-up of new territories. The settlements likely to be taken relate to working conditions and wages.

(Herod, 1997). At the factory level, producers of a product compete for market share. Such competition may stretch an organisation's capacity to serve the expanded market, thus proving that 'space' is an essential element of management control and a crucial factor of production. This move confirms that space and mobility are vital resources in capital and labour, respectively, in the labour process. It also explores the extent to which labour markets may develop together with spatially embedded political and social institutions (C. Smith, 2015).

2.2.7 Conflict

Conflict is common in most worker-employer relationships because of the structured interest antagonism associated with such relationships. These relationships are not dependent upon the individual attitudes of either party. Marxism appreciates the fundamental power imbalance between capital and labour (Nigam, 1996). Whereas money needs work for expansion, work needs money to survive; thus, fear and starvation could be the main reason that keeps waged or paid labour at work (C. Smith, 2015). Labour power is different from capital power. Labour power is collective, associative, and structural (Wright, 2000). Capital labour, on the other hand, moves through various forms. Besides, it stores itself in monetary terms and investments such as real estate property. Labour power is personified and is not transferable like capital which is both an object and a subject (Ocasio et al., 2020).

Although Marx agrees with Adam Smith that labour-power is 'variable' capital, the two scholars acknowledge the substantive structural differences between the two factors of production. Hodgson (2014) recent discussion notes that capital is money external to the individual. "Human capital" is money earned and considered collateral if the people

involved are victims of forced labour. ‘Social capital, on the other hand, can neither be used as collateral nor owned. This definition of capital misses the emotional, symbolic, and status elements synonymous with the term beyond material form. Although labour power cannot be stored or transformed quickly, that is not always the case when a person moves within and outside one’s country to work. More controls are associated with labour flows than capital flows (Sanyal & Maity, 2018). These controls explain why migrant and illegal workers are prone to severe labour exploitation, notably outside their countries of origin (Anderson, 2010).

2.2.8 Capitalism

Although capitalism has been the most dynamic production system, it isn't easy to prove that it develops the labour process philosophy in capitalist societies. Control cycles have been due to conflicts between labour and capital (Edwards, 1979). Controls of late seem to coexist and manifest themselves in multiple forms (Kirk, 2018). As new entrants join the global capitalism club, the management can renew old systems using new technologies. Expansion of self-employment due to myriad factors, including recession, means a decline in waged labour, which is some self-policing and control. Wage labour per se is a form of formal authority that flourishes due to the organisation’s bureaucratic hierarchies. The informal sector seems to drive a considerable number of economic activities in developing countries. The standard form of labour in this sector is self-employment, which is different from the usual wage-based employment in an employer-employee working arrangement where the system alienates labour from capital (C. Smith, 2015).

2.2.9 Labour Process and Labour Markets

Radical labour economists divided the labour market into dual or segmented forms (Rutherford et al., 2008). They explored how different social categories of labour relate to these differentiated positions in the labour process and labour market. Writers continue to explore the connection between the labour market, social networks, and the labour process. Researchers are examining the development of new informalities and old labour forms (Kalleberg, 2009), for instance, the return of gang labour in the UK (Strauss, 2013) or the growth of third parties, such as employment agencies, in the employment relationship (Enright, 2013). Karl Marx emphasised that production labour lies at the core of the social analysis. Marx's theory distinguishes two types of relationships that arise in production: the relationship between humans and nature and the relationship between humans. The latter is significant as it shapes the heart of the society. Hence, Marxian analyses have always centred around the role of production labour. Research-based on LPT has also emerged from this perspective (Bryer, 1999).

Marx's research traced the origins of LPT, which primarily analysed how capitalists manage and control capital. Marx argued that capitalists' sole production objective is to acquire surplus value, which they achieve by converting labour power into actual labour (Marx, 1976). However, this transformation process is fraught with uncertainty. Capital resorts to a multi-management and multi-control strategy to mitigate uncertainty and secure the generation of surplus value. As a result, Marx's work on the labour process centres on the management and control exerted by capital and the resistance displayed by workers. While subsequent scholars have extended and refined the theory, the core focus of their discussion remains the same (Marx, 1976). LPT has evolved since Marx's time,

with contributions from scholars like Harry Braverman and Michael Burawoy. In their analysis of the management and control of capital, they generally follow two main paths. The first path focuses on technological transformation. Braverman contends that introducing mechanical production technology is the hallmark of transforming production from liberal capitalism to monopolizing capitalism. This shift leads to a significant change in capital's control strategy (Braverman, 1974). Before this, although some level of supervision and management existed in production, workers held the majority of knowledge and control power, while capital mainly exercised control through labour output supervision.

On the other hand, monopolising capitalism expands capitalist control of the labour process by developing scientific management that stems from the widespread use of large-scale mechanical production. Capitalists may increase productivity in three ways. First, technology and the labour process are separated. The production process is simplified and mechanised, so it no longer relies on workers' skills but requires only simple physical labour. Second, concepts and implementation are separated. Taylor suggested shifting all the thinking tasks from the factory to the planning or design departments. This means that the planning and understanding of how things are done would be handled by the business owners, and workers would mainly follow straightforward instructions without needing to do much thinking. Using these two steps, the third involves capitalists controlling the entire work process and how it's done by using their exclusive knowledge. Capitalists can directly control the work process with their money, making workers less skilled and turning them into just pieces of the production machine (Braverman, 1974c).

However, other scholars have put forward different perspectives. Friedman (1977) points out the limitations of the "concept and implementation" strategy. Workers have the potential for agency and resistance, making scientific management the sole capital-controlling approach challenging to sustain. Instead, Friedman proposes a polarizing management strategy that combines "direct control" and "responsible autonomy." Direct control involves implementing scientific management, with close supervision of the labour process, essentially turning workers into part of the production machine. On the other hand, responsible autonomy grants workers some decision-making power and control over the labour process. Friedman emphasises that these two management strategies are not mutually exclusive, and management should alternate between them and even create a transitional plan between the two extremes.

Edwards (1979) shares Braverman's view that the spread of mechanical production technology has led to changes in capitalist controlling strategies. However, he attributes this to the expanding scope of corporations due to automated production, which renders simple and direct supervision strategies inadequate. Edwards proposes that structural control, which is more suitable for large-scale mechanical production modes, including technological control and bureaucratic control, embeds control into the production technology, the rhythm of the entire factory, and the organisational structure of the factory. He argues that this indicates a belief that structural control is a management strategy beyond simple controlling methods such as scientific management. This controlling strategy considers the labour process and extends control to the entire organisational structure and technological design, making it a more robust controlling method.

The three scholars mentioned earlier analyse how capitalist control is affected by the technological changes in large-scale mechanical production. While technology offers benefits such as increased productivity and corporate expansion, it also poses challenges as workers become more skilled and numerous. This results in the need for capital to modify its control methods, with technology playing a vital role in the competition between capital and labour. Capital is the primary beneficiary of this competition in the industrial production stage (Liang, 2021a). The second area of discussion focuses on ideology in production. Burawoy (2005) argues that although multiple controlling strategies may yield desired outcomes for capital, workers inevitably resist strict control due to their agency and self-realization. However, Burawoy's ethnographic research did not observe intense resistance; instead, he found himself in a "game of making out." He realised that analysing labour processes and capital control solely through technological transformation and controlling strategies had limitations. Burawoy's research highlights the importance of taking ideology into account in production. The move includes considering both the ideology-moulding mechanisms of capital and the ideology formed by workers, such as their 'consent' to capitalist exploitation and their voluntary participation in their exploitation. Therefore, the "consent" of workers is shaped by capital through micro-level labour processes and macro-level structural arrangements, representing a form of "manufactured consent" (Burawoy, 2005a).

According to some scholars, Burawoy's significant contribution to LPT theory is his emphasis on workers' agency, which addresses the theory's bias of focusing too much on work and too little on workers (Bryer, 2006; Herod, 2001). However, Burawoy's research goes beyond this argument. He also highlights how capital shapes workers' ideology, which acknowledges the existence and importance of worker agency and exposes how it

is alienated and influenced by monopolizing capitalism in industrial production. Therefore, Burawoy's research examines the formation and functioning of this ideology-shaping mechanism to establish an understanding of the labour process and labourers within the macro framework of production politics.

In general, research that follows the technology path tends to focus on developing production technology and the objective aspects of capital control that result from it, such as direct control, responsible autonomy, skill control, and bureaucratic control. However, this approach often objectifies workers through deskilling. On the other hand, research that follows the ideology path emphasises workers' agency in the labour process and how capital shapes their ideology, which is a subjective aspect of capital control. In the current way of thinking about technology, people don't usually consider how people's experiences influence it. Due to the increasing significance of technology in our society and its impact on our daily lives, we must consider how it interconnects with our experiences (Liang, 2021a).

2.3 Social Auditing

People skilled in human rights issues qualify to audit a firm's performance regarding forced labour (Sikka et al., 2009). Forced labour disclosure regulations require business enterprises to disclose audits and associated monitoring mechanisms to address any possible concerns regarding any form of labour exploitation related to their business operations (Islam & Jain 2013; Christ et al., 2019; Rogerson et al., 2020). Accounting firms are involved in disclosure production through internal and external auditing (Lindquist, 2010). Although organisations claim that introducing forced labour audits is meant to advance their accountability agenda, critics argue that some organisations use

them merely to maintain public relations and maximize profit (Nolan & Bott, 2018). Some reports indicated that social audits in terms of sustainability certifications were flawed. Workers were not aware of the certifications applicable to their workplace nor what it entails. Worker awareness and the quality of social audits are vital in addressing farm labour rights issues. This awareness is essential for sustainability certifications (van der Wal & Scheele, 2015).

Exposure of forced labour in the Malaysian electronics industry by Verite' brought significant changes in the labour governance practices in the electronics sector. The major industry players mobilised power resources (credible information) to exercise expert authority across several interlinked relationships in the global production network (Raj-Reichert, 2020). The Global Production Network (GPN) introduced an analytical tool in the early 2000s to understand global production fragmentation processes in the wake of globalisation that have led to the emergence of outsourcing and offshoring practices across borders by business enterprises. The tool is also used to understand global production fragmentation's economic, environmental, and social impacts across geographical spaces (Henderson et al., 2002). GPN aims to include a network of additional firm actors, such as social auditing organisations (SAOs), government agencies and trade unions, as crucial players shaping global industries at various levels (Coe & Yeung, 2019). The aim contradicts prior global commodity chain (GCC) and global value chain (GVC) approaches (Gereffi et al., 2005, 1994) that aimed at conducting linear chain analysis of inter-organisation relationships.

2.3.1 Social and Environmental Accounting/audits Theory

This study anchored reporting techniques on Gray (2000) categorisation of social audits, as shown in Table 2.1 below.

Table 2.7: A Categorisation of Social and Environmental Accounting and ‘Audits’

| Report consumed by... | Report compiled by... | |
|------------------------------|--|---|
| | Internal participants | External participants |
| Internal participants | 1. * Environmental audits/accounting * EMS - EMAS/ISO14001 * Attitude audits * Stakeholder testing * Compliance audit - e.g., SA8000 * Social responsibility audit * Mission/values audit * Reputation management. | 2. * Regulators’ report - e.g., EPA * Supplier audits * Duty of Care audits * Environmental consultants * Social responsibility checks * Market/stakeholder research * Image audit. |
| External participants | 4. * Disclosure in annual reports * The ‘silent social accounts.’ * Environmental reports * Social reports * GRI/’Sustainability’ reports * Compliance reports * Mission/values statement * Adverts/stakeholder education * NGO social audits. | 3. * The ‘external social audits.’ * Ethical investment/EIRIS * Consumer audits * Pressure group audits * Environmental/Greenpeace * Social Audit Ltd * Journalists * Competitors’ * Trade union reports. |

One way of categorising social and environmental audits is by distinguishing between internal and external participants. The first category comprises activities undertaken by management from time to time. The administration uses internal ‘auditing’ practices to test if the organisation complies with its standards. This category is associated with the term ‘environmental audit’ comprising various environmental management systems (EMS) such as EMAS11, BS7750, and ISO14001. From EMS, business entities have explored a variety of audits touching on stakeholder relationships, image management and compliance with firm values and mission. Management is responsible for such

activities in an organisation because the public considers the administration ‘proper’ if they manage them well. The accounting officer thoroughly plans and carries out these actions to establish a basis for potential developments in disclosure. Besides, the management is not directly concerned with the external use of such reports (external reporting), which may not be the primary focus of some studies (Gray, 2000).

The second category comprises reports similar to the ones in the first category, except the auditors use external expertise to assist the process. Initial environmental audits, as well as initial stakeholder consultations, fell into this category. The significant difference associated with activities in the second category relates to regulated activities carried out without the express consent of the concerned business entity. The third reporting category is related to the term ‘social audit’. The most important characteristic of this reporting category is that an entity independent of the responsible organisation prepares the public/external report. Society uses ‘external social audits’ to respond to a failure of accountability by the accountable organisation. Reports in this category cover a variety of initiatives ranging from simple random journalistic investigations to organised monitoring of an organisation’s activities. These reports indicate both the disquiet among stakeholders and emerging demands on accountability. In certain situations, external social audit reports may be seen as a solution to promote social and environmental responsibility. This is because if the responsible organisation is not proactive in meeting accountability requirements, external organisations will step in to conduct audits, potentially causing harm or negative consequences to the organisation being audited. Critics argue that external social audits for external use cannot guarantee accuracy, balance, and unbiased. Since most organisations subjected to such audits can collate and communicate for themselves regularly, social auditors may describe external social audit

reports as a balancing and not a balanced activity. These reasons and the diverse nature of such audits make it impractical and invaluable to think about any possible systematic approach to verify or corroborate facts (Gray, 2000).

Gray (2000) concentrated on internal reports for external use kind of 'social and environmental audits' represented by the fourth and final category, which covers essential long-term organisational issues in reporting. The organisation experiences visible and compelling social accounting when periodically preparing and communicating social and environmental information to its shareholders. This reporting category comprises a whole spectrum of data the organisation reveals concerning them, whether willingly or under pressure hence, proper accounting, disclosure, or reporting. Such accounts are usually thorough and deemed good information because the reader can differentiate them (systematic bookkeeping) from the 'audit' (EMS or social bookkeeping system). This thesis focused on the interpretation of accounting and auditing within the context of social and environmental reporting, achieved by evaluating reports in all four categories. This approach is a deviation from Gray (2000) approach, which focused on internal reports for external use only.

The preparation of category 3 ('external social audit,' i.e., external reports for external use) may compel an organisation to undertake internal investigations (internal reports for internal use and external reports for internal use categories 1 and 2, respectively) and proceed to publish an external statement (category 4). Thus, each organisation knows they have no option but to either produce such a report or deal with the external pressure effectively and understand its current position in social and environmental issues. Otherwise, the fear associated with 'external social audits' is real- external organisations

may expose the responsible organisation negatively. In the recent past, however, EMS audits and the rise of NGO social audits have blurred these distinctions. Under EMS's EMAS platform, the information regarding the target organisation's published statements concerning the 'verifier's statement' and EMS is unclear. It is difficult to distinguish between a report and 'verification' (Ball et al., 2000; Krut & Gleckman, 1998).

The rise in NGO social audits has come with a different mentality: switching external participants with internal ones in the organisation. The move is a deliberate attempt to distort organisational boundaries and view social auditing as a murky two-way communication process through which stakeholders working together may realise organisational change (Gray, 1997; Raynard, 1998; Zadek et al., 2013). In such circumstances, there is a connection between the responsibilities of the social auditor and the accounting organisation. This thinking is associated with NGOs. However, it has spilt over into social reporting in the for-profit sector since the late 1990s (Owen et al., 2000). The clear distinctions that used to exist between social auditors and accounting groups have faded away. This change has made it better for social accountants and reporting organisations to cooperate and work together more effectively. They have developed new aspects of social and environmental auditing/accounting. The move is a work in progress. However, the responsible parties have yet to resolve the associated inconsistencies fully. As researchers move towards standardising social accounting, they expect tension between the 'traditional accounting model' of social auditing and accounting and the approach favouring the deliberate intertwining of auditor and organisation, competing for the projected new high ground of social accounting (Owen et al., 2000). Such conflict matters because of the assumptions regarding the purpose of social accounting versus the verification or corroboration process. Whereas the 'social auditing/accounting'

techniques mentioned in categories 1 and 2 are purely managerial (undertaken by management for their purposes), social audits in category 3 are social accountability mechanisms. However, there is the potential for confusion regarding the aim of Category 4 activities hence the need for public disclosure of such (social and environmental) information by the reporting entities, either for accountability or management control purposes. Social accounting undertaken for accountability purposes aims to justify an organisation's existence. Such reporting includes information concerning stakeholders' rights; transparency; stakeholder empowerment; balancing power with responsibility; indicating the social and environmental cost of the organisation's economic success; demonstrating that one is 'walking the talk'; etc.

In contrast, social accounting undertaken for management control aims to enable the responsible organisation to achieve its objectives. Such accounting includes seeking opportunities; observing one's values; image management; assessing risk; public relations; inclusivity; avoiding surprises; identifying social responsibility; managing stakeholders; etc. Although these two groups of purposes usually overlap, one significant difference is that the management control perspective places the organisation's interest ahead of everyone. In contrast, accountability purpose puts society's interest ahead of the organisation's interest.

The integration of LPT into the social and environmental accounting literature, especially concerning Kenya's tea industry, offers a valuable opportunity to delve into the intricate dynamics of labour relations, technology adoption, and ethical considerations. LPT provides a framework for understanding how technological advancements, such as mechanisation, influence the processes and conditions of labour. By integrating this

theory, researchers can delve into the ramifications of mechanisation in the tea sector, including implications like workforce downsizing, precarious working conditions, and the exploitation of casual labourers. Moreover, LPT emphasises the power dynamics inherent in production processes. In the context of Kenya's tea industry, this entails examining how management decisions regarding technology adoption and labour practices shape workers' bargaining power, job security, and overall well-being. This analysis also sheds light on the role of trade unions in advocating for fair wages and better working conditions, alongside the challenges they encounter in safeguarding workers' rights.

Integrating LPT with social and environmental accounting literature enables a thorough exploration of the ethical dimensions surrounding labour practices within the tea industry. This includes scrutinizing issues such as worker exploitation, forced labour, and inadequate compensation for workplace injuries. Through the Gray (2000) framework, researchers can evaluate the extent to which companies adhere to ethical standards and engage in transparent reporting practices regarding labour-related matters. The integration of the Gray (2000) theoretical perspective seeks to identify potential solutions to address labour-related challenges in the tea industry that the LPT has failed to address. This may involve advocating for stronger regulatory measures to protect workers' rights, promoting ethical sourcing practices, fostering dialogue among stakeholders, and enhancing transparency and accountability in reporting mechanisms. In conclusion, the integration of LPT with social and environmental accounting literature provides a holistic understanding of the interconnected issues surrounding labour, technology, and ethics in Kenya's tea industry. This interdisciplinary approach can inform policy interventions, guide industry practices, and contribute to academic scholarship aimed at fostering fair

and sustainable labour practices within the sector. Figure 2.1 illustrates the theoretical framework upon which this thesis is anchored.

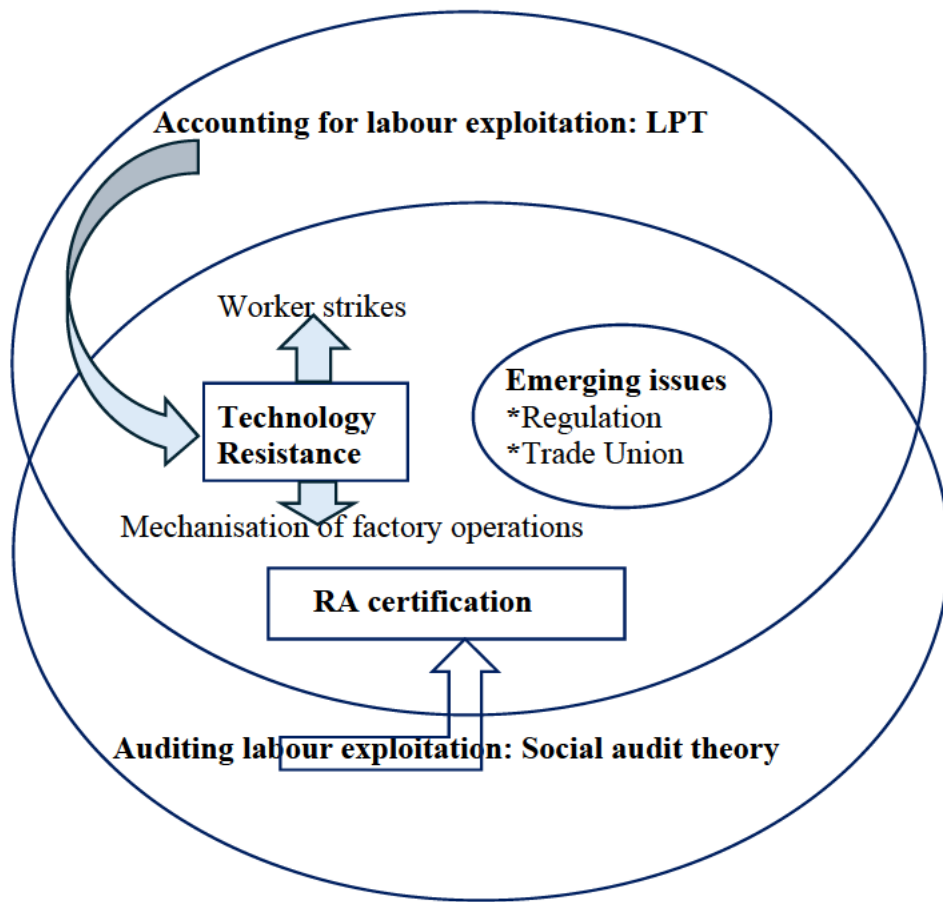


Figure 2.1: Theoretical framework for the Kenyan tea sector

2.4 Chapter Summary

Although LPT offers valuable perspectives on worker exploitation and alienation, it exposes a theoretical void regarding the effectiveness of mechanisms in protecting worker rights within such systems. To fill this void, this chapter incorporates the Gray's (2000) social audit framework. This framework seeks to address the theoretical deficiencies identified in LPT by proposing actionable strategies to bolster accountability, transparency, and worker empowerment in capitalist work environments. The next chapter focuses on the relevant previous literature appropriate to the study.

Chapter 3: Literature Review

3.1 Introduction

This chapter reviews prior literature that seeks to understand labour control mechanisms within organisations with regard to technology and certification failures. Section 3.2 gives a detailed account of how technology has been used to control labour in global supply chains. Section 3.3 reviews literature exploring the role of social audits in addressing labour exploitation in global supply chains. Finally, section 3.4 summarises the chapter.

3.2 Exploring the role of technology in controlling labour in global supply chains

Rotz et al., (2019) examined the impact of digital agricultural technologies on agricultural labour and rural communities. While recognising the potential for digitalisation and automation to significantly benefit farmers and workers who can access these technologies, the authors also acknowledge the historical patterns of exclusion—both digital and otherwise—by governments, corporations, and those who exploit advancements in agriculture to their fullest advantage. This tension is particularly acute in marginalised areas where labour shortages intersect with inadequate digital infrastructure and power imbalances between tech corporations, landowners, and farm labourers, underscoring the need for further empirical analysis. Farmers adopting digital agricultural technologies are primarily motivated by the desire to enhance their businesses and survive in an increasingly competitive industry. While not inherently negative, this trend has implications for the future, necessitating deeper investigation. These technologies are often deployed to boost economic profits rather than improving the livelihoods of vulnerable groups within the sector (Abiri et al., 2023). Consequently, digitalisation may exacerbate the flow of capital from workers to farmers, among farmers

themselves based on their capital accumulation, and from farmers to agribusiness companies and their digital systems. As with any technological transition, there will be winners and losers. While tech-savvy, adaptable workers stand to benefit, it's crucial to consider who has access to these opportunities and who does not (Rotz et al., 2019).

The digitalisation and automation of agriculture may lead to a net loss of jobs for low-skilled workers, further marginalizing and exploiting those who still find employment (Rijnks et al., 2022). Specifically, it is anticipated that the embrace of agricultural technology will reshape labour hierarchies, resulting in a polarized labour market with highly skilled workers utilising digital tools for increased productivity, while lower-skilled workers face heightened employer scrutiny, workplace rationalization, and escalating productivity demands. Lessons from automation in other sectors underscore the critical need for research in this area, particularly in agri-food studies and broader social sciences. As digitalisation progresses in agriculture, its effects on labour become inherently politicized. While decision-makers emphasise the need for agricultural workers to adapt to the digital age, questions arise regarding the meaning of "choice" and "flexibility" for vulnerable workers. This discourse often places the burden on individuals to adapt, raising ethical questions about government intervention and direction (Rotz et al., 2019).

Discussions within academia and politics regarding the digitalisation of agriculture have predominantly focused on sustainability from an ecological standpoint, while social sustainability, particularly concerning labour issues, has received scant attention in existing literature. This oversight is concerning, given that digitalisation has the potential to significantly alter farming practices and labour dynamics on farms, thereby impacting

rural development, rural communities, and migrant labourers. Through a case study of Germany, Prause (2021) seeks to examine how digital technologies are reshaping labour processes on horticultural and arable farms. Prause (2021) seeks to integrate labour considerations into the discourse surrounding agriculture and digitalisation, providing a comprehensive understanding of the effects of digital technologies on agricultural labour. The research findings reveal the emergence of new forms of labour control and an intensification of work processes associated with digital Taylorism, alongside potential risks of fragmentation within the working class along age lines. Notably, there is no evidence of significant deskilling among workers or farmers due to digitalisation. The notion of increased worker dependency resulting from diminished employment opportunities in agriculture is also contested. These findings underscore the imperative of crafting agricultural policies that promote fair and equitable working conditions. It emphasises the need for proactive measures to address emerging challenges and ensure that digitalisation in agriculture contributes to sustainable and inclusive labour practices (Prause, 2021).

The agriculture sector stands as the largest employer globally, a fact underscored even in Nepal where it provides employment for 60 percent of the population. In this context, Pasa (2017) emphasises the significance of technological advancements in agricultural development. The research is directed towards evaluating the socio-economic conditions of farmers and the effects of modern technological interventions. The study reveals that modern technological interventions have stimulated commercial farming activities in Lele Village, leading to increased household incomes, the creation of self-employment opportunities, and the bolstering of the rural economy. This, in turn, contributes to the broader rural development process. Moreover, it is suggested that local development

stakeholders should extend technical and financial assistance to farmers to facilitate the adoption of modern agricultural technology in Lele Village.

Over the past century, the agricultural industry has witnessed two significant revolutions. The first, known as the Green Revolution, involved the adoption of hybridized seeds, mechanised equipment, enhanced irrigation systems, and the use of cost-effective chemicals like fertilizers and pesticides (Weersink et al., 2018). The second ongoing revolution, termed the digital agricultural revolution, is characterized by the development and implementation of automated systems, robotics, sensor technology, Big Data analytical platforms, and artificial intelligence. Future agricultural systems are expected to heavily rely on technologies such as robots, sensors, and Big Data analytics, enabling farmers to manage their fields with greater precision both spatially and temporally (Gallardo & Sauer, 2018; Weersink et al., 2018). This ongoing revolution is further propelled by shifts in population aspirations, an aging demographic, and a growing population, all of which pose challenges to the agricultural industry in ensuring food security. Consequently, there is a growing emphasis on labour-saving technologies aimed at enhancing productivity and reducing dependence on manual labour. Automating tasks previously performed by workers earning subminimum wages is seen as a means to bolster the economic sustainability of the agricultural sector. Technological advancements in agriculture, although not yet widely adopted, include harvesting robots, autonomous tractors, spray drones, artificial intelligence for chemical and fertilizer management, and precision dairy farming, among others. Contrary to the notion that agricultural automation will lead to job displacement, it is believed that it will instead create better-paying jobs that require different skill sets. Workers may transition to roles such as managing fleets of robots rather than performing tasks like chemical spraying or

udder cleaning. Additionally, new job opportunities may arise in data analysis and interpretation facilitated by artificial intelligence, enabling better decision-making based on comprehensive and high-quality information. Moreover, there is a recognition of broader societal benefits, including environmental conservation and improved animal welfare, resulting from the adoption of these technologies (Gallardo & Sauer, 2018).

Tare and Kipkorir (2021) aimed to investigate the influence of Tea Production Automation on the field costs of selected multinational tea companies in Kericho and Bomet Counties, Kenya. The study findings indicate that automation has significantly reduced costs associated with land preparation, tea pruning, fertilizer application, and pruning. Overall, automation led to decreased field labour costs, reduced errors, increased tea tonnage collected, faster workflow, and improved efficiency with fewer workers covering larger areas using machines. The implications of technological advancements for employment and wages have sparked significant debate. Some view the continuous march of automation, exemplified by computer numerical control machinery, industrial robots, and artificial intelligence, as a potential precursor to widespread unemployment. Conversely, others argue that current automation, much like previous technological waves, will ultimately boost labour demand, leading to increased employment and higher wages (Kemeny & Osman, 2018).

Automation pertains to the development and adoption of new technologies that enable capital to replace labour in various tasks. Automation alters the task content of production to the detriment of labour due to a displacement effect, where capital assumes tasks previously carried out by human workers. This displacement effect results in a reduction of the labour share of value added. Historical instances of automation abound. During the

early days of the Industrial Revolution, numerous innovations automated tasks traditionally performed by artisans in fields such as spinning and weaving, leading to widespread displacement and sparking the Luddite riots (Mokyr, 1990). The mechanisation of agriculture, accelerated by the introduction of horse-powered reapers, harvesters, ploughs in the latter half of the 19th century, and the subsequent adoption of tractors and combine harvesters in the 20th century, displaced a substantial number of agricultural workers (Olmstead & Rhode, 2001; Rasmussen, 1982). Today, we are once again witnessing a period of rapid automation. Industrial robots and other automated machinery are disrupting the jobs of production workers (Acemoglu & Restrepo, 2020; Graetz & Michaels, 2018), while white-collar professionals in fields like accounting, sales, logistics, trading, and some managerial roles are experiencing the replacement of certain tasks by specialised software and artificial intelligence (Lehner et al., 2022).

Automation technology not only enables a more adaptable distribution of tasks among factors but also enhances productivity. This mechanism of productivity effect contributes to the demand for labour in tasks that remain untouched by automation. Consequently, the overall impact of automation on labour demand hinges on the balance between the displacement effect and the productivity effect (Goretzki & Pfister, 2022). However, the history of technology is not solely characterized by the displacement of human labour by automation. If that were the case, we would be confined to a diminishing set of traditional tasks and job roles, leading to a continuous decline in the labour share of national income. Instead, automation's displacement effect has been offset by technologies that introduce new tasks where human labour holds a comparative advantage (Leitner-Hanetseder et al., 2021). These novel tasks not only yield a positive productivity effect but also give rise to a "reinstatement effect." This reinstatement effect reintegrates labour into a broader

spectrum of tasks, thereby favouring labour in the task content of production. The reinstatement effect stands in direct contrast to the displacement effect and directly bolsters both the labour share and labour demand (Acemoglu & Restrepo, 2020; Ra et al., 2019).

History is replete with instances of new task creation and the reinstatement effect. In the 19th century, even as some tasks underwent automation, other technological advancements generated job opportunities in emerging professions. These included roles for line workers, engineers, machinists, repairmen, conductors, managers, and financiers (Mokyr, 1990). New industries and occupations played a pivotal role in stimulating labour demand during the rapid mechanisation of agriculture in the United States, particularly in factories (Olmstead & Rhode, 2001; Rasmussen, 1982), as well as in clerical occupations across both service and manufacturing sectors (Goldin & Katz, 2008; Michaels, 2007).

Although software and computers have replaced human labour in certain white-collar tasks, they have concurrently created numerous fresh tasks. These encompass responsibilities related to programming, design, and maintenance of advanced equipment, such as software and app development, database design and analysis, and computer security tasks. Additionally, they encompass tasks tied to specialised functions within existing occupations, including administrative assistants, analysts for loan applications, and medical equipment technicians (Fedyk et al., 2022; Leitner-Hanetseder et al., 2021). Acemoglu and Restrepo (2018) demonstrated that approximately half of employment growth from 1980 to 2015 occurred within occupations where job titles or the tasks performed by workers underwent transformation.

Artificial intelligence (AI) technology is causing significant disruption and transformation across various facets of society, including the structure and execution of work. While much of the discussion and debate surrounding this transformation has primarily focused on how automation affects job availability and work, it's essential to recognise that AI-based technologies are increasingly being embraced by employers to fulfil their managerial responsibilities and prerogatives. This practice is often referred to as 'algorithmic management.' This less emphasised but equally vital aspect of AI's impact on the labour landscape is the primary subject of the recently published report by the Trades Union Congress (TUC) titled 'Technology Managing People: The Worker Experience.' The report's objective is to 'raise awareness of management through AI-powered technologies,' explore the repercussions of these technologies on workers, and outline objectives aimed at ensuring that the interests of workers are not neglected or adversely affected by these emerging practices (Industrial Law Society, 2021).

McGuinness et al. (2019) conducted a study using data from the European Skills and Jobs Survey to develop a special measure called skills-displacing technological change (SDT). This term refers to technological advancements that might make workers' skills no longer relevant. The research discovered that 16 percent of adult workers in the European Union (EU) are influenced by SDT, but this impact varies widely from country to country. For instance, it's as high as 28 percent in Estonia but less than seven percent in Bulgaria. Despite concerns that technological changes might lead to a decrease in job skills, the study presented evidence suggesting that SDT actually prompts workers to continually improve their skills. Moreover, the study provided concrete evidence of a positive impact from automation on the tasks and complexity of jobs held by existing workers, a phenomenon known as the "reinstatement effect" of automation. Despite recent attention

to how automation can polarize job opportunities and lead to retraining needs for less-skilled individuals, McGuinness et al. (2019) pointed out that SDT mainly affects higher-skilled workers. This contributes to existing inequalities in opportunities for skill development within workplaces. Workers impacted by SDT also tend to experience greater job insecurity.

Frey and Osborne (2017) estimate suggests that around 47 percent of jobs in the United States could potentially be replaced by technology. However, such assessments often exaggerate the negative impacts of automation because they focus solely on the technical feasibility of replacing labour with machines. They overlook the economic aspect, which considers whether investing in new technologies is as profitable as sticking with existing labour-intensive methods, as pointed out by Kucera (2017). It's important to note that future automation is unlikely to completely eliminate entire job categories. Instead, it will likely alter the tasks within most occupations. According to the World Bank, less than 20 percent of jobs are expected to vanish entirely. Similarly, a study by the McKinsey Global Institute estimates that by 2030, in approximately 60 percent of occupations, at least one-third of the tasks could be automated. This is expected to result in a potential reduction of about 15 percent in the full-time equivalent of work. Additionally, between 3 and 14 percent of the global workforce may need to switch to different occupational categories. Therefore, while there may be enough new job opportunities created to offset the impact of technological unemployment, the challenge lies in ensuring that workers can smoothly transition into these new roles. A significant challenge may be how to effectively manage this transition (International Labour Organisation, 2018).

In Southeast Asia and Sub-Saharan Africa, Wood et al. (2019) research has demonstrated that algorithmic control plays a pivotal role in the functioning of online labour platforms, even though the specific country conditions and job types may differ. Algorithmic management methods typically provide workers with a considerable degree of flexibility, autonomy, and exposure to various tasks of varying complexity. Nevertheless, these modes of control can also have adverse consequences, leading to low wages, social isolation, the necessity to work during non-traditional hours, excessive workloads, sleep deprivation, and extreme exhaustion. In the United States, Doms et al. (1997) conducted research to examine how the introduction and utilization of modern factory automation technologies, such as programmable controllers, computer-automated design, and numerically controlled machines, affect various aspects of plant operations. These aspects include wages at the plant level, the mix of job roles, the educational background of the workforce, and overall productivity. The results of the study, when considering a single point in time (cross-sectional analysis), indicated that plants that extensively utilise these new technologies tend to employ more highly educated workers. They also tend to have a relatively larger proportion of managers, professionals, and precision-craft workers among their workforce, and they offer higher wages compared to plants with less technology adoption. However, when analysing the data over time (longitudinal analysis), the study found limited evidence of a strong relationship between the adoption of new technologies and skill improvement in the workforce. It appears that plants that choose to embrace modern factory automation technologies already have a more skilled workforce before the adoption, and this skill level remains consistent after the adoption process.

Tea plucking using machines is standard in Argentina, Japan, China, India, and Sri Lanka. The technology has improved in Taiwan's Mingjian area of Nantou. Compared to manual

harvesting, mechanical plucking of tea leaves improves harvesting efficiency by 8-15 times better. Besides, it reduces production costs by between 50 and 70%. Mechanical tea plucking is time-saving and improves tea quality because tea leaves arrive at the factory quickly while fresh for processing. However, it is worth noting that leaf wastage is lower during manual plucking, hence better tea quality. On the other hand, to get superior-quality tea after plucking it mechanically, the processor should pre-classify the tea leaves (Wu, 2015). In China, tea plucking is semi-mechanised. The responsible authorities should use intelligent robots to attain complete mechanisation (Han et al., 2014). The mechanisation of tea plucking in Taiwan aims to maximise profits and address the labour shortage challenge. Prolonged machine plucking, however, increases the density of the tea leaves. High-density tea leaves are generally thin and of low quality. Thus, when harvesting the tea leaves, the machine operator must control the mechanical blade well and avoid further damage to the light leaves. To maintain an appropriate tea bud germination density, the processor must exhibit good farming practices such as selecting the correct tea variety and cultivator, pruning the tea bushes well, deep plough the soil and applying enough fertiliser. These measures will ensure the tidy growth of quality tea leaves suitable for mechanical plucking (Wu, 2015).

Ravichandran and Parthiban (1998) noted that the mode of plucking affects the quality of the final tea product in India. Thus, the quality of hand-plucked tea is higher than that of shear-plucked teas. The study attributed the deterioration in quality to the non-selective and mechanical injury associated with shear-harvesting. However, the quality of the tea improves if the factory does shear-harvesting continuously over a long period. Plucking tea using the shears reduces the yield but increases the plucking average at a lower cost of production than hand plucking (Nandagopalan et al., 2014). In the case of Serah

Kencong plantations in Indonesia, the driving force behind agricultural mechanisation is not to increase production and maximise profits but to the scarcity of labourers needed to work in the plantations. Although automation can solve the problem of lack of workforce, it cannot guarantee the workers' caring attitude towards nature. When factory workers use machines in the tea estates, they treat nature exploitatively and do not bother seeking to understand it better. Workers exploit nature because they treat it as an object, not as a noble creature that helps human beings survive in society. Thus, mechanisation does not guarantee the preservation of nature and a sustainable (clean) environment (Eskasasnanda & Wiradimadja, 2020). Automating tea plucking (selective tea harvesting) replaced the more laborious and time-consuming manual tea harvesting in Sri Lanka (Piyathissa et al., 2015). Due to the existing labour shortage, tea processing factories have introduced different non-selective harvesting machines to pluck tea. Non-selective tea harvesting does not warrant quality-made tea. Therefore, tea processing factories should develop a self-directed drone-based system or a selective tea harvesting system to address the issue of tea quality (Abesinghe et al., 2020).

Kitur and Rop (2016) note that the mechanisation of tea plucking has impacted the tea factories and the employees in Kenya. The tea-plucking machines polluted sound and air and rendered some unskilled workers jobless. Omuga et al. (2016) established that the mechanisation of tea plucking did not statistically affect employees' income. The incomes from mechanised and hand plucking were comparable. The study encourages tea companies to embrace technology to harvest tea because employees' pay is not significantly affected by the use of the machines. Such a move will guarantee the tea sector's sustainability because it is cheaper in the long run than the ever-rising cost of

hand plucking. Ongong'a and Ochieng (2013) noted that the mechanisation of operations in the tea sector improves productivity and revenue and reduces costs (Tare & Kipkorir, 2021; Kirui, 2020). Thus, the study supports the mechanisation of operations in the tea industry. Soi (2018) asserts that management utilises technology negatively to declare and retrench workers as redundant.

Liang (2021) presents an empirical investigation into the labour dynamics of internet virtual teams. It contends that organisations employing a structure that is "horizontally virtual and vertically real" encounter a dilemma within the virtual team labour process. While the culture among engineers, characterized by principles of equality, liberty, and cooperation, forms the cultural foundation of these virtual teams, management tends to be bureaucratic, prioritising individual interests and hierarchical structures. The coexistence of these contrasting elements results in a dynamic where cooperation and division of labour within virtual teams are facilitated. Essentially, this represents a negotiated institutional setup adopted by corporations to reconcile the technological culture with managerial control in order to maximize surplus value.

3.2.1 Resistance to labour control by workers

Traditional labour theories, known as LPT, focus on how work is managed at the workplace. This includes how tasks are simplified (de-skilled) (Braverman, 1974) and how employers encourage productivity through competition among workers (Burawoy, 2005). Over time, scholars have delved into hidden ways in which control, agreement, and resistance happen in the relationship between workers and employers (Thompson & Smith, 2010). This thesis follows this tradition but connects local control methods with global supply chains. It looks at how labour is controlled at the workplace, and by

governments, especially in the context of global competition. Governments, for instance, have often used security forces to control labour protests. In communist countries, unions are usually under state control and have to balance encouraging productivity and protecting workers. Sometimes, the focus on productivity overtakes worker protection, and unions are controlled by the ruling party (Pravda & Ruble, 1986).

In market-based labour control systems, it's different. These often happen in weaker states with limited labour regulations and enforcement. When there's high unemployment, workers have less power to demand better conditions or form unions because they fear losing their jobs (Webster et al., 2008). Any labour market situation that makes workers feel vulnerable, like more part-time jobs or temporary contracts, increases control by employers. Workers might endure bad conditions and low pay rather than risking unemployment and poverty by speaking up. Signs of this kind of control include low wages and a large number of unemployed or underemployed workers (Anner, 2015). The garment industry is known for its low startup costs, intense competition, and practices like low wages, outsourcing, and unstable job conditions. However, some countries face even tougher situations. For example, data from the Worker Rights Consortium reveals that Bangladesh has the industry's lowest wages, covering only 14% of a family's basic living needs (Anner, 2015).

Another aspect of labour control is when employers use repression in the workplace. Most theories about controlling workers start with employers and the workplace because that's where capital, or money, is most concerned about keeping workers disciplined to make profits. Harvey (2004) points out that despite more modern ways of control, some employers still accumulate wealth through harmful methods like fraud and violence. In

places like Latin America and Asia, there's been a rise in violence against union members and worker activists. In Colombia, employers have used paramilitary groups to get rid of union organizers for years, and in El Salvador and Honduras, two very dangerous countries, almost every effort by workers to form unions since the early 2000s has faced threats of violence against activists.

Labour control systems frequently foster resistance among workers. Beverly Silver, for instance, contends that as capital endeavours to manage labour by relocating from one region to another (a strategy known as the spatial fix), capitalists inadvertently generate new working classes that subsequently challenge capital through waves of protests (Silver, 2003). Lee (2007) observed that the nature of worker resistance is often moulded by the state; in China, for instance, worker resistance aligns with a decentralised, cellular form of activism due to the decentralised nature of state bureaucracies and the way workers engage with legal avenues. Anner (2011) noted that patterns of resistance may be shaped by the perspectives held by labour unions and the personal experiences of workers.

As previously discussed, extreme forms of labour control give rise to three types of worker resistance, both domestically and internationally: strikes, global agreements, and cross-border campaigns. Strikes have long served as a primary means for workers to address their concerns. While some scholars, such as James Scott, have emphasised everyday acts of resistance like pilfering and absenteeism (Scott, 1985), others, like Elizabeth Perry, have rightly noted that strikes are a highly effective and significant tool available to workers (Perry, 1995). Wildcat strikes, in particular, emerge as the predominant form of worker resistance in regions where the government exerts control

over labour. This predominance can be attributed to two main factors. First, official labour unions, due to their affiliations with the government and ruling party, often fail to represent the interests of workers, especially in foreign-owned private enterprises where unions are weak, and working conditions are notably harsh. Second, governments hinder workers' collaboration with international organisations that could provide support. Consequently, workers face dual constraints: limited access to formal national mechanisms to address their concerns and restricted ability to exert pressure on the government through transnational alliances, as described by Keck and Sikkink. This leaves workers with a single option: taking matters into their own hands and engaging in localized collective actions (Keck & Sikkink, 1998).

The wildcat strike is often called the "unofficial strike" or seen as a form of "unorganized conflict." Unorganized conflict includes things like unscheduled sick days, workers not showing up on time, leaving work early, doing things to disrupt work individually, and not following the rules. Sometimes, people in these situations don't even realise they're in a conflict (Kim, 2019). While the wildcat strike may not follow the formal rules set by union leaders or established structures, it doesn't mean it's entirely disorganized. In fact, the fact that the strike happens and continues for some time shows that there is some planning and organisation involved. So, a wildcat strike may be defined as a process where organized groups of employees take disruptive actions, but it happens outside of the formal control of elected union leaders. This means that a wildcat strike has two main features: it's an ongoing process, and it's carried out by a group of organized workers outside the official systems for handling worker complaints (Smemo et al., 2017).

The study by Erdinc (2020) focused on two significant dimensions of wildcat strikes. The first dimension revolves around why employers, political authorities, and official unions criticize these strikes both morally and legally. Unlike the striking workers during World War II in the US and the British automobile industry (Scott & Homans, 1947; Zetka, 1992), the workers in Turkey who engaged in wildcat strikes in the 2000s were not the privileged or more advantaged workers. These metalworkers were protesting against the terms and conditions of the collective agreement signed between their employer and the official trade union. Initially, their goal was to push their existing representative union to secure better working conditions and wages. However, in a context marked by an oppressive employer, government, and an unresponsive official union, the workers aimed to completely transform the prevailing industrial order by changing their union affiliation. The wildcat strikes among metalworkers in Bursa highlighted two key issues concerning labour conflicts in Turkey's metal industry. In the absence of collective bargaining mechanisms aligned with international standards and European legal regulations, state actors, employers, and government-affiliated trade unions gained significant influence in collective bargaining processes. The pro-government and pro-employer unions that held the majority of power at the workplace began to lose legitimacy among their members, consequently weakening their ability to negotiate with employers. As a result, the wildcat strikes provided an opportunity for minority labour unions to carve out a space for resistance.

The second contribution of Erdinc (2020) study focused on the impact and frequency of wildcat strikes at national, local, and workplace levels. By adopting a micro-level analysis based on several companies in Bursa, Turkey, the study delves into labour movements and strikes within authoritarian contexts that can be categorized as hybrid regimes

(Levitsky, 2003; Robertson, 2007), competitive authoritarianisms (Levitsky & Way, 2011), or illiberal democracies (Zakaria, 1997). The metal industry case study illuminates three key points. First, it demonstrates that government repression of the labour movement does not yield the same outcomes across all industries, regions, and trade unions. Labour protests and strikes are still evident in precarious sectors and major industrial zones. Marginalised trade unions can gain influence at the workplace level during the collective bargaining process in both multinational and local companies. Second, Erdinc (2020) research reveals how local dynamics reinforce the marginalised and prohibited activities of trade unions and workers within an authoritarian setting. Therefore, the local level, with its available resources and actors, serves as leverage to exert pressure on employers and overcome government repression. Third, the study explains the consequences for the official trade union and the employer during and after the wildcat strike period. In a context where the behaviour of organisations that nominally represent labour is particularly pertinent due to the prevalence of hierarchical unions from authoritarian regimes, analysing how marginalised and criminalized trade unions and their members survive through local political alliances and wildcat strikes sheds light on the challenges of labour representation within oppressive industrial structures.

International agreements are an extension of Global Framework Agreements (GFAs). These agreements are created by global trade unions to hold big companies in global supply chains accountable for how they treat workers in their supplier companies. Unlike corporate social responsibility (CSR) programs, these agreements are negotiated between labour groups and multinational companies (MNCs) (Hammer, 2005). However, the terms in these agreements can be vague, they are not legally binding, and they don't cover pricing issues. A significant change occurred when labour unions negotiated the

Bangladesh Building and Fire Safety Accord with MNCs in 2013. The researcher calls this agreement a Buyer Responsibility Agreement. It makes lead firms in global supply chains (the companies that buy products from suppliers) jointly responsible for conditions in their supply chain and partly responsible for the costs of producing their products under good working conditions (Anner et al., 2013b). Although the accord initially focuses on safe buildings in Bangladesh, its framework could be expanded to cover other issues and more countries. This accord was designed to address issues in Bangladesh, where labour control by the market is strong. The tragic building collapse at Rana Plaza was a big motivation for the accord, but it didn't directly lead to this outcome. Instead, it's because conditions for workers in the local market are so challenging that labour activists and their allies pursued this international agreement. A traditional local approach wouldn't have been as effective because it would have reflected the weakness of labour in the local market. So, a binding international agreement made sense in this context (Anner, 2015).

Bradley et al. (2023) noted that the process outlined in Article II of the American Constitution for forming treaties has been gradually fading away over the past few decades. Instead, it has been increasingly replaced by various forms of "executive agreements." What is now becoming apparent is the extent to which both treaties and executive agreements are being overshadowed by another type of international collaboration: nonbinding international agreements. Not only have nonbinding agreements become more common, but many of the most significant (and often contentious) international agreements involving the United States in recent years have been established, either entirely or in substantial part, as nonbinding agreements. Despite their prevalence and importance, nonbinding agreements have traditionally not been subject to the same domestic statutory or regulatory requirements that apply to binding

agreements. Consequently, they have not undergone centralized monitoring or collection within the executive branch, nor have they been systematically reported to Congress or disclosed to the public. Although recent legislation has taken steps to address this transparency issue to some extent, significant gaps still exist.

Considering the serious and unresolved labour rights problems within the United States (Weiler, 1983), the Generalized System of Preferences (GSP) and related labour rights laws in U.S. trade rules have faced criticism for being overly aggressive and hypocritical (Douglas et al., 2004). In the European Union (EU), they have only adopted Labour Rights Directives for issues like equal pay, workplace safety, and worker consultation, leaving many other labour rights untouched. Some people believe that the EU's labour rights system has not been effective (Trubek et al., 2000).

The North American Agreement on Labour Cooperation (NAALC) has also received criticism for not establishing consistent labour standards for the three nations in NAFTA (North American Free Trade Agreement) and for not changing existing domestic laws. This means that low standards can remain in place if countries are unwilling to improve them, preventing any improvement in labour rights. Moreover, although the NAALC outlines eleven Labour Principles, only three of them can be subject to arbitration and potential penalties: those concerning child labour, minimum wage, and workplace safety. Important labour standards related to freedom of association, the right to form labour unions, the right to bargain collectively, and the right to strike can only go through a limited and arguably ineffective review process with optional ministerial consultations. Additionally, specific remedies like rehiring dismissed workers or recognising labour unions for migrant workers are not available under the NAALC (Levinson, 1996).

The third type of worker resistance, cross-border organising campaigns, builds on a long history of labour internationalism, which has been influenced by factors like worker migration, global competition, wars, and socialist ideas about worker liberation. Even though labour movements have been mainly tied to their own countries through social pacts and nationalistic views, the pressures of recent economic globalization have pushed them to build connections across borders (Lorwin, 1929). The big questions are when and how labour will pursue internationalism. Anner (2011) argues that labour is more likely to seek international solidarity when it can't resolve its issues through local channels and when labour movements are influenced by class-based beliefs. Extreme forms of employer labour control involving violence, or the threat of violence give labour movements a way to frame their problems that's effective for cross-border campaigns (Anner, 2015). U.S. labour unions have employed innovative approaches in their collaborations with workers in developing countries, particularly within the maquila industries of Mexico, Central America, and the Caribbean. These strategies, grouped into four cross-border models, aim to enhance worker conditions, secure legal recognition, and occasionally establish negotiated employment agreements. The models include International Campaign Organising, which centres on ethical consumer-focused campaigns; Clandestine Targeting, discreetly directing efforts toward local organisational development; Federation Organising, involving bilateral partnerships between unions from different regions; and Coalition Organising, encompassing a wider array of groups beyond traditional union constituencies. Notably, all these models involve genuine organising efforts, with clandestine targeting and federation organising showing more success in maintaining a two-way union focus and sustaining local labour organisations.

These approaches have effectively advanced the interests of workers in the maquila industries of the mentioned developing countries (Frundt, 2000).

In the Philippines, not all Business Process Outsourcing (BPO) workers are okay with the increasing problems they face at work. Some BPO workers are standing up for their rights in different ways. Some workers even change jobs from one company to another because they can't bear the tough conditions in certain companies. When BPO workers have complaints, the company's human resources department often deals with them one by one. But some workers who are more assertive and politically active choose to file individual complaints, like for illegal dismissal, with the labour court. BPO Industry Employees' Network (BIEN) wants to change the common way of dealing with these problems, which is usually individual-focused. They believe that BPO employees should regain their right to join together and become a strong group. They want to help BPO workers come together, create strong local groups, and eventually form unions that can effectively negotiate with employers (Asia Monitor Resource Centre, 2017).

Since the 1990s, there has been a significant increase in civil associations in Africa, especially in cities (Aina, 1997; Olukoshi, 2005; Tostensen et al., 2001). Some of these associations have been formed with the support of external funding organisations, while others have been initiated by influential local groups. However, there is also a growing number of grassroots organisations that are not necessarily controlled by external interests. Many of these groups are challenging current policies, advocating for recognition, basic socio-economic rights, and participation, and addressing various forms of exclusion (Aina, 1997; Ballard, 2005).

Today, we can observe the emergence of collective efforts in various parts of the global South that focus on vulnerable groups working in the informal economy. These initiatives engage with centres of power and actively contest unfavourable policies and regulations in visible ways. The Self-Employed Women's Association (SEWA) in India is considered a pioneer in this regard. Established in the early 1970s, it has become one of the world's largest organisations representing informal workers (Datta, 2003). It has inspired the creation and activities of similar organisations in different contexts, including Africa, as well as the formation of grassroots networks across countries and regions. Many of these new actors engage in advocacy and raise their visibility through various means, such as using the media, running publicity campaigns, and staging protests. Furthermore, many of these organisations are turning to legal action and the courts to assert their right to earn a living, challenge evictions, and combat harassment (Forkuor et al., 2017). In sub-Saharan Africa, where associations in the informal economy were often seen as inward-looking, mainly focused on welfare or business, and limited by kinship, ethnic, and religious ties, the landscape of associations has become more diverse, following trends seen in other regions of the global South (Lindell, 2010).

An important development is the scaling up of several informal economy organisations in various contexts, potentially opening new opportunities for political involvement. These organisations have formed federations at the national level in countries like Kenya, Tanzania, Zambia, India, and Peru. Others have sub-regional scopes, such as the Cross-Border Traders Association (Cohen et al., 2000). In recent years, transcontinental networks have also emerged. One example is StreetNet International, consisting of about thirty member organisations that organize street vendors in Africa, Latin America, and Asia. Another is Women in Informal Employment: Globalizing and Organising

(WIEGO), an international network involved in activism, research, and policy advocacy, with member organisations representing informal workers. These networks create opportunities for associations from different countries to exchange experiences and promote solidarity among themselves (Lindell, 2010).

3.2.2 Regulation

The international regulation regime is a new development that has emerged recently to strengthen global thinking regarding business accountability against exploitation and forced labour in supply chains. International human rights instruments for a long time have failed to address corporations' obligations to protect workers' rights. Instead, they focused on the conduct of governments (Nolan & Bott, 2018). However, in recent years, there seems to be a paradigm shift in international human rights law that seeks to address multinational companies' role and responsibility in protecting and respecting human rights (Majinge, 2011; McPhail & Ferguson, 2016). Modern interventions such as globalization, privatization and extensive communications infrastructure give credence to the fact that the international community is accountable and appreciates taking care of individuals' rights. Consequently, firms have adopted various legal principles and guidelines that offer human rights standards binding for businesses worldwide. Examples of such approaches include the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises (Eijsbouts, 2017) and the United Nations Global Compact (Brown et al., 2018). These guidelines set standard rules to guarantee responsible business conduct that respects human rights (O'Brien & Dhanarajan, 2016).

The domestic regulation regime of accountability centres on national government action. Globally, the passage of legislation such as the Modern Slavery Act of 2015 (Rogerson et al., 2020), the U.S Executive Order 136267 or Brazil's Registrar of Companies Dirty List in the United Kingdom, United States of America, and Brazil, respectively, are some excellent examples of strides made by these countries to address human trafficking menace within their supply chains (Feasley, 2016). Domestic regulations to curb forced labour in supply chains have taken the form of transparency, disclosures, or proposed regulations (Cortese & Andrew, 2020; Shaoul et al., 2010; Gray & Laughlin, 2012; Vaughn et al., 2019).

Kenya has implemented comprehensive laws to combat various forms of forced labour. These laws include the Kenya Constitution (2010), the Counter-Trafficking in Persons Act (2010), Sexual Offences Act (2006), Children Act (2022), Penal Code (2018), the Kenya Defence Forces Act 2012 (revised in 2016), the Basic Education Act (2013), the Labour Institutions Act (2007), and the Labour Relations Act (2007), among others. Additionally, there are several other acts such as the Work Injury Benefits Act (2007), the Employment Act (2007), the Occupational Safety and Health Act (2007), the NHIF Act, 1998 (revised in 2012), the NSSF Act, No. 45 of 2013, and the Employment and Labour Relations Court Act, 2011, which also play a significant role in addressing forced labour. Despite these legal frameworks, the enforcement mechanisms remain weak, leading to persistent labour exploitation (Coalition of Organisations Working on Sexual Violence in Kenya, 2023). Moreover, Kenya has endorsed seven out of eight International Labour Organisation (ILO) Conventions, including the Right to Organize and Collective Bargaining Convention (1949), Forced Labour Convention (1930) and its 2014 Protocol, Abolition of Forced Labour Convention (1957), Minimum Age Convention (1973),

Worst Forms of Child Labour Convention (1999), Equal Remuneration Convention (1951), and Discrimination (Employment and Occupation) Convention (1958). These Conventions serve as guidelines for the government and courts, even though they are not legally binding (Zhao, 2020). Implementing the legal framework to prevent forced labour in the Kenyan commercial tea supply chain faces significant challenges. Some specific challenges contributing to this situation include declining union membership, low wages, the imposition of forced overtime, unfair deductions from workers' wages, and violations of collective bargaining agreements (CBAs) (Owidhi, 2017).

The current employment legal framework in Kenya exhibits evident bias against atypical workers, failing to encompass them within its protective scope as defined by the Employment Act. This omission denies atypical workers access to the safeguards afforded to traditional employees, presenting a pressing need for legal reforms that strike a delicate balance between comprehensive protection and economic flexibility. While advocating for broader inclusivity, Nkonge (2021) proposes nuanced reforms aimed at fostering a fair and competitive economy. Firstly, a crucial reform entails amending the Employment Act, 2007, to adopt a more inclusive definition of "employee," eliminating discriminatory practices against atypical workers. Recognising the potential economic ramifications, a cautious approach is warranted to avoid jeopardizing Kenya's competitiveness in the global market. Therefore, Nkonge (2021) advocates for measured adjustments that uphold fairness while preserving economic dynamism. Secondly, the rights of outsourced workers demand attention, necessitating clear delineation of responsibilities among contracting parties to mitigate exploitation. Additionally, instituting minimum wage standards tied to user enterprise rates can alleviate disparities and ensure fair compensation for outsourced labour. Thirdly, addressing the vulnerability

of casual labourers requires a shift towards more protective measures. Enhancing wage and entitlement parity with full-time employees, alongside guaranteeing minimum work hours and scheduling input, can fortify casual workers' financial security and work-life balance. Fourthly, improving the enforcement of existing labour laws, such as the Occupational Safety and Health Act (OSHA), mandates targeted awareness campaigns and stringent regulatory oversight to uphold workplace safety standards. Finally, sector-specific classification of non-standard employment contracts enables tailored interventions to mitigate exploitation risks in high-risk sectors, aligning with international labour standards while preserving economic competitiveness. In conclusion, Kenya's labour law framework offers robust protections for traditional employees yet leaves gaps in coverage for atypical workers. While concerns about market rigidity persist, advocating for comprehensive worker protection aligns with global labour standards and fosters a more equitable and sustainable economy (Nkonge, 2021).

3.2.3 Trade unions

Although trade unions can significantly eradicate forced labour, they must assess its benefits and risks. Trade union leadership usually finds it difficult to convince their membership to allow them to use unions' scarce resources to campaign against the situation where there is little threat linked to campaigning against forced labour (Ford, 2015). Trade unions often face the risk of worsening the situation. For instance, trade unions may recommend stricter migration regulations when foreign workers are susceptible to exploitation. This move may expose irregular migrants to higher risks of forced labour, where they have less chance of legal protection. Thus, trade unions should act strategically to reinforce priority areas such as combating labour discrimination at the

workplace, enforcing labour legislations, seeking to unionise more workers, or increasing employment opportunities. These are practical tools that trade unions can use to eliminate forced labour (David et al., 2019). The form of engagement trade unions chooses to deal with forced labour depends on their exposure to the problem and their position in the international labour movement. Local trade unions depend on their comparative capacity to deal with difficulties external primarily to their core mandate. The international labour movement and the ILO have embraced forced labour as a global problem in the global policy arena. At the national or local levels, countries in the global north have tried to reach out to workers at risk of labour exploitation (Ford, 2015). Trade unions in Kenya face various challenges. These include interference with negotiation processes, court delays, financial and resource scarcity, opposition from anti-union employers, the hiring of casual workers, high expenses, declining membership, and increased training costs. Additionally, there are issues with the low enforcement of labour laws and police harassment of organising teams, often at the instigation of employers, which further exacerbates the difficulties encountered by these unions (Owidhi, 2017).

3.3 Exploring the role of social audits in addressing labour exploitation in global supply chains

Prior research on GPNs, focused on labour governance in industries prone to labour violations and poor working conditions. The discussion centred on the various self-regulatory codes adopted by firm actors, such as civil society organisations (CSOs) and trade unions. Their campaigns pressured business entities to comply with labour standards and on the government to enforce labour laws (Hughes et al., 2008; Raj-Reichert, 2013; Selwyn, 2013). Within the GPN research, researchers have not focused much on the role

of SAOs. Within this framework, SAOs are viewed as intermediary actors that connect various actors and ensure that the GPNs operate effectively (Coe & Yeung, 2019). SAOs act as ‘inspection agencies. They assist governments and industries by training social auditors, performing as advisory agencies or consultancies, and providing industry codes of conduct certificates (Coe & Yeung, 2019). SAOs are pressuring factories to improve their working environment (Fransen & LeBaron, 2019). Major industry-producing firms rely on SAOs services to operate in GPNs. Thus, SAOs help firms mitigate reputational risks associated with labour violations that they may be accused of by consumers, media, CSOs, and government regulations (Ngai, 2005).

SAOs receive and generate ‘proprietary information’ over working conditions about their auditees (Raj-Reichert, 2020). Opponents of social auditing claim that the audit tolerates abuse of workers in supply chains in terms of negligent allegations that fail to expose abuse against workers (de Lacey, 2021). Private multinational auditing firms such as KPMG, PricewaterhouseCoopers (PwC), Deloitte and Ernst & Young provide audit and advisory services to their customers. Although these firms' primary objective is to provide financial accounting services, they have expanded their services to include management services, risk assessment, financial auditing, business strategies consulting, and social audits. These auditing firms prefer engaging directly with their clients, and rarely would they engage directly with other extra-firm actors, such as CSOs, on matters concerning their clients (Fransen & LeBaron, 2019; Lund-Thomsen & Lindgreen, 2014). In most cases, the social audit seeks to prove something is missing instead of trying to find things out (LeBaron et al., 2017). These patterns do not augur well for the audit as part of the effective horizontal integration of anti-forced labour measures into an organisation’s culture and processes. Due to its nature, these problems may intensify when such audits

identify forced labour, which is often a hidden issue. Forced labour cannot be detected easily using such a technical checklist approach, but rather, more meaningful engagement with the victims and communities. The audit may need to be designed in line with human rights terms and not just as part of the broader ethical or sustainable sourcing audits (Ford & Nolan, 2020).

Differences in the timing, auditor type, standards, rigour of the audit processes, and methodology significantly influence the detection of labour abuse (Phillips et al., 2018). Auditors will not have an easy-going time gathering data on such a sensitive topic, and workers may struggle to openly discuss forced labour risks with auditors. For instance, the Australian Fair Work Ombudsman (FWO) could not rely on the testimonies of vulnerable workers in the cleaning industry regarding violations of their labour rights. The FWO established that many workers were not free to seek help from the FWO due to immigration status, cultural reasons, lack of sufficient knowledge regarding workplace rights, or fears about employment security. In addition, audits do not probe the root causes of why labour exploitation persists but focus on symptoms such as forced overtime and low wages. Thus, they are limited in redressing labour abuse. One of the Big 4 audit firms is against the checklist approach to social auditing, arguing that the method cannot detect the underlying causes of the exploitation (Ford & Nolan, 2020).

Labour exploitation in the apparel industry is a 'persistent and predictable outcome' of the general business model. Improving compliance monitoring is not a simple factory-level problem (Anner et al., 2013). In the model, buyers' purchasing practices atop the supply chain significantly affect the workers' conditions at the bottom. Despite calls demanding suppliers to open their doors to the auditors, lead companies are neither willing to fully address the impacts of their practices nor innovate their sourcing practices.

Again, this indicates that the audit-intensive tick-box anti-forced labour measures are unlikely to improve an organisation's internal learning and continuous improvement aimed at preventing forced labour. For anti-forced labour campaigns in supply chains to succeed, the participation of trade unions and workers is crucial. A significant impediment to the effective implementation of labour standards is the lack of responsible ways of engaging trade unions and workers (Jørgensen et al., 2003; OECD, 2017). Workers should also play a crucial role in monitoring and evaluating supply chains. Besides, the monitoring processes should be worker-driven rather than worker-centred (Claeson, 2019; Outhwaite & Martin-Ortega, 2019; Short et al., 2020). Workers should participate in designing and implementing processes that identify issues affecting them at the workplace and provide necessary compensation. Some firms have adopted the relatively new Worker-driven social responsibility (WSR) initiatives to improve the effectiveness of their anti-forced labour initiatives and ensure supply chain compliance. WSR seeks to facilitate the direct input of workers into factory evaluations during audits rather than play a peripheral role. Workers should be integral to the process (Terwindt & Armstrong, 2019). Examples include America's Fair Food and Milk with Dignity programs. The other is the new Australian initiative dubbed the Cleaning Accountability Framework (CAF), which requires employers to pay cleaners for attending two worker engagement meetings every year. At the first meeting, cleaners are sensitised about the CAF code and expected to give feedback, via survey, about the working conditions at a relevant building. The second meeting involves trade unions, CAF, and cleaners. The forum expects cleaners to air their views in an environment where the employers are absent. The panel investigates issues raised by the cleaners and solutions sought by the relevant actors in the supply chain (Ford & Nolan, 2020).

The pervasive issue of labour exploitation stemming from forced labour or human trafficking affects a wide array of industries. Challenges such as insufficient political commitment, rising costs and profit losses, the absence of robust third-party monitoring, and the lack of authority to terminate contracts hinder efforts to combat this problem. Compounding the issue is the difficulty in identifying victims and their reluctance to cooperate with authorities. Addressing this multifaceted problem necessitates a comprehensive approach. Enforcing legislation that mandates transparency is crucial, as relying solely on businesses to regulate themselves often leads to inadequate oversight. When businesses fail to self-regulate due to financial concerns, the burden falls on employees or consumer-driven initiatives (Aronowitz, 2019). Case studies examined by (Aronowitz, 2019) underscore the extensive and varied nature of the issue, as well as efforts aimed at combating trafficking within different sectors. It is evident that publicly available data from governmental, corporate, nonprofit, and consumer/worker initiatives primarily offer indirect indicators of progress, such as the frequency of subcontractor audits, employee training initiatives, or reports made to law enforcement or antitrafficking hotlines. However, concrete measures of successful antitrafficking efforts—such as terminating contracts with violators, aiding victims, or apprehending traffickers—are seldom highlighted in the literature review.

Traditionally, social audits cannot interrogate workers off-site and confidentially, hence limited involvement of workers. And when they do interviews, chances are that the auditor is not likely to develop the much-needed trust with workers crucial for full disclosure. Workers in supply chains are now using technology. Companies can gather worker complaints using various digital tools, but still, these platforms are less effective in engaging workers in the evaluation process (Thinyane & Gallo, 2021a). Verité (2018)

noted that ‘worker engagement processes are a separate activity . . . [and] are usually brand-centred and heavily oriented toward supply chain risk management’ such that ‘workers’ interests are often overlooked or marginalised’. Therefore technology-based approaches may be driven by the brand and not the worker and fall into the same trap as social audits. Technology can supplement face-to-face contact with workers during the audit. However, it should be accessible and trustworthy among users. The auditors must protect users’ security (Ford & Nolan, 2020).

The use of technology, known as technology-enhanced auditing, can help overcome limitations in how data is collected, analysed, and understood in traditional practices of Social and Environmental Assessment (SEA). Technology can be used in different stages of the audit process to improve the accuracy and speed of SEA, and consequently, the social and environmental performance in supply chains. For example, satellite imagery can give insights into how land is being used in the agricultural supply chain (Boyd et al., 2018; Jackson et al., 2018), blockchain technology can provide a detailed history of a product (Christ & Helliard, 2021), and environmental sensors can continuously monitor emissions into the air, water, or land. Moreover, technology-enhanced auditing can make data collection, recording, sharing, analysis, and interpretation quicker. For instance, sensors can be installed to monitor emissions continuously at critical locations, and cloud-based applications can instantly transmit data from suppliers. After collecting data, machine learning can automate parts or even all of the verification and analysis process, including ongoing risk assessments (Castka et al., 2020). Technology-enhanced auditing offers substantial improvements in accuracy and speed for SEA, helping to bridge knowledge gaps and provide better information for decision-making based on audit findings. Firms can enhance their social and environmental performance through

technology-enhanced auditing (Shamsadini et al., 2023). Policymakers appreciate the complexity of SEA and the need to reconsider requirements in management systems standards, regulations, and other governance mechanisms. Some of the societal benefits that can arise from technology include enhanced SEA, such as better monitoring of environmental impacts, reduced safety risks, and early detection of problems. Over time, greater adoption of technology could lead to improved policies and practices related to SEA (Castka et al., 2020).

Questions about business organisations' environmental and social impacts are a significant concern for consumers nowadays. Thus, there is a growing demand for sustainability practices and accountability throughout the supply chains (Vermeulen & Seuring, 2009). It is essential to focus on supply chains because they involve a variety of players right, from the source of the raw material to the final consumer. Various sustainability issues are at play (Linton et al., 2007). Environmentalists have reported that social and environmental problems occur in acquiring raw materials in the global agricultural market. Manufacturers of various products' monopolistic tendencies are associated with farmer exploitation. The prices charged do not reflect an accurate picture of the production costs. Thus, consumers opt for cheap products sourced from less regulated countries at the expense of the environment (Vasta, 2013). Social auditing organisations and certification schemes have emerged to build trust with customers and assure them of compliance with environmental and social standards (van der Wal, 2008). The global Coronavirus Disease 2019 (COVID-19) crisis has given rise to and exacerbated a range of social and economic challenges, particularly affecting vulnerable individuals worldwide, thereby increasing their susceptibility to forced labour and human trafficking (Asekenye et al., 2022).

The substantial surge in unemployment rates observed over the past years has been linked to a rise in human trafficking incidents, particularly in countries and sectors lacking social safety nets, where job seekers are more likely to take risks in pursuit of employment opportunities. The pandemic disrupted the earning capacity of approximately 1.6 billion workers in the informal economy, potentially pushing them further into precarious situations and vulnerability to exploitation (Thinyane & Gallo, 2021b). Migrant workers, already burdened by debt from recruitment costs (International Labour Organisation, 2020a), found themselves borrowing even more money to cover basic necessities as they lost wages, thereby increasing their risk of falling into debt bondage to agencies and employers. Furthermore, prolonged school closures and economic downturns put pressure on families to resort to child labour as a means of supporting household income, intensifying the risk of child exploitation (LeBaron et al., 2021).

The global demand for medical supplies created greater incentives and potentially greater room for exploitation, as buyers reduced scrutiny of supply chains when procuring personal protective equipment to meet immediate domestic needs (Goodweave International, 2020). Factory operations faced challenges due to shortages of raw materials, difficulties in securing other production components, and order cancellations. This often resulted in employees being compelled to work without pay to maintain the profitability of their employers (Idris, 2020). These are just a few examples of the far-reaching consequences the pandemic has had for individuals already at risk of exploitation (Thinyane & Gallo, 2021). In addition to its impact on vulnerable populations, the COVID-19 pandemic has disrupted established operational paradigms related to labour inspection and social compliance auditing. These processes are critical for identifying and preventing forced labour. Mobility restrictions and the reallocation of

human and financial resources within governments and companies have either limited or entirely halted inspections (International Labour Organisation, 2020b). Movement and gathering restrictions have made it challenging to carry out human rights' due diligence and auditing activities (ILO & UNICEF, 2020). Specialised mobile inspection teams that assist workers in escaping exploitative situations have, in some instances, been suspended due to concerns about infection risks to both victims and officials (Minderoo Foundation, 2020). While such services are essential for proactively identifying victims, they have been deemed "nonessential" in many national and local contexts, adversely affected by government policies responding to the COVID-19 pandemic. Under ordinary circumstances, reduced oversight alone would render workers more vulnerable to exploitation. However, the pandemic's broad-ranging impacts have exacerbated the root causes and risks of forced labour and human trafficking, making the lack of scrutiny a far more pressing policy concern (Thinyane & Gallo, 2021b).

While technology can provide a partial solution, it's important to acknowledge that many critical social issues cannot be effectively addressed remotely. Establishing trust with vulnerable individuals and uncovering highly sensitive information within a short timeframe is an intricate challenge. Social audits and digital worker voice tools have proven increasingly effective in gathering worker feedback but have not yet demonstrated consistent success in revealing hidden abuses such as forced labour and human trafficking (Rende Taylor & Shih, 2019). Given the concerns regarding the feasibility and appropriateness of remote monitoring, a hybrid approach that combines digital and in-person monitoring may offer the most benefits. These hybrid strategies can harness technology to streamline certain audit components, such as conducting remote documentation reviews before an on-site factory visit. This, in turn, allows auditors to

allocate more time to other assessment activities that cannot be adequately replicated virtually, such as dedicating additional in-person time to worker interviews (Szablewska & Kubacki, 2023).

van der Wal (2011) attributes the insensitivity of social auditing as the reason the reality on the ground does not seem to match the theory of the RA standard system. The other reason is that stakeholders are not interpreting RA standards as expected. Producers manipulate social audits so that auditors receive a flawed view of the workers' working and living conditions. Social audits are usually too shallow (not picking as many issues as possible) and biased (centred on the dominant trade union's point of view). Workers do not feel free to speak openly to auditors due to a lack of trust and confidence. If the system interpreted RA standards well, they would have eliminated injustices such as discrimination in terms of casual worker benefits and prolonged casualisation of workers that is common in the sector. RA has failed to highlight injustices relating to discrimination, unsafe handling of pesticides, and minimum wages in the tea sector in India despite having certified those farms. In addition, the Alliance has failed to address thorny issues such as workers' right to collective bargaining and freedom of association and less complicated issues such as housing, health and safety, and workers' minimum wages (van der Wal, 2011). Siegmann (2022) argues that "FT certification provides plantation companies with tools to 'harvest workers' consent' to management's pursuit of profit". In conclusion, drawing upon the aforementioned literature, the Kenyan tea industry has been identified to grapple with various forms of forced labour, including child labour, casual labour, forced overtime, unfair deductions, instances of sexual harassment, and substandard working conditions. This recognition underscores the imperative for concerted efforts towards addressing these systemic challenges and

promoting a fair, ethical, and sustainable labour environment within the industry (Bureau of International Labour Affairs, 2020).

Voluntary Sustainability Standards (VSS) aim to provide sustainable options to tea consumers and address the various challenges bedevilling the sector. VSS compliance advocates the production of tea that meets consumer preferences and ensures sustainability by embracing farming practices that prevent soil erosion, assist climate resilience, increase return for the small-scale farmer, and lower the use of pesticides (Vermeulen & Dengerink, 2016). VSS compliance also supports the improvement of working conditions for workers through activities such as safeguarding workers' right to collective bargaining and proper sanitation, for instance, access to clean drinking water (Potts et al., 2014). Private regulatory actors, especially from the global North, have developed and managed these certification initiatives (Ochieng et al., 2013). Demand for sustainable tea mainly comes from outside-producing countries, especially North America and Europe. VSS-compliant tea-producing authorities seized this opportunity by accessing these lucrative export markets to supplement local demand (Food and Agriculture Organisation [FAO], 2015). Considering their role in meeting the world demand for sustainable tea, VSS continue to play a significant role in improving the living conditions of their workers and the profitability of small-scale tea farmers (Potts et al., 2014). On the demand side of things, VSSs aim to have a situation whereby benefits accruing due to the high demand for sustainable tea are ploughed back in terms of better living conditions and more sustainable profits for the workers and producers, respectively. On the supply side, VSS-compliant tea production has recorded a tremendous overall growth of at least 19 per cent or compound annual growth of at least

35 per cent between 2008 and 2016 (International Institute for Sustainable Development, 2019).

From an outsider's point of view, a worker-driven approach to certification means that certification schemes should join coalitions to agitate for workers' rights and interests. To this extent, trade unions have accused FT International of being a spectator as regards workers' struggles. Trade unions and human rights activists accuse FT International of not being sensitive to the discrimination that women workers face in terms of gender and caste in South Asian tea plantations. Resolving the issue would be essential to achieving a more worker-driven certification system. Such a move would prove certification schemes' commitment to respecting workers' rights and ensure trade unions' growth in South Asia's large-scale tea sector (Siegmann, Sajitha et al., 2019).

In the tea sector, the popular certification schemes are RA, FT certification and ETPs. Of these, RA and FT are the most prevalent. The two schemes originated from the global North. They certify various products by ensuring they meet the specific export condition to destinations such as the EU and OECD markets (DeFries et al., 2017; Fisher, 2009; Langford, 2021). Trustea certification scheme developed in India (global South) is specific to tea (Vermeulen & Dengerink, 2016). B-Corps and WFTO certifications certify all business operations instead of particular products (Paelman et al., 2020). Sainsbury's Fairly Traded Tea is a firm-based certification initiative. A literature review regarding tea certification schemes confirms that the plans have benefited society; conversely, their actual impacts are wanting (Munasinghe et al., 2021).

3.3.1 Rainforest Alliance certification

The Sustainable Agriculture Network (SAN) is an alliance of not-for-profit conservation organisations promoting environmental and social sustainability for agricultural production. They achieve their goal by developing standards that promote best farming practices. Farmers worldwide, especially in rural areas in Africa, Asia, America, and Europe, are certified and sensitized about these activities through training. The SAN Network and RA co-own the SAN/RA certification system. Industry players identify farms that meet these requirements with the RA Certified™ seal. In short, RA certification promotes sustainable agricultural production by relying on the standards set by the Sustainable Agriculture Network (Maina, 2016). RA certification supports the three pillars of sustainability: environmental protection, social equity, and economic viability. These pillars promote the sustainable use of agricultural resources (Munasinghe et al., 2021). In Kenya, the need to attain RA certification started with Unilever, the leading buyer of Kenyan tea, buying tea from sustainable sources only (International Institute for Management Development, 2010).

Society is pressuring farmers to practice best production practices and sustainable environmental management. Consequently, farmers have adopted Environmental Management Systems (EMSs) to identify and mitigate their activities' adverse effects. EMSs are sustainability programs initiated by an organisation as part of its overall management system. These programs include responsibilities, practices, organisational structure, and resources to achieve an organisation's environmental sustainability goals (Kilian et al., 2006). Although EMSs agricultural practices are popular in the developed world, they are gaining traction in some developing countries, especially those producing

crops such as tea, coffee, and tobacco (Harrison, 1999; Gafsi et al., 2006). For instance, FT certification, associated with the coffee industry since 1989, has also been embraced by developing countries producing tea (Kilian et al., 2006).

The RA Certification programme is another EMS introduced to the developing world. It addresses the three pillars of sustainable development: social, economic, and environmental. It aims to achieve its objectives by conserving ecosystems by maintaining healthy soils, wildlife, and rivers. It also intends to promote dignified living conditions and the economic performance of the farm labourers and their neighbourhoods (Ochieng et al., 2013). RA recognises farmers' achievements regarding sound environmental practices by certifying that they have met the prescribed standards. It promotes prudent environmental practices and guarantees economic and social benefits. Regarding agriculture, such as tea farming, in this case, the certification ensures a reduced threat to human health and the environment. Besides, there is less water pollution, water wastage, soil erosion, and the protection of wildlife habitats. RA seeks to ensure better living conditions for the farmworkers, efficient farm management, economic benefits for the farmers and more collaboration between farmers and environmentalists (Archer & Elliott, 2021). Critics argue that these standards lack specificity. For example, they question the definition of terms such as "less soil erosion," "water wastage," or "water pollution" in quantitative terms (Adams & Ghaly, 2007).

SAN promotes sustainable agriculture by setting the standards against which RA seeks to run its programmes. RA, as an organisation, is the custodian of these standards. It is also the policy secretariat for SAN. Companies seeking RA certification must meet ten

principles, each comprising different criteria and indicators. The ten principles address the following concerns: community relations, occupational health and safety, water conservation, ecosystem conservation, wildlife protection and good working conditions for workers. Other concerns are social and environmental systems, soil management and conservation, integrated crop management, and integrated waste management (Ochieng et al., 2013).

RA certification is available to individuals or groups of farms. The management of these farms can apply voluntarily to have their farms assessed for compliance with SAN's Sustainable Agriculture Standards. The clients can choose crops they want to be certified in but do not support mixing certified with non-certified products (Sustainable Agriculture Network [SAN], 2010). The cycle for RA certification is three years, comprising an audit at the beginning of the certification and subsequent annual audits. At the end of the third year, the auditors will determine whether the farm maintains its certification status. RA may investigate a certified farm if a complainant has complained about an accredited farm (Adams & Ghaly, 2007). When seeking certification, the farmer meets all the direct costs, such as logistics, annual, and auditors' fees. One of the significant advantages of certification for farmers is using the certification seal to market their products at a price premium. The premium compensates farmers for the extra work in adopting sustainable standards (Raynolds et al., 2007). Some tea farms in Kenya adopted RA certification in 2007 because tea production is associated with social and environmental problems. Some social issues highlighted include low wages, poor housing, and poor working conditions (van der Wal, 2008; KHRC, 2008). Ochieng et al. (2013) noted that RA certification positively impacts certified Kenyan tea farms' environmental and social aspects.

It is essential to define basic housing if the researcher wants, to assess a farm's capacity to provide basic acceptable housing. RA housing standards do not specify the maximum number of people who should occupy a standard room. Thus, the researcher shall base his argument on the maximum number of 3 persons per room (United Nations Human Settlements Programme [UNHSP], 2018) and at least 30 square meters of living space (Government of India. Ministry of Housing and Urban Poverty Alleviation, 2009) as basic acceptable housing. For purposes of this study, our housing standard will be at least 30 square meters of floor space, a durable roof of zinc, adequate lighting (sufficient number of windows), brick walls, cement floor, a pit latrine near the house and in good condition, and a ceiling. Other standards are potable drinking water close to the building, three rooms (a living room and two bedrooms), and the building in reasonable condition (Anker & Anker, 2014).



Figure 3.1: RA logo

“Our green frog certification seal indicates that a farm [...] has been audited to meet standards that require environmental, social, and economic sustainability” (Munasinghe et al., 2021).

XAP⁶ was certified by RA in 2007, becoming the first tea plantation in Kenya to receive such approval. The certification expects plantations to commit to Sustainable Agriculture Standards. One of the primary criteria to be met by a certified farm is non-discrimination

⁶ XAP is the anonymous name of the first large-scale tea company that was certified by Rainforest Alliance in 2007.

in employment practices. However, casual, and permanent workers interviewed revealed that discrimination against workers regarding ethnicity and gender is still rife at XAP. RA also expects employers to provide workers with good housing conditions. Workers admitted that the certification process had no significant positive impact on their working and living conditions. The respondents are doubtful of the quality of the social audits conducted by the RA auditors. Participants disclosed that the management instructed them to lie to the auditors to paint a positive image concerning their working and living conditions (van der Wal, 2011b).

3.3.2 Fairtrade certification

National labelling initiatives, small farmer cooperatives, social movement groups, NGOs, unions, labour activists, workers, and consumers have all played important roles in shaping FT's periodically revised labour strategy. Although FT International historically marginalised workers and allied groups, these groups are now actively participating in program governance and contributing to standard setting, with their interests clearly reflected in certification policies. As demonstrated, FT's 'New Worker's Rights Strategy' reaffirms the program's founding civic and relational norms, which are integral to the program's new 'beyond compliance' empowerment approach to certification, living wage requirements, and proactive support for unions. Raynolds, (2017) study offers significant insights into the broader literature on multi-stakeholder regulatory systems, cautioning against an overly deterministic understanding of certification programs and their development. While the findings partially support the institutionalist perspective suggesting that private regulations, such as FT, initially aimed at empowerment, gradually incorporate elements of control to gain acceptance in mainstream markets and maintain

bureaucratic certification, this evolutionary view obscures the normative underpinnings and dynamic nature of multi-stakeholder systems.

As illustrated, FT International has consistently balanced empowerment based on civic and relational principles with control based on industrial and market logics, striving to uphold its alternative social movement principles while meeting conventional marketplace demands. Despite occasional overshadowing of empowerment principles by market pressures, both internal and external stakeholders have ensured that civic and relational priorities remain central. Rather than yielding to a logic of control, FT International has recently reaffirmed its commitment to equity principles by striking a balance between producer and labelling initiative influences in governance, involving civil society stakeholders in shaping its labour strategy, and promoting civic and relational practices in its certification standards. Understanding the trajectories of private regulatory programs requires recognising the influence of normative foundations of institutions and competing stakeholders in shaping institutional priorities in non-deterministic ways (Raynolds, 2017).

FT certification promotes fair commodity prices to facilitate harmonious collaboration among the various players in the supply chain. This effort aligns with the international FT Labelling Organisation (FLO). The conventional patterns of international trade are responsible for the income inequalities between the producers of a commodity and the buyers, usually to the producer's detriment (Dragusanu et al., 2014). Some quarters tout FT as the best way to address this imbalance. FT can offer some economic benefits beyond economic returns in terms of premiums; it can invest in community projects, for instance, building schools and dispensaries in producer communities (McArdle &

Thomas, 2012). FT price should cover all the costs of producing a product and guarantee the worker a better livelihood. In other words, the minimum price enables the worker to earn a better livelihood. Buyers must pay this price and premium if the international price of a product such as tea is lower than the fair-trade price. If the reverse is true, buyers should pay the higher market price to guarantee the producer a higher price (Chelangat & Otieno, 2018).

Despite strong trade unionism, protective labour legislation, and collective bargaining, the working conditions of tea workers in South Asian plantations are appalling. For example, the wages for large-scale tea estate workers in India and Sri Lanka are the lowest among the formal labour force (Bhowmik, 2015). Tea workers' poor economic state is associated with marginalisation at the state and global tea chain levels. In this part of the world, ethnic and gender-based discrimination has compounded tea workers' poor economic status. Critics complain that the tea value chain has relegated workers to a subordinate position. A few large buyers dominate the chain, and retailers influence tea pricing at the expense of the worker in the value chain (Siegmann, 2018; Lalitha et al., 2013). Since the 1990s, FT certification intention remains to better deals for the worker regarding better pay. The FT policy allows workers to negotiate to improve their labour conditions with their employers. The certification seeks to improve tea workers' economic status and reduce poverty. Critics argue that FT cannot achieve this goal for several reasons. For example, FT certification focuses on compliance in the plantations instead of concentrating on redistribution in the value chain. Such manoeuvres tend to shift attention from labour justice at the state level to labour governance at the plantation level regarding trade relations (Dragusanu et al., 2014). Although the certification process aims to empower workers, the management mediates it. Thus, the risk of labour-power

concerns is accurate, and the worker is likely to be manipulated by management in one way or another through various control systems at their disposal (Magliacani & Di Pietra, 2019).

At the plantation level, FT certification focuses on the governance of FT premium at the expense of support to workers' organisations and higher labour standards. Taken together, these weaknesses of FT certification expose the plantation worker as a passive beneficiary rather than someone who stands to benefit as an empowered social and economic driver of the FT labour programme (De Pelsmacker et al., 2005). Thus, the FT approach should move beyond seeking social compliance through CSR initiatives alone to a situation where they can provide workers with a good working environment where they can negotiate decent working conditions by themselves. FT can also support efforts towards decent work if they treat workers as crucial agents of the organisation's success rather than view them as cost centres that the farm's management should control so that the farm can maximise profits (Siegmann et al., 2017). In one of TKF's smallholder tea factories, Iriaini in Othaya, central Kenya, a study investigated tea pickers' view of FT certification. The study findings revealed that the management does not appreciate tea workers or pickers at the local level's certification process. This notion partly explains why FT certification has not achieved the tea pickers' intended economic and social well-being.

Critics argue that the actual beneficiaries of FT are the tea-buying companies that complicate the possible economic trickle-down effects and end up underpinning the FT association's neoliberal tendencies (Ahring et al., 2020). Certification schemes are committed to workers' labour rights because they are more worker driven. Thus, internally, the plans should include workers in their governance structures. Critics have

criticised FT for not doing much in its governance structure regarding worker representation. In 2019, the scheme had only one worker representative in its 15-member Network of Asia and Pacific Producers (NAPP) Board (Siegmann et al., 2019). Critical participation of large-scale, smallholder, and worker representation is necessary if the aggrieved stakeholders in the tea sector (in most cases, workers) have to challenge the dominance of industrial conventions in certification practices (Cheyins, 2014; Cheyins & Riisgaard, 2014).

FT certification demands that companies accept announced and unannounced premises audits. The same applies to their subcontracted beliefs, if any. Besides, a company registered with FT should willingly provide information about FT standards whenever requested. Audit results should be shared with workers after each audit in a language and format that the workers understand (Fairtrade International [FI], 2014b). Worker representatives should be invited to both the opening and end meetings of the audit to increase worker involvement in the compliance process so that they can better understand the whole process. FT representatives should spare time to share the audit's final results with all workers. Such discussions can generate new ideas that need compliance actions. Representatives of FT International include their liaison officers, producer network representatives and representatives of national FT organisations. In consultation with management, these representatives should be free to convene meetings with workers at their request or the workers' request without disrupting regular work (Fairtrade International [FI], 2021).

The company, under FT certification, expects to make positive economic and social contributions beyond its legal obligations. It should allocate adequate resources to be able

to implement FT matters. Such resources include distributing enough time during regular working hours (Le Mare, 2008). The other resources include adequate time for relevant regular meetings such as FT Premium Committee (FPC) meetings, trade union or elected worker representative committee meetings and other committee meetings involved in FT; time for at least one general assembly meeting of workers; time for regular meetings between the FPC and company workers; office space for all relevant meetings; time for officers and committee members in the organisation to do relevant work and perform duties related to FT; other resources such as training equipment and facilities; adequate compensation for time spent implementing FT activities (FI, 2014a). Companies seeking FT certification should not have land disputes with local and indigenous peoples. Where such conflicts are ongoing, there should be evidence that the legal redress process is active.

Regardless of residency status or nationality, all workers, permanent or casual workers, should participate in elections and be nominated to the FPC. Worker members of the FPC should be at liberty to seek external support, including union representatives, to assist in the election process and attend FPC meetings on an invitation. FT International, trade unions, and other relevant external organisations should be allowed to provide workers with the necessary training to be empowered. The organisation should provide workers with opportunities to develop their skills without discrimination. The organisation should practice equity when addressing employment and promotion matters (FI, 2021).

The management should not discriminate against minorities based on religion, gender, race, age, social class, sexual orientation, or any other form of discrimination in the workplace. The organisation should ensure that the children of all permanent resident

workers have access to primary education. ‘Access’ means suitable facilities, qualified teachers on-site, and transport for the children to reach public schools. The schools should not be far away, such as to expose children to the risk of protection and safety. Improve the education of children of temporary workers. The organisation should provide crèche facilities for the workers’ children within and outside the premises (FI, 2014b; FI, 2014a). Makita (2012) contends that fair trade is not visible among workers. This scenario reinforces the patron-client relations through appropriate trade premiums that tend to hide management’s patronage, thus, empowering workers when the administration of an organisation invests premium in a community project under the supervision of an independent third-party organisation such as an NGO.



Figure 3.2: Fairtrade logo (FI, 2021).

RA and FT certification have stood accused of failing to unearth incidences of systemic abuse of workers’ rights on tea estates in Malawi. Although both RA and FT standards outlaw human rights abuses, their auditors could not detect alleged abuses, including abuse and discrimination against women workers by their male bosses. ETP management has resolved this problem through the inclusion of women empowerment initiatives into the ETP scheme of work. Some operational-level grievance mechanism monitors these initiatives (ETP, 2021). Similar cases of undetected human rights abuses in other

commercial agricultural sectors have cast doubt on the credibility of certification schemes and their ability to detect various forms of labour exploitation (Rao & Bernaz, 2020).

RA suspended several tea estates in Assam, India, due to non-alignment between the CBA and RA standards between the Assam government, the Indian tea industry, and trade unions. Whereas the CBA talks of monetary incentives the employer should pay tea pluckers and includes a financial disincentive clause, the RA interpreted this to mean exposing workers to severe labour exploitation that will compel them to receive wages below the minimum rate. Although RA restored all the affected producer sites' certification status, people questioned the relationship between national and regional governments' regulatory requirements and voluntary standards. Governments can still work with private standard systems to achieve better sustainability outcomes (ETP, 2021). In Mozambique, for instance, government policymakers have used the Better Cotton Initiative (BCI) private standard system to adjust cotton concession rules, achieve higher yields, and improve sustainability (Better Cotton Initiative, 2015).

RA and FT have taken their efforts to promote sustainability to a more advanced level. Since July 2021, RA and FT have adopted a data-driven approach to monitoring farmers and management performance and better analysing risks. The focus has now shifted towards 'shared responsibility across the supply chain. To achieve this, RA, for instance, has introduced two new requirements for companies in their supply chains that buy from their certified producers. First, they have introduced a mandatory cash payment known as sustainability differential (SD). This payment is over and above the commodity's market price that buyers should pay their certified farmers as a token of appreciation for their sustainability efforts. The other incentive is sustainability investment (SI) which

could be in kind or cash. This investment is made to certified farms to support their efforts to attain and maintain RA certification. The brand and the producer agree on sustainability differential and sustainability investment amounts. Where finished consumer products are involved, the manufacturer or packer agrees with the producers regarding sustainability differential and investment because the manufacturer/packer is given the benefit of the doubt as the supply chain expert. RA will not set minimum SD/SI amounts until 2023 but will recommend a minimum of \$10 and \$40 per metric tonne for SD and SI, respectively (FI,2021).

Instead of decertifying producers who have flouted RA regulations, the new “assess-and-address” approach introduced by RA demands that producer farms implement specific measures to mitigate, monitor, and provide meaningful remediation to the potential labour risks. Therefore, each site should appoint a responsible person or committee to manage various forms of labour exploitation, such as workplace harassment and violence, discrimination, child labour, forced labour, and informed management. The committees conduct a risk assessment based on RA guidelines and perform continuous monitoring. FT will take steps to address any issue that arises according to the RA Remediation Protocol, which includes implementing short-term measures for immediate safety and long-term measures to resolve the problems. FT has also amended some of its standards (both for small-scale producers and Hired Labour organisations) to ensure continuous progress, improve gender equality, and pay attention to workers’ interests. The amended standard for Hired Labour (HL) has introduced “FT Compliance Committees” or “FCCs,” hence emphasising worker participation.

The FCCs main objective is to engage workers to meet FT standard requirements. This committee derives its membership from existing committees such as Occupation Health and Safety Committee, Women's Committee, and FT Premium Committee. The FCCs will annually evaluate the performance of a tea plantation against the standard and share its findings with management to take corrective action. The amended HL has also included compliance with the national law as a reactive requirement to enable FT to take necessary action in case of violation of the federal legislation. The new HL and smallholder producer standards shall apply to all FT tea producers from 1st April 2022 (FI, 2021).

3.3.3 Differences between RA and FT Certifications

Although the main objective of both organisations is to improve the three pillars of sustainability, namely social, economic, and environmental, they use different approaches. FT strives to connect disadvantaged consumers and producers, empower producers to alleviate poverty and promote fairer trading conditions. Although its standards also focus on various environmental matters such as climate resilience and social issues, for instance, gender equality and human rights, it tends to focus more on the economic side of things (poverty alleviation). On the other hand, RA relies on market forces to protect the environment and improve farmers' lives and forest communities. RA has traditionally prioritised environmental issues, but they have come to appreciate that the social, environmental, and economic pillars are interlinked. RA must address them concurrently to achieve genuinely sustainable supply chains. Thus, RA has included critical criteria concerning all three elements in their new 2020 standard (Ethical Tea Partnership [ETP], 2021).

These amendments aim to support producers to continuously make improvements and take preventive measures to address various concerns associated with voluntary certification schemes. Cost is one of the major problems bedevilling certification. Some producers, especially small-scale producers, are not certified because they cannot afford to pay the certification charges. In such circumstances, certification bodies advise farmers to register as a group. They will set up management and information systems that will assist them in keeping proper records and implementing necessary improvements to be certified. The complexity of the process remains a challenge to small-scale farmers who may have little education (ETP, 2021). This challenge may not necessarily be the case with large-scale producers because they can quickly recoup this cost from the high volume of certified tea they deal with regularly. Besides, they have access to the global market, and positive publicity associated with certification is vital for them to continue being trusted producers. Certified producers enjoy direct links with international buyers (Ochieng et al., 2013). On the contrary, non-certified farms can only sell their tea through auctions, where prices can be very volatile. Buyers in these auctions are not always willing to pay the price premium, thus exposing producers to selling their produce at lower prices. Producers can use alternative approaches to address the weaknesses of voluntary certification schemes, such as laws and regulations (ETP, 2021).

Recent developments have involved jurisdictional and landscape approaches which bring together stakeholders from a specific geographical area interested in achieving common social, economic, and environmental goals. These approaches are attractive because stakeholders can scale them up beyond one producer site. Thus, companies can source raw materials from ‘responsible regions’ (Hovani et al., 2018; Buchanan et al., 2019). Stakeholders can combine these approaches with regulatory guidelines and voluntary

certifications to ensure that the Kenyan tea supply chain is socially responsible, environmentally friendly, and ethically sound. Without such collaboration, it is not sure whether voluntary schemes can achieve their intended impact. Multistakeholder initiatives involving various stakeholders such as governments, local communities, companies, and NGOs must complement or replace voluntary certification schemes (ETP, 2021).

3.3.4 Ethical Tea Partnership

Over the years, ETP has moved from audit to project implementation and partnership brokerage. It relied on ETI base codes on environmental issues and ILO conventions during its auditing stages of developing its standards (Ethical Trading Initiative, 2018). Even then, just as is the case now, ETP required its members to furnish them with a list of their producers' sites so that they could engage with them to initiate the auditing process (Gamage & Wickramaratne, 2020). ETP would develop action plans, policy frameworks, training modules, and practice guidelines to support the producers free of charge to achieve continuous and sustainable improvements before the audit (Kikomeko et al., 2010). After that, if the producer failed to meet the standards, ETP would give them extra 6-month support before re-auditing the tea estate for the second time. Estates that did not make it to the second audit would fail the ETP compliance test; hence, buyers would not source their products (ETP, 2021).



Figure 3.3: Ethical Tea Partnership logo (ETP, 2021).

ETP phased out its auditing programme in 2016 to concentrate on the tea certification to compete with RA, UTZ, and FT. Certification was becoming increasingly widespread in the tea industry (UTZ, 2009). ETP realised that audits alone could not address issues concerning sustainable tea production. Therefore, it went beyond certification and engaged directly with communities to implement programmes to improve the tea sector's social, economic, and environmental standards (Roberts, 2010). Interestingly, to register with ETP, a producer must hold valid RA or FT certification for its sites. Suppose RA or FT suspends the producer's site certification. In that case, the producer's membership with ETP also ceases automatically, and such members cannot trade with them until the situation reverses. Recent shortcomings of RA and FT audits have brought into the limelight questions regarding the value of these certifications. RA and FT have stood accused of failing to unearth incidences of systemic abuse of workers' rights on tea estates in Malawi. Although both RA and FT standards outlaw human rights abuses, their auditors could not detect alleged abuses, including abuse and discrimination against women workers by their male bosses. ETP management has resolved this problem through the inclusion of women empowerment initiatives into the ETP scheme of work. Some operational-level grievance mechanism monitors these initiatives (ETP, 2021).

Similar cases of undetected human rights abuses in other commercial agricultural sectors have cast doubt on the credibility of certification schemes and their ability to detect various forms of labour exploitation (Rao & Bernaz, 2020). In India, RA suspended several tea estates in Assam due to non-alignment between the CBA and RA standards made between the Assam government, the Indian tea industry, and trade unions. Whereas the CBA talks of monetary incentives to be paid to tea pluckers and include a financial disincentive clause, the RA interpreted this to mean exposing workers to severe labour

exploitation that will compel them to receive wages below the minimum rate. Although RA restored all the affected producer sites' certification status, people were left questioning the relationship between national and regional governments' regulatory requirements and voluntary standards. Governments can still work with private standard systems to achieve better sustainability outcomes (ETP, 2021). In Mozambique, for instance, government policymakers have used the Better Cotton Initiative (BCI) private standard system to adjust cotton concession rules, achieve higher yields, and improve sustainability (Better Cotton Initiative, 2015).

RA and FT have elevated their efforts to advance sustainability to a heightened level. Since July 2021, both RA and FT have adopted a data-driven approach to monitor farmers and management performance and analyse risks better. The focus has now shifted towards 'shared responsibility across the supply chain. To achieve this, RA, for instance, has introduced two new requirements for companies in their supply chains that buy from their certified producers. First, they have introduced a mandatory cash payment known as sustainability differential (SD). This payment is over and above the commodity's market price that buyers should pay their certified farmers as a token of appreciation for their sustainability efforts. The other incentive is sustainability investment (SI) which could be in kind or cash. This investment is made to certified farms to support their efforts to attain and maintain RA certification. The brand and the producer agree on sustainability differential and sustainability investment amounts. Where finished consumer products are involved, the manufacturer or packer agrees with the producers regarding sustainability differential and investment because the manufacturer/packer is given the benefit of the doubt as the supply chain expert. RA will not set minimum SD/SI amounts until 2023 but

will recommend a minimum of \$10 and \$40 per metric tonne for SD and SI, respectively (FI,2021).

Instead of decertifying producers who have flouted RA regulations, the new “assess-and-address” approach introduced by RA demands that producer farms implement specific measures to mitigate, monitor, and provide meaningful remediation to the potential labour risks. Therefore, each site should appoint a responsible person or committee to manage various forms of labour exploitation, such as workplace harassment and violence, discrimination, child labour, forced labour, and informed management. The committees conduct a risk assessment based on RA guidelines and perform continuous monitoring. If any issue crops up, the problems will be handled per RA Remediation Protocol, comprising both short-term steps to ensure immediate safety and long-term measures to resolve the issues.

FT has also amended some of its standards (both for small-scale producers and Hired Labour organisations) to ensure continuous progress, improve gender equality, and pay attention to workers’ interests. The amended standard for Hired Labour (HL) has introduced “FT Compliance Committees” or “FCCs,” hence emphasising worker participation. The FCCs main objective is to engage workers to meet FT standard requirements. This committee derives its membership from existing committees such as Occupation Health and Safety Committee, Women’s Committee, and FT Premium Committee. The FCCs will annually evaluate the performance of a tea plantation against the standard and share its findings with management to take corrective action. The amended HL has also included compliance with the national law as a reactive requirement to enable FT to take necessary action in case of violation of the federal legislation. The

new HL and smallholder producer standards shall apply to all FT tea producers from 1st April 2022 (FI, 2021).

3.4 Chapter Summary

In accounting literature, there's significant focus on labour control mechanisms within organisations, yet there's a crucial call for a broader perspective that links labour practices with sustainability concerns. This chapter argues for integrating discussions on labour control with global sustainability considerations, emphasising the importance of ethical labour practices, social responsibility, and environmental stewardship for long-term economic prosperity and societal well-being, thus enhancing the impact of accounting research on organisational practices and societal welfare. The subsequent section of the thesis delves into the methodology utilised for the study.

Chapter 4: Research Methodology

4.1 Introduction

This chapter presents the methodology adopted to answer the core research questions on accounting for labour exploitation in the Kenyan tea supply chain. The chapter is broken further into other sections. Section 4.2 explains the research design adopted in the study, while Section 4.3 outlines the data collection approach used. The chapter discusses data validity and reliability in Section 4.4, and Section 4.5 examines the ethical considerations considered during the research. The chapter describes the data analysis process in Section 4.6. Finally, section 4.7 summarises the chapter.

4.2 Research Design

A research design is a dynamic process that indicates the different stages of a research project. It refers to the overall strategy that a researcher chooses to integrate the various components of the study logically and coherently, ensuring that they will effectively address the research problem. It constitutes the blueprint for data collection, measurement, and analysis. It is the general plan followed by a researcher to address the study's specific objectives. It also contains information about areas from which the researcher intends to collect data and how it will be collected and analysed (Saunders et al., 2015). According to Saunders et al. (2019), the research design comprises six layers: research philosophy, research approach, research strategy, methodological choice, time horizon, and data collection techniques and procedures. By systematically progressing through each layer of the research onion, researchers can navigate the complexities of methodological decision-making, ensuring coherence and rigour in their research design. The research onion provides a valuable framework to guide researchers in formulating a

practical methodology that aligns with their research objectives, philosophy, and chosen approach, ultimately contributing to generating robust and reliable research outcomes.

4.2.1 Research Philosophy

The researchers' research philosophy describes their ontological and epistemological standpoint for conducting research. Researchers use ontology to understand a studied phenomenon, encompassing the nature of reality and the extent of knowledge and comprehension attainable. In other words, ontology addresses what researchers can know and understand about a phenomenon and how they can do so. Ontology seeks to answer whether reality exists as a single objective or differs for each phenomenon (Sinkovics et al., 2016). Epistemology, on the other hand, is about "how" researchers can obtain knowledge and come to understand things – in other words, how can they figure out what reality is and what the limits of this knowledge are (Bouzanis, 2017; de Villiers & de Villiers, 2013).

4.2.1.1 Philosophical Assumptions

The researcher considered various philosophical paradigms but adopted an interpretivism approach to research forced labour from an accounting perspective in its contribution to the broad field of sustainability accountability (Hoque et al., 2015; Maroun et al., 2014; Ponelis, 2015). The researcher considered how this approach's philosophical assumptions best suit the study of forced labour. Interpretive research views reality as socially constructed and negotiated (Saunders et al., 2015; Putnam & Banghart, 2017). Social researchers prefer understanding social phenomena built by the stakeholders subjectively in reality (Bryman & Bell, 2011; Ryan et al., 2002; Saunders et al., 2012). Interpretivism

stresses that human beings are not objects. They create meanings and study those meanings (Crotty, 1998).

Interpretivism argues that a researcher cannot study human beings and the environment in which they operate like objects (physical phenomena). Thus, they require a different research approach that considers the subjective experiences and meanings that individuals attach to their actions and environment. Therefore, social science research should not be the same as natural sciences research. Interpretivists believe that people from different cultural settings and backgrounds, under unique circumstances, make different meanings. Such groups of people can create and experience various social realities. Interpretivists differ from positivists, who believe in universal laws applicable to everyone. Instead, they think a deeper understanding of humanity is lost if researchers reduce such complex insights into a string of law-like generalisations (Saunders et al., 2012).

Interpretivism seeks to create new, in-depth accounts and interpretations of social contexts and worlds (Myers, 2008; Saunders et al., 2012). For the researcher in this study, this means looking at the Kenyan tea sector from the perspectives of different groups of stakeholders. The researcher believes that how the farmers, factory workers, government agencies, non-government actors and trade unions view the Kenyan tea sector supply chain are different. The researcher may view them as experiencing other workplace realities. The researcher should not always focus on experiences common to various stakeholders because they will lose the richness associated with their circumstances. However, pay attention to the complex organisational differences that may compel stakeholders to experience events, services, or workplaces differently.

Interpretivism is explicitly subjective because it focuses on multiple explanations of meanings and the complexity of phenomena. Thus, the researcher's understanding of research data axiologically implies that their values and beliefs are crucial to the research process. Interpretivist philosophy demands that the researcher adopts an emphatic stance. The researcher should enter the participants' social world and appreciate that world from their standpoint. Interpretivist philosophy is appropriate in this study because forced labour in corporations with global supply chains is complex and manifests itself in different unique ways, at least in terms of context. The philosophy reflects specific interactions and circumstances involving participants coming together at a particular time (Saunders et al., 2019). This study's interpretations of contexts that appear to be the same on the surface (such as housing policy) can differ between small-scale and large-scale tea sector contexts. As an interpretive researcher, I took account of this complexity by asking respondents questions that were relevant to them. I focused on the participants' recollection and interpretation of their lived experiences (Crotty, 1998).

4.2.1.2 Justification of Interpretive Assumptions

The pre-study information gathered from secondary sources indicates that the tea produced in Kenya for export is certified. The three popular certifications are RA, FT, and ETP. It is, however, not known why and how tea producers in Kenya were interested in the extent of implementing these certifications. Since the certifications did not originate in Kenya, it is more reasonable to anchor the study on interpretivism instead of taking an objective perspective of reality independent of the local actors interested in registering and implementing them. It is also reasonable to assume that other actors in the value supply chain could be or otherwise be interested in the certifications. Thus, the researcher

learnt about these certifications by delving deeper into understanding these other actors' beliefs, experiences, interests, and expectations. The same principle applies to how accounting, reporting, and assurance techniques can address forced labour concerns in the Kenyan tea supply chain. Interpretive research philosophy, used in this research, has been widely used across many countries to conduct similar studies (Barrientos et al., 2013; Christ et al., 2019, 2020; Christ & Burritt, 2021; Cockbain et al., 2018; Coster Van Voorhout, 2020; Crane, 2013; Ford & Nolan, 2020; Ford, 2015; Fudge, 2018).

4.2.2 Research Approach

Approach to theory development may be inductive (Parker, 2005), deductive (Casula et al., 2021), or abductive (moving back and forth between, as well as combining deductive and inductive approaches) (Taylor, 2018). The inductive process involves generating a theory from research instead of starting a project with a theory as a foundation (moving from data to idea). On the other hand, deductive approaches begin with a point of view and aim to build on it (or test it) through research (moving from theory to data). A researcher studies an otherwise unknown topic using an inductive approach. There is very little knowledge about the subject; therefore, the researcher seeks to gain information about the issue, leading to the formation of theories. A researcher would take a deductive approach when investigating changes in a phenomenon over time. The process usually relies on an existing theory. Thus, the starting point is usually a well-established pre-existing body of research (Collins & Stockton, 2018).

Inductive approaches are usually used within qualitative research (Thomas, 2006), while quantitative analysis leans towards a deductive (theory-based) approach associated with positivist philosophy (Woiceshyn & Daellenbach, 2018). The theory-based analysis

begins with theory as a foundation and progresses through hypothesis testing. The researcher in this study developed an idea through the abduction research approach (Taylor, 2018). Although the researcher anchored all two research questions on the pre-existing body of research (Casula et al., 2021), accountability issues not based on any theory emerged from the researcher's interviews with the respondents. Thus, there was that back-and-forth movement (from deductive to inductive and vice versa) regarding theory development.

4.2.3 Methodological Choice

A researcher may undertake a mono-method qualitative or quantitative study using a single data collection technology such as semi-structured interviews, focus group interviews, observation, or surveys. This layer is simply about deciding how many data types (qualitative or quantitative) the researcher intends to use. This study adopted a multi-method qualitative research method involving different data collection techniques (Saunders et al., 2019). The researcher embraced semi-structured interviews, focus group discussions, document analysis, and observation data collection techniques.

4.2.4 Research Strategy

Depending on the research questions, the researcher may use one or more research strategies within their research design. The strategy commonly used in qualitative research are archival research, case study, action research, grounded theory, ethnography, and narrative inquiry. A case study research method is ideal for this study because it seeks to explore forced labour within the local tea industry in Kenya as a current emerging practice. This connection supports the interpretive philosophical assumptions that form this study's basis because of its qualitative nature (Saunders et al., 2012). The researcher

should consider a case study research design when the study seeks to answer “how” and “why” questions and when the researcher cannot manipulate the behaviour of the study participants. The other instance when case study design is appropriate is when the researcher wants to cover contextual conditions due to their relevance to the phenomenon. Finally, the researcher may use a case study research design when the boundaries between the phenomenon and context are unclear (Patnaik & Pandey, 2019; Rashid, et al. 2019).

A case study research design was appropriate for conducting this study because accounting for forced labour (Christ & Burritt, 2021) cannot be considered without the context, supply chains, and, more specifically, the tea supply chain in Kenya. It is in this setting that forced labour manifests. It was difficult for the investigator to accurately picture forced labour without considering the context within which the researcher expects it to occur (Christ et al., 2019). A case study is an empirical inquiry that uses multiple sources of information to investigate a contemporary phenomenon within its real-life context (Baxter & Jack, 2008). It seeks to address the issue of how and why things happen. It allows the investigator to establish the differences and contextual realities, pitting the plan against what occurred. A case study does not study the entire organisation but focuses on a particular issue or unit of analysis. A case study is appropriate where the research seeks to comprehensively understand a specific situation or problem (Smith & Johns, 2020). Critics argue that case studies lack scientific rigour and reliability and cannot be used to address the issue of generalisability (Ali & Yusof, 2011). However, there are arguments in favour of the case study. For instance, it enables the researcher to get a deeper understanding of a specific phenomenon because it uses different sources of information. Besides, it can capture essential emerging issues in an organisation where such matters change quickly (Gustafsson, 2017).

The guidance provided in Table 4.1 further justifies the case study research method.

Table 4.1: Different Research Strategies

| Strategy | Form of Research Questions | Requires Control of Behavioural Events? | Focuses on Contemporary Events |
|--------------------------|---------------------------------------|--|---------------------------------------|
| Experiment | How, why? | Yes | Yes |
| Survey | Who, what, where, how many, how much? | No | Yes |
| Archival analysis | Who, what, where, how many, how much? | No | Yes/No |
| History | How, why? | No | No |
| Case study | How, why? | No | Yes |

Source: Yin (2003)

As illustrated in Table 4.1, case studies seek to address how and why questions. This study's research question is: How can accounting, reporting, and assurance techniques address forced labour concerns in corporations with global supply chains? Besides, the study neither requires control of the behaviour of participants/events nor seeks to employ any form of power during the data collection. Instead, the researcher collects data in the field in its natural practice setting through observation and semi-structured interviews to understand how forced labour is emerging as a current practice to the extent that local actors focus on it. Fieldwork allowed the researcher to understand forced labour more deeply through empirical observations in the real world (Ryan et al., 2002; Yin, 2003) and by collecting data about the Kenyan commercial tea industry from multiple sources.

The researcher intended to conduct an exploratory single case study of the Kenyan commercial tea sector. As the project progressed, it became clear that the two significant configurations in the industry were small-scale and large-scale. Thus, the researcher adopted exploratory (Vu & Feinstein, 2017) and explanatory (Scapens, 2004) multiple

case study research strategies. Whereas exploratory research formulates research questions, explanatory research (Rashid et al., 2019) studies the processes in the Kenyan tea industry. An explanatory multiple case study method allowed the researcher to understand and explain the subjective reasons given by the participants about forced labour.

Ryan et al. (2002) argued that the type of case to be adopted depends on the nature of the research and the methodological choice. Regarding the natural world of the investigation, the study focuses on the theoretical understanding of forced labour reality; that is, to understand how players in the Kenyan commercial tea industry have accounted for eradicating forced labour in their supply chains. Thus, the researcher explores and explains how the stakeholders have used various accounting, reporting, and assurance techniques to address forced labour concerns in their supply chains. The researcher achieved this by asking participants open questions to clarify the research problem (Saunders et al., 2012). Multiple case studies (Noor, 2008) are appropriate in this study because they enabled the researcher to explore differences within and between the small-scale and large-scale Kenyan tea sectors. The researcher replicated findings to draw comparisons across cases or predict conflicting results based on a theory (Baxter & Jack, 2008; Zach, 2006).

4.2.5 Time Horizon

The time horizon for this study is cross-sectional (Ekanayake et al., 2012; Ridder, 2017). In this study, there are two critical elements of time horizons worth noting, namely, the time horizon concerning the time taken by the researcher to collect data and the other relates to the time the researcher needs to analyse the data collected. It includes time taken

by the researcher to gather evidence during the pre-study analysis of relevant documents, observation, and interviews, both one-on-one and focus group discussions- interrogating participants' lived experiences (Malmqvist et al., 2019).

4.2.6 Data Collection Techniques and Data Analysis Procedures

The investigator collected qualitative data using multiple methods: one-on-one interviews, document analysis, observation, and focus group discussions (Saunders et al., 2019). Regarding sampling the target population, random sampling (de Villiers et al., 2019), snowball and convenience sampling techniques were used (Sobkowiak et al., 2020). The researcher used thematic analysis (Bujaki et al., 2022) to answer the research questions. The researcher aligned the data collection techniques and procedures with all the other layers of the research onion. For instance, since the investigator adopted an abductive, qualitative research approach, interviews were the most appropriate method to collect data.

4.2.6.1 Sampling Design for the Small-scale Tea Sector

The study targeted both smallholder and large-scale tea producers. The sampling design involved two significant steps. In Step one, the research targeted a smallholder tea factory managed by TKF selected using the purposive sampling technique (Courtis, 1995; Gray & Bebbington, 2000; Tucker & Parker, 2020; Nagirikandalage et al., 2021) after meeting a selection criterion. Purposive sampling involves selecting participants based on specific criteria such as their characteristics, knowledge, experiences, or other relevant factors. The first criterion was that the factory falls within a zone representative of other major small-scale tea growing areas, such as those within the agro-climatic zones 1 to 3. The factory should be in a zone that provides high-quality tea and has been in operation since

1963, when Kenya gained independence from Britain (Northcote, 2012; Omona, 2013). Another factor the researcher considered in selecting the target factory is its certification to sustainability standards. The RA certified the chosen factory (Loconto, 2015; Karuri, 2021; Munasinghe et al., 2021). The researcher also relied on past reports highlighting the plight of smallholder farmers, especially concerning poor pay (CPDA, 2008; Gatimbu et al., 2020). The TKF-managed SNB tea factory in Western Kenya met this criterion.

Step two involved the selection of the Leaf Collection Centres (LCCs) or Tea Collection Centres (TCCs). The TCC is where farmers deliver their green leaves for weighing before the TKF drivers transport them to the TKF-managed target SNB tea factory for processing. Each factory has several LCCs. The researcher selected one LCC randomly in five of the six administrative Wards that supply green tea leaves to the SNB tea factory for processing. In each of the TCCs, the researcher intended to select between six and ten (an average of eight) farmers as follows: farmer categories 1, 2, and 3 representing “small size”, “medium-size”, and “large size” tea farms, respectively. In “small size”, “medium-sized”, and “large size” farms, tea is grown on less than half an acre of land, approximately one acre of land and more than one acre but less than twenty acres of land, respectively.

A simple random sampling technique (Hackston & Milne, 1996; Shafer et al., 2001; Kirui et al., 2016; Mwaura & Muku, 2007) was used to select smallholder farmers. The researcher used NVivo software (Crofts & Bisman, 2010; Dumay, 2014; Denedo et al., 2017; Varoutsas & Scapens, 2018; Miles & Ringham, 2020) to process the data collected.

The interviewer identified the former employees of the target SNB tea factory through snowball sampling because the management did not grant the researcher permission to

access the factory premises. The researcher subjected the former employees of the target SNB tea factory to in-depth personal interviews.

4.2.6.2 Sampling Design for the Large-scale Tea Sector

For comparison purposes, the sampling design involved two significant steps. First, the researcher conducted the study in a large-scale tea company selected purposively after meeting the set selection criteria. One of the criteria requires the tea estate to be categorised as a plantation (i.e., covering 20 hectares or 50 acres and above) and representative of other major large-scale tea growing areas, for instance, in the agro-climatic zone. In addition, the plantation should provide high-quality tea. Finally, the plantation should have a long history of large-scale tea farming. Out of the three largest large-scale tea producers operating in Kenya, namely; Unilever Kenya Ltd, James Finlay Kenya, and Williamson Tea Kenya Ltd (Ongong'a & Ochieng, 2013), Unilever Kenya Ltd's MBK tea estate East of the Kenyan Rift Valley met all the criteria. However, MBK tea estate's management and the other two large-scale tea processors (James Finlay Kenya and Williamson Tea Kenya Ltd) declined the offer to participate in the research. The researcher then approached two large-scale tea producers listed in the Nairobi Securities Exchange. One of them accepted to participate in the study. The researcher used the purposive sampling technique (Bebbington & Unerman, 2020) to select one of the processing factories owned by the large-scale tea processor that was accepted to participate in the research. Thus, the investigator settled on the NTF tea factory as the principal sample area.

4.3 Data Collection Approach

Since the researcher conducted semi-structured interviews with different groups, the researcher prepared a guide relevant to each group (O'Dwyer, 2002). The researcher carefully drafted, edited, and pretested the interview questions and guides when constructing the semi-structured interview. In this study, the researcher refined the interview guide as the discussions progressed (Hilton, 2017). The researcher used simple English to draft the interview guide so the respondents could respond accurately. If the respondent was not fluent in English, the researcher asked them questions in the local *Kiswahili*⁷ language (Phellas et al., 2011). Finally, the researcher adopted a flexible approach. For instance, if the conversation unexpectedly started with a question the researcher expected to ask the interviewee later, the researcher remembered to return to the question he had skipped (Knapik, 2006).

As the interview began, after the introduction, the researcher started asking respondents easy questions to psyche them (Leech, 2002). After establishing rapport, the researcher would ask the respondent more direct but non-threatening questions. The researcher's decision to begin the discussion after establishing a connection allowed respondents who could be reluctant to voice their views to feel free to share their beliefs (Qu & Dumay, 2011). The researcher utilised an interview schedule containing unstructured questions for the target respondents (Adhabi & Anozie, 2017). The researcher also prepared a case study guide for collecting necessary information from the respondents (Kiss & Zimmerman, 2019).

⁷ *Kiswahili* is the local/national language in Kenya.

4.3.1 Interviews

The study employed various methodologies to gather valuable insights and perspectives from the participants. Specifically, the investigator interviewed 90 individuals one-on-one, delving deep into their experiences and opinions. The 90 participants comprised 33 from the small-scale tea sector and 51 from the large-tea sector (Adler & Adler, 2012), broadening the scope of the investigation with their unique perspectives and experiences. Of the 33 participants from the small-scale industry, 23 (Brinkmann & Kvale, 2015) were former lower-level workers with first-hand knowledge of the factory's operations and dynamics. Their insights provided valuable insights into the daily workings and challenges employees face at that level. The study also included 4 former middle-level managers who had once held positions of authority and responsibility within the SNB tea factory. Their perspectives shed light on the managerial aspects of the organisation, offering insights into decision-making processes and team dynamics. Moreover, the research encompassed 4 former upper-level managers who had occupied high-ranking positions within the factory's hierarchy. They served as human resources, production, factory managers, and former director. Their perspectives and experiences provided a broader understanding of strategic planning, organisational structures, and general management practices.

Furthermore, one lower-level worker, still actively employed by the factory during the interview, participated in the study. This participant's unique viewpoint offered real-time insights into the current working conditions, challenges, and aspirations of employees within the factory (Rowbottom, 2023). Lastly, the study also engaged one middle-level manager working for the factory during the interview. This participant's perspective

provided a dynamic view of the organisation, highlighting ongoing initiatives, managerial strategies, and potential areas for improvement (Sobkowiak et al., 2020).

The 51 participants from the large-scale sector included 26 former employees comprising 22 lower-level workers and 4 middle-level managers (Adler & Adler, 2012). The other 25 (Brinkmann & Kvale, 2015) comprised 22 lower-level workers, 2 middle-level managers, and 1 upper-level manager working for the NTF tea factory during the interview. The researcher also incorporated the expertise of 6 key informants (Danson et al., 2021), who provided valuable insider knowledge and unique viewpoints. Their input enriched the overall understanding of the subject matter. The key informants represented RA, Kenya Plantation and Agricultural Workers Union (KPAWU), the National Environment Management Authority (NEMA), the Commissioner of Labour (Ministry of Labour), the ETP (ETP), and FT International. The study captured a comprehensive picture of the organisation by including participants from different levels and statuses within the factory, ranging from former employees to current staff. These individuals' diverse perspectives and experiences contributed to a holistic understanding of the factory's dynamics.

The investigator identified the former employees of both factories through snowball sampling but selected the 'current' employees of the NTF tea factory using purposive sampling (Rowbottom, 2023). The researcher opted for the snowball sampling technique (Lodhia, 2019) because TKF, which manages the SNB tea factory, did not permit the researcher to access the premises (Appendix 10). Regarding the NTF tea factory, the researcher identified former factory employees using the snowball sampling technique to validate information gathered from employees working for the factory during the

interview (Appendix 9). The researcher interviewed various actors in the sector to avoid biases and be as representative as possible (Parker & Northcott, 2016).

In-depth interviews are essential when the researcher wants to explore new or emerging issues (Beattie & Fearnley, 1998; Imam & Spence, 2016; Egbe et al., 2018; Ahmed & Uddin, 2018). The researcher can understand specific hidden meanings (non-verbal cues) by observing the interviewees' body language, eye contact, or facial expression. However, face-to-face interviews are not cost-effective compared to telephone or email interviews because they involve considerable distances (Compernelle, 2018). Telephone interviews were conducted out of convenience because the interviewees were far away. All the interview styles adopted by the researcher sought to address the research questions in the best way possible (O'Sullivan & O'Dwyer, 2009).

4.3.1.1 Translation and Transcription

The researcher adopted a pragmatic approach to transcribing interviews with participants who answered questions in the vernacular *Kiswahili* language. The investigator's initial plan was to use software to transcribe the interviews from voice to text so that the interviewer could listen in the native language and interpret the conversation in English and the software transcribes the conversation. The researcher abandoned this approach because it proved time-consuming and inaccurate. The software's accuracy was worse because it was sensitive to British or American accents (Brewer & Scandlyn, 2022), not the interviewees' African accents. I listened to recordings of the interviews I conducted at a slower speed and did a selective transcription of the conversation directly from the interviewee's language (mostly *Kiswahili*) into English. I managed to save a lot of time transcribing because I avoided transcribing the interviews in the local language and

translating them into English. Besides, I reviewed my field notes while transcribing concurrently and added bracketed notations in the transcripts.

4.3.1.2 Improved Nuance and Understanding

This move enabled me to capture non-verbal data such as laughing, nodding, and nuances (Brennan, 2022; Steccolini, 2022) of the interviewees' conversation translation; for instance, the word '*Mpesa*' in the native language refers to mobile money transfer. Including these notations enabled the researcher to collect multiple data types, namely, verbal, non-verbal, contextual and translation). This method of transcription resulted in a richer dataset than conventional verbatim transcription in the local language and translating the transcript into English. This approach captured the nuances that the traditional transcription and translation procedures would not have portrayed (Brewer & Scandlyn, 2022). For instance, vocabulary regarding how forced labour manifests in the Kenyan commercial tea sector was marginal throughout the data collection process. The context of the interrogation between the researcher and the interviewees differentiated the form of forced labour the interviewee understood. Transcripts from interviews with smallholder tea farmers supplying raw tea to the SNB tea factory included annotations such as:

‘By '*Mpesa*', the interviewee means mobile money transfer’.

‘By ‘broker’, the interviewee means middlemen in the tea supply chain’.

When discussing money matters, interviewees from the SNB tea factory used the terms '*Mpesa*' and 'broker' interchangeably to refer to the spot payment a farmer receives from the middlemen after the TKF clerks reject the tea leaves delivered to the tea collection centre. The lack of clarity in terminology regarding the major players in the Kenyan tea supply chain has a few implications for the possible meaning of the words used. For

instance, it was sometimes difficult to interpret the interviewee's intention, whether they were discussing their experiences dealing with genuine licensed brokers or unlicensed intermediaries.

Table 4.2: Summary of Personal Interviews

| Participants | Small-scale Sector (SNB Tea Factory) | Large-scale Sector (NTF Tea Factory) | Total |
|--|---|---|-------|
| Former employees | | | |
| Lower-level workers | 23 | 22 | 45 |
| Middle-level managers | 4 | 4 | 8 |
| Upper-level managers | 4 | - | 4 |
| Participants working for the sector during interview | | | |
| Lower-level workers | 1 | 22 | 23 |
| Middle-level managers | 1 | 2 | 3 |
| Upper-level managers | - | 1 | 1 |
| All groups of workers | 33 | 51 | 84 |
| Key informants | | | 6 |
| Total number of one-on-one interviews | | | 90 |
| Average length of one-on-one interview in minutes | | | 33 |

* Personal interviews with lower cadre employees were conducted in the local *Kiswahili* language.

* Personal interviews with senior managers were conducted in English.

4.3.2 Focus Group Discussions

Focus group discussions (FGDs) comprise four significant steps: research design, data collection, data analysis and reporting results. The researcher began by defining the study's objectives and identifying its primary aim. The research objectives informed the questions, schedule, or script the researcher should prepare to guide the focus group discussion session (Agyemang et al., 2009; Kristiansen & Grønkjær, 2018; Luke & Goodrich, 2019). The researcher then identified participants. Since the SNB tea factory's catchment area comprises six administrative Wards in the target County, the researcher randomly picked the first five. The researcher randomly picked one tea collection centre from each of the five Wards in the target catchment area (principal sample area). The

chairman of the tea buying centre in each of the five Wards agreed with the researcher about the convenient time to meet farmers after delivering tea at the identified tea collection centre in each of the five target Wards.

For the large-scale tea sector, the researcher selected factory workers willing to participate in the research while on the factory premises. The researcher had passed the message to the workers that participation was voluntary (Parker & Northcott, 2016). The researcher employed a purposive sampling technique to recruit focus group participants based on their ability to provide relevant information in various departments (Agyemang et al., 2009; Kristiansen & Grønkjær, 2018; Luke & Goodrich, 2019). The researcher targeted a minimum of six and a maximum of twelve participants in every focus group; hence, an average of nine participants per focus group discussion (Fern, 1982). Most studies consider a range of between six and eight participants to be sufficient (Rabiee, 2004; Sagoe, 2012; Saunders & Townsend, 2016), while others (Mendes de Almeida, 1980) consider as few as four and as many as fifteen participants to be good enough.

The researcher organized 7 focus group discussions (FGDs) to foster interactive and collaborative dialogue among participants. These FGDs provided a platform for 59 participants to share their thoughts, exchange ideas, and collectively contribute to the research findings. Among the 7 FGDs, 5 (Creswell, 2007) explicitly focused on farmers who supplied green tea leaves to the SNB tea factory within the small-scale sector. These FGDs included a total of 44 participants with varying group sizes. The first group comprised 9 participants, while the second and third groups consisted of 8 participants each. The fourth group had 10 participants, and the fifth included 9 participants. These diverse group sizes allowed for a rich and varied discussion, encompassing a range of

perspectives and experiences from the farmers in the small-scale sector. Furthermore, the researcher conducted 2 FGDs at the NTF tea factory, representing the large-scale sector. These FGDs involved a total of 15 participants. The first group consisted of 7 participants, while the second group included 8 participants. These FGDs at the NTF tea factory allowed for an in-depth exploration of the experiences, challenges, and insights of individuals working within the large-scale sector (Table 4.3).

By organising these FGDs, the researcher provided an interactive and collaborative space for participants to contribute their thoughts, engage in discussions, and collectively shape the research outcomes. The participation of farmers supplying green tea leaves to the SNB tea factory and employees at the NTF tea factory offered diverse perspectives from both the small-scale and large-scale sectors, further enriching the overall research findings. This diversity in group sizes enabled a comprehensive exploration of the research topic from different perspectives. One of the most significant challenges associated with focus group discussions is the lack of assurance that all the recruited participants will attend the debate. Thus, the researcher over-recruited by between 10 and 25% (Rabiee, 2004). Ten participants are optimal to gain a range of perspectives and small enough not to be fragmented or become disorderly. A focus group of more than 12 members is difficult to manage (Nyumba et al., 2018). Since the number of participants in a focus group is usually tiny, involving a one-off encounter, the researcher conducted more than one focus group to discuss a topic exhaustively (Morgan, 1997; Bloor et al., 2001; Morgan & Spanish, 1984; Masadeh, 2012; Cleary et al., 2014; Creswell, 2007). Some authors recommend a minimum of three to four focus group meetings (Burrows & Kendall, 1997), while others advocate for three to five (Onwuegbuzie et al., 2009; Adler & Adler, 2012; Cleary et al., 2014) meetings for simple research topics.

The principle of saturation regarding focus groups arose when interrogating stakeholders in the Kenyan tea industry. The saturation principle is premised on the argument that the interviewer runs group discussions until a point where a particular theme emerges, and ensuing group discussions produce no more new information (Lye et al., 2005). In this study, code saturation occurred after three focus group meetings with participants in the small-scale tea sector. The researcher held two group discussions with NTF workers. The investigator could not have more focus group meetings with factory employees because most workers were busy or off-duty. The other factor considered was the venue for the debate- the researcher identified a suitable platform accessible with limited distraction and guaranteed participants' comfort. Besides, the location had sufficient space, a clear view, and enough participants seating (Gallhofer et al., 2006; Ahrens & Ferry, 2015).

Table 4.3: Summary of Focus Group Discussions

| Category | Focus group | Code | Participants | Date | Time (minutes) |
|---|-------------|------|--------------|------------|----------------|
| Small-scale tea sector | 1 | VFG1 | 9 | 17/05/2022 | 84 |
| | 2 | VFG2 | 8 | 17/05/2022 | 78 |
| | 3 | VFG3 | 8 | 18/05/2011 | 81 |
| | 4 | VFG4 | 10 | 18/05/2022 | 98 |
| | 5 | VFG5 | 9 | 19/05/2022 | 70 |
| Focus group participants in the small-scale sector | | | 44 | | |
| Large-scale tea sector | 1 | SFG1 | 7 | 04/08/2022 | 63 |
| | 2 | SFG2 | 8 | 05/08/2022 | 85 |
| Focus group participants in the large-scale sector | | | 15 | | |
| Number of Individuals who Participated in focus group discussions | | | 59 | | |
| Average length of one-on-one interview in minutes | | | | | 80 |

4.3.3 Observation

The researcher also used observations form of data collection (Weichselberger & Lagström, 2022). The most significant shortcoming of conducting research by a single researcher is a lack of introspectiveness. The investigator could not obtain further data

that would be possible if discussions with another interviewer had taken place during breaks between interviews and after the pilot study site visits. These discussions would focus on the researchers' field trip experiences and form an essential part of the collaborative self-study approach (Levitt et al., 2018). The researcher captured observations such as respondent nervousness, laughter, or anger in square brackets. Immediately after the interview, the interviewer clarified and expanded his scribbles using a computer and added any other critical remarks that he remembered but did not write down then (Rolls & Relf, 2006; Tufford & Newman, 2012).

Some observations stood out, and the interviewer credited the person associated with them. Thus, the investigator contacts the person seeking their permission. An interviewee may also voice a valuable comment; the interviewer may ask the interviewee, "May I quote you concerning that matter by name?" The doctrine of confidentiality also demands that adequate procedures for handling and storing the information collected should be in place (Leech, 2002; Adams, 2015). Such techniques included not entering the interviewee's name into any project database, randomly generating identification numbers, and maintaining them in encrypted computer files (Lin, 2009).

4.3.4 Document Analysis

Document analysis systematically assesses printed and electronic documents, such as computer-based and internet-transmitted material. As a qualitative research method, document analysis involves examining and interpreting data to derive meaning, gain insight, and develop empirical knowledge. Researchers review and evaluate various documents, such as advertisements, manuals, letters, newspapers, and public records

(Manetti et al., 2021). Bowen (2009) describes documents as "social facts" that are produced, shared, and used in socially organized ways.

Table 4.4: List of Documents Used

| S/No. | Document | Title | Period |
|-------|--|--|-------------------------------|
| 1 | Newspaper | The Sunday Standard | 9 th October 2022 |
| 2 | Public Reports according to the Kenyan law | Audited Financial Statements | Five-year Period 2018 to 2022 |
| | | The Kenya Constitution | 2010 |
| | | The Counter-Trafficking in Persons Act | 2010 |
| | | Sexual Offences Act | 2006 |
| | | Children Act | 2022 |
| | | Penal Code | 2018 |
| | | The Kenya Defence Forces Act | 2012 (revised in 2016) |
| | | The Basic Education Act | 2013 |
| | | The Labour Institutions Act | 2007 |
| | | the Labour Relations Act | 2007 |
| | | The NHIF Act | 1998 (revised in 2012) |
| | | The NSSF Act | No. 45 of 2013 |
| | | The Work Injury Benefits Act | 2007 |
| | | The Employment Act | 2007 |
| | | The Occupational Safety and Health Act (2007), | 2007 |
| | | Employment and Labour Relations Court Act | 2011 |

To conduct document analysis, researchers must find, select, appraise, and synthesize data contained in documents. The resulting data, which may include excerpts, quotations, or entire passages, are then organized into themes, categories, and case examples using content analysis. Often, the researcher combines document analysis with other qualitative research methods, such as interviews, participant or non-participant observation, and physical artefacts, as a means of triangulation. Triangulation involves using multiple sources of evidence to seek convergence and corroboration across different data sets and methods, which can help to increase the credibility of the research findings. Using

triangulation, researchers can reduce the impact of potential biases in a single study and guard against accusations of being an artefact of a single method or investigator's bias (Natow, 2020; Secinaro et al., 2021).

4.4 Data Validity and Reliability

Critics argue that case study research design is customarily limited in scope (Flyvbjerg, 2006). To address this concern, the researcher applied Yin (2017) criteria for assessing the validity and reliability of the data collected to support theoretical claims. Thus, the researcher collected data from different sources by interviewing various industry players and authorities. This kind of data triangulation enabled the investigator to achieve validity. To build internal validity, the researcher analysed the data collected based on his interpretation of the literature of previous similar studies and LPT (Yin, 2017; Eisenhardt, 1989). To ensure the validity and reliability of the responses (Gani et al., 2020), the researcher asked all key informants the same questions appearing in the informant schedule. The researcher applied the same method to the former and current factory workers interviewed. The researcher established the content validity of the data collection instruments used to ensure they reflect the thematic concerns of the crucial concepts in the study. The researcher pre-tested the data collection instruments by refining interview questions as the interview progressed to avoid ambiguity. The tools were revised accordingly to correct and eliminate any ambiguity the pre-test may have highlighted (Rogerson et al., 2020).

4.5 Ethical Considerations

Protection of participants' rights, consent, anonymity, and confidentiality are significant factors to consider before conducting an interview. The researcher explained the nature

of the study and the discussion to the potential participants (Vainio, 2013; Denedo et al., 2017; Yasmin & Ghafran, 2019). The researcher obtained written consent from the potential interviewees through their management before the interview. The interviewer gave interviewees enough time to decide whether to accept participation. Before the interview commenced, the interviewer verified the consent. Confirmation and permission are necessary throughout the interview (Diouf & Boiral, 2017). The researcher kept asking the interviewees if they wished to continue the discussion throughout the interview. The researcher also ensured that the interviewees understood the study's objectives and maintained anonymity and confidentiality by disguising their identities. Interview tapes or transcripts were not easily identifiable. The researcher stored all the data in password-protected devices (Tucker, 2021; Yates & Difrancesco, 2021).

4.6 Data Analysis

The researcher analysed the data thematically, identified themes and sub-themes and utilised various theoretical elements and transcriptions to generate knowledge (Braun & Clarke, 2006, 2012). The investigator developed ideas through inductive and deductive approaches, with some emerging inductively from the data and not necessarily reflecting the participants' questions (Varpio et al., 2020). The themes were data-driven, so the researcher's beliefs or interests did not influence him (Braun & Clarke, 2006). In contrast, the researcher used the deductive approach and utilised a pre-existing framework to identify themes relating to accounting, reporting, assurance, and forced labour (Braun & Clarke, 2012; Varpio et al., 2020). While the inductive approach provided the investigator with a broader analysis of the data, the deductive approach focused on specific aspects of the data to improve the researcher's understanding of the facts within the existing frame,

which the researcher had designed to address the research questions posed in the study (Braun & Clarke, 2006).

4.6.1 Reflexive Thematic Analysis

The researcher employed a reflexive thematic analysis approach to analyse data in this paper. Compared to other forms of thematic analysis, this approach uses a codebook and reflective techniques in data analysis to ensure coding reliability (Braun & Clarke, 2019). The analytical process establishes themes early on when employing a coding reliability approach. The researcher develops the themes based on prior theoretical knowledge before data collection and then supported by evidence obtained from codes in the collected data. Alternatively, the investigator may create themes after familiarising himself with the data (Terry et al., 2017). Themes are summaries of participants' opinions about a specific topic or question in data collection (Braun et al., 2019, p.5).

Codebook approaches, such as framework or template analysis, can be seen as a middle ground between coding reliability and reflexive approaches. These approaches utilise a structured codebook and share the idea of themes as domain summaries, similar to coding reliability approaches. However, codebook approaches align more with the reflexive strategy in prioritising a qualitative coding philosophy. Advocates of codebook approaches generally reject positivistic views of coding reliability and instead recognise the interpretive nature of coding data (Byrne, 2022). The reflexive approach to thematic analysis emphasises the active role of the researcher in knowledge production. Codes represent the researcher's interpretations of patterns of meaning within the dataset. The reflexive thematic analysis reflects the researcher's interpretive analysis of the data,

considering the dataset, the theoretical assumptions of the investigation, and the analytical skills and resources of the researcher (Braun & Clarke, 2019).

It is acknowledged and expected that no two researchers will approach this tripartite of criteria similarly. Therefore, there should be no assumption that codes or themes interpreted by one researcher will necessarily be reproduced by another (although this is possible). It is discouraged for prospective proponents of RTA to attempt to provide accounts of "accurate" or "reliable" coding, seek consensus among multiple coders, or use Cohen's Kappa values. Instead, RTA is about "the researcher's reflective and thoughtful engagement with their data and their reflexive and thoughtful engagement with the analytic process" (Braun & Clarke, 2019, p. 594). However, multiple coders may be beneficial in a reflexive manner (e.g., to sense-check ideas or explore numerous assumptions or interpretations of the data). Suppose analysis does involve more than one researcher. In that case, the approach should be collaborative and reflexive, aiming to achieve more profound meaning rather than attempting to reach a consensus on a definition. It would be beneficial for proponents of RTA to recognise that qualitative analysis does not claim to provide a single or "correct" answer (Braun & Clarke, 2013).

Coding and theme development in the analytical process are flexible and organic, often evolving as the analysis progresses (Braun et al., 2019). As familiarity with the data increases, the investigator may identify new patterns of meaning. This approach differs from using codebooks, which may predefine themes before coding. In the reflexive process, themes are not predefined to guide the search for codes. Instead, the researcher identifies themes by organising codes around a central organising concept interpreted from the data (Byrne, 2022). A researcher can adopt either a deductive or inductive

approach to coding data. In a deductive approach, the researcher follows a pre-specified conceptual framework or codebook, resulting in an analysis driven by the researcher's theoretical interpretation.

On the other hand, an inductive approach produces codes solely based on the data, without any preconceived theory or framework. This results in an "open-coded" analysis that best represents the meaning as communicated by the participants (Braun & Clarke, 2013). Deductive analysis tends to provide a detailed analysis of a particular aspect of the dataset through a specific theoretical lens. In contrast, the inductive analysis provides a more comprehensive and rich description of the overall dataset (Braun & Clarke, 2021). Positivistic/essentialist approaches typically associate with deductive analysis, while constructivist approaches align with inductive study. However, the investigator cannot attribute these approaches to a particular epistemology (Byrne, 2022).

Coding and analysis often involve deductive and inductive approaches rather than falling strictly into one category (Braun & Clarke, 2012, 2013, 2019, 2021). However, one method will always predominate the other. Conducting a purely deductive analysis is not feasible. Understanding the relationships between different pieces of information in the dataset is necessary to identify recurring patterns related to a pre-specified theory or conceptual framework. Similarly, conducting a purely inductive analysis is not feasible as the researcher needs some criteria to determine whether a piece of information is relevant to the research question and worth coding.

Braun and Clarke (2012, 2014, 2021) have outlined a range of theoretical assumptions that researchers should consider when undertaking RTA or other types of thematic

analysis. These assumptions are as follows: essentialist versus constructionist epistemologies, experiential versus critical approaches to data, inductive versus deductive analyses, and semantic versus latent data coding. Researchers should identify where their research falls on each of these continua. In addition, they should clarify why they have positioned their study in such a way and demonstrate how this perspective is pertinent to addressing their research questions. In this paper, the researcher employed both inductive and deductive analysis approaches. The researcher mostly adopted a deductive approach to ensure that the produced themes were meaningful to the research questions and that the emphasised respondent/data-based meanings were relevant. Nevertheless, the researcher employed open coding of the data, highlighting the meanings derived from the respondents and the data, utilising a degree of inductive analysis.

4.6.1.1 Procedure of Thematic Analysis

The researcher obtained 90 in-depth interviews and 7 focus group discussions for thematic analysis. The investigator transcribed all the interviews and analysed them using the latent approach thematic analysis. In this approach, the interpretive work is much more rigorous and profound, involving a description justified with a theoretical framework (Braun & Clarke, 2006, 2019; Butcher et al., 2001). I adopted Gibbs (2007) framework comprising six phases, as illustrated in Figure 4.1.

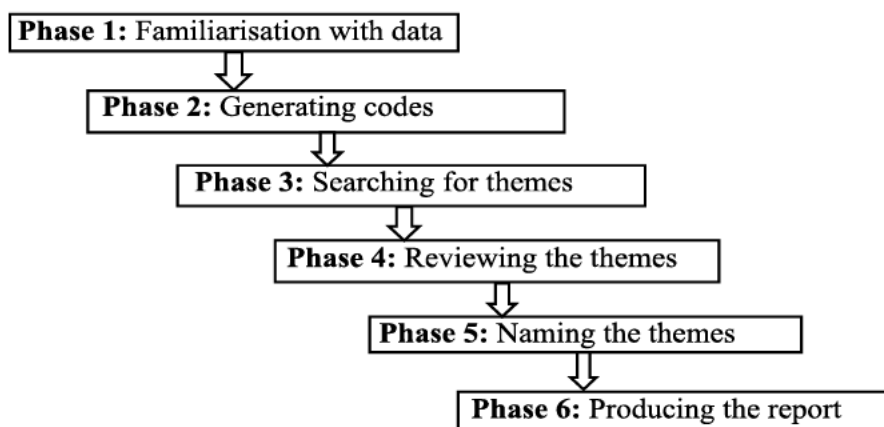


Figure 4.1: Phases of coding in reflexive thematic analysis

Phase 1: Data Familiarisation

In phase 1, the researcher reads the transcriptions repetitively to familiarise themselves with the transcriptions. The investigator interprets the text to locate codes or meaningful patterns. This phase helped the researcher determine the number of themes that might emerge from the data. The author transcribed all the oral diaries and interviews to establish how the participants answered the questions asked. The author repeated reading the transcripts carefully as ‘things in themselves’ to avoid the influence of the researcher’s previous knowledge and experience in the field (Denscombe, 2010, p.95) and noted down initial ideas.

Phase 2: Generating Initial Codes

According to Braun and Clarke (2006, 2019), the process of generating initial codes involves systematically reviewing the data and identifying meaningful pieces of information or phrases that capture key concepts or ideas. This stage is crucial for organising the data and beginning the process of analysis. Based on the provided text, here are initial codes generated from the study findings in chapter 5:

1. Technology and Labour Dynamics:

- Impact of digital weighing technology on efficiency and job displacement.
- Concerns about potential weight manipulation despite digitalisation.
- Perspectives on mechanisation and resistance to technological advancement.
- Allegations of profit-oriented practices leading to worker displacement.
- Debate over the impact of mechanical tea plucking on tea quality.
- Casualization of labour and its effects on trade unions.
- Perspectives on full automation and its implications for labour dynamics.
- Emotional and psychological reactions to automation among workers.
- Declining wages and financial insecurity among tea workers.

2. Trade Unions and Labour Advocacy:

- Dissatisfaction with the role of trade unions in protecting workers' interests.
- Challenges faced by trade unions in the context of labour casualization and automation.
- Perceptions of trade union effectiveness in advocating for workers' rights.

3. Mechanisation and Agronomic Impacts:

- Implications of mechanisation on tea bush health and harvesting frequency.
- Damage caused by tea harvesting machines and recovery periods.

4. Resistance to Technological Changes:

- Employee resistance to technological changes and fear of job loss.
- Efforts to reconcile traditional labour practices with technological advancement.
- Economic viability of machine-based tea picking on smallholder farms.
- Importance of manual tea picking for rural employment stability.

These initial codes cover various aspects of the study findings, including technological advancements, labour dynamics, trade union activities, mechanisation impacts, and resistance to change within the Kenyan commercial tea industry. Further refinement and categorisation of these codes may be necessary during the coding process.

Based on the provided text, here are initial codes generated for the Researcher's observations and findings:

5. Tea Harvesting Practices:

- Reliance on manual labour in smallholder tea cultivation.
- Complete mechanisation of tea picking in the NTF tea factory's catchment area.
- Resistance to technological changes in large-scale tea industry.

6. Conflict and Tensions:

- Strains between workers and management due to automation.
- National strike and dismissal of workers at the NTF tea factory.
- Impact of automation on labour dynamics and worker reassignment.

7. Regulation and Legal Framework:

- Efforts by the Kenyan government to eliminate child labour.
- International agreements and protocols related to child labour protection.
- Disparities in Kenyan laws regarding minimum age for work and education.
- Prohibition of hazardous work and forced labour for children.
- Regulations regarding military recruitment and compulsory education age.

8. Gaps in Legal Framework:

- Challenges in enforcing child labour laws due to resource constraints.
- Existence of worst forms of child labour in urban areas and plantations.
- Discrepancies between Kenyan laws and international standards regarding child labour.

9. Education and Access:

- Permitted light work activities for children aged 13 to 16.
- Concerns about access to education for non-Kenyan children.
- Potential impact of discrepancies in education and work age requirements on school dropout rates.

These initial codes cover various aspects of the researcher's observations and findings related to tea harvesting practices, conflict within the industry, regulation and legal framework concerning child labour, and concerns about education and access for children in Kenya. Further refinement and categorisation of these codes may be necessary during the coding process.

Based on the provided text, here are initial codes generated for the sections on government institutions, trade unions, and worker representation:

10. Government Institutions for Child Labour Enforcement:

- Ministry of Labour and Social Protection.
- State Department of Labour and Child Labour Division.
- State Department for Social Protection and Department of Child Services.
- National Police Service and Anti-Human Trafficking Unit.

- Office of the Director of Public Prosecutions.

11. Challenges in Child Labour Enforcement:

- Unclear reporting and tracking of child labour cases.
- Lack of specialised knowledge among magistrates regarding children's rights.
- Enforcement challenges despite existing policies and laws.

12. Trade Unions and Collective Bargaining:

- COTU and its role.
- CBA and employment terms.
- Concerns about outsourcing and impact on union membership.
- Advocacy for better pay and rights for machine operators.

13. Worker Dissatisfaction and Representation:

- Perceived failures of trade unions in addressing workers' needs.
- Bureaucracy and challenges in injury compensation processes.
- Concerns about lack of representation and victimization.

14. Committees and Worker Representation:

- Grievance, gender, and assessment committees within the tea industry.
- Role in addressing labour issues and compliance with standards.

15. Threats to Trade Union Existence:

- Mechanisation and casualization impacting union membership.
- Shifts in industry dynamics threatening the survival of unions.

These initial codes capture key concepts related to government enforcement, trade union dynamics, and worker representation within the tea industry in Kenya. Further analysis and refinement of these codes may be necessary during the coding process.

Based on the provided text, here are initial codes generated for the sections on labour exploitation in the Kenyan tea sector and social auditing:

16. Labour Exploitation in the Kenyan Tea Sector:

- Forced labour challenges.
- Forced overtime and use of shears.
- Fluctuating wages and unfair deductions.
- Indebtedness among smallholder tea farmers.
- Violation of CBAs.

17. Forced Use of Shears:

- Breach of CBA regarding payment rates.
- Introduction of shears impacting worker well-being.
- Clash between labour rights and management decisions.

18. Indebtedness:

- Systemic issues perpetuating cycles of indebtedness.
- Farmers feeling burdened by management's deductions.
- Continuous indebtedness and disillusionment among farmers.

19. Internal Reports for Internal Use:

- Commitment to internal audit processes.

- Proactive approach to addressing workplace issues.
- Safety, fire, and environmental audits.
- Engagement of health and safety committees.

20. External Reports for Internal Use:

- Collaboration with external bodies for monitoring.
- Engagement with regulatory bodies and union officials.
- Surprise inspections and compliance efforts.
- Certifications and adherence to standards.

21. External Reports for External Use:

- CSR initiatives.
- Stakeholder engagement and community involvement.
- Environmental conservation efforts.
- Annual general meetings for transparency.
- Challenges in community relations and conflict mitigation.

22. Injury Compensation and Workplace Safety:

- Challenges in injury compensation procedures.
- Discrimination and lay-offs of injured workers.
- Interaction with regulatory bodies for education and assessment.

These initial codes capture key concepts related to labour exploitation, social auditing, and workplace safety within the Kenyan tea sector. Further analysis and refinement of these codes may be necessary during the coding process.

Based on the provided information, here are some initial codes that can be generated regarding RA certification:

23. RA Certification Process:

- External audits by certification bodies.
- Compliance with RA Sustainable Agriculture Standard (RASAS).
- Certification reports and depository platform.
- Access to certified farms information online.

24. RA Sustainable Agriculture Standard (RASAS):

- Six chapters: Management of Plantations, Traceability, Shared Responsibility, Farming, Social Protection, Environment.
- Requirements and compliance measures in each chapter.
- Emphasis on social and environmental aspects.
- Implementation challenges and successes.

25. Chapter-wise Analysis:

- Management of Plantations: Structure, organisation, compliance checks, gender promotion.
- Traceability: Tracking from farm to warehouse, weighing accuracy.
- Shared Responsibility: Traders' appreciation, sustainability investments.
- Farming: Soil analysis, erosion control, agrochemical usage.
- Social Protection: Child labour, discrimination, workplace safety, living wage.
- Environment: Protection of natural resources, waste management, carbon emissions.

26. Worker Welfare and Conditions:

- Discrepancies in worker experiences (positive vs. negative).
- Issues of pay, housing, intimidation, overtime, discrimination.
- Compliance with CBAs.

27. Local vs. Migrant Workers:

- Rights protection for both local and migrant workers.
- Diversity recordkeeping and non-discrimination policies.

28. Industry-specific Challenges:

- Challenges in the Kenyan tea sector.
- Impact of certification on social and environmental practices.
- Discrepancies between certification standards and actual practices.

These initial codes can serve as a basis for further analysis and categorisation of the data.

Further refinement and expansion may be necessary as more data is analysed and additional insights are gained.

Phase 3: Searching for Themes

Phase 3 begins after the generation of initial codes. The phase involves sorting the various codes into possible themes. I used visual representation to help me sort the different codes into themes. Most of my initial codes went on to form sub-themes. Some of the codes failed to belong somewhere. I searched for likely themes from similar and different categories. I evaluated the themes identified from the categories and reread the dataset to avoid ignoring something important.

Here are the initial codes sorted into possible themes:

1. Technology and Labour Dynamics:

- Impact of digital weighing technology on efficiency and job displacement.
- Concerns about potential weight manipulation despite digitalisation.
- Perspectives on mechanisation and resistance to technological advancement.
- Allegations of profit-oriented practices leading to worker displacement.
- Debate over the impact of mechanical tea plucking on tea quality.
- Casualization of labour and its effects on trade unions.
- Perspectives on full automation and its implications for labour dynamics.
- Emotional and psychological reactions to automation among workers.
- Declining wages and financial insecurity among tea workers.

2. Trade Unions and Labour Advocacy:

- Dissatisfaction with the role of trade unions in protecting workers' interests.
- Challenges faced by trade unions in the context of labour casualization and automation.
- Perceptions of trade union effectiveness in advocating for workers' rights.

3. Mechanisation and Agronomic Impacts:

- Implications of mechanisation on tea bush health and harvesting frequency.
- Damage caused by tea harvesting machines and recovery periods.

4. Resistance to Technological Changes:

- Employee resistance to technological changes and fear of job loss.
- Efforts to reconcile traditional labour practices with technological advancement.
- Economic viability of machine-based tea picking on smallholder farms.

- Importance of manual tea picking for rural employment stability.
5. Tea Harvesting Practices:
- Reliance on manual labour in smallholder tea cultivation.
 - Complete mechanisation of tea picking in certain areas.
 - Resistance to technological changes in large-scale tea industry.
6. Conflict and Tensions:
- Strains between workers and management due to automation.
 - National strike and dismissal of workers at certain factories.
 - Impact of automation on labour dynamics and worker reassignment.
7. Regulation and Legal Framework:
- Efforts by the Kenyan government to eliminate child labour.
 - Disparities in Kenyan laws regarding minimum age for work and education.
 - Prohibition of hazardous work and forced labour for children.
 - Challenges in enforcing child labour laws due to resource constraints.
8. Worker Dissatisfaction and Representation:
- Perceived failures of trade unions in addressing workers' needs.
 - Bureaucracy and challenges in injury compensation processes.
 - Concerns about lack of representation and victimization.
9. Committees and Worker Representation:
- Role of committees within the tea industry in addressing labour issues.
 - Challenges to union survival due to industry shifts.
10. RA Certification Process:
- External audits by certification bodies.
 - Compliance with RA Sustainable Agriculture Standard (RASAS).

- Certification reports and depository platform.
- Access to certified farms information online.

11. RA Sustainable Agriculture Standard (RASAS):

- Description of the six chapters and their requirements.
- Implementation challenges and successes.

12. Worker Welfare and Conditions:

- Discrepancies in worker experiences (positive vs. negative).
- Issues of pay, housing, intimidation, overtime, discrimination.
- Compliance with CBAs.

13. Local vs. Migrant Workers:

- Rights protection for both local and migrant workers.
- Diversity recordkeeping and non-discrimination policies.

14. Industry-specific Challenges:

- Challenges in the Kenyan tea sector.
- Impact of certification on social and environmental practices.
- Discrepancies between certification standards and actual practices.

These themes provide an organized framework for understanding the various aspects of labour dynamics, regulatory frameworks, worker representation, and certification processes within the Kenyan tea industry. Further analysis and refinement of these themes may be conducted as the data is explored in more detail.

Phase 4: Reviewing Themes

Phase 4 involves refining a set of candidate themes and subthemes devised in Phase 3.

The identified themes provide a comprehensive framework for understanding the key

aspects of the Kenyan tea industry. Here's a refined review of the themes, ensuring coherence and distinctiveness:

1. Technology and Labour Dynamics:

This theme encompasses the impact of technology on labour, including concerns about job displacement, resistance to technological advancement, and its effects on wages and worker well-being.

2. Trade Unions and Labour Advocacy:

This theme focuses on the role of trade unions in advocating for workers' rights, including their effectiveness amidst challenges such as labour casualization and automation.

3. Mechanisation and Agronomic Impacts:

This theme explores the implications of mechanisation on tea cultivation and harvesting, including its effects on tea bush health and damage caused by machines.

4. Resistance to Technological Changes:

This theme highlights the resistance and challenges associated with adopting new technologies, including efforts to reconcile traditional practices with automation.

5. Tea Harvesting Practices:

This theme examines the various methods of tea harvesting, from manual labour to complete mechanisation, and the resistance to change within different sectors of the industry.

6. Conflict and Tensions:

This theme addresses conflicts arising from automation, including strains between workers and management, strikes, and the broader impact on labour dynamics.

7. Regulation and Legal Framework:

This theme focuses on government efforts to regulate the industry, including laws regarding child labour, enforcement challenges, and disparities in legal standards.

8. Worker Dissatisfaction and Representation:

This theme delves into worker dissatisfaction with labour conditions, challenges in representation, and issues with injury compensation processes.

9. Committees and Worker Representation:

This theme explores the role of committees in addressing labour issues and the challenges faced by unions in maintaining relevance amidst industry shifts.

10. RA Certification Process:

This theme covers the certification process for sustainable agriculture standards, including audits, compliance, and access to certification information.

11. RA Sustainable Agriculture Standard (RASAS):

This theme provides detailed insights into the requirements and implementation challenges of the certification standard, including its impact on social and environmental practices.

12. Worker Welfare and Conditions:

This theme focuses on worker experiences and conditions, including issues of pay, housing, discrimination, and compliance with labour agreements.

13. Local vs. Migrant Workers:

This theme addresses the rights and treatment of both local and migrant workers, including diversity policies and recordkeeping.

14. Industry-specific Challenges:

This theme examines challenges specific to the Kenyan tea sector, including the impact of certification and discrepancies between standards and practices.

These refined themes provide a clearer and more coherent understanding of the diverse aspects of the Kenyan tea industry, allowing for more focused analysis and interpretation of the data. Further exploration and refinement may be necessary as the research progresses.

Phase 5: Defining and Naming Themes

Here, themes are clearly defined and named, providing a concise summary of the underlying concepts or ideas represented in the data. Based on the research questions provided, here are the defined themes that directly address them:

Table 4.5: Defining and Naming Themes

| <i>Research Question 1: How has technology contributed to labour exploitation in the Kenyan commercial tea sector?</i> | |
|--|--|
| Theme | Description |
| 1. Impact of Technology on Labour Dynamics | This theme explores how technological advancements, such as automation and digitalisation, have influenced labour dynamics in the tea sector, including job displacement, wage fluctuations, and changes in working conditions. |
| 2. Technological Displacement and Worker Vulnerability | This theme delves into the specific ways in which technology has led to labour exploitation, including the displacement of workers, increased vulnerability to exploitation due to job insecurity, and the erosion of traditional labour rights. |
| 3. Resistance and Response to Technological Changes | This theme examines the resistance faced by workers to technological changes, as well as any efforts to mitigate the negative impacts of technology on labour conditions, such as through advocacy, union action, or policy interventions. |
| <i>Research Question 2: How do certification failures contribute to the perpetuation of labour exploitation in Kenya's tea sector?</i> | |
| Theme | Description |
| 1. Impact of Certification Failures on Labour Conditions | This theme explores the direct link between certification failures and labour exploitation, including instances where certification processes fail to adequately address labour rights violations, leading to continued exploitation of workers. |
| 2. Role of Certification in Labour Standards Enforcement | This theme investigates the effectiveness of certification systems in enforcing labour standards and protecting workers' rights, including any systemic failures or shortcomings that contribute to ongoing exploitation within certified tea estates. |
| 3. Perpetuation of Exploitative Practices Through Certification | This theme examines how the shortcomings or loopholes in certification processes perpetuate exploitative labour practices, such as through inadequate monitoring, lack of transparency, or failure to address root causes of exploitation. |

These themes provide a focused and structured approach to understanding how technology and certification failures contribute to labour exploitation in the Kenyan tea sector. They offer clear avenues for analysis and interpretation of the data in relation to the research questions.

Phase 6: Producing the Report

Phase 6 is the final analysis stage which entails report writing. This stage seeks to convince the reader of the merit and validity of the analysed data. The analysis provided a concise, logical, coherent, and non-repetitive account of the story the researcher drew from the data collected within and across themes. The report provided enough evidence in terms of data extracts to prove the prevalence of the themes. I chose vivid extracts that give the reader a clear picture of the author's message. The reader should be able to identify the extract as an example of the issue the study seeks to address. The report did not just provide data but was rooted in an analytic narrative that makes an argument about the research questions the research aims to answer and does not just describe the data.

Qualitative researchers often interweave the write-up of their analysis throughout the entire process, unlike the typical practices of quantitative research where the study is conducted first and then written up. Therefore, the separation between phases five and six can become blurry, and the 'final' phase may not necessarily occur at the end of the analysis (Braun & Clarke, 2012). As with previous phases, the write-up during this phase was recursive because codes and themes changed and evolved. I documented any changes thoroughly in informal notes I kept throughout the research. Phase six is the completion and final inspection of the report, which I began writing before even starting the thematic analysis of this thesis. It is vital to establish the order to report the themes, as they should be connected logically and meaningfully to construct a coherent data narrative. The themes should also be built upon the previously reported themes while maintaining internal consistency and the ability to communicate their story if they are isolated from other themes (Braun & Clarke, 2012).

When writing up their analysis, proponents of RTA may face incongruence between traditional conventions for report writing and the appropriate style for reporting RTA. This inconsistency becomes particularly challenging when adopting an analytical data reporting approach. The conventional structure for academic writing involves reporting the results of analyses in a 'results' section and then synthesising and contextualising the results of analyses in a 'discussion' section. In contrast, Braun and Clarke advise researchers to synthesise and contextualise data as reported in the 'results' section (Braun & Clarke, 2013; Terry et al., 2017).

4.7 Chapter Summary

This chapter explains how the researcher's interpretive philosophical beliefs influenced the choice of a qualitative research approach when investigating the issue of labour exploitation in the supply chain of the Kenyan tea sector. Drawing from the LPT, and social audit theory framework proposed by Gray (2000), the study aimed to gain insights into how these theoretical frameworks can help us understand the various aspects of exploitative labour practices in the Kenyan tea sector supply chains. To achieve this research objective, the researcher conducted multiple case studies in the field, gathering data from various sources. The chapter also highlights that the collected data were analysed thematically for interpretation. The next chapter delves on the study findings.

Chapter 5: Study Findings

5.1 Introduction

The chapter presents its findings through five distinct sections. Section 5.2 relates to use of technology to control labour in the Kenyan commercial tea supply chain. Section 5.3 explores the role of social audits in addressing labour exploitation in the Kenyan commercial tea industry. Finally, Section 5.4 provides a summary of the findings presented in the chapter.

5.2 Exploring the role of technology in controlling labour in global supply chains

The researcher has approached labour control in the Kenyan commercial tea supply chain through an abductive research perspective, integrating both deductive and inductive elements. Drawing from the deductive approach, the study is grounded in two facets of LPT: technology and resistance/conflict. Meanwhile, from an inductive standpoint, the researcher has explored the impact of regulation and trade unions in combating labour exploitation within the Kenyan commercial tea industry.

5.2.1 Technology

The transition from traditional to digital weighing systems in manufacturing has brought about a multifaceted impact on both efficiency and socio-economic dynamics. While the adoption of digital weighing technology has undoubtedly streamlined operations within factories, it has also led to significant job displacement as a result of rationalization exercises, as evidenced by discussions surrounding the SNB's strategies. This shift underscores the broader challenges associated with technological advancement, wherein efficiency gains often coincide with the erosion of traditional employment opportunities.

Additionally, concerns persist among farmers regarding potential weight manipulation despite the digitalisation of weighing scales. Despite interventions aimed at bolstering factory profits to ensure fairer compensation for farmers, suspicions of tampering endure, contributing to a pervasive sense of dissatisfaction within agricultural communities. This complex interplay between technological innovation, economic restructuring, and socio-economic equity underscores the nuanced nature of contemporary industrial transitions.

“17th to 18th minute⁸: Although digital weighing improved efficiency at the factory, it rendered some people jobless through the rationalisation exercise that the SNB adopted [...]” (SB_5).

“25th to 27th minute: Digitalising weighing scales has not alleviated farmers' concerns of weight manipulation. Many still suspect factories of tampering with digital scales, leading to dissatisfaction, despite interventions aiming to enhance factory profits for better farmer pay, ironically leaving farmers dissatisfied with their earnings.” (SB_29).

The adoption of technology within large-scale tea cultivation has sparked a range of perspectives among industry stakeholders. While some interviewees assert that the NTF tea factory has yet to fully embrace mechanisation across its operations, indicating a potential reluctance or resistance to technological advancement, others may hold differing views on the matter. This diversity of opinions underscores the complexity of integrating technology into agricultural practices and highlights the need for a nuanced understanding of the factors influencing such decisions. In exploring these varying viewpoints, this study aims to shed light on the broader dynamics shaping the adoption of technology in the context of large-scale tea cultivation.

⁸ The term "minutes" in this chapter, refers to specific time points in the audio recording when the interviewer selectively transcribed the interviewee's comments. Essentially, it clarifies that "minutes" refers to timestamps in the recording corresponding to the transcribed comments.

1st to 3rd minute: Although machines do a large proportion of the harvesting, the factory has also maintained a small proportion of workers manually harvesting tea using shears (FI_1⁹).

1st minute: The NTF tea factory uses machines to pluck most of the tea in the NTF tea factory estates. However, it is worth noting that the factory still engages a few workers to pluck tea manually (FI_3).

Allegations of profit-oriented practices at the NTF tea factory have surfaced among respondents, with claims suggesting that such pursuits have led to the displacement of unskilled workers from their positions. This assertion highlights a contentious aspect of labour dynamics within the tea industry, where economic imperatives may clash with concerns for employment stability and worker well-being. As such, understanding the motivations and consequences of profit-driven decisions within this context becomes imperative. This introduction sets the stage for a deeper exploration into the intersecting factors influencing labour practices and economic priorities within the NTF tea factory.

1st minute: The mechanisation of the tea sector is a way by which the NTF factory seeks to maximise profits and remain afloat in the competitive world tea market (FI_2).

7th to 8th minute: The employer has introduced mechanisation in the tea estates to reduce operating costs and maximise profits [...] (SFG2_2).

The introduction of mechanical tea plucking methods has sparked debate among industry stakeholders, with some respondents suggesting that this technological innovation may compromise the quality of the tea over time. This assertion underscores the complex interplay between traditional agricultural practices and modern technological advancements in the tea industry. As concerns mount regarding the potential impact on tea quality, it becomes essential to examine the validity of these claims and explore the broader implications for tea production. This introduction lays the groundwork for a

⁹ FI_1 to FI_25 are the anonymised codes assigned to employees of the NTF tea factory interviewed.

comprehensive investigation into the perceived effects of mechanical tea plucking on tea quality and the subsequent ramifications for the industry.

15th to 17th minute: Hand-picked green tea leaf quality is better than machine-picked leaf quality. Manual tea picking guarantees soft and clean leaves. [...] The tea-picking machine tends to damage the green tea leaves when plucking tea leaves hence tampering with the quality of the tea picked. The device may pick immature soft leaves together with mature ones. Sometimes, the machine may pick a bud alone, leaving out the mature leaves not within the cutting blade's set cutting level [...]. (FI_13).

The Kenyan tea industry is undergoing a significant transformation marked by the casualization of its workforce, a trend that poses a formidable challenge to the growth and effectiveness of trade unions. As more workers are hired on a temporary or casual basis, traditional structures of labour representation face mounting obstacles in organising and advocating for the rights of tea plantation workers. This shift underscores broader shifts in labour dynamics within the industry, with implications for workers' wages, job security, and working conditions. In light of these developments, it becomes crucial to examine the implications of casualization on trade union activity within the Kenyan tea sector. This introduction sets the stage for an exploration of the multifaceted effects of casualization on labour organisation and advocacy efforts in the industry.

15th minute: The NTF tea factory mechanised its operations. The resulting casualisation of labour threatens the future of trade unions. The union membership has dwindled. The few permanent employees do not have a strong workers' union to advocate for their interests. (FI_9).

The discourse surrounding the automation of operations within the tea sector in Kenya has elicited diverse perspectives among industry participants. While some stakeholders advocate for a comprehensive shift towards full automation, others may express reservations or dissenting views. This introduction underscores the complexity of decision-making processes within the tea industry, where technological advancements

intersect with longstanding practices and traditions. As proponents of full automation argue for increased efficiency and productivity, it becomes imperative to critically evaluate the potential implications for labour dynamics, economic sustainability, and broader socio-economic considerations. This introduction sets the stage for an exploration of the multifaceted perspectives surrounding automation in the Kenyan tea sector, highlighting the need for a nuanced understanding of its impact on various stakeholders and the industry at large.

10th minute: Technology is the way to go. There is no way the NTF tea factory can avoid it. Being a large-scale tea processor, mechanisation of operations at the factory has fastened tea processing [...] (FI_17).

1st to minute: The NTF tea factory has fully mechanised its tea-picking activities. The first form of mechanisation that the factory has embraced is using the tractor (Self-Propelled Harvester), the second is the two-manned Machine Tea Harvester (MTH), and the use of shears to pluck tea. Mechanisation has boosted the factory's income through reduced fixed costs that it used to pay tea pickers in terms of wages and salaries (FI_25).

In the evolving landscape of the tea industry, the integration of automation has elicited a range of responses among participants, with some expressing feelings of frustration and intimidation. This introduction illuminates the multifaceted reactions to technological advancements within the sector, emphasising the emotional and psychological dimensions of the transition. As automation reshapes traditional roles and practices, concerns about job security, autonomy, and adaptability emerge, underscoring the human experience amidst technological change. Understanding the complexities of these emotional responses is crucial for comprehensively assessing the impact of automation on industry dynamics and fostering a dialogue that acknowledges the diverse perspectives of stakeholders. Thus, this introduction sets the stage for an exploration of the nuanced interplay between automation and individual experiences within the tea industry,

illuminating the broader implications for workforce well-being and industry sustainability.

8th to 12th minute: Automation has reduced the number of pluckers working in the tea estate. SFG_4 complained that the shear technology the management introduced for the workers to pluck tea adversely affected their physical health. The system is more strenuous than the manual way of picking tea. It has frustrated most casual workers to the extent of resigning from employment (SFG2_2; SFG2_4).

In the tea industry, discontent over diminishing wages and financial insecurity among workers has become increasingly vocal. This section highlights the poignant testimonies of interviewees who have witnessed a sharp decline in their earnings within the sector. Such grievances underscore the profound economic challenges facing tea workers, whose livelihoods are intricately linked to industry fluctuations. As incomes dwindle and financial burdens escalate, the repercussions extend beyond individual hardships to broader socio-economic implications. Understanding the root causes and consequences of declining wages is crucial for addressing underlying inequities and promoting sustainable livelihoods within the tea industry. Thus, this section lays the groundwork for a comprehensive exploration of the complex factors contributing to wage erosion and its wide-ranging impact on tea workers and their communities.

18th to 19th minute: The NTF tea factory pays tea pickers Kshs. 8.0 per kilogram of tea picked against the CBA's figure of Kshs—15 per kilogram. The interviewee does not understand why the factory could go against the agreement that it had appended its signature (SFG2_8).

4th to 5th minute: Technology has hurt workers' income earnings; hence less economically empowered. Workers could pluck more than 100 kilograms of green tea leaves by hand, but when the factory introduced shears to pluck tea, workers struggled to meet the daily target set by the factory of 85 kilograms. The factory failed to balance maximising profit and motivating workers (SBB_13).

8th to 9th minute: [...] Mechanisation has rendered most unskilled workers who used to pick tea at the factory jobless, disenfranchising them economically (SBB_15).

Some participants voiced dissatisfaction with the perceived inadequacy of the trade union in safeguarding the interests of workers. This sentiment suggests a disconnect between the actions of the union and the expectations of certain stakeholders within the industry. The notion that the trade union falls short in protecting workers' interests underscores broader concerns about labour advocacy and representation within the tea sector. Addressing these perceptions is crucial for fostering trust and ensuring effective labour protection mechanisms. Therefore, exploring the reasons behind such sentiments and evaluating the role of the trade union in advocating for workers' rights becomes essential in understanding and addressing the challenges faced by labourers in the tea industry.

2nd to 3rd minute: The NTF tea factory automated tea picking to reduce manual labour, alleging that workers failed to meet daily tea harvest targets. This automation led to the termination of manual tea pickers who couldn't meet the 34-kilogram target. Unfortunately, the union did little to safeguard these workers' employment rights (SBB_5).

Tea picking has undergone complete mechanisation within the large-scale sector, marking a significant shift in traditional harvesting practices. This transition represents a concerted effort by industry stakeholders to enhance efficiency and productivity through the utilization of advanced technologies. With the implementation of mechanised tea picking, manual labour has been largely replaced by automated processes, streamlining operations and reducing reliance on human labour. While this transformation has led to increased output and operational efficiencies, it also raises questions about the socio-economic impact on tea workers and local communities. Understanding the implications of full mechanisation in tea picking is essential for assessing its broader ramifications on employment dynamics, livelihoods, and industry sustainability within the large-scale tea sector.

21st minute: The NTF tea factory has fully mechanised tea plucking at its estates (SBB_6).

Concerns regarding health have been raised by multiple participants who report being compelled by management to harvest tea using hand-held machines and equipment. This practice, mandated by management, has elicited apprehension among workers regarding potential health risks associated with prolonged exposure to such machinery. The imposition of these methods raises questions about workplace safety standards and the well-being of labourers within the tea industry. Understanding the health implications of using hand-held machines and equipment for tea harvesting is crucial for assessing the occupational hazards faced by workers and advocating for measures to mitigate risks and ensure a safe working environment.

3rd to 4th minute: The introduction of shears and MTH machines by the NTF's management for tea-plucking has had a detrimental impact on the physical health of workers. This impact is more pronounced among women, who are more adversely affected due to their limited ability to carry heavy loads than men (SBB_16).

“65th minute: Open baskets used by small-scale tea farmers to supply green tea leaves to the SNB tea factory are usually very heavy. Farmers have complained of neck and head injuries associated with carrying tea using such baskets” (VFG4_D1).



Figure 5.1: Open baskets used by small-scale tea farmers to supply green tea leaves to the SNB tea factory

5.2.1.1 Mechanisation affects the agronomy of the tea bushes

The introduction of mechanisation in tea harvesting has profound implications for the agronomy of tea bushes. While manual workers have the capacity to pluck tea in a given section of the farm up to four times a month, the introduction of machines reduces this frequency to once a month. However, this increased efficiency comes at a cost, as the tea harvesting machine often causes damage to the tea bushes. This damage is significant enough to necessitate a recovery period of at least three weeks before the affected area is ready for plucking again. Such dynamics underscore the intricate relationship between mechanisation and tea bush health, emphasising the importance of considering agronomic factors in agricultural practices.

16th to 17th minute: Manual workers can pluck tea in a given section of the farm four times a month, whereas the machine does the same once a month. The tea harvesting machine damages the tea bushes to the extent that it takes at least three weeks for the tea to be ready for plucking in the affected area (SBB_16).

5.2.2 Resistance

The dynamics of technological adoption and its ramifications within the tea industry reveal a nuanced interplay between labour concerns, economic feasibility, and socio-economic considerations. Employee resistance to technological changes, as observed within the SNB tea factory and TKF, underscores apprehensions surrounding job security in the face of automation. TKF's efforts to persuade dissenting directors highlight the challenges inherent in reconciling traditional labour practices with the imperatives of technological advancement. Concurrently, insights into the economic viability of machine-based tea picking on smallholder farms underscore the importance of collective farmer organisation in overcoming barriers to adoption. Conversely, manual tea picking emerges as a critical source of employment for rural communities, offering a semblance

of economic stability in regions where job opportunities are limited. This complex landscape highlights the need for a holistic approach to technological integration that balances efficiency gains with socio-economic equity within the tea industry.

“13th to 14th minute: Employees resisted the technological changes that the SNB tea factory and TKF embraced for fear of losing jobs. [...] It took TKF time to convince the dissenting directors that computerisation was the way to go.[...] (SB_7).

“48th to 50th minute: It is not economical to use machines to pick tea on smallholder farms unless farmers organise themselves in groups” (VFG3_D3).

“53rd minute: Manual tea picking is good for the smallholder tea farmer because it guarantees jobs for most rural folk that would otherwise be jobless. [...] (VFG3_D1).

5.2.2.1 Researcher’s observation

Tea harvesting in the SNB tea factory's surrounding region relies entirely on manual labour. Farmers engage in smallholder tea cultivation in the area, utilising small plots of land varying from 0.5 to 10 acres, with the majority being less than 20 acres in size.



Figure 5.2: Manual tea picking in the Kenyan smallholder tea sector

The researcher observed that the NTF tea factory has completely mechanised tea picking in its catchment area.



Figure 5.3: Mechanical tea picking in the Kenyan large-scale tea sector

Interviewees provided insights into the phenomenon of resistance within the large-scale tea industry, offering varied perspectives on the factors driving dissent and opposition. Their comments highlighted concerns about working conditions, job security, and the impact of technological advancements on labour dynamics. Resistance within the industry appears to stem from a complex interplay of socio-economic factors, including fear of job loss, disputes over working conditions, and discontentment with management practices. By elucidating the motivations and forms of resistance among workers, these comments shed light on the challenges faced by labourers in asserting their rights and negotiating fair treatment within the context of a rapidly evolving industry. Understanding the nuances of resistance in the large-scale tea industry is essential for addressing underlying grievances and fostering harmonious labour-management relations that prioritise the well-being of workers.

3rd minute: The resistance from workers was due to the fear of the unknown. Workers had gotten so used to hand-picking that anything new was unwelcome. They were comfortable picking tea manually, and anything to the contrary was discomforting [...] (FI_25).

In the neighbouring Kericho county, the police arrested three suspects for torching ten tea plucking machines at the Chebown tea estate belonging to Ekaterra Company, formerly Unilever Tea Kenya. The ten two-man-held (TMH) machines were set on fire at 6 am on 8th October 2022 inside a trailer transporting them to the tea plantations (Tanui, 2022, October 9).



A further four heavy machines were burnt by protesting workers on 23rd May 2023 in Kericho.



Figure 5.4: Torching of tea plucking machines

5.2.3 Conflict

The tea industry in Kenya stands at a crossroads, grappling with the challenges posed by technological advancement and its impact on labour dynamics. The introduction of machines for tea-picking has sparked tensions between workers and management, dating back to the national strike organized by COTU in 2014. This conflict was particularly pronounced in the NTF tea factory, where workers participating in the strike faced dismissal, highlighting the strains inherent in transitioning to automated processes. While machines have assumed the bulk of tea-picking responsibilities in the estates, the staffing structure within the factory remains largely unchanged, potentially exacerbating tensions among workers. Casual workers bore the initial brunt of automation, with contracts left unrenewed and some reassigned to operate Machine Tea Harvesters. This shifting landscape underscores the likelihood of conflict emerging primarily in the tea estates, where labour displacement and reassignment are more pronounced, contrasting with the relatively stable agreements characterizing worker-management engagements within the factory setting.

7th minute: Workers at the NTF tea factory have limited chances of conflict with management because most of their engagements are agreement based. [...] (FI-4).

2nd to 3rd minute: Conflict between workers and the management started in 2014 when COTU called for a national strike protesting the introduction of machines to pluck tea in the tea estates in Kenya. The management of the NTF tea factory sacked some workers who participated in the strike from one of its four estates (SBB_25).

1st minute: The machines are doing most of the tea-picking in the tea estates. However, in the factory, the staff establishment has not changed significantly to the detriment of the worker. Thus, management-worker conflict is likely to occur in the tea estates as opposed to the factory establishment (FI_22).

15th to 16th minute: The automation process in the system initially affected casual workers, with contracts not renewed upon expiration. Some were reassigned,

while others left due to various reasons. Hand-pluck workers operated the Machine Tea Harvester (MTH) (FI_23).

5.2.3.1 Researcher's observation about conflict between the NTF Tea factory management and the workers

The NTF factory's purchase of tea plucking machines resulted in many unskilled workers, who previously plucked tea manually, becoming redundant. The seasonal workers, who were among the most affected, expressed dissatisfaction with the new changes. The management decided to subcontract seasonal workers to prevent further conflicts. Unfortunately, this has made casual workers more susceptible to exploitation as most are not unionised.

5.2.4 Regulation

The Kenya government has made significant strides to eliminate child labour by strengthening the National Steering Committee on Child Labour. Further, the government created and convened the first meeting of a Technical Working Committee, increased surveillance against the worst forms of child labour, and reconstituted child labour committees at the county level. The government also passed the National Prevention and Response Plan to address violence against children. However, children in Kenya are still vulnerable to the worst forms of child labour, such as commercial sexual exploitation and domestic servitude, due to human trafficking. Besides, children engage in child labour in agriculture. The government of Kenya is a signatory to various international agreements protecting children, such as ILO C. 138 on minimum age, ILO C. 182 about worst forms of child labour, UN CRC, UN CRC Optional Protocol on Armed Conflict, and the

Palermo Protocol on Trafficking in Person (Bureau of International Labour Affairs, 2020).

5.2.4.1 Findings from Document Analysis

Kenya is yet to ratify the UN CRC Optional Protocol on the Sale of Children, Child Prostitution and Child Pornography. In addition, the government lacks sufficient resources to enforce child labour laws. Despite this commitment, the worst forms of child labour still exist in the country's urban areas, coffee, and tea plantations. Commercial sexual exploitation of children remains a severe problem in Kenya (Bureau of International Labour Affairs, 2020). The government of Kenya has established laws and regulations to curb child labour. However, gaps exist in the country's legal framework to protect children from the worst forms of child labour. One such disparity relates to the minimum age for work and compulsory education age. Whereas Section 56 of the Employment Act; Section 12 of the Employment (General) Rules; and Section 10.4 of the Children Act sets the minimum age for work at 16, Sections 2 and 53.1 of the Employment Act; Sections 2 and 10.1 of the Children Act sets the minimum age for hazardous work at 18.

Section 12 and the Fourth Schedule of the Employment Act (General) Rules (77) identify dangerous occupations or activities prohibited for children. Article 30 of the Kenyan Constitution; Sections 4.1 and 53.1 of the Employment Act; Sections 174 and 254–266 of the Penal Code; Article 3 of the Counter-Trafficking in Persons Act; Article 13 of the Sexual Offences Act; Section 13.1 of the Children Act prohibits forced labour. Article 3 of the Counter-Trafficking in Persons Act; Article 13 of the Sexual Offences Act; Section 13.1 of the Children Act; Section 53.1 of the Employment Act; Sections 174 and 254–

263 of the Penal Code prohibits child trafficking. Articles 13–16 of the Sexual Offences Act, Sections 2 and 53.1 of the Employment Act, and Section 15 of the Children Act outlaw commercial sexual exploitation of children (Government of Kenya, 2010, 2012, 2014).

According to Sections 2 and 53.1 of the Employment Act; Section 16 of the Children Act, using children in illicit activities is illegal. Section 10.2 of the Children Act and Article 243 (1) of the Kenya Defence Forces Act sets the minimum age for voluntary state military recruitment at 18. Article 3 of the Counter-Trafficking in Persons Act (81) prohibits military recruitment by non-state armed groups. Sections 28 and 30 of the Basic Education Act (63) settled 18 as the compulsory education age. These regulations meet international standards (Government of Kenya, 2010, 2012, 2014). Article 243 (1) of the Kenya Defence Forces Act (82) prohibits the compulsory recruitment of children by the military or the state. Section 7.2 of the Children Act; Sections 28–29 and 32 of the Basic Education Act; Article 53(b) of the Constitution advocates for free public education for all children. These two pieces of legislation are domestic standards (Government of Kenya, 2010b, 2013).

The Kenyan law allows children between 13 and 16 to do light work activities for less than two hours, including working in the horticultural and agricultural sectors. However, the law does not limit the time spent performing other identified activities (Government of Kenya, 2014). Due to the discrepancy between the compulsory education age and the minimum age for work, children in Kenya may end their education before reaching the required compulsory education age. This situation can result in children leaving school prematurely. Furthermore, it is worth noting that Kenyan law does not fully align with

international standards, as it permits school heads to impose tuition fees on non-Kenyan children who are residing in the country. This divergence from international norms raises concerns regarding access to education for all children, regardless of their nationality or residency status (Government of Kenya, 2007, 2013).

The Kenya government has established institutions to enforce laws and regulations regarding child labour. One such institution is the Ministry of Labour and Social Protection, which conducts workplace inspections and enforces labour laws such as those associated with child labour. The Ministry comprises the State Department of Labour, which promotes awareness and withdraws children from the menace through its Child Labour Division. The State Department for Social Protection responds to cases relating to the exploitation of children through its Department of Child Services. Each county in Kenya liaises with the Department of Child Services in matters involving child exploitation. The other department is the National Police Service which investigates and enforces laws related to the various forms of child exploitation. The Service works with the Ministry of Labour and Social Protection and the Office of the Director of Public Prosecutions. The Service also liaises with the Anti-Human Trafficking and Child Protection Unit, which conducts investigations about various forms of forced labour, such as child trafficking and commercial sexual exploitation of children. Finally, the Office of the Director of Public Prosecutions prosecutes criminal offences, including labour-related crimes. The Office directs the National Police Service to investigate cases (Wamahiu et al., 2019).

The Department of Child Services within the Ministry of Labour and Social Protection places victims of forced labour in social services. The Department of Child Services uses

information from the Child Protection Information Management System, including violations meted against children, to assist government officers responsible for the protection of children in tracking child protection activities. In 2020, the Child Protection Information Management System reported 578 cases of child labour. However, it was unclear how many issues are labour inspection related (Bureau of International Labour Affairs, 2020). Wamahiu et al. (2019) noted that magistrates lacked specialised knowledge regarding children's rights, including the Children Act and the Sexual Offences Act.

Although the Kenyan government has implemented various policies and laws to address workplace sexual violence and harassment, such as the Employment Act (2007) and Sexual Offences Act (2006), there are still significant challenges in effectively enforcing these legal frameworks. Despite establishing various commissions and departments, including the National Gender and Equality Commission, State Department of Gender and Affirmative Action, and Kenya National Commission on Human Rights, many women in the workforce are still vulnerable to sexual harassment, exploitation, and abuse. This situation highlights the need for a comprehensive approach that not only enacts laws and policies but also enforces them and holds perpetrators accountable for their actions. Additionally, a shift in societal attitudes towards sexual violence and harassment is necessary to create a culture of zero tolerance for such behaviour. By taking these steps, women in Kenya and globally can work safely and free from sexual violence and harassment (Coalition of Organisations Working on Sexual Violence in Kenya, 2023).

5.2.5 Trade Unions

COTU in Kenya is an umbrella organisation comprising 47 trade unions. Employees are at the mercy of their employers to join the trade union. Once the employer allows employees to join a union, a recognition agreement arises between the employer and COTU. COTU does not have a direct relationship with employees, but they represent their interests once there is a recognition agreement between them and the employer. Most large-scale and small-scale tea producers have recognition agreements with COTU (AFL_2, KPAWU). A comprehensive Bargaining Agreement (CBA) contains employment terms and conditions. It addresses workers' house allowance, leaves, injury benefits, child labour, forced labour and wages-related issues. COTU is concerned that employers have changed tactics. They now engage more outsourced employees than having employees covered under CBA. COTU is challenging this move by employers because they have CBA and recognition agreements. One such case is with TKF (AFL_2). Regarding social audit reporting, COTU does it through the Ministry of Labour and reports back to them because Kenyan law mandates them to do so. Regarding mechanisation, COTU pointed out that most large-scale tea producers, such as Sotik tea, Finlays and Eastern Produce, have embraced technology to a greater extent. They have fully automated tea plucking. COTU is concerned that technology has rendered nearly 80% of its members jobless. This move has significantly impacted the trade unions in terms of membership (AFL_2).

Consequently, COTU's constitution now stipulates that employers pay COTU agency fees for services it renders to its members from an employer who has entered into a CBA agreement with them. COTU has forwarded some cases to the Ministry of Labour for

gazettement. COTU seeks to have employers compelled to deduct agency fees from their union members and remit the said deductions to COTU. The Union also seeks better pay for the few workers now operating heavy machines plucking tea. COTU expects the processors to compensate machine operators for their work experience through better pay. COTU intends to introduce a clause in the CBA to cater for the interest of this group of workers. COTU strongly feels that the strategy employers employ, namely outsourcing workers while embracing the use of machines to pick tea, is a broader scheme by the tea producers to render the Union weak. The Union is concerned that workers may lose the right to belong to a trade union if employers do not manage the trend well. Besides, Kenya still needs workers in the economy. The country has not met its target of employed employees. COTU has forwarded this concern to the Ministry of Labour (AFL_2).

In the small-scale tea value chain, COTU appreciates that most labour is family. However, the Union is concerned that, despite this being the case, TKF does not permanently engage its few factory workers, including the outsourced workers. Casualisation is very rampant in the Kenyan tea sector. A casual worker intermittently signs a three-month renewable contract so they cannot claim to be employed permanently by the tea producer. Every contract is new, and the casualisation cycle continues. The practice is prevalent in the Kenyan horticultural sector. COTU is concerned that the Kenyan commercial tea sector might replicate the trend. The Union is also worried about how some workers are unaware of their rights. The Kenyan law stipulates that an organisation with more than 100 employees should have a sexual harassment policy. COTU complains they have encountered situations whereby employers do not have such policies. COTU, through its education wing, sensitises workers on their rights through workshops and training (AFL_2).

Workers expressed diverse opinions regarding the efficacy of trade unions, with some participants asserting that these organisations effectively met the expectations of workers. This viewpoint suggests a level of satisfaction with the role and actions of trade unions in advocating for workers' rights and addressing their concerns within the tea industry. These individuals likely perceive trade unions as valuable representatives that effectively negotiate on behalf of workers to secure better wages, improved working conditions, and other benefits. Understanding the positive perceptions of trade unions among certain workers is essential for recognising the importance of organized labour representation in safeguarding the interests of tea workers and promoting equitable treatment within the industry.

“4th to 6th minute: TKF and the SNB tea factory management were not keen on improving the welfare of the employees in terms of better pay. However, the trade union intervened, and the workers’ compensation improved. The management regularly enters into the CBA with the trade unions to improve the employment terms for the workers' benefit” (SB_8).

Some participants expressed the belief that TKF met workers' expectations more effectively when it functioned as an Authority (State Corporation) compared to its status as an Agency. This perspective implies a perceived decline in the organisation's performance or responsiveness following its transition from a state-controlled entity to an agency. Participants may attribute this perceived change to shifts in organisational structure, leadership, or operational priorities that occurred during the transition. Understanding the contrasting perceptions of TKF's effectiveness before and after this organisational shift is crucial for assessing the impact of institutional changes on workers' experiences and expectations within the tea industry.

“21st to 22nd minute: [...] Whereas the Authority worked well with the trade union because they could agree on many things, the Agency did not have such a

cordial working relationship with the trade union. The interviewee does not know what happened between the two” (SB_9).

Some participants expressed dissatisfaction with the perceived failure of the trade union to meet workers' expectations. This perspective suggests a disconnect between the actions or effectiveness of the trade union and the needs or desires of certain workers within the tea industry. The assertion that the trade union fell short in fulfilling its role may stem from various factors, such as inadequate representation, ineffective negotiation strategies, or insufficient advocacy for workers' rights and interests. Understanding the reasons behind this dissatisfaction is crucial for identifying areas of improvement and strengthening labour representation to better address the needs of tea workers.

“20th to 21st minute: The SNB factory management would meet with the trade union officials to discuss issues raised by the workers concerning their working relationship with the management. The regime will resolve some problems but fails to fix others. Shop stewards who were permanent factory employees would sometimes not be willing to pursue sensitive matters such as unpaid overtime and injury benefits for fear of victimisation by the management” (SB_33).

“32nd minute: Although the trade union was keen on salary increments, it was not keen on following up on injury-related cases” (SB_20).

“3rd minute: The compensation process in case of an injury at the workplace is bureaucratic and cumbersome. Most workers who get injured at the place of work are usually not compensated because of the bureaucracy associated with the process. The SNB tea factory does not have clear timelines for dispensing an injury case. The trade unions are not doing much to correct the situation either” (SB_24).

Several participants voiced grievances about a perceived lack of representation within the tea industry. This sentiment suggests a feeling of disenfranchisement or marginalisation among certain stakeholders, who may feel that their voices are not adequately heard or considered in decision-making processes. The absence of representation could manifest in various forms, such as limited opportunities for participation in industry discussions, ineffective advocacy for workers' rights, or insufficient representation of minority groups

within labour organisations. Understanding the concerns raised by participants regarding the lack of representation is essential for addressing underlying issues of equity, inclusivity, and democratic governance within the tea industry. Efforts to improve representation can help foster a more inclusive and equitable environment that reflects the diverse perspectives and interests of all stakeholders involved.

“34th minute: The local chapter of the Kenya Union of Small-Scale Tea Owners (KUSSTO) no longer exists because TKF compromised its management. [...] KUSSTO was an unregistered umbrella organisation formed by well-wishers for the interest of smallholder farmers in the area. It has not gained root because of interference by other interested parties in the sector who are not keen on transparency” (VFG3_D3).

“58th to 60th minute: Farmers were unanimous that they need a voice in a union akin to KUSSTO that will agitate for their rights. Since agriculture is a devolved function per the Kenyan constitution, TKF must engage with the relevant county governments regarding tea matters” (VFG3_D3).

The researcher noted the establishment of specific committees within the Kenyan tea sector, tasked with fulfilling the requirements outlined by RA certification standards. These committees were created with the intention of addressing shortcomings in trade unions, presumably by assuming responsibilities related to labour representation and compliance with industry standards. This observation suggests a proactive approach by industry stakeholders to bridge gaps in labour advocacy and regulatory compliance, particularly in areas where trade unions may have been perceived as ineffective or lacking. Understanding the role and effectiveness of these committees in addressing labour issues and ensuring adherence to certification standards is crucial for evaluating their impact on worker rights and industry sustainability within the Kenyan tea sector.

13th to 16th minute: Some committees representing casual workers' interests at the NTF tea factory are the grievances, gender, and assess and address committees. The grievances committee is the first point of contact when a casual worker reports a complaint against the factory. It comprises six members, three women and three men. Half of the committee members are the factory's permanent

employees, while the other half are seasonal workers. The gender committee deals with gender issues such as sexual harassment. It comprises five members, two permanent employees and three seasonal workers. The membership of the assessment and address committee is also five. As the name suggests, the committee examines and seeks to address issues that certifying bodies such as RA do not tolerate. Such cases may relate to sexual harassment, forced labour, or child labour. Child labour issues to be addressed by the assessment and address committee include engaging children below 18 as workers. **26th minute:** Casual workers are not unionisable. However, the above committees seek to address their concerns (FI_6).

Participants within the large-scale tea industry highlighted concerns regarding the potential threat to the continued existence of trade unions. This observation underscores apprehensions about the future viability and effectiveness of organized labour representation within the sector. Factors contributing to this perceived threat may include shifts in industry dynamics, changing labour practices, and evolving regulatory frameworks that could diminish the influence or relevance of trade unions. Understanding the factors driving this perceived threat is essential for assessing the resilience of labour organisations and identifying strategies to safeguard their role in advocating for workers' rights and interests within the tea industry.

15th minute: Most workers at the NTF tea factory are temporary workers. The factory has mechanised most of its operations. This trend threatens the survival of workers' unions. The union membership will dwindle; soon, the few permanent employees will not have a strong workers' union to advocate for their interests (FI_9).

1st to 3rd minute: [...]. The interviewee claims that the decision by the NTF tea factory to casualise and mechanise most of its operations hurt's union membership. Union membership favours permanent employees as opposed to seasonal workers (FI_12).

5.2.6 Labour Exploitation in the Kenyan Tea Sector

The Kenyan tea industry faces significant challenges related to forced labour, particularly in the form of compelled overtime and the forced use of shears. Despite existing

regulations and statutory protections, casual workers in tea factories endure fluctuating wages, unfair deductions, and long working hours without adequate compensation. The prevalence of forced overtime, where workers are coerced into working beyond standard hours, exacerbates labour exploitation issues. Additionally, the introduction of shears as an alternative to manual tea picking raises concerns about workers' physical health and underscores the clash between labour rights and management decisions. These challenges highlight the need for comprehensive strategies to address forced labour and ensure equitable and sustainable practices in the tea industry.

5.2.6.4 Indebtedness

The challenges faced by smallholder tea farmers in their dealings with the SNB tea factory shed light on systemic issues within the industry that perpetuate cycles of indebtedness and economic vulnerability. Accounts from various sources highlight a common theme of farmers feeling burdened by the management's approach to deductions, which often leave them continuously indebted. The practice of deducting entire amounts at once, rather than staggering payments, exacerbates this situation, compelling farmers to borrow more and remain ensnared in a cycle of debt. This pattern not only undermines the financial stability of individual farmers but also perpetuates a sense of disillusionment and resignation regarding the prospects of improvement within the smallholder tea sector. Despite initial hopes for positive change, with the introduction of digitised weighing of tea leaves in the leaf collection centres, the prevailing conditions of indebtedness have left many farmers feeling disheartened and uncertain about their future within the industry.

24th to 25th minute: The SNB tea factory management would deduct everything at once from the farmers' account so long as the amount deductible is enough for

such deduction to be done rather than stagger it and leave something for the farmer. The farmer is free to borrow more and thus remains continuously indebted to the SNB tea factory. Farmers feel that this situation has kept them engaging in small-scale tea farming to survive; otherwise, they would have quit tea farming long ago (VFG1¹⁰_D7).

25th to 26th minute: VFG1_D1¹¹ and VFG1_D4 concur with VFG1_D7 on the contention about indebtedness. VFG1_D1 and VFG1_D4 further claim that they were hopeful that things in the smallholder tea sector would improve with mechanisation, especially with introduction of digital weighing of tea in the leaf collection centres. Still, the factory has exposed them to indebtedness that has reduced them to a level whereby they almost give up hope for a better future in the sector.

5.2.6.5 Forced use of Shears

The discourse surrounding labour-management relations within the NTF tea factory unveils a contentious narrative marked by allegations of contractual breaches and adverse effects on workers' well-being. Claims made by SB_1¹² underscore a significant grievance concerning the factory management's alleged violation of the CBA regarding tea pickers' payment rates. Instead of honouring the agreed-upon compensation per kilogram of tea leaves picked, the management purportedly opted to pay a reduced amount, further exacerbating tensions. Moreover, the introduction of shears as an alternative to manual plucking, as detailed in discussions spanning the 22nd and 13th to 16th minute intervals, has triggered concerns regarding its adverse impact on workers' physical health. These developments highlight the clash between labour rights and management decisions within the tea industry, foregrounding the imperative for equitable and sustainable practices that prioritise both worker welfare and operational efficiency.

¹⁰ VFG1 to VFG5 are the anonymised codes assigned to focus groups representing smallholder tea farmers.

¹¹ D1, D2, D3... are the anonymised codes assigned to the first, second, third etc. discussants representing the smallholder tea farmers.

¹² SB_1 to SB_33 are the anonymised codes assigned to former employees of the SNB tea factory interviewed.

22nd minute: SB_1 claims that the factory management flouted the CBA agreement they signed with the workers' representatives, especially regarding payment to the tea pickers. Instead of paying the amount agreed upon in the CBA per kilogram of tea leaves picked, the factory paid a lesser amount. Besides, they introduced shears to discourage workers from plucking the tea manually.

3rd to 4th minute: The shears and the MTH machines that the NTF's management introduced to be used by labourers to pluck tea hurt the worker's physical health [...] (SBB_16).

13th to 16th minute: [...] 2020/2021 CBA did not include plucking of tea using shears, but the management went ahead to implement the use of shears to pluck tea (SBB_26).

5.3 Exploring the role of social audits in addressing labour exploitation in global supply chains

Report consumption and compilation within an organisational framework are essential for both internal operations and external stakeholders' awareness. Internal reports serve various functions, addressing diverse aspects ranging from regulatory compliance to CSR. These include committee reports, ISO certifications, safety audits, and gender assessments, among others, all tailored for internal use to enhance operational efficiency and ensure adherence to standards. Conversely, external reports cater to a broader audience, encompassing regulatory bodies, public health departments, and trade unions. These reports, such as injury reports, environmental impact assessments, and trade union summaries, offer insights into organisational performance and compliance with external regulations. Thus, the delineation between internal and external reports underscores the multifaceted nature of organisational reporting, serving both internal improvement and external accountability purposes. Insofar as the reporting is concerned, the researcher relied on reports relating to the small-scale tea sector in Kenya, as illustrated in Table 5.7.

Table 5.1: A Categorisation of Social and Environmental Audit Reports in the Kenyan Tea Sector

| Report consumed by... | Report compiled by... | |
|-----------------------|---|--|
| | Internal reports | External reports |
| Internal use | 1. *Internal Committee/RA Reports *Internal ISO Reports *Social Responsibility Reports *Mission and value reports *Hygiene and Plant Exhibition Report *Safety, and Fire Audits *Environmental Audit *Internal DOSHS Report (Workplace Inspection Audit) *Gender Report *Assess and Address Report *Energy Committee Report *ISO/Internal Audit/ RA Committee Report | 2. *Department of Public Health Report *Weights and Measures Report/Certificate *RA Audit Report *NEMA Report *KEBS Report *ISO 22000:2018 (Food Safety Management Systems) Certificate *DOSHS Report (Ministry of Labour) *Environmental Impact Assessment (NEMA) Report |
| External use | 4. *Worker Injury Reports *Field Day Reports *Annual General Meetings *Environmental Impact Assessment Report (NEMA) *Grievances Mechanisms Committee Report | 3. *Trade Union Report *Journalist Report |

5.3.1 Internal Reports for Internal Use

The NTF tea factory's commitment to internal audit processes underscores its dedication to upholding social responsibility, workplace safety, and regulatory compliance. Through a comprehensive framework overseen by trained internal auditors, the factory conducts peer audits among section heads and internal inspections to identify areas for improvement and implement corrective measures. Moreover, the reliance on internal auditors, as highlighted in discussions spanning various minutes, emphasises the factory's

proactive approach to addressing social workplace issues, gender concerns, and food safety. Concurrently, regular safety, fire, and environmental audits, coupled with the active engagement of the health and safety committee, demonstrate a concerted effort to enhance workplace conditions and mitigate hazards. Additionally, the Assessment and Address Committee's focus on critical social workplace issues further underscores the factory's commitment to fostering a safe and respectful work environment. External audits, such as those conducted by RA auditors, serve as an additional layer of oversight, ensuring compliance with social standards and the provision of adequate protective equipment for workers. Collectively, these internal audit processes reflect the factory's holistic approach to organisational governance, prioritising the well-being of its workforce and the fulfilment of its social responsibilities.

28th to 32nd minute: [...] RA trained SNB's internal auditors on conducting social audits. Most section heads were members of the internal audit team. The team does peer audits among themselves and comes up with the necessary corrective measures [...] (SB_5).

15th to minute: Most auditors who inspect the factory's working environment are internal auditors from the head office SB_16).

6th to 9th minute: The NTF tea factory generates internal audit reports for various committees, addressing social workplace issues, gender concerns, food safety, external audits, and RA compliance. These committees meet regularly to ensure compliance and address relevant issues (FI_25).

16th to 18th minute: The factory does safety, fire, and environmental audits (FI_23).

10th to minute: The NTF tea factory's health and safety committee works with employees and management to improve workplace conditions through hazard identification, evaluation, control, inspections, and the analysis of health and safety concerns (FI_10).

6th to 9th minute: [...] The assessment and address committee deals with four critical social workplace issues: sexual harassment, forced labour, violence, and abuse. The committees meet quarterly or whenever an urgent matter crops up (FI_25).

3rd to 4th minute: RA auditors visit the NTF tea factory for social auditing; they expect the factory management to provide workers with proper protective equipment and care for their social well-being. [...] (FI_4).

5.3.2 External Reports for Internal Use

The rigorous inspection and audit processes implemented within the NTF tea factory reflect a steadfast commitment to ensuring regulatory compliance, worker safety, and environmental stewardship. Collaborations with external bodies such as the Kenya Bureau of Standards (KEBS) and the Department of Public Health demonstrate a proactive approach to monitoring tea quality, lead levels, and hygiene standards. Additionally, regular visits from union officials underscore a commitment to worker representation and engagement, ensuring that concerns regarding the working environment are addressed promptly. Surprise inspections conducted by the Department of Public Health and the Directorate of Occupational Safety and Health Services (DOSHS) further reinforce the factory's dedication to upholding employee welfare and maintaining high standards of hygiene and safety. Moreover, certifications such as ISO 22000:2018 and RA accreditation attest to the factory's adherence to international food safety standards and regulatory requirements. The involvement of the Ministry of Labour in auditing fatal accidents, injuries, and work-related illnesses highlights a comprehensive approach to occupational health and safety management. Furthermore, inspections by the National Environmental Management Authority (NEMA) underscore the factory's commitment to environmentally responsible practices, ensuring proper waste disposal and mitigating potential risks to workers and the surrounding community. Collectively, these audit and inspection processes underscore the factory's unwavering commitment to excellence, accountability, and sustainability across all operational facets.

33rd minute: The internal audit team liaised with the Kenya Bureau of Standards (KEBS), which measures tea's lead levels not to exceed the poisonous limits. [...]. The weights and measures department assesses the accuracy of the SNB factory's weighing machines once every year (SB_5).

19th to 21st minute: Union officials also visited the factory regularly to review the working environment where its members were operating [...] (SB_12).

41st to 44th minute: The Department of Public Health and DOSHS conduct surprise inspections at factories to assess hygiene, employee welfare, and working conditions, engaging with all employee levels, particularly addressing issues faced by lower-level workers [...] (SB_19). RA inspectors used to visit the SNB tea factory (SB_20).

15th to 18th minute: [...] ISO certifiers and representatives from the weights and measures department operating in the county where the factory is domiciled also visit the factory for inspections. The department ensures that the weighing scales used in the factory are free from possible manipulation (FI_12).

16th to 18th minute: The NTF tea factory, apart from RA certification, is ISO 22000:2018 certified, guaranteeing food safety to its customers (FI_23).

18th to minute: The DOSHS-Ministry of Labour audits the NTF tea factory, providing Safety and Health reports on fatal accidents, reportable injuries, work-related illnesses, and potentially dangerous incidents (FI_22).

17th to 18th minute: The NEMA inspectors are keen on ensuring that the factory correctly disposes of waste without endangering the health of the factory workers, the general public and the environment.

5.3.3 External Reports for External Use

Within the realm of workplace safety and employee welfare, the issue of injury compensation emerges as a critical concern, encompassing both procedural aspects and the lived experiences of workers. While existing protocols stipulate provisions for injured workers, including monthly wages during recovery periods, challenges persist in ensuring equitable compensation, as observed in the insights gleaned from SB_16. Personal narratives, such as that recounted in SB_11, provide poignant examples of the complexities surrounding injury management, with instances of discrimination and lay-offs adding layers of difficulty for affected individuals. Amidst these challenges, interactions with regulatory bodies, as highlighted by FI_17, offer avenues for education, assessment, and potential redress within the framework of occupational safety and health services. The juxtaposition of procedural frameworks and personal experiences

underscores the multifaceted nature of injury compensation within the workplace, necessitating ongoing efforts to address systemic issues and uphold workers' rights and well-being.

5th to 6th minute: In case of injury, the worker draws monthly wages until after they have healed. After that, the compensation process begins. However, an injured employee is not guaranteed compensation according to their expectations (SB_16).

6th to 10th minute: The interviewee, who lost his arm in a factory injury, initially had light duties but faced discrimination from the supervisor. He quit, suspecting discrimination. Casual workers with workplace injuries were laid off. (SB_11).

14th to 15th minute: FI_17 interacted with a Ministry of Labour Inspector on Occupational Safety and Health Services. The inspector educates workers on injury procedures, compensation, and independently assesses and recommends compensation for reported injuries under Kenyan laws.

5.3.4 Internal Reports for External Use

The multifaceted engagement of the SNB tea factory with its stakeholders reflects a comprehensive approach to CSR and community involvement. Through various initiatives, the factory actively seeks to foster meaningful connections and contribute positively to its surrounding environment. Field days provide a platform for interaction with farmers, facilitating dialogue and knowledge-sharing to enhance agricultural practices. Additionally, the factory's commitment to scholarship programs extends beyond mere financial support, as evidenced by regular visits to recipients' families, fostering relationships and offering holistic support. Furthermore, CSR efforts extend to environmental conservation, with tree-planting activities aimed at sustainability and enhancing local ecosystems. Stakeholder engagement is further bolstered through annual general meetings, providing a forum for transparency, accountability, and dialogue with stakeholders. Collaboration with government agencies, such as NEMA, underscores a commitment to environmental stewardship and compliance. Moreover, internal

committees play crucial roles in addressing grievances, ensuring workplace safety, and fostering employee welfare, indicative of a holistic approach to stakeholder management. However, challenges in community relations, as highlighted by tensions with neighbours over trespassing animals, underscore the importance of ongoing efforts to mitigate conflicts and promote positive relationships. Overall, the SNB tea factory's multifaceted engagement with stakeholders exemplifies a commitment to ethical, sustainable practices and community partnership.

16th minute: The factory organises field days to engage with various stakeholders, particularly farmers, and regularly visits the families of scholarship recipients (SB_16).

33rd minute: The internal audit team collaborated with government agencies, including NEMA, to evaluate the factory's impact on environmental noise pollution (SB_26).

9th to 13th minute: The grievances committee addresses stakeholder complaints, the DOSHS committee reports on factory injuries, and a welfare committee, comprising senior management and workers, oversees benevolent and wedding funds (FI_25).

31st to 32nd minute: RA promotes positive factory-neighbour relations. However, the NTF tea factory is criticized for poor relations. They lock up trespassing animals, requiring neighbours to pay fines for their release, causing tension (SBB_12).

5.3.5 Rainforest Alliance Certification

RA is an international non-governmental organisation that collaborates with various sectors, including farmers, government bodies, foresters, other NGOs, local community-based organisations (CBOs), and policymakers. It operates as an alliance with the goal of creating a world where both people and nature can flourish harmoniously. These individuals share a common objective: to improve the world for the better, ensuring the coexistence of people and nature in harmony. To achieve this mission, RA focuses on addressing social and environmental issues to enhance the well-being of workers and their

families. The Alliance maintains a presence in 74 countries worldwide, with its principal responsibility being certification through standardization. One notable standard within its portfolio is the RA Sustainable Agriculture Standard (RASAS), which supply chain participants aim to implement, coordinate, adhere to, and audit. Additionally, RA actively secures external funding for various projects, including those related to renewable energy, information, and communication technology (ICT), and digitalisation of its services. During the interview, it was noted that RA was in the process of implementing the Sustainable Livelihood Programme in five counties in Kenya (AFL_1, RA Representative). AFL_1 provided clarification that, at the time of the interview, the project had commenced in two of the five counties.

Regarding certification, AFL_1 clarified that RA does not audit itself to avoid conflict of interest. External/third parties called certification bodies audit RA's standards. The certification bodies visit producer farms such as tea, coffee, horticulture, or cocoa farms to evaluate whether these farms or supply chain actors have fully complied with RA standards requirements. Once the audit is over and the farms meet compliance levels, the certification bodies do audit reports. RA receives the details and puts them in a depository platform for internal and external review. RA staff can access these reports. Certification bodies sign non-disclosure agreements so that the statements do not get to groups like the media but only to comply with RA Standards. RA also prepares public reports with details such as the producer's location and activities. RA auditors will audit the general information, indicate the issues raised by the auditors that the organisation is working on, or are certified because they have fully complied with RA 's conditions and can attest to that. RA prepares reports both for its internal consumption and information meant for external consumption (AFL_1, RA Representative).

Interested parties can access information regarding RA -certified farms online via RA's website. The interested party can use keywords such as certified teas in Kenya to search for these farms online. Such information is public knowledge that is readily available on RA's website. In the Kenyan tea sector, RA has certified 105 producer organisations (both large-scale and small-scale tea producers). Fifty-four tea factories process tea produced by small-scale tea producers. These factories are affiliated with the TKF, while the large-scale tea producers affiliate themselves with the Kenya Tea Growers Association (KTGA). RA also certifies independent tea-producing and processing farmers/factories. These producers are neither affiliated with TKF nor KTGA but operate independently. Thus, most of Kenya's tea is RA -certified (AFL_1, RA Representative). The following interview excerpts support this contention:

“56th to 60th minute: The SNB factory was certified by RA which trained farmers to protect the environment. [...] TKF had not done social audits to assess the farmers' social well-being improvement. Despite the certification, most smallholder farmers' tea earnings are generally low. They heavily relied on loans to buy farm inputs to improve production” (SB_3).

“24th to 28th minute: RA was interested in the social protection aspect of the tea farmer. They used to sensitize farmers on the need to maintain space between the farm and animal habitats to avoid the possible occurrence of animal-human conflict” (SB_5).

27th to 28th minute: RA was interested in the social protection aspect of the tea farmer. [...] The Alliance wants farmers and factory workers to live in habitable houses (SB_5).

AFL_1 clarified that RA Sustainable Agriculture Standard comprises six chapters¹³: management of plantations, traceability, shared responsibility, farming, social protection of workers and their families, and the environment.

¹³ In this section of the study, 'Chapters' 1 to 6 pertain to Rainforest Alliance's Sustainable Agriculture Standards rather than chapters directly related to the thesis.

Chapter 1: Management of Plantations

This chapter addresses how plantations or smallholder farms are structured and organised, how they train, get support, materials, inputs etc. The chapter also addresses the issue of how these producers conduct internal compliance checks as smallholder or large-scale tea producers. The chapter also highlights how producers address grievances within their plantations or groups, conduct internal inspections, and conduct self-assessments to ensure compliance with the requirements of the Standard. The chapter further seeks to address issues concerning gender promotion, risk assessment and adoptable mitigation plans in place (AFL_1, RA Representative). The following interview extracts support this argument:

“5th to 6th minute: TKF does not support farmers in the supply of farm inputs such as fertiliser. Most farmers do not receive fertiliser on time because they cannot afford fertiliser unless the Agency supplies them on credit. [...] TKF has capped fertiliser supply to farmers who deliver at least 300 kilograms of tea leaves (VFG3_D2).

6th to 9th minute: The NTF tea factory conducts internal audits for various committees, addressing social workplace issues, food safety (ISO 22000:2018), and audit preparedness for external auditors, ensuring compliance with RA standards (FI_25).

Chapter 2: Traceability

The traceability of tea involves tracking the tea from the farm to the leaf collection centre. It also consists of collecting, processing, packaging, transporting the crop to the warehouse and selling it through direct sales or the LYE tea auction. The tea weighing is also a traceability issue to ensure correct weight (AFL_1, RA Representative). The contrary is happening in the Kenyan commercial tea sector.

“6th to 8th minute: Farmers doubt the accuracy of the weighing scale used by TKF clerks when collecting the green tea leaves from the collection centres” (VFG1_D3).

Chapter 3: Shared responsibility

Shared responsibility requires that the traders that do business in RA -certified products appreciate the producer's effort in producing the certified product in the market. The supply chain actor, the brand owner, the buyer, or the trader who trades in the RA -certified product (tea) rewards the producers accordingly. Regarding sustainability investments, RA expects plantations to comply with the Standard's requirements and meet their environmental, economic, and social aspirations (AFL_1, RA Representative). Surprisingly, some activities, such as unfair deductions, poor pay, indebtedness, and discrimination, happening in Kenya's commercial tea sector contradict RA's shared responsibility objective.

“7th to 9th minute: The interviewee would be deducted money for losses associated with transporting tea leaves from the tea collection centre to the factory. TKF provides no provision for losses due to natural factors such as spillage or evaporation of the tea while in transit ” (SB_2).

39th minute: The little pay that a smallholder tea farmer receives does not guarantee the farmer a better living. [...] (VFG1_D9).

RA certification seeks to ensure sustainable livelihoods and conserve biodiversity by transforming business practices, land-use practices, and consumer behaviour. RA pursues this by focusing on agriculture, forestry, and tourism. To achieve sustainability in the agricultural sector, the organisation works with farmers to ensure compliance with the Sustainable Agriculture Network (SAN) standards which advocate for protecting workers' and local communities' rights, wild lands, and wildlife. SAN standards include measures to protect local wildlife, waste disposal and the use of pesticides, soil erosion, water pollution, and better conditions for workers (Ellis & Keane, 2008).

In this study, two divergent views emerged regarding assurance techniques. One group comprising factory workers working for the NTF tea factory gave a positive picture, portraying Kenyan tea as ethically sourced. The group gave such comments:

2nd to 4th minute: The pay for a general worker for an 8-hour day's work in the NTF tea factory is better than what the worker in the same job cadre working in any of the TKF-managed smallholder tea factories earns. The interviewee confirmed that in case of overtime, the factory compensates the worker in cash or kind in terms of off days commensurate with the number of overtime hours worked (FI_2).

2nd to 4th minute: The general working conditions at the factory are satisfactory. The responsible officers control the heat in the drying section, and the factory provides workers in the sorting area with enough masks (FI_4).

23rd minute: The interviewee works for 8 hours a day (normal working hours) from Monday to Friday. However, on Saturday, she works for six hours. Sunday is a resting day. If a worker works 8 hours on a Saturday, the factory pays the worker overtime for two hours. The 6 hours the worker works on a Saturday is considered a full day's work. [...] (FI_3).

The other group of interviewees, comprising former employees of the NTF tea factory, sampled using the snowball sampling technique, gave a contradicting opinion. They highlighted issues such as poor working conditions, poor pay, poor housing conditions, intimidation, unfair deductions, and forced overtime in Kenya's sampled large-scale tea factories and estates.

2nd to 3rd minute: Tea pickers stand for long hours picking tea without a break till 1 pm when they are allowed to break for lunch. [...] (SBB_13).

11th to 12th minute: A worker would be entitled to work at a higher grade, say grade 1 but receives a low payment not commensurate with the rate the worker is entitled [...] (SBB_1).

4th to 5th minute: The factory provided the interviewee with free accommodation. However, the interviewee complained that the house was not well-maintained. [...] (SBB_5).

6th to 8th minute: [...] The factory uses intimidation to frustrate workers. If a worker makes a slight mistake, the management reports them to the police. When the police failed to gather enough evidence to take the accused to court, the factory management sacked them without a fair hearing (SBB_2).

24th minute: The NTF tea factory does not pay workers for the extra hours. The management used to carry forward the additional time worked and never converted such time into cash to benefit the worker [...] (SBB_21).

Chapter 4: Farming

Chapter Four requires producers to do soil analysis. Every three years, the soil is analysed to assess its fertility needs for the tea crop as guided by research by the Tea Research Institute. In addition to soil testing, there is also an element of soil erosion, e.g. matters to do with soil control, soil cover, mulching etc. How is the tea crop managed in terms of pruning? The Standard includes elements of good tea husbandry practices. RA advocates against using agrochemicals in tea production. RA is aware that some farmers spray herbicides at the periphery of the tea plantations and expects them to use personal protective equipment. The organisation wants farmers to store the agrochemicals well; they need a better mechanism for disposing of the containers after use. RA guides the agrochemicals banned by organisations such as the World Health Organisation (WHO), Food and Agriculture Organisation (FAO), PCPP of Kenya, RA itself, and the European Union.

However, farmers may use some agrochemicals with adequate mitigation measures. Others could not be perfect, but there is no better alternative (exceptional use list). Producers must furnish the organisation with a list of such agrochemicals. RA encourages producers to practice integrated pest management to incorporate all the other methodologies, such as natural and manual ways of controlling pests and diseases before they resort to agrochemicals (AFL_1).

11th to 14th minute: SBB_7 clarified that RA auditors visited the tea estates and sensitized the factory workers on methods for controlling soil erosion, such as constructing gabions in sloping areas and ploughing along the contours. Additionally, the auditors relayed the same message to small-scale tea farmers [...]

Chapter 5: Social Protection of Workers and their Families in the Tea Sector

This chapter is very expansive. It has most requirements. First of all, the chapter addresses the elements of child labour, forced labour, discrimination, and workplace harassment and violence. These four issues are solid in the Standard that any plantation or smallholder tea producer must address. Certified farms implement a system that manages and assess system where they assess the risk of child labour, forced labour, discrimination, and workplace harassment and violence in their supply chain. When they do these assessments, they commit themselves to prepare to train and make the people aware that this is their position; this is their stand that they do not encourage these practices within their supply chain. After committing themselves to train and awareness, they put mitigation measures in place to ensure these vices do not appear anywhere in their supply chain. They must also implement a comprehensive monitoring system within their supply chain to monitor whenever these cases occur (AFL_1).

The system in question establishes a protocol for addressing issues when identified by stakeholders, serving as a prerequisite for producers seeking RA certification, which promotes freedom of association and encourages workers to join trade unions to negotiate improved terms, including salary increments and better working conditions. Working conditions, encompassing hours, overtime, rest days, holidays, leave, and adherence to national labour laws, especially minimum wage regulations, are emphasised. RA advocates for a living wage benchmark, not just minimum wage compliance, and is collaborating on a living-wage model for the Kenyan tea sector, initiated in May 2022. The chapter further delves into economic considerations for small-scale tea farmers' fair living income. Beyond the social aspects, RA mandates adherence to CBAs negotiated

with trade unions and employers. These principles collectively strive to enhance labour standards and worker well-being within the tea industry (AFL_1).

22nd minute: The factory management violated the CBA by paying tea pickers less than agreed and introducing shears to deter manual plucking, breaching the labour agreement (SB_1).

In addition to wages, RA also has elements to do with occupational health and safety regulations of the workers, where they work and adhere to issues to do with emergency response. RA advocates for workplace safety and improved housing, establishing specific conditions and parameters for housing standards. The housing structure must meet specific social standards. Whatever the producers do should not clash with community interests or jeopardise their relationships with society (AFL_1). To the contrary:

3rd minute: The bureaucratic and unclear compensation process for workplace injuries often leads to frustration and abandonment of compensation claims by injured workers at the SNB tea factory (SB_24).

Chapter 6: Environment

This chapter covers all the environmental issues relating to protecting natural forests, gazetted forests, and natural ecosystems in the production systems where tea is grown—RA advocates for protecting natural vegetation within tea-growing estates. The organisation protects historical sites of importance to the community's producing tea, ensuring that stakeholders do not introduce invasive species in the tea growing areas and non-introduction of non-approved GMOs from the supply chain. The chapter also addresses waste management issues. Proper treatment is essential for all forms of waste, whether solid or liquid, before their release into the environment. Should tea producers establish how much carbon they emit into the atmosphere regarding renewable energy sources? What measures have they put in place to curb the situation? Though worth

noting, someone cannot use these self-selected requirements against a producer from being certified by RA (AFL_1).

Producers mainly use labour from within their reach. However, this does not rule out the possibility of employing migrants in their tea estates. RA is aware that most tea workers in Kenya's tea-growing counties are local, but other 'migrant' workers come from other counties in Kenya. The Standard seeks to protect the rights of both local and migrant workers. Producers should not discriminate against people when hiring workers. Most organisations are engaging labour providers to recruit workers. Regardless of the hiring process, RA's social chapter requires that the producer complies with all labour rights whether the producer employs workers directly or the labour providers provide the labour. To assess their diversity, RA requires producers to maintain a record of workers that clearly shows their gender, age, nationality, and origin (AFL_1). It is worth noting that discrimination was rampant in the sector contrary to RA stipulation.

16th to minute: Workers complained of discrimination in securing jobs at the SNB factory. [...] Some workers complained of being sexually harassed by some managers to secure a job at the factory (SB_10).

3rd to minute: There was a lot of discrimination at the TKF head office regarding promotion. The organisation promoted the workers based on nepotism [...] (SB_13).

5.4 Chapter Summary

In this chapter, the thesis presented the findings regarding the issue of labour exploitation within the Kenyan commercial tea sector. The author conducted an analysis of several aspects, including how tea processors manage their labour force, the different forms of labour exploitation present, and the various social audit reports related to the Kenyan tea sector. The next chapter discusses these findings in relation to existing theories and literature.

Chapter 6: Discussion

6.1 Introduction

In Chapter 4, the researcher conducted reflexive thematic analysis on data collected from interviews, focus group discussions, document analysis, and on-site observations at both the SNB and NTF tea factories. The findings discussed in Chapter 5 stem from this analysis. This chapter is structured into several sections. Section 6.2 offers a summary of the chapter's content, while Section 6.3 delves into the role of technology in labour control within the Kenyan commercial tea supply chain. Section 6.4 explores the role of social audits in combating labour exploitation within the Kenyan commercial tea supply chain.

6.2 Summary

This chapter presents a summary of the study findings. The study relied on data from both primary (interviews, focus group discussions, and observation) and secondary sources (document analysis). The researcher used purposive sampling technique to identify the small-scale tea factory and the large-scale tea factory. The researcher identified former employees of the target firms using a snowball sampling technique but used purposive sampling technique to identify employees working for the NTF tea factory at the time of the interview. The researcher utilised a case study approach to carry out the investigation and reflective thematic analysis to analyse the data. The results of the study indicated that the working conditions in the Kenyan tea sector are very precarious, which poses a high risk of forced labour. This is primarily due to the processors' violation of the CBA, low wages paid to workers, forced overtime, and unfair deductions caused by the casualisation of labour. The researcher attributed the casualisation of labour to the mechanisation of operations. In the large-scale sector, management compels casual workers to use shears

to pluck tea. Furthermore, the Kenyan authorities are struggling to enforce legal frameworks to combat labour exploitation risks.

Participants gave varying opinion regarding the role of trade unions in combating labour exploitation. According to reports, trade unions in Kenya are facing a range of challenges. These include interference with negotiation processes, court delays, financial and resource scarcity, opposition from anti-union employers, the hiring of casual workers, high expenses, declining membership, and increased training costs. Additionally, there are issues with the low enforcement of labour laws and police harassment of organising teams, often at the instigation of employers, which further exacerbates the difficulties encountered by these unions (Owidhi, 2017). The researcher observed that the components of the Gray (2000) model are applicable to auditing labour exploitation in the Kenyan commercial tea industry. This attempt addresses the limitations of the LPT, which narrowly focuses on internal organisational dynamics without adequately considering its broader implications for the global sustainability agenda (Mraović, 2005).

6.3 The role of technology in controlling labour in the Kenyan commercial tea supply chain

The role of technology in both the small-scale and large-scale tea sectors in Kenya intersects with issues of forced labour, taking the form of indebtedness among smallholder farmers in the small-scale sector and the forced use of shears for tea plucking in the large-scale sector. In the small-scale tea sector, the adoption of technology, such as digitised weighing systems, was initially seen as a positive step towards efficiency and modernization. However, the management's approach to deductions from farmers' earnings has perpetuated cycles of indebtedness and economic vulnerability. By

deducting entire amounts at once, rather than staggering payments, farmers are left continuously indebted, compelling them to borrow more and remain ensnared in a cycle of debt. This situation forces farmers into a form of forced labour as they struggle to repay debts and maintain their livelihoods. Despite hopes for improvement with the introduction of technology, the prevailing conditions of indebtedness have left many smallholder farmers feeling disheartened and uncertain about their future within the industry.

In the large-scale tea sector, the forced use of shears for tea plucking has emerged as another form of forced labour. The management's decision to introduce shears as an alternative to manual plucking, despite not being included in the CBA, has exacerbated tensions among workers. This imposition of shears as the primary tool for tea plucking disregards labour rights and preferences, forcing workers to adapt to a method that may have adverse effects on their physical health. Workers are thus subjected to a form of forced labour where they are compelled to use shears against their will, despite concerns about its impact on their well-being. In summary, the role of technology in both sectors reveals complex dynamics that intersect with issues of forced labour, whether in the form of indebtedness among smallholder farmers or the forced use of shears for tea plucking in large-scale plantations. Addressing these challenges requires a holistic approach that prioritises the rights and well-being of workers, while also promoting equitable and sustainable practices within the tea industry.

The adoption of technology in the Kenyan tea sector, particularly the transition from traditional to digital weighing systems and the introduction of mechanisation in tea harvesting, has significantly impacted labour dynamics, giving rise to resistance and conflict among workers and management. The shift towards digital weighing systems in manufacturing, while enhancing operational efficiency, has resulted in job displacement

due to rationalization exercises. This displacement has sparked dissatisfaction among affected workers, as highlighted by concerns expressed by participants about the loss of employment opportunities. Additionally, despite interventions aimed at ensuring fair compensation for farmers through the digitalisation of weighing scales, suspicions of weight manipulation persist, contributing to dissatisfaction within agricultural communities. The complex interplay between technological innovation and socio-economic equity underscores the challenges associated with industrial transitions, where efficiency gains often come at the expense of traditional employment opportunities.

Similarly, the adoption of mechanisation in large-scale tea cultivation has elicited diverse perspectives among industry stakeholders. While some advocate for increased mechanisation to maximize profits and efficiency, others express reluctance or resistance to technological advancements, citing concerns about job security and the potential impact on tea quality over time. The mechanisation of tea harvesting has led to the displacement of manual labourers, particularly unskilled workers, who are left economically disenfranchised. This has resulted in resistance from workers who fear job loss and discontentment with management practices, as observed in the case of workers resisting technological changes at the SNB tea factory and TKF. Resistance to technological changes within the tea industry is further exemplified by incidents of sabotage, such as the torching of tea plucking machines at tea estates in Kericho county. These acts of sabotage underscore the tensions between workers and management, particularly in the face of job displacement and labour restructuring resulting from automation.

The introduction of machines for tea-picking has also led to conflict between workers and management, particularly highlighted by the national strike organized by COTU in 2014. Conflict has arisen over issues such as job security, labour conditions, and the handling of labour displacement resulting from automation. The tensions between workers and management, particularly in tea estates where labour displacement is more pronounced, underscore the challenges of transitioning to automated processes while ensuring fair treatment of workers. In summary, the adoption of technology in the Kenyan tea sector has led to resistance and conflict among workers and management, driven by concerns over job security, labour conditions, and economic stability. Balancing the imperatives of technological advancement with socio-economic equity and worker well-being remains a key challenge in navigating the evolving landscape of the tea industry.

As the author of this analysis on the adoption of technology in the Kenyan tea sector, I recognise the importance of reflexivity in understanding the complex dynamics at play within this context. The transition from traditional to digital weighing systems and the introduction of mechanisation in tea harvesting have indeed reshaped labour dynamics and sparked resistance and conflict among workers and management. Throughout this analysis, I have strived to present a balanced perspective, acknowledging both the potential benefits and challenges associated with technological innovation in the tea industry. While digital weighing systems and mechanisation offer opportunities for enhanced efficiency and productivity, they also pose risks such as job displacement and concerns about fairness and equity. In examining the impacts of digital weighing systems, I have reflected on the dissatisfaction expressed by workers who have been displaced due to rationalization exercises. This displacement has raised valid concerns about job security and the potential for manipulation of weighing scales, highlighting the need for

transparent and accountable practices in technology adoption. Similarly, in discussing the introduction of mechanisation in tea harvesting, I have acknowledged the diverse perspectives among industry stakeholders. While some advocate for increased mechanisation to maximize profits, others express reluctance or resistance due to concerns about job security and tea quality. I have also recognised the tensions and conflicts that arise between workers and management, particularly in instances of labour displacement and restructuring resulting from automation.

Moreover, I have reflected on the broader socio-economic implications of technological adoption in the tea sector, including incidents of sabotage and organized strikes. These events underscore the deep-rooted concerns among workers about their livelihoods and working conditions in the face of automation. As the author, I remain cognizant of my own biases and perspectives in analysing these issues. While striving for objectivity, I recognise that my interpretation may be influenced by my own background and experiences. Therefore, I encourage readers to critically engage with the analysis and consider multiple viewpoints to gain a comprehensive understanding of the complexities surrounding the adoption of technology in the Kenyan tea sector.

The implications of technological advancements for employment and wages have ignited substantial debate. While some perceive the ongoing progression of automation, illustrated by computer numerical control machinery, industrial robots, and artificial intelligence, as a potential catalyst for widespread unemployment, others contend that current automation, akin to past technological shifts, will ultimately stimulate labour demand, resulting in heightened employment and elevated wages (Kemeny & Osman, 2018). Automation refers to the advancement and integration of new technologies that

allow capital to supplant labour in different tasks. This restructuring of production tasks through automation negatively impacts labour through a displacement effect, wherein capital takes over duties once executed by human workers. Consequently, this displacement effect leads to a decrease in the labour share of value added. Historical examples of automation are plentiful. In the initial phases of the Industrial Revolution, numerous innovations automated tasks typically carried out by artisans, particularly in industries like spinning and weaving. This widespread displacement incited the Luddite riots (Mokyr, 1990). The mechanisation of agriculture, propelled by the introduction of horse-powered reapers, harvesters, and ploughs in the latter half of the 19th century, followed by the widespread adoption of tractors and combine harvesters in the 20th century, resulted in the displacement of a significant amount of agricultural labour (Olmstead & Rhode, 2001; Rasmussen, 1982). Presently, we are experiencing another era of swift automation. Industrial robots and other automated machinery are disrupting the roles of production workers (Acemoglu & Restrepo, 2020; Graetz & Michaels, 2018), while professionals in white-collar domains such as accounting, sales, logistics, trading, and select managerial positions are encountering task replacements by specialised software and artificial intelligence (Lehner et al., 2022).

Automation technology not only facilitates a more flexible allocation of tasks among factors but also boosts productivity. This productivity effect mechanism drives the demand for labour in tasks that remain unaffected by automation. Thus, the overall impact of automation on labour demand depends on maintaining a balance between the displacement effect and the productivity effect (Goretzki & Pfister, 2022). Nevertheless, the narrative of technological advancement doesn't solely revolve around the displacement of human labour by automation. If that were the case, we would find

ourselves limited to a shrinking pool of traditional tasks and job roles, leading to a continuous decline in the labour share of national income. Instead, automation's displacement effect has been counterbalanced by technologies that introduce new tasks where human labour maintains a comparative advantage (Leitner-Hanetseder et al., 2021). These fresh tasks not only result in a positive productivity effect but also give rise to a "reinstatement effect." This effect reintegrates labour into a broader array of tasks, thereby favouring labour in the task content of production. The reinstatement effect stands in direct contrast to the displacement effect and directly bolsters both the labour share and labour demand (Acemoglu & Restrepo, 2020; Ra et al., 2019).

Throughout history, numerous instances demonstrate the creation of new tasks and the reinstatement effect. In the 19th century, while certain tasks underwent automation, other technological advancements led to job opportunities in emerging professions. These included roles for line workers, engineers, machinists, repairmen, conductors, managers, and financiers (Mokyr, 1990). New industries and occupations played a crucial role in stimulating labour demand during the rapid mechanisation of agriculture in the United States, especially in factories (Olmstead & Rhode, 2001; Rasmussen, 1982), as well as in clerical positions spanning both service and manufacturing sectors (Goldin & Katz, 2008; Michaels, 2007). While software and computers have indeed supplanted human labour in certain white-collar tasks, they have simultaneously generated numerous new tasks. These include responsibilities related to programming, design, and maintenance of advanced equipment, such as software and app development, database design and analysis, and computer security tasks. Moreover, they encompass tasks associated with specialised functions within existing occupations, including administrative assistants, analysts for loan applications, and medical equipment technicians (Fedyk et al., 2022;

Leitner-Hanetseder et al., 2021). Acemoglu and Restrepo (2018) illustrated that around half of the employment growth between 1980 and 2015 occurred within occupations where either job titles or the tasks performed by workers underwent transformation.

Artificial intelligence (AI) technology is revolutionizing various aspects of society, particularly the structure and execution of work. While much attention has been focused on how automation affects job availability, AI-based technologies are increasingly adopted by employers for managerial purposes, known as 'algorithmic management.' This lesser-discussed aspect of AI's impact on labour is the primary focus of the Trades Union Congress (TUC) report titled 'Technology Managing People: The Worker Experience.' The report aims to raise awareness of AI-powered management, explore its repercussions on workers, and outline objectives to safeguard workers' interests from potential adverse effects (Industrial Law Society, 2021).

McGuinness et al. (2019) utilised data from the European Skills and Jobs Survey to introduce a novel measure termed skills-displacing technological change (SDT), indicating technological advancements potentially rendering workers' skills obsolete. The study found that 16 percent of adult workers in the European Union (EU) are affected by SDT, with significant variation across countries, ranging from 28 percent in Estonia to less than seven percent in Bulgaria. Contrary to concerns about declining job skills due to technological changes, the research indicated that SDT motivates workers to enhance their skills continually. Additionally, the study provided evidence of a positive impact from automation on job tasks and complexity, termed the "reinstatement effect" of automation. Despite concerns about job polarization and retraining needs for less-skilled individuals, the study highlighted that SDT primarily affects higher-skilled workers,

exacerbating existing inequalities in skill development opportunities within workplaces. Workers impacted by SDT also tend to face heightened job insecurity.

Frey and Osborne (2017) estimate that approximately 47 percent of jobs in the United States could potentially be replaced by technology. However, such assessments often exaggerate the negative impacts of automation by focusing solely on the technical feasibility of replacing labour with machines, overlooking the economic aspect. Kucera (2017) highlights the importance of considering whether investing in new technologies is as profitable as retaining existing labour-intensive methods. It's crucial to recognise that future automation is unlikely to completely eliminate entire job categories but rather alter tasks within most occupations. The World Bank suggests that less than 20 percent of jobs are expected to vanish entirely, with a McKinsey Global Institute study estimating that by 2030, around 60 percent of occupations could see at least one-third of tasks automated, potentially reducing full-time equivalent work by about 15 percent. Moreover, between 3 and 14 percent of the global workforce may need to transition to different occupational categories. While new job opportunities may be created to offset technological unemployment, the challenge lies in ensuring workers can smoothly transition into these roles. Effective management of this transition poses a significant challenge (International Labour Organisation, 2018).

Wood et al. (2019) demonstrated in Southeast Asia and Sub-Saharan Africa that algorithmic control significantly influences the functioning of online labour platforms, despite differences in country conditions and job types. While algorithmic management methods offer workers flexibility, autonomy, and exposure to tasks of varying complexity, they can also lead to adverse consequences such as low wages, social

isolation, non-traditional working hours, excessive workloads, sleep deprivation, and exhaustion. In the United States, Doms et al. (1997) examined the impact of modern factory automation technologies on plant operations, including wages, job roles, workforce education, and productivity. While cross-sectional analysis showed that plants extensively utilising these technologies employ more educated workers, offer higher wages, and have a larger proportion of skilled workers, longitudinal analysis found limited evidence of a strong relationship between technology adoption and workforce skill improvement over time. It suggests that plants adopting modern factory automation technologies already possess a skilled workforce before adoption, and this skill level remains consistent afterward.

Mechanical tea plucking is a common practice in several tea-producing regions like Argentina, Japan, China, India, and Sri Lanka, with advancements noted in Taiwan's Mingjian area. Compared to manual harvesting, mechanical plucking significantly boosts efficiency, improving harvesting rates by 8-15 times and cutting production costs by 50-70%. It saves time and enhances tea quality by delivering fresh leaves to the factory promptly. However, manual plucking yields better quality due to lower leaf wastage. To achieve superior quality with mechanical plucking, pre-classification of tea leaves is necessary. In China, tea plucking is semi-mechanised, but there are calls for complete mechanisation using intelligent robots. In Taiwan, mechanisation aims to increase profits and address labour shortages, although prolonged machine plucking can lead to high-density, low-quality tea leaves. Operators must carefully control mechanical blades to avoid damaging delicate leaves. Good farming practices such as selecting appropriate tea varieties, pruning, deep ploughing, and fertilization are essential to ensure the growth of high-quality tea leaves suitable for mechanical plucking (Han et al., 2014; Wu, 2015).

Kitur and Rop (2016) highlight the impact of tea plucking mechanisation on Kenyan tea factories and employees, noting pollution and job displacement for some unskilled workers. However, Omuga et al. (2016) found that mechanisation did not significantly affect employees' income, as incomes from mechanised and hand plucking were comparable. The study encourages tea companies to adopt technology for harvesting, ensuring sustainability and cost-effectiveness. Ongong'a and Ochieng (2013) observed that mechanisation improves productivity, revenue, and reduces costs in the tea sector, supporting its implementation. Conversely, Soi (2018) argues that management may exploit technology to declare workers redundant.

Traditional labour theories, referred to as LPT, primarily examine workplace management practices. This encompasses the simplification of tasks, also known as de-skilling (Braverman, 1974), and the promotion of productivity through worker competition (Burawoy, 2005). Scholars have further explored the nuanced dynamics of control, consent, and resistance within the worker-employer relationship (Thompson & Smith, 2010). This thesis aligns with this tradition but extends its scope to encompass global supply chains, examining how labour is governed both at the workplace and by governments, particularly within the context of global competition. Governments often employ security forces to suppress labour protests, while in communist regimes, unions are typically under state control and must balance fostering productivity with safeguarding workers' rights. At times, the emphasis on productivity overrides worker protection, leading to union control by the ruling party (Pravda & Ruble, 1986). In market-based labour control systems, particularly prevalent in weaker states with limited labour regulations and enforcement, workers face significant challenges. High unemployment diminishes workers' bargaining power, making it difficult for them to

demand better conditions or form unions due to fear of job loss (Webster et al., 2008). Conditions such as part-time jobs or temporary contracts exacerbate employer control, as workers may tolerate poor conditions and low pay to avoid unemployment and poverty (Anner, 2015). Signs of this control include low wages and a large pool of unemployed or underemployed workers. The garment industry exemplifies these challenges, characterized by low startup costs, intense competition, and practices such as low wages and outsourcing. Bangladesh, in particular, faces severe conditions, with data from the Worker Rights Consortium indicating that it has the industry's lowest wages, covering only 14% of a family's basic living needs (Anner, 2015).

Labour control includes instances where employers resort to repression within the workplace. The majority of theories addressing worker control begin with employers and workplaces, as this is where capital is most concerned with maintaining worker discipline to maximize profits. Despite modern control methods, some employers still amass wealth through illicit means such as fraud and violence, as noted by Harvey (2004). In regions like Latin America and Asia, there has been a surge in violence targeting union members and worker activists. In Colombia, for instance, employers have long employed paramilitary groups to eliminate union organizers, while in countries like El Salvador and Honduras, known for their high levels of danger, nearly every attempt by workers to unionize since the early 2000s has been met with threats of violence against activists (Harvey, 2004).

Labour control systems often give rise to resistance among workers. Beverly Silver argues that as capital attempts to manage labour by relocating from one region to another (a strategy known as the spatial fix), capitalists inadvertently create new working classes

that subsequently challenge capital through waves of protests (Silver, 2003). Lee (2007) observed that the nature of worker resistance is often shaped by the state; in China, for example, worker resistance aligns with a decentralized, cellular form of activism due to the decentralized nature of state bureaucracies and the way workers engage with legal avenues (Lee, 2007). Anner noted that patterns of resistance may be influenced by the perspectives of labour unions and the personal experiences of workers (Anner, 2011). Extreme forms of labour control give rise to three types of worker resistance: strikes, global agreements, and cross-border campaigns. Strikes have historically served as a primary means for workers to address their concerns. While some scholars, such as James Scott, emphasise everyday acts of resistance like pilfering and absenteeism, others, like Elizabeth Perry, highlight the effectiveness and significance of strikes as a tool available to workers. Wildcat strikes emerge as the predominant form of worker resistance in regions where governments exert control over labour, primarily due to the failure of official labour unions to represent workers' interests, especially in foreign-owned private enterprises with weak unions and harsh working conditions. Additionally, governments hinder workers' collaboration with international organisations, limiting their ability to address concerns through transnational alliances. This leaves workers with limited options, often resorting to localized collective actions (Keck & Sikkink, 1998).

The wildcat strike, often referred to as the "unofficial strike" or categorized as "unorganized conflict," encompasses various actions such as unscheduled sick days, tardiness, leaving work early, individual disruptions, and rule-breaking by workers, sometimes without realizing they're in conflict (Kim, 2019). Although the wildcat strike may not adhere to formal rules set by union leaders or established structures, it is not entirely disorganized. The fact that it occurs and persists for some time suggests a degree

of planning and organisation. Therefore, a wildcat strike can be defined as an ongoing process where organized groups of employees undertake disruptive actions outside the formal control of elected union leaders. It possesses two primary features: ongoing nature and execution by organized workers outside official systems for addressing worker grievances (Smemo et al., 2017).

Erdinc's (2020) study focused on two main dimensions of wildcat strikes. Firstly, it explored the criticism directed at these strikes by employers, political authorities, and official unions, contrasting them with historical strikes such as those during World War II in the US and the British automobile industry (Scott & Homans, 1947; Zetka, 1992). Unlike those strikes, the workers engaging in wildcat strikes in Turkey during the 2000s were not privileged or advantaged. These metalworkers protested against the terms of a collective agreement signed between their employer and the official trade union. Initially seeking improvements within their existing union, they later aimed to overhaul the industrial order by changing union affiliation due to oppression from the employer, government, and unresponsive official union. The wildcat strikes underscored two key issues in Turkey's metal industry labour conflicts: the lack of collective bargaining mechanisms aligned with international standards, and the dominance of state actors, employers, and government-affiliated unions in bargaining processes. This situation led to the erosion of legitimacy for pro-government and pro-employer unions, providing an opening for minority labour unions to resist.

Erdinc's (2020) study's second contribution focuses on the impact and frequency of wildcat strikes at national, local, and workplace levels, employing a micro-level analysis based on companies in Bursa, Turkey. The study explores labour movements and strikes

within authoritarian contexts classified as hybrid regimes (Levitsky, 2003; Robertson, 2007) , competitive authoritarianisms (Levitsky & Way, 2011), or illiberal democracies (Zakaria, 1997). The case study in the metal industry reveals three main points. Firstly, it shows that government repression of the labour movement does not uniformly suppress outcomes across industries, regions, and trade unions. Labour protests persist in precarious sectors and major industrial zones, with marginalised trade unions gaining influence during collective bargaining in multinational and local companies. Secondly, the research illustrates how local dynamics reinforce marginalised trade unions and workers' activities within an authoritarian setting. Local resources and actors serve as leverage to pressure employers and overcome government repression. Thirdly, the study highlights consequences for official trade unions and employers during and after the wildcat strike period. In an environment where the behaviour of organisations representing labour is crucial due to hierarchical unions prevalent in authoritarian regimes, analysing how marginalised trade unions and their members survive through local political alliances and wildcat strikes sheds light on the challenges of labour representation within oppressive industrial structures (Erdinc, 2020).

International agreements, such as Global Framework Agreements (GFAs), serve as mechanisms for global trade unions to hold multinational companies (MNCs) accountable for the treatment of workers in their supplier companies (Hammer, 2005). Unlike CSR programs, GFAs are negotiated between labour groups and MNCs. While these agreements may have vague terms and lack legal bindingness, they represent a significant shift, as seen in the Bangladesh Building and Fire Safety Accord negotiated by labour unions with MNCs in 2013. Termed a Buyer Responsibility Agreement, it holds lead firms in global supply chains jointly responsible for conditions in their supply chain and

the costs of producing products under good working conditions. Although initially focused on safe buildings in Bangladesh, its framework has potential for expansion to cover other issues and countries. This accord, designed to address challenges in Bangladesh's labour-controlled market, was motivated by tragedies like the Rana Plaza collapse. However, it was pursued due to the challenging conditions for workers in the local market, making a binding international agreement a more effective approach compared to traditional local strategies reflecting labour market weaknesses (Anner, 2015).

Cross-border organising campaigns represent the third form of worker resistance, rooted in the historical context of labour internationalism shaped by factors such as worker migration, global competition, wars, and socialist ideologies promoting worker liberation. While labour movements traditionally remained confined within national boundaries due to social agreements and nationalist perspectives, recent economic globalisation pressures have compelled them to forge connections beyond borders (Lorwin, 1929). The key inquiries revolve around when and how labour will embrace internationalism. Anner (2011) contends that labour is inclined towards seeking international solidarity when local channels fail to address their issues and when labour movements are guided by class-based ideologies. Extreme forms of employer labour control, marked by violence or its threat, provide labour movements with an effective framework for framing their grievances in cross-border campaigns (Anner, 2015). U.S. labour unions have implemented innovative strategies in their collaborations with workers in developing nations, particularly in the maquila industries of Mexico, Central America, and the Caribbean. These strategies, categorized into four cross-border models, aim to improve working conditions, secure legal recognition, and occasionally establish negotiated

employment agreements. The models encompass International Campaign Organising, focusing on consumer-driven ethical campaigns; Clandestine Targeting, discreetly fostering local organisational development; Federation Organising, involving bilateral partnerships between unions from different regions; and Coalition Organising, engaging a broader range of groups beyond traditional union constituents. Notably, all these models involve genuine organising efforts, with clandestine targeting and federation organising demonstrating greater success in maintaining a reciprocal union focus and supporting local labour organisations. These approaches have effectively advanced the interests of workers in the maquila industries of the aforementioned developing countries (Frundt, 2000).

Since the 1990s, there has been a notable surge in civil associations across Africa, particularly in urban areas (Aina, 1997; Olukoshi, 2005; Tostensen et al., 2001). Some of these associations have been established with the backing of external funding organisations, while others have emerged from influential local entities. However, there is also a growing presence of grassroots organisations that are not necessarily influenced by external interests. Many of these groups are actively challenging existing policies, advocating for the recognition of basic socio-economic rights, promoting participation, and addressing various forms of exclusion (Aina, 1997; Ballard, 2005). In recent times, there has been a noticeable rise in collective endeavours across various regions of the global South, particularly aimed at supporting vulnerable groups operating within the informal economy. Notable initiatives like the Self-Employed Women's Association (SEWA) in India, established in the early 1970s, have played a pioneering role in representing informal workers on a large scale (Datta, 2003). SEWA's influence has extended beyond India, inspiring the formation and activities of similar organisations

across Africa, and fostering grassroots networks spanning countries and regions. These emerging actors are actively engaging in advocacy efforts, leveraging media channels, organising publicity campaigns, and staging protests to enhance their visibility and challenge unfavorable policies and regulations. Additionally, many of these organisations are turning to legal avenues, utilising court actions to assert their right to livelihood, contest evictions, and combat harassment (Forkuor et al., 2017). This trend is indicative of a broader shift in the landscape of associations within the informal economy, particularly in sub-Saharan Africa, where traditionally inward-looking associations, primarily focused on welfare or business and constrained by kinship, ethnic, and religious affiliations, are becoming more diverse, mirroring developments observed in other parts of the global South (Lindell, 2010).

The implementation of the legal framework to combat forced labour in the Kenyan commercial tea supply chain is beset by formidable obstacles. These challenges are compounded by precarious working conditions, attributed by participants in this study to the pervasive influence of technology and the growing trend of labour casualization. Consequently, these factors have precipitated the rise of indebtedness among small-scale workers and compelled the coercive use of shears for tea plucking in the large-scale industry. Specific hurdles contributing to this crisis include dwindling union membership, meager wages, the imposition of mandatory overtime, unjust wage deductions, and breaches of CBAs. The current employment legal framework in Kenya exhibits bias against casual workers, failing to provide them with the protections granted to traditional employees under the Employment Act (Owidhi, 2017). Nkonge (2021) proposes nuanced reforms to address this disparity while maintaining economic competitiveness. Key reforms include expanding the definition of "employee" to include casual workers,

ensuring fair compensation for outsourced labour, enhancing protections for casual labourers, improving enforcement of labour laws such as Occupational Safety and Health Act (OSHA), and implementing sector-specific contracts to mitigate exploitation risks. These reforms aim to align Kenya's labour laws with international standards, fostering a fairer and more sustainable economy.

The issue of casualisation of workers (Ahmmed & Hossain, 2016) in the Kenyan tea sector has significant implications, particularly in terms of its impact on trade unions. A specific group of interviewees highlights a concerning trend: the mechanisation of operations has led to temporary employment for many unskilled workers, effectively rendering them jobless in the long term. This situation presents a substantial challenge to the existence and effectiveness of trade unions within the sector. In essence, this group of interviewees argues that the shift towards temporary employment in the tea sector has created a barrier to workers' participation in trade unions. With many workers engaged only temporarily due to the mechanisation of various operations, they do not have the job security or stability that would encourage them to join trade unions. This situation is perceived as a threat to the continued existence of trade unions in the sector. The group believes that the casualisation of workers makes it increasingly difficult for trade unions to recruit and retain members. When workers are not in permanent employment, they may be less inclined to invest time and effort in joining a union, as they may not see immediate benefits. This, in turn, weakens the bargaining power and advocacy capacity of trade unions, as their ability to represent and protect the rights of workers is diminished (AFL_2).

COTU in Kenya serves as an umbrella organisation representing 47 trade unions within the tea industry. Employees' ability to join a trade union often depends on their employers' discretion, leading to the establishment of recognition agreements between employers and COTU. These agreements allow COTU to represent employees' interests, particularly in negotiating comprehensive CBAs that cover various employment terms and conditions. However, COTU faces challenges due to changes in employers' tactics, such as increased outsourcing of workers not covered under CBAs, which impacts union membership and weakens bargaining power (AFL_2). COTU engages in social audit reporting through the Ministry of Labour, as mandated by Kenyan law, to ensure compliance with labour regulations. Concerns arise regarding the impact of mechanisation in large-scale tea production, with COTU noting that technological advancements have rendered a significant portion of its members jobless, affecting union membership (AFL_2).

To address these challenges, COTU has adapted its strategies, including stipulating agency fees for employers with CBAs and advocating for better pay for workers operating heavy machines. Additionally, COTU seeks to introduce clauses in CBAs to address the interests of workers affected by mechanisation. The union also expresses concerns that employers' strategies, such as outsourcing and embracing technology, aim to weaken the union, potentially depriving workers of their right to unionize (AFL_2). In the small-scale tea sector, COTU acknowledges the prevalence of casualization, where workers sign short-term contracts, limiting their ability to claim permanent employment status and access benefits. The union also raises concerns about workers' lack of awareness regarding their rights and the absence of sexual harassment policies in some workplaces, advocating for education and sensitization programs (AFL_2).

While some participants express satisfaction with trade unions' effectiveness in advocating for workers' rights, others voice dissatisfaction, citing perceived failures in addressing workers' concerns, such as delays in addressing injury-related cases and inadequate representation (SB_8, SB_9, SB_20, SB_24, SB_33). Concerns are also raised about the lack of representation within the tea industry, with some stakeholders feeling marginalised and disenfranchised. Efforts to address these concerns include the establishment of specific committees within the industry to address labour issues and ensure compliance with certification standards (VFG3_D3, FI_6). However, there are apprehensions about the future viability of trade unions within the tea industry, driven by factors such as mechanisation and casualization trends that threaten union membership and influence (FI_9, FI_12).

Efforts to safeguard the role of trade unions in advocating for workers' rights and interests require collaboration between stakeholders to address evolving labour practices and regulatory frameworks. Trade unions in Kenya encounter a myriad of challenges, including interference with negotiation processes, prolonged court proceedings, financial constraints, and scarcity of resources. They also face opposition from anti-union employers, reliance on casual labour, escalating operational costs, declining membership rates, and escalating training expenses. Moreover, there are pervasive issues concerning the lax enforcement of labour laws and instances of police harassment targeting organising teams, often at the behest of employers, exacerbating the already arduous circumstances faced by these unions (Owidhi, 2017).

6.4 The role of social audits in addressing labour exploitation in the Kenyan commercial tea supply chain

The failure of RA certification to adequately address worker injury claims and broader social auditing issues highlights significant shortcomings in the implementation and effectiveness of these external oversight mechanisms. Firstly, despite the presence of RA auditors tasked with ensuring compliance with social standards and the provision of proper protective equipment for workers, the system appears to fall short in addressing the complexities of worker injury compensation. While existing protocols stipulate provisions for injured workers, including monthly wages during recovery periods, challenges persist in ensuring equitable compensation. Workers, as evidenced by personal narratives, face discrimination and lay-offs after suffering injuries, indicating systemic issues within the compensation process. The failure of RA certification to effectively address these challenges suggests a gap between regulatory requirements and the lived experiences of workers, highlighting the need for more robust mechanisms to protect workers' rights and well-being.

Moreover, the broader context of social auditing reveals additional limitations in addressing systemic issues within the workplace. While external audits, such as those conducted by RA, aim to ensure compliance with social standards, they may not adequately capture the nuances of workplace dynamics and the challenges faced by workers. Personal narratives, such as instances of discrimination and lay-offs following workplace injuries, underscore the limitations of relying solely on external audits to safeguard worker rights. Additionally, tensions with neighbours over trespassing animals highlight broader community relations issues that may not be adequately addressed through external auditing processes alone. The failures of RA certification and social

auditing in addressing worker injury claims and broader workplace issues underscore the need for a more holistic and nuanced approach to CSR and stakeholder engagement. This approach should include meaningful dialogue with workers and communities, as well as robust internal mechanisms for addressing grievances and promoting worker welfare. By taking a more comprehensive approach to CSR and stakeholder engagement, companies can better address systemic issues within the workplace and foster positive relationships with workers, communities, and external auditors alike.

Labour exploitation within the Kenyan tea sector has manifested in a multitude of ways, posing a significant challenge to the RA's shared responsibility and sustainability objectives. The RA certification program was established with the noble goal of guaranteeing sustainable livelihoods for tea farmers, safeguarding workers' rights, and preserving biodiversity. However, several troubling aspects within Kenya's tea industry cast doubt on the achievement of these lofty aims. One of the foremost concerns pertains to unfair deductions and meagre pay faced by smallholder tea farmers. These farmers frequently report deductions from their earnings, ostensibly linked to the costs associated with transporting tea leaves to the processing factories. Despite assurances that cost-saving measures, such as staff downsizing, would lead to improved terms, there has been little tangible improvement in their pay. This low income leaves smallholder farmers struggling to make ends meet, hardly contributing to the promise of better livelihoods. Furthermore, the issue of indebtedness has arisen within certain tea factories, most notably the SNB tea factory. Here, deductions are systematically structured in a manner that keeps farmers perpetually indebted to the factory, trapping them in a cycle of dependency on small-scale tea farming merely for survival.

This parallels the argument made by LeBaron et al. (2021) that migrant workers, who are already burdened by debt from recruitment costs (International Labour Organisation, 2020a), further exacerbated their financial strain by borrowing additional funds to meet basic needs when facing wage losses. Consequently, they heightened their vulnerability to debt bondage with agencies and employers. Moreover, extended school closures and economic downturns compelled families to turn to child labour as a means of bolstering household income, thereby amplifying the threat of child exploitation. Discrimination is another troubling aspect of the industry, particularly in the distribution of fertilizers to smallholder farmers. Some farmers are excluded from fertilizer programs based on their tea delivery quantities from the previous year, hindering their capacity to enhance tea quality and, consequently, their earnings. These practices in Kenya's tea sector run contrary to the objectives set by the RA certification. Rather than rewarding producers for their efforts and ensuring sustainability, the industry fosters a climate of unfair deductions, poor pay, and discrimination that undermines the RA's commitment to enhancing the economic well-being of farmers and workers.

There appears to be a divergence of perspectives regarding working conditions in the Kenyan tea sector. While some employees of factories like the NTF tea factory portray a positive picture of ethically sourced tea with satisfactory working conditions and compensation, a contrasting narrative emerges from former workers at larger tea factories and estates. These individuals highlight issues such as inadequate personal protective equipment, forced overtime, intimidation, long commutes, and harsh weather conditions. Inequities in compensation also feature prominently, with instances of workers not receiving fair payment for their hours worked, and some being underpaid despite holding higher-grade positions within the industry. Overtime compensation is equally

problematic, with reports of inconsistent payments that fall short of what workers are entitled to. Moreover, the management of the NTF tea factory has been reported to underpay workers for extra hours worked during seasons characterized by heavy rainfall and hailstones. The compensation for overtime is often inadequate, further exacerbating concerns about fair treatment. An additional grievance centres around the factory management's practice of charging workers for losses incurred during the transportation of tea due to spillage, which is perceived as unjust. The loss allowance provided is deemed negligible by those affected.

In the context of Kenya's large-scale tea sector, the practices observed within the management of the NTF tea factory raise significant concerns, and they undoubtedly qualify as forms of forced labour. This situation brings to light several critical issues that warrant immediate attention and action within the industry. Firstly, the requirement for casual workers to use shears, essentially large scissors, for tea plucking is deeply troubling. Tea plucking is traditionally carried out by hand, and the introduction of shears can not only be physically demanding but also potentially harmful. This practice risks reducing the quality of the harvested tea leaves and causing damage to the tea bushes. Secondly, the imposition of daily production targets, such as the demand for workers to harvest 85 kilograms of tea leaves per day, adds to the concerns. This places immense pressure on the workers and creates an environment where they may feel coerced to work long hours, often without adequate breaks, to meet these targets. The use of threats of termination if these targets are not met further exacerbates the coercive nature of the work. Such threats can lead to significant mental and emotional stress among workers, as they live in fear of losing their livelihoods.

Moreover, the violation of CBAs is a grave infringement of labour rights. CBAs are legally binding agreements that delineate the terms and conditions of employment, including wages and benefits. When employers fail to adhere to these agreements, it not only infringes upon the rights of workers but also undermines the collective bargaining process, which plays a pivotal role in ensuring fair labour practices. In essence, the practices witnessed at the NTF tea factory paint a distressing picture of an environment where workers are subjected to harsh working conditions, unrealistic production targets, and the constant threat of dismissal if they fail to comply. These elements collectively contribute to a situation that can unequivocally be classified as forced labour, a violation of international labour standards and human rights principles. To address these critical concerns, concerted efforts should be made to ensure that workers in Kenya's large-scale tea sector are treated fairly. This entails providing them with proper training and equipment, as well as compensating them in accordance with labour laws and CBAs. Additionally, mechanisms for reporting and addressing labour violations should be fortified to safeguard the rights and well-being of tea plantation workers in Kenya. It is essential that the industry and relevant authorities take immediate steps to rectify these issues and uphold the principles of fair and ethical labour practices.

As the author, it's essential to acknowledge my positionality and potential biases in interpreting the role of technology in the tea sector of Kenya and the failures of RA certification and social auditing. My background and experiences may shape my understanding of these issues, and it's crucial to reflect on how they may influence my analysis. In discussing the role of technology in the small-scale and large-scale tea sectors, I recognise that my perspective may be informed by broader socio-economic factors and my understanding of labour dynamics. While I strive to present a balanced view of the

challenges faced by smallholder farmers and workers in large-scale plantations, I acknowledge that my interpretation may be influenced by my familiarity with similar issues in other contexts. It's important to remain open to diverse perspectives and ensure that the voices of those directly affected by these issues are centred in the analysis.

Similarly, in examining the failures of RA certification and social auditing, I must critically evaluate my own assumptions about the efficacy of external oversight mechanisms. While I may have preconceived notions about the role of certification and auditing in promoting worker rights, it's essential to consider alternative viewpoints and recognise the limitations of these mechanisms in addressing systemic issues within the tea industry. By engaging in reflexivity, I can better understand the complexities of these issues and strive to present a nuanced and well-rounded analysis. As the author, I am committed to approaching these topics with humility and self-awareness, recognising that my perspective is just one piece of the puzzle. By acknowledging my biases and engaging in reflexivity, I aim to contribute to a more comprehensive understanding of the intersection of technology, labour dynamics, and corporate responsibility in the Kenyan tea sector.

The NTF tea factory's commitment to internal audit processes underscores its dedication to upholding social responsibility, workplace safety, and regulatory compliance. Through a comprehensive framework overseen by trained internal auditors, the factory conducts peer audits among section heads and internal inspections to identify areas for improvement and implement corrective measures (SB_5). Moreover, regular safety, fire, and environmental audits, coupled with the active engagement of the health and safety committee, demonstrate a concerted effort to enhance workplace conditions and mitigate

hazards (FI_23). Additionally, the Assessment and Address Committee's focus on critical social workplace issues further underscores the factory's commitment to fostering a safe and respectful work environment (FI_25). External audits, such as those conducted by RA auditors, serve as an additional layer of oversight, ensuring compliance with social standards and the provision of adequate protective equipment for workers (FI_4). Collectively, these internal audit processes reflect the factory's holistic approach to organisational governance, prioritising the well-being of its workforce and the fulfillment of its social responsibilities.

The rigorous inspection and audit processes implemented within the NTF tea factory reflect a steadfast commitment to ensuring regulatory compliance, worker safety, and environmental stewardship. Collaborations with external bodies such as the Kenya Bureau of Standards (KEBS) and the Department of Public Health demonstrate a proactive approach to monitoring tea quality, lead levels, and hygiene standards (SB_5). Moreover, surprise inspections conducted by the Department of Public Health and the Directorate of Occupational Safety and Health Services (DOSHS) further reinforce the factory's dedication to upholding employee welfare and maintaining high standards of hygiene and safety (SB_19). Certifications such as ISO 22000:2018 and RA accreditation attest to the factory's adherence to international food safety standards and regulatory requirements (FI_12). The involvement of the Ministry of Labour in auditing fatal accidents, injuries, and work-related illnesses highlights a comprehensive approach to occupational health and safety management (FI_22). Furthermore, inspections by the National Environmental Management Authority (NEMA) underscore the factory's commitment to environmentally responsible practices, ensuring proper waste disposal and mitigating potential risks to workers and the surrounding community (FI_12).

Within the realm of workplace safety and employee welfare, the issue of injury compensation emerges as a critical concern, encompassing both procedural aspects and the lived experiences of workers (SB_16). Personal narratives, such as that recounted in SB_11, provide poignant examples of the complexities surrounding injury management, with instances of discrimination and lay-offs adding layers of difficulty for affected individuals. Amidst these challenges, interactions with regulatory bodies, as highlighted by FI_17, offer avenues for education, assessment, and potential redress within the framework of occupational safety and health services. The juxtaposition of procedural frameworks and personal experiences underscores the multifaceted nature of injury compensation within the workplace, necessitating ongoing efforts to address systemic issues and uphold workers' rights and well-being.

The multifaceted engagement of the SNB tea factory with its stakeholders reflects a comprehensive approach to CSR and community involvement (SB_16). Through various initiatives, the factory actively seeks to foster meaningful connections and contribute positively to its surrounding environment (SB_19). Collaboration with government agencies, such as NEMA, underscores a commitment to environmental stewardship and compliance (SB_26). Moreover, internal committees play crucial roles in addressing grievances, ensuring workplace safety, and fostering employee welfare, indicative of a holistic approach to stakeholder management (FI_25). However, challenges in community relations underscore the importance of ongoing efforts to mitigate conflicts and promote positive relationships (SBB_12). In conclusion, the discussions surrounding internal and external audit processes, injury compensation, and stakeholder engagement underscore the SNB and NTF tea factories commitment to ethical practices, regulatory compliance, and community involvement. However, ongoing challenges highlight the

need for continuous improvement and proactive measures to address systemic issues and uphold worker rights and well-being.

The Sustainable Agriculture Network (SAN) comprises non-profit conservation organisations dedicated to advancing environmental and social sustainability in agricultural practices. Their mission is realised through the establishment of standards that advocate for optimal farming methods. Farmers across the globe, particularly those in rural regions of Africa, Asia, America, and Europe, undergo certification and training to embrace these practices. Collaborating with the RA, the SAN Network co-owns the SAN/RA certification system. Farms meeting these criteria are recognised through the RA Certified™ seal, endorsed by industry stakeholders. In essence, RA certification fosters sustainable agricultural production by adhering to SAN's standards (Maina, 2016). This certification upholds the three pillars of sustainability: environmental preservation, social justice, and economic viability, thereby encouraging responsible utilization of agricultural resources (Munasinghe et al., 2021). In Kenya, the initiative to pursue RA certification was initiated by Unilever, the primary purchaser of Kenyan tea, which committed to sourcing tea exclusively from sustainable producers (International Institute for Management Development, 2010).

Farmers are facing increasing pressure from society to implement optimal production methods and engage in sustainable environmental stewardship. Consequently, they have embraced Environmental Management Systems (EMSs) to identify and address any detrimental impacts caused by their activities. EMSs represent sustainability initiatives undertaken by organisations as integral components of their overarching management frameworks. These initiatives encompass a range of responsibilities, practices,

organisational structures, and resources aimed at achieving environmental sustainability objectives (Kilian et al., 2006). While EMSs have long been prevalent in developed nations, they are now gaining momentum in select developing countries, particularly those involved in the cultivation of crops like tea, coffee, and tobacco (Harrison, 1999; Gafsi et al., 2006). Notably, FT certification, initially associated with the coffee industry since 1989, has also found traction in developing countries involved in tea production (Kilian et al., 2006).

The RA Certification program, introduced to developing nations, tackles sustainable development across social, economic, and environmental fronts. It focuses on ecosystem conservation, promoting dignified living conditions for farm labourers, and enhancing economic performance in farming communities. By certifying farms meeting prescribed standards, the RA encourages sound environmental practices, ensuring both economic and social benefits, particularly in sectors like tea farming. Critics argue that these standards lack specificity, particularly in quantifying terms like "soil erosion" or "water wastage" (Adams & Ghaly, 2007). The Sustainable Agriculture Network (SAN) sets the standards for RA's programs, with RA serving as the custodian and policy secretariat. Companies seeking RA certification must adhere to ten principles covering various aspects such as community relations, water conservation, wildlife protection, and worker conditions (Ochieng et al., 2013).

RA certification is open to individuals or groups of farms who voluntarily seek assessment for compliance with SAN's Sustainable Agriculture Standards. Applicants can specify the crops they wish to certify but cannot mix certified with non-certified products (Sustainable Agriculture Network [SAN], 2010). The certification cycle spans three

years, with an initial audit followed by annual audits. After the third year, auditors evaluate whether the farm maintains its certification status. RA may investigate certified farms if complaints are lodged (Adams & Ghaly, 2007). Farmers bear all direct costs, including logistics and auditor fees, when seeking certification. One major benefit of certification is the ability to market products at a premium using the certification seal, compensating for the extra effort in adhering to sustainable standards (Raynolds et al., 2007). In Kenya, some tea farms embraced RA certification in 2007 due to associated social and environmental issues such as low wages, inadequate housing, and poor working conditions (van der Wal, 2008; KHRC, 2008). Ochieng et al. (2013) observed positive impacts of RA certification on both the environmental and social aspects of certified Kenyan tea farms.

Defining basic housing is crucial for researchers assessing a farm's capability to provide acceptable housing. While RA housing standards lack specific occupancy limits for standard rooms, the researcher can utilise a maximum of three persons per room (United Nations Human Settlements Programme [UNHSP], 2018) and a minimum of 30 square meters of living space (Government of India. Ministry of Housing and Urban Poverty Alleviation, 2009) as benchmarks for acceptable housing. For this study, the housing standard entails at least 30 square meters of floor space, a durable zinc roof, sufficient lighting (via an adequate number of windows), brick walls, a cement floor, a well-maintained pit latrine nearby, and a ceiling. Additionally, the standard includes access to potable drinking water near the building, three rooms (a living room and two bedrooms), and overall good condition of the building (Anker & Anker, 2014).

In 2007, XAP¹⁴ received certification from RA, marking the first tea plantation in Kenya to achieve such recognition. This certification mandates plantations to adhere to Sustainable Agriculture Standards. Among the primary requirements is non-discriminatory employment practices. However, interviews with both casual and permanent workers at XAP revealed ongoing discrimination based on ethnicity and gender. RA also stipulates that employers provide workers with satisfactory housing conditions. However, workers disclosed that the certification process has had little positive impact on their working and living conditions. Moreover, respondents expressed skepticism regarding the quality of social audits conducted by RA auditors. Participants further revealed management's instruction to mislead auditors to portray a falsely positive image of their working and living conditions (van der Wal, 2011b).

FT certification aims to ensure fair prices for commodities, fostering cooperative relationships throughout the supply chain, in line with the international FT Labelling Organisation (FLO). Traditional international trade patterns often result in income disparities between producers and buyers, typically disadvantaging producers (Dragusanu et al., 2014). FT is often championed as an effective solution to address this disparity. Beyond economic returns like premiums, FT can provide additional benefits such as investing in community projects, such as constructing schools and healthcare facilities in producer communities (McArdle & Thomas, 2012). FT pricing should cover all production costs and guarantee workers a decent livelihood, ensuring they earn a fair wage. This minimum price ensures workers can achieve a better standard of living. Buyers are obligated to pay this price and premium if the international price of a product,

¹⁴ XAP is the anonymous name of the first large-scale tea company that was certified by Rainforest Alliance in 2007.

like tea, falls below the fair-trade price. Conversely, if the international price exceeds the fair-trade price, buyers should pay the higher market price to ensure producers receive a fair share (Chelangat & Otieno, 2018).

Despite robust trade unionism, protective labour laws, and collective bargaining efforts, the working conditions of tea workers in South Asian plantations remain dire. For instance, wages for workers on large-scale tea estates in India and Sri Lanka rank among the lowest within the formal labour force (Bhowmik, 2015). The poor economic status of tea workers in this region is exacerbated by marginalisation both within their respective states and within the global tea chain. Ethnic and gender-based discrimination further compounds their economic plight. Critics argue that tea workers have been relegated to a subordinate position within the tea value chain, with a few dominant buyers and retailers influencing tea pricing to the detriment of workers (Siegmann, 2018; Lalitha et al., 2013).

Since the 1990s, the aim of FT certification has been to secure better deals for workers, including improved pay. FT policies enable workers to negotiate for better labour conditions with their employers, with the certification seeking to enhance tea workers' economic status and alleviate poverty. However, critics contend that FT may not effectively achieve this goal due to its focus on plantation compliance rather than addressing redistribution within the value chain. This shift of focus may divert attention from labour justice at the state level to labour governance solely at the plantation level concerning trade relations (Dragusanu et al., 2014). Additionally, while the certification process aims to empower workers, management often mediates it, raising concerns about the potential manipulation of workers through various control systems at the disposal of management ((Magliacani & Di Pietra, 2019).

FT certification, at the plantation level, prioritises the governance of FT premiums over support for workers' organisations and higher labour standards. These weaknesses in FT certification depict plantation workers more as passive beneficiaries rather than empowered drivers of the FT labour program (De Pelsmacker et al., 2005). Thus, the FT approach should evolve beyond merely seeking social compliance through CSR initiatives to providing workers with a conducive working environment where they can negotiate decent conditions independently. FT could also bolster efforts toward decent work by treating workers as vital contributors to organisational success, rather than as cost centres to be controlled by farm management to maximize profits (Siegmann et al., 2017). In one smallholder tea factory, Iriaini in Othaya, central Kenya, a study explored tea pickers' perspectives on FT certification. The findings revealed that local-level management does not value tea workers or engage them in the certification process. This lack of appreciation partly explains why FT certification has not translated into the intended economic and social well-being for tea pickers.

Critics argue that the primary beneficiaries of FT are the tea-buying companies, complicating potential economic trickle-down effects and reinforcing FT's neoliberal tendencies (Ahring et al., 2020). Certification schemes should prioritise workers' labour rights, which are more worker driven. Hence, these schemes should integrate workers into their governance structures. Critics have rebuked FT for its inadequate representation of workers in its governance structure; in 2019, the scheme's Network of Asia and Pacific Producers (NAPP) Board had only one worker representative among its 15 members (Siegmann et al., 2019). Meaningful participation of large-scale, smallholder, and worker representatives is crucial for challenging the dominance of industrial norms in

certification practices, particularly in the tea sector where workers are often the most affected stakeholders (Cheyns, 2014; Cheyns & Riisgaard, 2014).

FT certification stipulates that companies must undergo announced and unannounced audits of their premises, including any subcontracted facilities. Additionally, FT-registered companies are expected to readily provide information about FT standards upon request. Audit findings should be communicated to workers after each audit in a language and format comprehensible to them (FT International [FI], 2014b). Worker representatives should be invited to both the opening and closing meetings of audits to enhance worker engagement in the compliance process and foster their understanding of the procedures. FT representatives, including liaison officers, producer network representatives, and representatives of national FT organisations, are responsible for sharing the audit results with all workers. These representatives, in collaboration with management, should be available to convene meetings with workers upon their or the workers' request, without disrupting regular work (FT International [FI], 2021).

Under FT certification, companies are expected to go beyond their legal obligations to make positive economic and social contributions. This entails allocating sufficient resources to implement FT initiatives, including dedicating ample time during regular working hours (Le Mare, 2008). Other necessary resources include time for relevant meetings such as those of the FT Premium Committee (FPC), trade union or elected worker representative committees, and other FT-related committees. Additionally, time should be allotted for at least one general assembly meeting of workers, regular meetings between the FPC and company workers, and providing office space for all relevant meetings. Furthermore, officers and committee members within the organisation should

have adequate time to fulfil duties related to FT, along with access to training equipment, facilities, and fair compensation for time spent on FT activities (FI, 2014a). Companies seeking FT certification must ensure they have no land disputes with local or indigenous peoples. In cases where such conflicts exist, evidence of active engagement in the legal redress process should be provided. All workers, regardless of residency status or nationality, including permanent and casual workers, should have the opportunity to participate in elections and be nominated to the FPC.

Worker members of the FPC should be free to seek external support, including union representatives, to assist in the election process and attend FPC meetings upon invitation. FT International, trade unions, and other relevant external organisations should be allowed to provide necessary training to empower workers. The organisation should offer workers opportunities for skill development without discrimination and practice equity in employment and promotion matters (FI, 2021). The management must prevent discrimination against minorities based on various factors such as religion, gender, race, age, social class, or sexual orientation within the workplace. The organisation should ensure that all permanent resident workers' children have access to primary education, with suitable facilities, qualified teachers, and transportation to nearby schools to ensure safety. Efforts should be made to improve the education of children of temporary workers, with the provision of on-site crèche facilities for workers' children (FI, 2014b; FI, 2014a). According to Makita (2012), fair trade may not always be evident among workers, highlighting the importance of transparent investment of trade premiums in community projects under independent supervision to empower workers and avoid reinforcing patron-client relations.

RA and FT certification have faced criticism for their inability to uncover systemic abuses of workers' rights on tea estates in Malawi (Rao & Bernaz, 2020). Despite both RA and FT standards prohibiting human rights abuses, their auditors failed to detect alleged abuses, including discrimination against women workers by male supervisors. To address this issue, the ETP (ETP) incorporated women empowerment initiatives into its scheme of work, with some operational-level grievance mechanisms monitoring these initiatives (ETP, 2021). Similar cases of undetected human rights abuses in other agricultural sectors have raised doubts about the credibility of certification schemes in detecting various forms of labour exploitation (Rao & Bernaz, 2020). In Assam, India, RA suspended several tea estates due to discrepancies between the CBA and RA standards. While the CBA includes provisions for monetary incentives and a financial disincentive clause, RA interpreted these terms as potentially leading to labour exploitation. Although RA eventually restored certification status to the affected producer sites, questions arose regarding the relationship between governmental regulatory requirements and voluntary standards (ETP, 2021). Nonetheless, governments have shown the potential to collaborate with private standard systems to enhance sustainability outcomes, as demonstrated by Mozambique's use of the Better Cotton Initiative (BCI) to adjust cotton concession rules and improve sustainability (Better Cotton Initiative, 2015).

RA and FT have enhanced their sustainability efforts by adopting a data-driven approach since July 2021. They focus on shared responsibility across the supply chain, introducing mandatory cash payments termed sustainability differential (SD) and sustainability investments (SI) to certified farmers. These payments, agreed upon between brands and producers, acknowledge and support sustainability efforts. While RA will not set minimum SD/SI amounts until 2023, it recommends a minimum of \$10 and \$40 per

metric tonne for SD and SI, respectively (FI,2021). RA has shifted its approach to addressing violations by introducing an "assess-and-address" method. This requires producer farms to implement specific measures to mitigate and remediate potential labour risks, appointing responsible persons or committees to manage issues such as workplace harassment, discrimination, and child labour. FT has aligned with this approach, implementing short-term safety measures and long-term solutions through the RA Remediation Protocol. FT has also amended its standards to emphasise continuous progress, gender equality, and worker participation, introducing FT Compliance Committees (FCCs) for hired labour organisations. These committees annually evaluate plantation performance against standards and ensure compliance with national laws, effective from April 1, 2022, (FI, 2021).

Both FT and RA aim to enhance sustainability across social, economic, and environmental dimensions but adopt different strategies. FT focuses on connecting disadvantaged consumers and producers, empowering producers to alleviate poverty, and promoting fairer trading conditions, with a primary emphasis on economic aspects such as poverty alleviation. In contrast, RA relies on market forces to protect the environment and improve farmers' lives, traditionally prioritising environmental concerns. However, recognising the interconnectedness of social, environmental, and economic pillars, RA has integrated critical criteria addressing all three elements in their new 2020 standard (Ethical Tea Partnership [ETP], 2021). These revisions are intended to assist producers in consistently making enhancements and implementing preventive actions to tackle various issues related to voluntary certification programs. Cost represents a significant obstacle to certification, particularly for small-scale producers who may struggle to afford certification fees (ETP, 2021).

In response, certification bodies recommend that farmers form groups to share costs. They establish management and information systems to help maintain accurate records and facilitate necessary improvements for certification. However, the complexity of the process remains a hurdle for small-scale farmers, especially those with limited education (ETP, 2021). This challenge might not affect large-scale producers as significantly since they can quickly recover certification costs due to their substantial output of certified tea. Additionally, they benefit from access to the global market and rely on certification for positive publicity to maintain their status as trusted producers. Certified producers also establish direct connections with international buyers (Ochieng et al., 2013). In contrast, non-certified farms typically sell their tea through auctions, where prices can fluctuate greatly. Buyers in these auctions may not always be willing to pay premium prices, leaving producers vulnerable to selling at lower rates. Producers can explore alternative strategies to address the limitations of voluntary certification schemes, such as implementing laws and regulations (ETP, 2021).

Recent advancements have seen the emergence of jurisdictional and landscape approaches, which unite stakeholders from specific geographical areas to pursue shared social, economic, and environmental objectives. These approaches are appealing as they allow for scalability beyond individual producer sites, enabling companies to procure raw materials from "responsible regions" (Hovani et al., 2018; Buchanan et al., 2019). By integrating these approaches with regulatory guidelines and voluntary certifications, stakeholders can ensure that the Kenyan tea supply chain upholds social responsibility, environmental sustainability, and ethical practices. Without such collaboration, the effectiveness of voluntary schemes remains uncertain. Multistakeholder initiatives

involving governments, local communities, companies, and NGOs must either complement or supplant voluntary certification schemes (ETP, 2021).

Over time, the ETP has transitioned from conducting audits to implementing projects and fostering partnerships. Initially, it referenced the Ethical Trading Initiative (ETI) base codes and International Labour Organisation (ILO) conventions for environmental issues while developing its standards (Ethical Trading Initiative, 2018). ETP required its members to provide lists of producer sites for auditing purposes, a practice that continues today (Gamage & Wickramaratne, 2020). ETP offers support to producers, including action plans, policy frameworks, training modules, and practice guidelines, free of charge, to facilitate continuous improvements before audits (Kikomeko et al., 2010). If producers fail to meet standards, ETP provides an additional six months of support before re-auditing. Failing the compliance test results in buyers refraining from sourcing products from the estates (ETP, 2021).

The ETP shifted focus from auditing to tea certification in 2016, acknowledging the growing prevalence of certification in the tea industry. Recognising that audits alone couldn't address sustainable tea production issues, ETP engaged directly with communities to enhance social, economic, and environmental standards. To register with ETP, producers must hold valid RA or FT certification, terminating ETP membership if either certification is suspended. Recent shortcomings in RA and FT audits, particularly in uncovering worker rights abuses, have raised doubts about certification scheme credibility. ETP addressed this by incorporating women empowerment initiatives and operational-level grievance mechanisms. Similar challenges in other agricultural sectors question certification schemes' effectiveness. In India, RA suspended tea estates in Assam

due to conflicts between CBAs and RA standards, highlighting issues with regulatory alignment. Governments can collaborate with private standard systems for better sustainability outcomes, as seen in Mozambique's use of the Better Cotton Initiative (BCI) (Better Cotton Initiative, 2015; ETP, 2021; Rao & Bernaz, 2020).

RA and FT have intensified their sustainability efforts, adopting a data-driven approach since July 2021 to monitor farmer and management performance and assess risks more effectively. Their focus has shifted to shared responsibility across the supply chain. RA has introduced two new requirements for companies in their supply chains buying from certified producers: mandatory cash payment known as sustainability differential (SD) and sustainability investment (SI). SD, paid above the commodity's market price, acknowledges certified farmers' sustainability efforts, while SI supports certified farms in maintaining RA certification. RA will recommend minimum SD/SI amounts in 2023 but hasn't set them yet (Author, Year). (FI,2021). RA adopts an "assess-and-address" approach to address producers flouting regulations, requiring farms to implement measures to mitigate and monitor labour risks. FT amended standards for continuous progress, including the introduction of FT Compliance Committees (FCCs) to enhance worker participation. FCCs, drawn from existing committees, evaluate plantations annually and ensure compliance with national laws. These updates aim to improve gender equality and address workers' interests in both small-scale and hired labour organisations, effective from April 1, 2022 (FI, 2021).

Chapter 7: Conclusions

7.1 Introduction

In this chapter, the summary of the current thesis's contribution to knowledge and theory is presented, along with several policy implications and suggestions for future research.

The adoption of technology in the Kenyan tea sector has brought about significant changes in labour dynamics, leading to resistance and conflict among workers and management. The transition from traditional to digital weighing systems and the introduction of mechanisation in tea harvesting have both sparked discontent and raised concerns about job security, fair compensation, and the future of labour within the industry. The displacement of manual labourers and the potential impact on tea quality have exacerbated tensions, resulting in incidents of sabotage and organized strikes. Balancing the imperatives of technological advancement with socio-economic equity and worker well-being presents a formidable challenge for stakeholders in the tea sector. Addressing these challenges requires careful consideration of the impacts of automation on employment, labour conditions, and community livelihoods, as well as fostering dialogue and collaboration between all parties involved. Only through a concerted effort to navigate these complexities can the tea industry in Kenya realise the full potential of technological innovation while ensuring fair treatment and economic stability for its workforce.

The integration of technology into both the small-scale and large-scale tea sectors in Kenya has introduced new complexities and challenges, particularly concerning forced labour. In the small-scale sector, the implementation of digitised weighing systems, intended to enhance efficiency, has inadvertently perpetuated cycles of indebtedness

among farmers. This has resulted in a form of forced labour as farmers struggle to repay debts and maintain their livelihoods. Similarly, in the large-scale sector, the forced use of shears for tea plucking, without proper consultation or consideration of labour rights, has led to tensions and concerns among workers. This imposition of shears represents another form of forced labour, where workers are compelled to adapt to methods that may compromise their well-being. The intersection of technology with issues of forced labour underscores the need for a comprehensive approach to address these challenges within the tea industry. Solutions must prioritise the rights and well-being of workers, whether smallholder farmers or plantation labourers, while also promoting equitable and sustainable practices. This may entail greater transparency and accountability in financial transactions for smallholder farmers and meaningful dialogue and negotiation processes in large-scale plantations. By addressing the root causes of forced labour and fostering a culture of respect and collaboration within the industry, stakeholders can work towards a future where technology serves to enhance, rather than undermine, the dignity and rights of all workers in the tea sector.

The issue of workplace exploitation in Kenya presents complex challenges that require multifaceted solutions. Despite efforts by the government to establish laws and institutions aimed at protecting vulnerable workers, gaps persist due to factors such as resource constraints, inadequate enforcement mechanisms, and disparities between domestic legislation and international standards. The failure to ratify crucial international protocols such as the UN CRC Optional Protocol on the Sale of Children, Child Prostitution and Child Pornography and inconsistencies in aligning domestic laws with global norms further exacerbate the problem. Addressing these challenges necessitates a comprehensive approach involving collaboration between government agencies, civil

society organisations, and international partners. Efforts should focus on closing legal loopholes, strengthening enforcement mechanisms, and promoting a culture of respect for human rights and dignity in the workplace. Additionally, initiatives to address workplace sexual violence and harassment, particularly targeting vulnerable populations such as women and children, must be prioritised. Ultimately, only through concerted and coordinated action can Kenya effectively safeguard the well-being and rights of its most vulnerable populations. By working together to address the root causes of workplace exploitation, the country can move towards a future where all workers are treated with dignity and respect.

COTU plays a vital role in advocating for the rights and interests of workers within the tea industry in Kenya. Through recognition agreements and CBAs, COTU represents employees' interests, negotiates employment terms, and ensures compliance with labour regulations. However, the union faces challenges stemming from changes in employers' tactics, such as outsourcing and mechanisation, which impact union membership and bargaining power. To address these challenges, COTU has adapted its strategies, advocating for better pay, introducing clauses in CBAs to address mechanisation issues, and raising awareness about workers' rights. Despite these efforts, concerns remain about casualization, lack of representation, and perceived failures in addressing workers' concerns effectively. The future viability of trade unions within the tea industry depends on collaborative efforts between stakeholders to address evolving labour practices and regulatory frameworks. By working together, stakeholders can ensure that trade unions continue to play a crucial role in safeguarding workers' rights and interests in the face of industry changes.

The shortcomings of RA certification and external social auditing in addressing worker injury claims and broader workplace issues reveal significant gaps in oversight mechanisms within the tea industry. Despite the presence of RA auditors and external audits aimed at ensuring compliance with social standards, challenges persist in adequately addressing the complexities of worker injury compensation and broader workplace dynamics. The failure to effectively address these challenges highlights the need for a more comprehensive and nuanced approach to CSR and stakeholder engagement. The experiences of workers, as evidenced by personal narratives, underscore the limitations of relying solely on external audits to safeguard worker rights and well-being. Discrimination, lay-offs following workplace injuries, and tensions with neighbouring communities highlight broader systemic issues that require more robust internal mechanisms and meaningful dialogue with stakeholders. A more holistic approach to CSR and stakeholder engagement, inclusive of workers and communities, is essential to address these challenges effectively. Moving forward, tea companies must prioritise the implementation of internal mechanisms for addressing grievances, promoting worker welfare, and fostering positive relationships with stakeholders. By taking proactive steps to address systemic issues within the workplace and engage meaningfully with workers and communities, companies can enhance the effectiveness of external oversight mechanisms and uphold their commitments to social responsibility and worker well-being in the tea industry.

Labour exploitation within the Kenyan tea sector poses a significant challenge to the objectives of certification programs like RA, which aim to ensure sustainability and protect workers' rights. Despite the noble goals of these programs, various troubling aspects within Kenya's tea industry highlight significant shortcomings in achieving these

aims. Issues such as unfair deductions, low pay, and indebtedness among smallholder farmers paint a grim picture of economic vulnerability and exploitation. Discriminatory practices in fertilizer distribution further exacerbate inequalities within the industry, contradicting the principles of sustainability and equitable livelihoods espoused by certification programs. Moreover, divergent perspectives on working conditions reveal systemic issues within the sector, with reports of inadequate compensation, forced overtime, and harsh treatment of workers. The practices observed within certain tea factories, such as the forced use of shears and violation of CBAs, constitute forms of forced labour and infringe upon fundamental labour rights. Addressing these critical concerns requires immediate action and collaboration among industry stakeholders, regulatory bodies, and certification programs. Efforts should focus on implementing fair labour practices, providing adequate training and equipment, and strengthening mechanisms for reporting and addressing labour violations. By upholding the principles of fair and ethical labour practices, the Kenyan tea sector can work towards creating a more sustainable and equitable industry for all stakeholders involved.

RA, an international non-governmental organisation, operates with the aim of creating a world where both people and nature can flourish harmoniously. It collaborates with various sectors, including farmers, government bodies, and other NGOs, to address social and environmental issues and enhance the well-being of workers and their families. RA certification, particularly through standards like the Sustainable Agriculture Standard (RASAS), focuses on ensuring compliance and promoting sustainability in agricultural practices. However, despite RA's efforts, certain challenges persist within the tea sector in Kenya, notably related to poor pay, indebtedness among small-scale tea farmers, and labour issues in large-scale tea estates. RA certification involves rigorous auditing

processes conducted by external bodies to ensure compliance with standards. While RA aims to address social protection aspects, such as improving workers' living conditions and preventing issues like forced labour and discrimination, challenges remain. For example, despite certification, many smallholder tea farmers struggle with low earnings, leading to reliance on loans for farm inputs (SB_3). Additionally, there are concerns about poor pay and working conditions in large-scale tea estates, including reports of intimidation, unfair deductions, and forced overtime (SBB_1, SBB_2, SBB_21). These issues contradict RA's objective of promoting fair labour practices and social protection within the tea sector.

RA's Sustainable Agriculture Standard encompasses various chapters addressing different aspects of tea production, including management of plantations, traceability, shared responsibility, farming practices, social protection of workers and their families, and environmental conservation. However, discrepancies exist between RA standards and actual practices in the tea sector. For instance, while RA advocates for fair wages and adherence to labour laws, there are instances of violations, such as paying workers less than agreed and introducing measures like shears to deter manual plucking, breaching labour agreements (SB_8, SB_1). Despite RA's emphasis on environmental conservation and sustainability, challenges remain in waste management and carbon emissions reduction within the tea sector. While RA standards advocate for proper waste treatment and carbon emission monitoring, implementation gaps exist, raising concerns about environmental impact (SB_24). In summary, RA plays a crucial role in promoting sustainability and social responsibility within the tea sector through certification and auditing processes. However, challenges such as poor pay, labour issues, and

environmental concerns persist, highlighting the need for continued efforts to address systemic issues and ensure alignment between standards and practices in the tea industry.

The poor pay received by farmers in the Kenyan small-scale tea sector has left them struggling to make ends meet, often trapped in a cycle of borrowing and becoming indebted to savings and credit cooperative societies managed by TKF, the organisation responsible for processing their tea. Meanwhile, in an attempt to cut costs, processors in the industry have mechanised a significant portion of their operations, displaced unskilled workers and leaving them jobless and economically marginalised. In the large-scale tea sector, a troubling situation unfolds as casual workers are coerced into using shears to pluck tea at rates lower than what was initially agreed upon through CBAs between the processors, workers, and labour unions, placing additional financial strain on these labourers. Perhaps more alarming is the fact that these critical issues have not been reflected in the audited financial records of the SNB or NTF tea factories, nor in the assessments conducted by RA, the certifying body responsible for verifying that these factories meet sustainable agriculture standards. These struggles faced by small-scale tea farmers, the displacement of workers due to mechanisation in Kenya's tea sector, and the exploitation of casual labourers in the large-scale tea industry are critical concerns that have slipped through the cracks of official records and certifications, such as RA, which were intended to prevent them. These issues raise the question: Is transparency and accountability truly upheld in Kenya's commercial tea industry?

7.2 Implications of the Study Findings to the Literature and Theory

The implications of the study findings on the literature and theory are significant, shedding light on the interplay between labour processes, technology adoption, and

auditing mechanisms within the Kenyan commercial tea sector. While technology, such as digital weighing scales and mechanised tea-picking machines, has undeniably improved productivity, it has also exacerbated forced labour practices and precarious working conditions for manual workers. This dynamic highlights a critical oversight in LPT, which traditionally focuses on internal organisational control phenomena without adequately considering their implications for broader sustainability goals. Moreover, existing auditing frameworks, such as the Gray (2000) model, have failed to address the inherent weaknesses in labour control mechanisms. For instance, while this framework aims to ensure compliance with ethical standards through certification programs like RA, significant discrepancies persist between advocated standards and actual practices on the ground. This gap undermines the effectiveness of certification programs in combating labour exploitation and protecting workers' rights. Furthermore, worker injury claims and trade union failures reveal systemic challenges in addressing labour-related issues within the tea sector. Despite existing protocols and mechanisms for compensating injured workers and advocating for fair working conditions, these efforts often fall short due to inadequate representation and bargaining power. The marginalisation of casual workers and the weakening of trade unions further exacerbate labour exploitation, perpetuating a culture of vulnerability and exploitation. In light of these findings, addressing labour exploitation in Kenya's tea sector requires a paradigm shift in how labour processes are conceptualised and regulated. It necessitates integrating labour control mechanisms into broader sustainability agendas, recognising the interconnectedness between internal organisational dynamics and external social, economic, and environmental factors. This holistic approach calls for collaborative efforts from industry stakeholders, policymakers, trade unions, and civil society to develop comprehensive strategies that promote

transparency, accountability, and adherence to ethical standards throughout the supply chain. In conclusion, the failure by certification bodies such as RA to address the weaknesses of LPT and accountability mechanisms in the context of the Kenyan tea sector has perpetuated labour exploitation and undermined broader sustainability goals. To rectify this, there is a pressing need for systemic reforms that prioritise the well-being of workers, strengthen trade unions' representation and bargaining power, and promote transparency and accountability across the supply chain. Only through concerted efforts can Kenya's tea sector move towards a more ethical and sustainable future that upholds labour rights and advances broader sustainability objectives.

7.2.1 Theoretical Implications

The examination of labour processes, technology adoption, and reporting mechanisms within the Kenyan commercial tea sector underscores the interplay between internal organisational control mechanisms and broader sustainability agendas. While technology, such as digital weighing scales and mechanised tea-picking machines, has undoubtedly improved productivity, it has also exacerbated forced labour practices and precarious working conditions for manual workers. This dynamic highlights a critical oversight in LPT, which traditionally focuses on internal organisational control phenomena without adequately considering their implications for broader sustainability goals. Moreover, reporting frameworks such as the Gray (2000) model emphasise transparency but fail to address the inherent weaknesses in labour control mechanisms. For instance, while this framework aims to ensure compliance with ethical standards through certification programs like RA, significant discrepancies persist between advocated standards and actual practices on the ground. This gap undermines the effectiveness of certification

programs in combating labour exploitation and protecting workers' rights. Furthermore, worker injury claims and trade union failures reveal systemic challenges in addressing labour-related issues within the tea sector. Despite existing protocols and mechanisms for compensating injured workers and advocating for fair working conditions, these efforts often fall short due to inadequate representation and bargaining power. The marginalisation of casual workers and the weakening of trade unions further exacerbate labour exploitation, perpetuating a culture of vulnerability and exploitation.

Considering these findings, addressing labour exploitation in Kenya's tea sector requires a paradigm shift in how labour processes are conceptualised and regulated. It necessitates integrating labour control mechanisms into broader sustainability agendas, recognising the interconnectedness between internal organisational dynamics and external social, economic, and environmental factors. This holistic approach calls for collaborative efforts from industry stakeholders, policymakers, trade unions, and civil society to develop comprehensive strategies that promote transparency, accountability, and adherence to ethical standards throughout the supply chain. In conclusion, the failure to address the weaknesses of the LPT and reporting mechanisms in the context of the Kenyan tea sector has perpetuated labour exploitation and undermined broader sustainability goals. To rectify this, there is a pressing need for systemic reforms that prioritise the well-being of workers, strengthen trade unions' representation and bargaining power, and promote transparency and accountability across the supply chain. Only through concerted efforts can Kenya's tea sector move towards a more ethical and sustainable future that upholds labour rights and advances broader sustainability objectives.

7.2.2 Contribution to Knowledge

The research on technology, resistance, and conflict within the Kenyan tea sector contributes significantly to our understanding of the socio-economic impacts of technological adoption in agriculture. By documenting the transition from traditional to digital weighing systems and the introduction of mechanisation in tea harvesting, the study illuminates how these changes have disrupted labour dynamics, triggering resistance and conflict among workers and management. Of particular significance are the issues of indebtedness in the small-scale sector and the forced use of shears in the large-scale sector, which emerge as critical points of contention. The research underscores the need for a holistic approach to address labour exploitation challenges, emphasising the importance of prioritising workers' rights and well-being while promoting equitable and sustainable practices. Furthermore, the study highlights the necessity of collaboration between stakeholders, regulatory bodies, and certification programs to implement fair labour practices effectively. Overall, this research contributes valuable insights into navigating the complexities of technological innovation in the tea sector while ensuring fair treatment and economic stability for all stakeholders involved.

7.2.3 Empirical Contribution

The study's empirical contributions shed light on the intricate dynamics of technology adoption, labour processes, and auditing mechanisms within the Kenyan commercial tea sector. It highlights the dual nature of technology, which, while enhancing productivity, also exacerbates exploitative labour practices. This underscores the necessity of regulating technology's impact to ensure equitable outcomes for workers. Additionally, the study emphasises the challenges faced by certification programs like RA in aligning

standards with on-the-ground practices, calling for enhanced transparency and accountability measures. Worker injury claims and trade union failures further underscore the systemic issues contributing to labour exploitation. To address these challenges effectively, collaborative efforts involving industry stakeholders, policymakers, trade unions, and civil society are imperative. By prioritising the well-being of workers and implementing systemic reforms, a more ethical and sustainable tea supply chain can be achieved in Kenya.

7.2.4 Methodological Contribution

Previous studies have used various approaches to collect data. Some investigators, who collected data using interviews, such as Belal and Owen (2007), preferred a mono-method qualitative approach. Others, such as Stringer & Michailova (2018), Christ et al. (2019), Rogerson et al. (2020), and Christ & Burritt (2021), utilised content analysis to collect data. On the other hand, Lehman (2012), who measured research gaps in annual reports, and Moyer (2016), who used low, medium, and high levels of measurement, adopted a mono-method quantitative approach. A few studies, such as Sinkovics et al. (2016), employed a multi-method qualitative approach that combined interviews and document analysis. In this study, the researcher embraced a multi-method qualitative data collection approach that involved one-on-one interviews, focus group discussions, document analysis, and observational findings.

When exploring different aspects of a phenomenon, scholars employ diverse methodologies and use the term "triangulation." Triangulation in qualitative research involves using multiple methods or data sources to understand phenomena comprehensively. Researchers also view triangulation as a qualitative research strategy

to test validity by converging information from different sources (Hoque et al., 2015). Therefore, using a multi-methods design that triangulates different methodological approaches is advantageous when addressing specific research questions that one data collection approach cannot adequately handle. In this study, the multi-method qualitative data collection approach, including interviewing participants in the vernacular *Kiswahili* and official English languages (Brewer & Scandlyn, 2022), enabled the author to gain in-depth knowledge of participants' meanings, actions, or texts regarding my thesis's research questions. However, there are drawbacks associated with conducting multi-method qualitative research. The approach may require significant resources and time to execute properly and rigorously, which can be a disadvantage. Many researchers are still inclined to work with either mono-method qualitative or quantitative data and may not comprehend or appreciate the benefits of the multi-methods approach (Mik-Meyer, 2020).

Despite previous literature addressing child labour as a form of labour exploitation in the Kenyan tea sector (Acosta, 2018), the researcher's findings did not uncover any instances of child labour during their study. This absence of evidence could be attributed to various factors, including the sensitivity of the topic and the methodology employed for data collection. Firstly, it's essential to recognise that child labour is a highly sensitive and often clandestine issue. Children may be engaged in work activities out of necessity, coercion, or exploitation, and these circumstances are often concealed from public view. As a result, detecting instances of child labour can be challenging, particularly if the methods used for data collection lack the depth or sensitivity required to uncover such practices. The researcher mentioned employing focus group discussions, interviews, and observation as their primary methods for data collection. While these methods can

provide valuable insights into various aspects of the tea sector, including labour practices, they may not always be effective in uncovering hidden or clandestine activities such as child labour. Children engaged in labour may be hesitant to disclose their involvement due to fear of repercussions or societal stigma. Similarly, adults overseeing child labour may be reluctant to acknowledge or disclose such practices, especially in the presence of outsiders such as researchers.

Furthermore, the absence of evidence does not necessarily indicate the absence of child labour. It's possible that child labour exists in certain pockets or contexts within the Kenyan tea sector but remained undetected during the researcher's study. Factors such as the geographic scope of the study, the specific tea estates or regions visited, and the timing of data collection could influence the likelihood of encountering instances of child labour. In conclusion, while the researcher did not find evidence of child labour in the Kenyan tea sector during his study, it's important to approach these findings with caution and recognise the limitations of the methods used for data collection. The absence of evidence should not be equated with the absence of the issue itself, and further research employing more targeted and sensitive methodologies may be necessary to fully understand the prevalence and dynamics of child labour in the Kenyan tea industry.

7.2.5 Policy Implications

The research findings on technology, resistance, and conflict in the Kenyan tea sector have significant policy implications for stakeholders involved in labour regulation, trade unions, social auditing, and certification programs like RA. First and foremost, policymakers need to recognise the challenges posed by the adoption of technology and mechanisation in tea production, particularly regarding job security, fair compensation,

and labour rights. To address these challenges, there is a pressing need for comprehensive regulatory frameworks that prioritise workers' rights and well-being while promoting sustainable practices. This may involve measures such as greater transparency and accountability in financial transactions, meaningful dialogue and negotiation processes, and stricter enforcement of labour regulations to prevent exploitative labour practices. Moreover, trade unions like COTU play a vital role in advocating for workers' interests within the tea industry. Policymakers should support trade unions in adapting their strategies to address emerging labour practices and regulatory frameworks. This may include providing resources for capacity building, facilitating dialogue between unions and management, and strengthening collective bargaining mechanisms to ensure that workers' concerns are effectively addressed.

Furthermore, policymakers must address the shortcomings of external social auditing and certification programs like RA in safeguarding worker rights and well-being. This requires a more holistic approach to CSR and stakeholder engagement, inclusive of workers and communities. Policymakers should incentivise tea companies to implement internal mechanisms for addressing grievances, promoting worker welfare, and fostering positive relationships with stakeholders. Additionally, there is a need for stricter monitoring and enforcement of certification standards to ensure alignment with actual practices in the tea sector. In summary, the policy implications of the research underscore the importance of addressing labour challenges, promoting worker rights, and fostering sustainable practices within the Kenyan tea industry. Policymakers, along with industry stakeholders, must work collaboratively to develop and implement policies that prioritise the well-being of workers, promote equitable and sustainable practices, and uphold the principles of social responsibility and human dignity in the tea sector. Only through

concerted efforts can Kenya realise the full potential of technological innovation while ensuring fair treatment and economic stability for its workforce.

7.3 Recommendations Towards Ethical and Sustainable Transformation in the Kenyan Tea Industry

In response to the complex challenges brought about by the integration of technology in Kenya's tea processing industry and the precarious working conditions faced by labourers, a set of comprehensive recommendations emerges. Firstly, fostering collaborative engagement among key stakeholders, including tea processors, labour unions, government agencies, and smallholder farmers, is emphasised as a pivotal step. This collaborative approach is designed to facilitate the exploration of mutually beneficial solutions to the intricate issues arising from technology adoption. Additionally, investing in robust training programs for workers to acquire the necessary skills for operating and maintaining technology in tea processing is highlighted. Such training not only enhances job security but also contributes to elevating the overall quality control standards in the industry. Moreover, promoting fair labour practices within the sector is deemed imperative. This involves enforcing compliance with CBAs, ensuring equitable wages, addressing forced overtime, and establishing mechanisms to protect labourers from unjust deductions and casualisation of labour. The promotion of social responsibility among tea processors, encompassing the welfare of their employees, is underscored. This entails respecting human rights, maintaining safe working conditions, and adhering to ethical employment practices.

Furthermore, it is recommended that government oversight and enforcement mechanisms be strengthened to ensure tea processors' compliance with labour laws and international

labour standards. This includes active monitoring and addressing concerns related to labour exploitation within the industry. Diversifying income sources for smallholder farmers through measures such as crop diversification and value addition to tea products is suggested as a means to mitigate economic challenges arising from fluctuations in the tea sector. Encouraging the adoption of technology in a way that complements human labour rather than replacing it is advocated. This approach involves integrating technology that enhances productivity while simultaneously preserving job security. Investment in research and development initiatives to identify innovative solutions for addressing challenges stemming from technology integration, including strategies to minimise workforce downsizing, is considered essential. Moreover, raising awareness among labourers and smallholder farmers about their rights and available resources, such as legal aid and support from labour unions, is seen as a vital step in safeguarding their wages and overall well-being. Lastly, it is recommended to engage in collaboration with international organisations and bodies to address issues related to labour exploitation and promote fair trade practices in the Kenyan tea sector. These multifaceted recommendations collectively aim to strike a balance between reaping the benefits of technology integration and safeguarding labour rights, ultimately fostering a more sustainable and equitable future for Kenya's tea processing industry.

Addressing the issue of worker strikes and resistance in the Kenyan tea sector necessitates a multifaceted approach that considers the specific challenges faced by both tea estate and factory workers. Recommendations to tackle these challenges encompass various aspects. Firstly, there is a need for comprehensive education and training programs aimed at acquainting workers with new technologies, particularly tea-picking machines. These initiatives should emphasise the advantages of automation, including heightened

efficiency and reduced physical strain. Additionally, ongoing education and upskilling opportunities must be provided to ensure that tea workers remain relevant in an evolving industry landscape. Communication and transparency are essential elements of resolving labour disputes. Establishing clear and open channels of communication between management and workers through regular meetings, feedback sessions, and suggestion boxes can facilitate dialogue and address worker concerns. Furthermore, transparency in decision-making processes, especially those related to technological changes or working conditions, is crucial. Workers should be informed and consulted before significant changes are implemented to foster trust.

The role of labour unions and collective bargaining cannot be underestimated. Encouraging the formation and strengthening of labour unions that genuinely represent the interests of tea workers is essential. These unions should engage in fair and constructive negotiations with management to improve working conditions and wages. The use of CBAs can be promoted to address worker concerns and ensure fair compensation. Enhancing job security for seasonal workers is another critical aspect of resolving labour conflicts. Policies should be developed to provide greater job security for these workers, which may include extending contract durations or implementing mechanisms for contract renewal to reduce uncertainty. Additionally, exploring opportunities for diversifying income sources for seasonal workers during off-peak seasons, such as offering training for other agricultural tasks or part-time employment, can help address their concerns. Effective conflict resolution mechanisms must be established within tea estates and factories. Neutral mediators or ombudspersons can play a pivotal role in facilitating negotiations and preventing disputes from escalating into strikes or violence. It is imperative that all parties involved, including out-growers and

factory management, have access to fair and impartial dispute resolution processes. Government involvement is crucial in mediating labour disputes and enforcing labour laws. Encouraging the government to actively engage in this role is vital to ensure the protection of both workers' rights and the interests of tea companies. Policies that support responsible automation and technological advancement while minimising negative impacts on workers should be promoted.

Improving worker welfare programs, including healthcare, housing, and access to education, can help alleviate the concerns that drive resistance. Considering profit-sharing or bonus schemes based on productivity gains from automation can incentivise workers to embrace new technologies. Engaging with local communities surrounding tea estates to foster a sense of ownership and shared benefits is essential. Investments in community development can help build positive relationships and reduce tensions among workers, management, and the broader community. Continuous monitoring and data collection on worker satisfaction, grievances, and labour conditions are vital. This data can inform evidence-based policy decisions and industry improvements, ensuring that interventions are tailored to the specific needs of tea workers. Finally, international collaboration with labour organisations and NGOs can provide valuable resources and expertise to support Kenyan tea workers in addressing labour challenges. Addressing worker resistance and strikes in the Kenyan tea sector requires a collaborative effort involving tea companies, labour unions, government authorities, and civil society organisations. By implementing these recommendations, it is possible to create a more harmonious and productive work environment in the industry while also ensuring the well-being of tea workers.

Given the presence of comprehensive legal frameworks in Kenya designed to address various forms of labour exploitation, it is imperative to focus on strengthening enforcement mechanisms to effectively combat labour exploitation. The recommended course of action involves prioritising the following: Firstly, the Kenyan government should give paramount importance to fortifying the agencies and mechanisms responsible for enforcing labour laws and regulations. This entails allocating adequate resources, providing training, and enhancing the capacity of law enforcement agencies, labour inspectors, and relevant judicial bodies. Equipping these entities with the necessary tools and authority is essential to enable them to efficiently investigate, prosecute, and penalise cases of labour exploitation. Furthermore, it is crucial to foster collaboration among government agencies, labour unions, civil society organisations, and international bodies. Such collaborative efforts can lead to a more coordinated and efficient approach in the fight against labour exploitation. Regular and rigorous monitoring and evaluation of enforcement initiatives should be a routine practice to assess progress and pinpoint areas in need of improvement. By giving precedence to the strengthening of enforcement and compliance mechanisms, Kenya can harness the full potential of its existing legal frameworks to effectively combat exploitative labour practices and ensure the protection of the rights and well-being of its labour force.

In response to the hurdles faced by trade unions in Kenya's tea sector, particularly due to the rise of temporary employment and casualisation, a recommendation is put forth, urging trade unions to adapt and fortify their strategies. These actions encompass a multifaceted approach: Firstly, unions are encouraged to prioritise membership engagement by implementing initiatives aimed at bolstering member retention and involvement. This includes launching targeted outreach campaigns, educational

programs, and endeavours that underscore the tangible advantages of union membership, such as improved working conditions, job security, and access to legal support. Secondly, the unions should intensify their efforts in legal advocacy. Given the challenges tied to interference in negotiation processes, court delays, and inadequate enforcement of labour laws, unions should collaborate with legal experts to effectively navigate legal obstacles. Moreover, they should advocate for policy reforms aimed at strengthening the legal framework for safeguarding labour rights. Addressing financial constraints is another crucial aspect, and unions should focus on resource mobilisation. This could involve seeking support from international labour organisations, engaging in fundraising initiatives, and optimising the allocation of existing resources. Additionally, fostering collaboration and alliances with like-minded organisations, both domestically and internationally, can amplify the unions' advocacy efforts. Building such alliances can provide valuable resources and expertise in the pursuit of labour rights.

Investing in worker education and training programs is essential to empower labourers with knowledge about their rights, the benefits of union membership, and effective strategies for collective bargaining. This education can counteract opposition from anti-union employers and address challenges stemming from casualisation. To address the root causes of casualisation and job insecurity, unions are encouraged to advocate for policy changes. This involves actively engaging with policymakers and legislators to promote reforms that prioritise labour-friendly policies and protect workers' rights. Lastly, unions should adopt a vigilant approach by monitoring and reporting instances of labour rights violations and police harassment. Reporting such cases to relevant authorities and international labour organisations can shed light on issues, promote transparency, and generate public awareness, which can be potent tools for bringing about

change. By proactively embracing these recommendations and adapting their strategies accordingly, trade unions in the Kenyan tea sector can strengthen their advocacy for workers' rights and contribute to the creation of more equitable labour conditions in the industry.

Addressing the prevalence of forced labour and unethical practices within Kenya's tea sector is of utmost importance to uphold ethical standards and align with international labour norms. These issues, such as unfair deductions, poor pay, indebtedness, discrimination, and intimidation, run counter to the sustainability goals advocated by organisations like the RA. The external report concerning worker injury claims within the Kenyan tea sector serves as a critical tool for ensuring that workers are rightfully compensated for injuries sustained in the workplace. Nonetheless, the study's findings reveal notable challenges and inconsistencies within the existing system that require immediate attention. Instances of discrimination against certain workers and the provision of insufficient compensation for those who have been injured raise significant ethical and legal concerns. This underscores the pressing need to conduct a comprehensive review of the current reporting and compensation mechanisms in place. Such a review is crucial to rectify these issues and ensure that the rights and well-being of tea plantation workers are protected adequately. By addressing these challenges and making necessary improvements, the industry can enhance its commitment to ethical and fair treatment of workers and uphold legal standards related to workplace safety and compensation.

In conclusion, the complexities surrounding technology adoption, labour processes, and auditing mechanisms in the Kenyan commercial tea sector underscore the need for comprehensive and collaborative efforts to safeguard labour rights and uphold ethical

standards. While technology has brought about productivity advancements, it has also contributed to the exacerbation of exploitative labour practices, highlighting the importance of regulating its impact and ensuring equitable outcomes for workers. Furthermore, certification programs like RA certification, while well-intentioned, face challenges in bridging the gap between standards and practices on the ground, necessitating improvements in transparency and accountability. Worker injury claims and trade union failures further compound labour exploitation, underscoring the need for systemic reforms to address these issues effectively. By addressing these challenges through coordinated action from industry stakeholders, policymakers, trade unions, and civil society, can work towards a more ethical and sustainable tea supply chain in Kenya, where the well-being of workers is prioritised and upheld.

7.4 Limitations of the Study

The case study approach was limited to one small-scale tea processor and one large-scale tea factory. TKF, which manages the target SNB tea factory, was not keen on participating in the research. Thus, the researcher employed snowball sampling to identify former factory employees to interview. It took the researcher longer to find a representative sample of the target population. In snowball sampling, there is no apparent representative list of the target population the researcher is interested in (Barrick & Pfeffer, 2021). Some target firms were not keen to participate in the research. The researcher could not select them randomly but out of convenience after meeting some selection criteria. The other limitation of the case study approach is that the researcher could not visit many tea processing factories/estates in different tea-producing areas in Kenya. Another shortcoming relates to the interpretive research philosophy adopted by the researcher. The

interpretivism research approach is very subjective, leaving room for researcher bias. The researcher's views heavily impacted the primary data collected by the researcher's personal beliefs and values, which may undermine the reliability and representativeness of the data collected (Saunders et al., 2015). Case study research is not empirically generalisable. I was unable to meet all the key stakeholders. Some of the NTF tea factory interviewees were not telling the truth. Their version of some of the questions asked was inconsistent with the information I got from the company's former employees.

7.4.1 What went Wrong?

Initially, I selected the (SNB) and MBK¹⁵ tea factories as the focus of my research using the case study research strategy because the two factories met the selection criteria I had set. They represented the small-scale and large-scale tea sectors, respectively. When I visited the SNB tea factory, the TKF that manages the factory did not permit me to interview their factory workers. I decided to interview former factory employees who had retired, sacked, or quit employment of their volition between 2018 and 2022. I identified the participants through snowball sampling.

XAP, which owned MBK tea, was not keen to participate in the research. I, therefore, approached the other tea processor to set foot in Kenya after XAP, namely TEK¹⁶, which also declined the offer to participate in the research. I emailed two other large-scale tea firms randomly to invite them to participate in the research but received no response. I attempted to call them multiple times without success. When I visited one of the firms, they directly told me they weren't interested in my research. I, therefore approached a

¹⁵ MBK is the anonymised tea factory managed by XAP that had initially met the researcher's selection criteria to be included in the study

¹⁶ TEK is the second multinational to invest in the Kenyan tea sector after XAP.

large-scale tea processor listed on the Nairobi Securities Exchange, and the management allowed me to interview their workers. During the interviews, I sensed that the factory workers were biased as they portrayed their organisation in a very positive light. Consequently, I decided to include the perspectives of former employees, who provided more varied opinions on how the factory addresses concerns related to forced labour within its operations.

The Ethical Review Committee expects participants to sign documents such as the participant consent form, focus group consent form, and photograph consent form as documentary evidence for ethical approval. However, during my interviews with participants, they expressed discomfort signing such documents. According to the participants, government approval of the research topic is sufficient evidence that the study has no harmful intentions and that their participation is voluntary. They believed signing such documents suggested someone pushed them to participate, which was not a valid assumption.

7.5 Recommendations for Future Researchers

For future researchers interested in exploring labour exploitation within Kenya's commercial tea sector, several key recommendations emerge from this study. Firstly, adopting a holistic research approach is crucial. This involves delving into labour processes, technology adoption, and accountability mechanisms within the broader context of sustainability agendas. Understanding the intricate connections between internal organisational dynamics and external socio-economic and environmental factors is essential for a comprehensive understanding of labour exploitation dynamics in the tea sector. It's also imperative to critically evaluate existing theoretical frameworks, such as

the LPT and auditing models like the Gray (2000) model, to identify strengths, weaknesses, and alternative perspectives for advancing scholarly discourse.

Conducting empirical studies to investigate labour conditions, technology adoption trends, and the efficacy of auditing mechanisms within the Kenyan tea sector is vital for generating robust evidence. This entails gathering data on worker experiences, labour practices, technological interventions, and certification programs like RA to assess their impact on labour rights and well-being. Additionally, future research should prioritise inclusive stakeholder engagement, involving industry stakeholders, policymakers, trade unions, civil society organisations, and tea workers themselves. Collaborative engagement can foster knowledge sharing and co-create solutions to address labour exploitation effectively. Research findings should inform actionable policy and practice recommendations aimed at addressing labour exploitation in the Kenyan tea sector. This may include advocating for regulatory reforms, strengthening enforcement mechanisms, promoting transparency and accountability in supply chains, and supporting initiatives that prioritise workers' rights and well-being. Additionally, longitudinal studies tracking changes in labour conditions and technology adoption trends can provide valuable insights into the dynamics of labour exploitation. Comparative analyses with other tea-producing regions or sectors can offer additional perspectives and identify best practices.

Future researchers studying the intersection of technology, resistance, and conflict in the Kenyan tea sector should conduct in-depth qualitative and quantitative analyses. Employing interdisciplinary approaches and participatory research methodologies can comprehensively examine the socio-economic, cultural, and political factors shaping workers' responses to technological change. Exploring innovative strategies to mitigate

the negative impacts of technological adoption on labour rights and socio-economic well-being is essential. Additionally, critically assessing the effectiveness and accountability of existing regulatory mechanisms and CSR initiatives is crucial for enhancing transparency and social justice in the tea value chain. Lastly, future researchers should adopt a forward-looking perspective to anticipate and address emerging issues and trends shaping the future of work in the Kenyan tea sector. By proactively examining future scenarios and trajectories, researchers can contribute to informed decision-making and industry transformation efforts aimed at building inclusive, equitable, and sustainable tea value chains.

7.6 Closing Statement

The struggles faced by small-scale tea farmers; the displacement of workers due to mechanisation in Kenya's tea sector, and the exploitation of casual labourers in the large-scale tea industry are critical concerns that have slipped through the cracks of official records and certifications, such as RA, which were intended to prevent them. As a parting shot, these issues raise the question: Is transparency and accountability truly upheld in Kenya's commercial tea industry?

Word count: 71,543

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Appendices

Appendix 1: Participant Information Sheet



UNIVERSITY OF
BIRMINGHAM

BIRMINGHAM
BUSINESS
SCHOOL

Birmingham, March 16th, 2022

PARTICIPANT INFORMATION SHEET

The purpose of this document is to provide you with the necessary information about this study and help you decide whether you would like to participate through interviews, informal discussions, note-taking or/and documentary analysis.

1. Research Title

Accounting and Forced Labour Eradication in Corporations with Global Supply Chains

2. Research Team

Principal Researcher: Kizito Omukaga

Lead Supervisor: Professor Ian Thomson, University of Birmingham

Co-Supervisor: Dr Madlen Sobkowiak, University of Birmingham

3. Project Description

This study will evaluate the role of accounting in eradicating forced labour concerns that arise in corporations with global supply chains operating in Kenya's tea industry. To be precise, we wish to explore how industry players use accounting, audit, assurance, and reporting techniques to address forced labour concerns in corporations with a global supply chain. We will also explore how the dynamics that create the supply of exploitable workforce and business demand for the said workers' labour manifest in supply chains.

4. Research objectives

The project seeks to address the following research questions:

- a) How can accounting techniques address forced labour concerns that arise in corporations with global supply chains?
- b) How can reporting techniques address forced labour concerns that arise in corporations with global supply chains?
- c) How can assurance and reporting techniques address forced labour concerns that arise in corporations with global supply chains?

5. Participants' Roles

Your participation is theoretically and practically precious to this research and knowledge development. We would expect you to do the following items.

- a) Participation in the interview or informal discussion will take one and a half hours in a convenient place. The interview will be related to the research topics and objectives identified above. You have the right not to answer any questions you are uncomfortable answering.
- b) We kindly request you to sign a consent form as this form indicates that you agree to participate in this study.
- c) This interview will be audio recorded if you agree to that. If not, we will take extensive notes instead.
- d) You can withdraw from the study up to four weeks after participation. You can communicate the wish not to participate to me during the field study or via email. No consequences will fall on you if you wish to withdraw.
- e) The researcher may remove any participant who wishes to withdraw from this study. However, this study will not allow institutions to have any individual participant removed from the study as it mutes any critical voices and may compromise the study's validity. To guarantee confidentiality, institutions will not know the identity of participating individuals. They will not have the option of whether to participate as an institution – not to intervene with which individual accounts to include in the study.
- f) Data included in the thesis or any written publication will be anonymised, and no names will be included.
- g) You have the right to request how your comments are incorporated in the thesis before it is submitted or any material submitted for publication (approximate date of submission will be provided in due time).
- h) Documents may be requested for this study including annual reports, discussion papers, and copies of standards materials. You are under no obligation to provide those documents. Only documents that are necessary for the purpose of the research and that participants are willing to provide, upon the organisation's approval, will be collected. All documents collected will be analysed and used for the academic purposes of the research only.

6. Benefits of Participation

While the researcher will not compensate you, you will be helping your organisation and others to improve the accounting of forced labour that is facing our times. Your participation will contribute to the effective management of the tea industry in Kenya in its effort to improve social sustainability in the context of forced labour legislation. The findings will enable managers to design targeted forced labour audits and develop necessary redress plans differently from the standard remediation practices applicable to other social issues to curb this criminal and usually hidden menace.

7. Risks of Participation

Your honest opinions and views are highly appreciated and valued. As such, all care will be taken not to divulge any information given to others within your organisation or any external parties. No negative consequences will follow you from consenting or declining to participate in this research. The only risk of participating in this research is a possible loss of anonymity of the data provided. Section 5 provides further information on how this risk is managed.

8. Promises of Confidentiality, Anonymity, and Data Protection

- a) As the nature of the information about the green tea leaf are available publicly, it will be difficult to ensure the full anonymity and confidentiality on an organisational basis, particularly for state actors.
- b) Your data may not be treated confidentially as indirect identifiers such as a workplace, roles, or the other information that might indicate the identity of the interviewee. However, any personal details you provide will not be included in the thesis, and your identity will be anonymised, and no names will be included. No other person will be notified of any information you provide or whether you did or did not participate in the study. Therefore, treat your participation in the study as voluntary.
- c) If you refuse to use data anonymously, this data will be anonymised. All the identifier information will be removed.
- d) The data you provide will only be available to the researcher and the supervisor. Recordings from interviews will be transcribed as soon as possible after the interview. In the transcriptions all references to your personal identity will be removed and replaced with an anonymised code.
- e) All audio recorded and transcribed data will be stored securely and kept for a period of 10 years after the thesis is submitted after which it will be destroyed immediately.
- f) All forms of data whether in soft or hard form will always be kept under password protected software and hardware or under lock and key by the researcher. No document will be removed off the organisation's premises without permission.

9. Funding

This research is fully funded by the Birmingham Business School.



PhD Researcher

Kizito Omukaga
Doctoral Researcher in Accounting
Birmingham Business School
University of Birmingham

Lead Supervisor

Professor Ian Thomson
Professor of Sustainability Accounting
Birmingham Business School
University of Birmingham



Kiambatisho 1: Karatasi ya Habari ya Mshiriki

**CHUO KIKUU CHA
BIRMINGHAM**



**SHULE YA BIASHARA YA
BIRMINGHAM**

Birmingham, Machi 16, 2022

KARATASI YA HABARI YA MSHIRIKI

Kusudi la waraka huu ni kukupa habari muhimu kuhusu utafiti huu na uamue ikiwa ungependa kushiriki katika utafiti huu kupitia mahojiano, majadiliano yasiyo rasmi au / na uchambuzi wa maandishi.

1. Kichwa cha Utafiti

Uhasibu na Utekelezaji wa Kazi wa Kulazimishwa katika Mashirika na Minyororo ya Ugavi wa Ulimwenguni.

2. Timu ya Utafiti

Mtafiti Mkuu: Kizito Omukaga

Msimamizi Kiongozi: Profesa Ian Thomson, Chuo Kikuu cha Birmingham

Msimamizi Mwenza: Dk Madlen Sobkowiak, Chuo Kikuu cha Birmingham

3. Maelezo ya Mradi

Utafiti huu utatathmini jukumu la uhasibu katika kutokomeza wasiwasi wa wafanyikazi wanaolazimishwa ambao hujitokeza katika mashirika na minyororo ya usambazaji wa ulimwengu inayofanya kazi katika tasnia ya chai ya Kenya. Kwa usahihi, tunataka kuchunguza jinsi uhasibu, ukaguzi, uhakikisho, na utoaji wa taarifa zinaweza kutumiwa kushughulikia wasiwasi wa wafanyikazi ambao wanalazimishwa ambao huibuka katika mashirika na minyororo wa usambazaji wa ulimwengu. Tutachunguza pia jinsi mienendo inayounda usambazaji wa nguvu kazi inayotumiwa pamoja na mahitaji ya biashara kwa wafanyikazi wa wafanyikazi waliotajwa katika minyororo ya usambazaji.

4. Malengo ya utafiti

Mradi unatafuta kushughulikia maswali yafuatayo ya utafiti:

- a) Je, mbinu za uhasibu zinawezaje kutumika kushughulikia maswala ya kazi ya kulazimishwa yanayotokea katika mashirika yenye msururu wa ugavi wa kimataifa?
- b) Je, mbinu za ukaguzi zinawezaje kutumika kushughulikia maswala ya kulazimishwa ya kazi yanayotokea katika mashirika yenye msururu wa ugavi wa kimataifa?
- c) Je, uhakikisho, na mbinu za kuripoti zinawezaje kutumika kushughulikia maswala ya kazi ya kulazimishwa yanayotokea katika mashirika yenye msururu wa usambazaji wa kimataifa?

5. Wajibu wa Washiriki

Ushiriki wako ni muhimu sana kwa utafiti huu na kwa ukuzaji wa maarifa kinadharia na kivitendo. Tunatarajia wewe vitu vifuatavyo.

a) Kushiriki kwenye mahojiano au majadiliano yasiyo rasmi itachukua kati ya saa moja na moja na nusu mahali pazuri kwako. Mahojiano yatahusiana na mada na malengo ya utafiti yaliyoainishwa hapo juu. Una haki ya kujibu maswali yoyote ambayo hauko vizuri kujibu.

b) Tunakuomba utilie sahihi fomu ya idhini kwani fomu hii inaonyesha kwamba unakubali kushiriki katika utafiti huu.

c) Mahojiano haya yatarekodiwa kwa sauti ikiwa unakubali hilo. Ikiwa sivyo, tutachukua maelezo mengi badala yake.

d) Una haki ya kujiondoa kwenye utafiti hadi wiki nne baada ya kushiriki. Unaweza kuwasiliana na hamu ya kujiondoa kwangu kwa kibinafsi wakati wa masomo ya shamba au baadaye kupitia barua pepe. Katika tukio la kujiondoa kwako, data zote zinazohusiana na wewe zitaharibiwa haraka iwezekanavyo baada ya kupokea hamu yako na utarifiwa data yako ikiharibiwa. Hakuna matokeo yatakayoanguka kwako ikiwa unataka kujitoa.

e) Inawezekana kwa mtafiti kumuondoa mshiriki yeyote anayetaka kujiondoa kwenye utafiti huu. Walakini, utafiti huu hautatoa taasisi uwezekano wa kuwa na mshiriki yeyote binafsi kuondolewa kutoka kwa utafiti kwani hubadilisha sauti yoyote muhimu na inaweza kuathiri uhalali wa utafiti huo. Ili kulinda mtu anayeshiriki, taasisi hazitajua utambulisho wa mtu anayehusika na hazitapewa chaguo la kushiriki au la kama taasisi - sio kuingilia kati na ni akaunti gani za kibinafsi zinapaswa kuingizwa kwenye utafiti au la. Una haki ya kuomba data yako itibiwe kwa usiri isipokuwa utoe idhini wazi ya kufanya hivyo. Ruhusa hii ni ya hiari, na hakutakuwa na athari yoyote kwa kutotoa idhini. Takwimu zilizojumuishwa katika thesis, au chapisho lolote lililoandikwa halitajulikana, na hakuna majina yatajumuishwa.

f) Habari iliyojumuishwa katika tasnifu, au uchapishaji wowote ulioandikwa hautajulikana, na hakuna majina yatajumuishwa.

g) Nyaraka zinaweza kuombwa kwa utafiti huu pamoja na ripoti za kila mwaka, majarida ya majadiliano, na nakala za vifaa vya viwango. Haulazimiki kutoa hati hizo. Nyaraka tu ambazo ni muhimu kwa madhumuni ya utafiti na kwamba washiriki wako tayari kutoa, kwa idhini ya shirika, zitakusanywa. Nyaraka zote zilizokusanywa zitachambuliwa na kutumiwa kwa madhumuni ya kitaaluma ya utafiti tu.

6. Faida za Ushiriki

Wakati hautalipwa fidia na hakuna faida ya moja kwa moja itakayopewa, lakini utasaidia shirika lako na wengine kuboresha uhasibu wa kazi ya kulazimishwa au utumwa wa siku hizi ambao unakabiliwa na nyakati zetu. Ushiriki wako utachangia usimamizi mzuri wa tasnia ya chai nchini Kenya katika juhudi zake za kuboresha uimara wa kijamii katika muktadha wa sheria ya kazi ya kulazimishwa. Matokeo haya yatawezesha mameneja kubuni ukaguzi wa utumwa uliolengwa wa siku hizi na kukuza mipango muhimu ya kurekebisha ambayo ni tofauti na mazoea ya kawaida ya kurekebisha yanayotumika katika maswala mengine ya kijamii ili kupunguza hatari hii ambayo ni ya jinai na kawaida hufichwa.

7. Hatari za Ushiriki

Maoni na maoni yako ya kweli yanathaminiwa na kuthaminiwa na kwa hivyo utunzaji wote utachukuliwa kutotoa habari yoyote inayopewa wengine ndani ya shirika lako au

vyama vyovyote vya nje. Hakuna matokeo mabaya yatakufuata kutoka kukubali au kukataa kushiriki katika utafiti huu. Hatari pekee ya kushiriki katika utafiti huu ni uwezekano wa kupoteza kutokujulikana kwa data iliyotolewa. Sehemu ya 5 hutoa habari zaidi juu ya jinsi hatari hii inasimamiwa.

8. Ahadi za Usiri, Kutokujulikana, na Ulinzi wa Takwimu

- a) Kwa kuwa hali ya habari kuhusu jani la chai ya kijani inapatikana hadharani, itakuwa ngumu kuhakikisha kutokujulikana na usiri kamili kwa misingi ya shirika, haswa kwa watendaji wa serikali.
- b) Takwimu zako haziwezi kutibiwa kwa siri kama vitambulisho visivyo vya moja kwa moja kama mahali pa kazi, majukumu, au habari nyingine ambayo inaweza kuonyesha utambulisho wa aliyehojiwa. Walakini, maelezo yoyote ya kibinafsi unayotoa hayatajumuishwa katika thesis, na utambulisho wako hautajulikana, na hakuna majina yatajumuishwa. Hakuna mtu mwingine atakayejulishwa habari yoyote unayotoa au ikiwa ulishiriki au haukushiriki katika utafiti huo. Kwa hivyo, chukua ushiriki wako katika utafiti kama hiari.
- c) Ukikataa kutumia data bila kujulikana, data hii haitajulikana. Maelezo yote ya kitambulisho yataondolewa.
- d) Takwimu unazotoa zitapatikana tu kwa mtafiti na msimamizi. Rekodi kutoka kwa mahojiano zitarekodiwa haraka iwezekanavyo baada ya mahojiano. Katika maandishi marejeo yote ya kitambulisho chako ya kibinafsi yataondolewa na kubadilishwa na nambari isiyojulikana.
- e) Takwimu zote zilizorekodiwa na kunakiliwa zitahifadhiwa salama na kuhifadhiwa kwa kipindi cha miaka 10 baada ya thesis kuwasilishwa baada ya hapo kuharibiwa mara moja.
- f) Aina zote za data iwe katika fomu laini au ngumu zitatumizwa kila wakati chini ya programu na vifaa vya ulinzi vya nywila au ikiwa imefungwa na ufunguo na mtafiti. Hakuna hati itakayoondolewa kwenye majengo ya shirika bila ruhusa.

9. Ufadhili

Utafiti huu unafadhiliwa kikamilifu na Shule ya Biashara ya Birmingham.



Mtafiti wa PhD

Kizito Omukaga
Mtafiti wa Daktari katika Uhasibu
Shule ya Biashara ya Birmingham
Chuo Kikuu cha Birmingham



Msimamizi Kiongozi

Profesa Ian Thomson
Profesa wa Uhasibu Endelevu
Shule ya Biashara ya Birmingham
Chuo Kikuu cha Birmingham



Appendix 2: Participant Consent Form



UNIVERSITY OF
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PARTICIPANT CONSENT FORM

1. Research Title

Accounting for forced labour in the Kenyan commercial tea sector

2. Research Team

Principal Researcher: Kizito Omukaga

Lead Supervisor: Professor Ian Thomson, University of Birmingham

Co-Supervisor: Dr Madlen Sobkowiak, University of Birmingham

3. Research Funding

Birmingham Business School sponsors this research.

4. I, the undersigned, confirm that (please tick the box or choose a number for Q8 as appropriate):

| | | |
|----|---|--|
| 1. | I have read the information sheet related to the research project and understand the aims of the project. | <input type="checkbox"/> |
| 2. | I have been given the opportunity to ask questions about the project and my participation. | <input type="checkbox"/> |
| 3. | I voluntarily agree to participate in the project. I am fully aware that I am not obliged to answer any questions, but that I do so at my own free will. | <input type="checkbox"/> |
| 4. | I understand that if I decide at any time during the interview that I no longer wish to participate in this project, I can notify the researchers involved and withdraw from it immediately without giving any reason. Furthermore, I understand that I will be able to withdraw my data up to one month after the interview. | <input type="checkbox"/> |
| 5. | I consent to the use of anonymised direct quotes of my words from the interview in publicly available study reports. Participants will review the quotes used before publication. | <input type="checkbox"/> |
| 6. | I consent to the digital audio-recording of my interview. | <input type="checkbox"/> |
| 7. | I understand the principles of confidentiality, anonymity and storage of data according to the University of Birmingham data management policy. | <input type="checkbox"/> |
| 8. | I choose to: I. Agree that information I shall give will be coded using an assigned ID for purposes of confidentiality II. Agree that the output of my participation will be anonymous and there shall be no identifiable code or tracking ID | <input type="checkbox"/> <input type="checkbox"/> |

| | | |
|-----|---|--------------------------|
| 9. | The use of the data in research, academic publications, sharing and archiving has been explained to me. | <input type="checkbox"/> |
| 10. | I understand that other researchers will have access to this data only if they agree to preserve the confidentiality of the data and if they agree to the terms I have specified in this form. | <input type="checkbox"/> |
| 11. | I am also aware that this project has been reviewed by, and received ethics clearance through, the Research Ethics Committee at University of Birmingham. I was informed that if I have any comments or concerns resulting from my participation in this study, I may contact the Research Ethics Officer (email: ethics-queries@contacts.bham.ac.uk or telephone +44 121 414 8825) | <input type="checkbox"/> |
| 12. | I, along with the Researcher, agree to sign and date this informed consent form. | <input type="checkbox"/> |

Please state additional notes if there are any other concerns:

I voluntarily consent to participate in this study. I will be given a copy of this consent form.

Signature of participant

date

I certify that I have presented the above information to the participant.

Signature of Researcher

date

**When completed: 1 for participant: 1 for the researcher*

Kiambatisho 2: Fomu ya Idhini ya Mshiriki

**CHUO KIKUU CHA
BIRMINGHAM**



**SHULE YA BIASHARA YA
BIRMINGHAM**

FOMU YA IDHINI YA MSHIRIKI

1. Kichwa cha Utafiti

Uhasibu na Utekelezaji wa Kazi wa Kulazimishwa katika Mashirika na Minyororo ya Ugavi wa Ulimwenguni

2. Timu ya Utafiti

Mtafiti Mkuu: Kizito Omukaga

Msimamizi Kiongozi: Profesa Ian Thomson, Chuo Kikuu cha Birmingham

Msimamizi Mwenza: Dk Madlen Sobkowiak, Chuo Kikuu cha Birmingham

3. Ufadhili wa Utafiti

Shule ya Biashara ya Birmingham inadhamini utafiti huu.

4. Mimi, niliyetia sahahi chini ya fomu hii, ninathibitisha kuwa (tafadhali weka alama kwenye kisanduku au chagua nambari ya Q8 kama inafaa):

| | | |
|----|--|--------------------------|
| 1. | Nimesoma karatasi ya habari inayohusiana na mradi wa utafiti na kuelewa malengo ya mradi huo. | <input type="checkbox"/> |
| 2. | Nimepewa nafasi ya kuuliza maswali juu ya mradi huo na ushiriki wangu. | <input type="checkbox"/> |
| 3. | Ninakubali kwa hiari kushiriki katika mradi huo. Ninajua kabisa kwamba sitlazimika kujibu maswali yoyote, lakini kwamba nafanya hivyo kwa hiari yangu mwenyewe. | <input type="checkbox"/> |
| 4. | Ninaelewa kuwa ikiwa nitaamua wakati wowote wakati wa mahojiano kuwa sitaki tena kushiriki katika mradi huu, ninaweza kuwaarifu watafiti waliohusika na kujiondoa mara moja bila kutoa sababu yoyote. Kwa kuongezea, ninaelewa kuwa nitaweza kutoa data yangu hadi mwezi mmoja baada ya mahojiano. | <input type="checkbox"/> |
| 5. | Ninakubali matumizi ya manukuu ya moja kwa moja ya maneno yangu kutoka kwa mahojiano ambayo hayakutajwa katika ripoti za utafiti zinazopatikana hadharani. Washiriki watakagua manukuu yaliyotumiwa kabla ya kuchapishwa. | <input type="checkbox"/> |
| 6. | Ninakubali kurekodi sauti ya dijiti ya mahojiano yangu. | <input type="checkbox"/> |
| 7. | Ninaelewa kanuni za usiri, kutokujulikana na uhifadhi wa data kulingana na sera ya usimamizi wa data ya Chuo Kikuu cha Birmingham. | <input type="checkbox"/> |
| 8. | Ninachagua: I. Kubali kwamba maelezo nitakayotoa yatawekwa msimbo kwa kutumia kitambulisho nilichopewa kwa madhumuni ya usiri | |

| | | |
|-----|--|--------------------------|
| | II. Kubali kwamba matokeo ya ushiriki wangu hayatajulikana na hakutakuwa na msimbo unaotambulika au kitambulisho cha ufuatiliaji. | |
| 9. | Matumizi ya data katika utafiti, machapisho ya kitaaluma, kushiriki na kuhifadhi kumbukumbu nimeelezewa. | <input type="checkbox"/> |
| 10. | Ninaelewa kuwa watafiti wengine watakata data hii ikiwa tu wanakubali kuhifadhi usiri wa data na ikiwa wanakubali masharti ambayo nimeelezea katika fomu hii. | <input type="checkbox"/> |
| 11. | Ninajua pia kuwa mradi huu umepitiwa na, na kupokea idhini ya maadili kupitia, Kamati ya Maadili ya Utafiti katika Chuo Kikuu cha Birmingham. Nilijulishwa kwamba ikiwa nina maoni au wasiwasi wowote unaotokana na ushiriki wangu katika utafiti huu, ninaweza kuwasiliana na Afisa Maadili ya Utafiti (barua pepe: ethics-queries@contacts.bham.ac.uk au simu +44 121 414 8825). | <input type="checkbox"/> |
| 12. | Mimi, pamoja na Mtafiti, tunakubali kutia sahihi na tarehe kwenye hii fomu ya idhini ya habari. | <input type="checkbox"/> |

Tafadhali sema maelezo ya ziada ikiwa kuna shida zingine:

Ninakubali kwa hiari kushiriki katika utafiti huu. Nitapewa nakala ya fomu hii ya idhini.

Sahihi ya mshiriki

tarehe

Ninathibitisha kuwa nimewasilisha habari hapo juu kwa mshiriki.

Sahihi ya Mtafiti

tarehe

* Baada ya kujaza fomu: Nakala 1 kwa mshiriki: Nakala 1 kwa mtafiti

Appendix 3: Focus Group Participant Information Sheet

We invite you to participate in a focus group to discuss your views and experiences of labour exploitation in the Kenyan tea supply chain. Please take the time to read the following information.

Who are we?

We are a team of researchers from the University of Birmingham in the UK. Birmingham Business School funds the research. The Principal Investigator, Professor Ian Thomson, can be contacted by telephone at +44 (0) 121 414 6777 or by [REDACTED]

What is the research being conducted?

Although the accounting discipline has substantial literature relating to earlier forms of forced labour, it has been slow to address contemporary forms of forced labour. Limited scope notwithstanding, the extant literature lacks substance and quality of disclosure regarding forced labour reporting. Besides, the existing accounting literature has sought to address accounting practices of businesses from the human rights and transparency in supply chain legislation perspectives rather than forced labour per se. They have failed to examine the unique characteristics or indicators of forced labour in businesses. To address these concerns, this study seeks to investigate how accounting, audit, assurance, and reporting techniques can be used to address forced labour concerns that arise in corporations with global supply chains. Recent media stories have highlighted the issue of forced labour in the Kenyan tea supply chain. This project aims to develop our understanding of the issue and to create

more effective reporting and responses. That is why it is essential to get the views of all the major stakeholders.

What will you do in the focus group?

You will be invited to a private room near your place of work for a group interview with your peers, which will be led by one of the named researchers. The interview will last between 1 and 2 hours and with your permission, I will audio record it.

What else should I know?

We aim to keep the focus group confidential. If it is revealed that you or someone else is at risk of serious harm, we have a duty of care to report this to the relevant authorities; this decision will be made with you.

What happens to the information?

The information gathered will be used to inform other support and development in this area and a summary of the anonymised findings will be made available to the tea sector stakeholders. We may use some of your words from the interviews in the report that we will write, but no names or identifying details will be used. After the focus group discussion, you have seven days to withdraw, and we will destroy the interview. However, in group interview this is not always possible.

Who can access the information?

Only the research team will have access to the full data, which will be securely stored on the university of Birmingham server. The audio files will be destroyed once the focus group has been transcribed, anonymised, and checked. At the end of the project, the data will be archived at the University of Birmingham Data Archive repository (<http://erepositories.bham.ac.uk>). The University of Birmingham is registered

with the Information Commissioner's Office who implements the UK's Data Protection Act 2018. All data will be processed in accordance with this Act.

What happens next?

Participation is entirely voluntary. If you would still like to take part, please read, and complete the consent form. Thank you for your consideration.

Principal Investigator

Professor Ian Thomson
Professor of Sustainability Accounting
Birmingham Business School
University of Birmingham

Phone:

E-mail:



Appendix 4: Focus Group Consent Form

Research Project Title: Accounting and Forced Labour Eradication in Corporations with Global Supply Chains

Principal Investigator: Professor Ian Thomson
Professor of Sustainability Accounting
Birmingham Business School
University of Birmingham



- I confirm that I have read and understood the information above.
- I understand that my participation is voluntary and that I am free to withdraw from the project at any time, without having to give a reason and without any consequences.
- I understand that I have up until seven days after the focus group to contact the research team to exercise my right to withdraw and have my data removed and destroyed, where possible.
- I understand that the focus group interview data will remain confidential.
- I understand that information which suggests that there is risk of serious harm to myself or other cannot be kept confidential and a joint decision will be taken regarding who to tell.
- I understand that my anonymised words may be used in reports and other publications including for our funder, Birmingham Business School.
- I understand that the anonymised transcript of the focus group interview will be stored at the University of Birmingham Data Archive repository in line with the General Data Protection Regulation 2018.
- I consent to being a participant in the project.
- I consent to the focus group being audio recorded as part of the project.

Anonymous Worker/Farmer

Signature of the Anonymous Worker/Farmer

Date

Signature of the Researcher

Date

Appendix 5: Interview Guide

Possible open-ended questions for the respondents based on the theories adopted in the study

Theme 1: Accounting techniques

Labour Process Theory

Questions for the factory managers

3. Labour Power and Labour Mobility

- Please tell me about your organisation's staff establishment/structure.
(to establish whether workers are permanent or casual)
- What changes/controls has your organisation introduced in the recent past?
- How did most of the employees react to these changes?
(to establish whether workers resisted such changes)
- How has automation been embraced in your organisation?
(Managers tend to control labour through initiatives such as automation and deskilling).
- Please tell me about your organisation's work culture compared to other tea farms in Kenya.
- Please tell me about your organisation's role in the industry.
(Whether the organisation has a unique work culture, experiences, or ideas in the industry).
- What plans do you have for your employees as far as their skills are concerned?
(to establish whether the factory initiated any programmes to improve workers' skills such as communication, decision-making, teamwork, integrity, negotiation, motivation etc.).
- What employee welfare arrangements exist in your organisation?
(to determine whether the organisation is mindful of its workers' emotional and physical well-being).
- How is your organisation's information system structured?
(to ascertain whether the organisation's market research sources are centralised in a single secure system and whether the organisation shares information between countries and regions).

Questions for external/social auditors

4. Control Imperative

- What is your opinion about the organisation's accounting records?
- To what extent has the Kenyan tea sector embraced automation?
(to determine whether the organisation's accounting records are distorted and not apparent to the users, such as workers, whether false accounts exist in the organisation and if the factory administration coerces workers to sign unclear deductions from their pay).

Questions for workers/tea pickers

- How does your employer account for deductions due to you?
- How does your employer communicate to you about deductions due to you?
The employer may ensure that the deducted amount and the termination of contracts associated with such deductions remain entirely in their hands, further reinforcing their control over the workers.

- How does your employer make illegal deductions from your payslip, if any?
- How does your employer make illegal underpayment of your wages, if any?
(Forced labour indicators such as illegal underpayment of wages increase surplus value from a manager's perspective with a corresponding decrease in a cash payment to the worker in equal proportion).
- How has your gender contributed to the amount paid to you as wages at your place of work?
- What motivates you to work in this sector?
(Establish whether the need to earn wages/income (capitalism) is the motivating factor).
- In your opinion, how has discrimination in your place of work been used to determine your wages?
- How has the high unemployment rate in Kenya been used to determine your wages?
- Which factors do you think are being used in your organisation to determine your wages?
(Scholars are no longer interested in the abstract and theoretical debates concerning capitalism and forced labour. They are interested in investigating the role, form, dynamics, and contribution of forced labour within the contemporary capitalist context. Government and civil society actors can tackle the problem of labour exploitation by focusing on institutional factors such as education, unemployment, good governance, and discrimination (Rioux et al., 2020). A state can also introduce legislation to strengthen its control of the menace. Such legislation should explicitly insist that manufacturers and retailers doing business in the country disclose their efforts towards eradicating forced labour from their supply chains).
- What challenges do you think are bedevilling smallholder tea production in Kenya?
- What do you think is the best way forward?
- How has the adoption of technology by your organisation affected your behaviour at your place of work?
(whenever management attempts to introduce controls to extract surplus value from the worker, such rules always trigger changes in the behaviour of the controlled workers).

Questions for the factory managers

5. One Moment Production Cycle

- How do you hire labour in your organisation?
(to determine whether the target organisations hired labour).
- Take me through the production process in your factory.
(to ascertain the existence of a commodity production process)
- How do your products reach the final consumer?
(to establish the circulation of tea products in the supply chain)
- How do you market your products?
(to determine the commodity exchange process)
- How do you account for your earnings regarding reinvesting in the organisation?
(to determine how the money earned from the commodity produced and sold re-enters the commodity production cycle).

6. Technology

- What form of technology does your organisation embrace?

(hand-held, automated, or powered).

- How is technology distributed throughout your organisation's network?
(It can be distributed throughout the organisation's network via mobile technologies, as with smartphones or computers).
- How has technology impacted your organisation?
(We should apply Marxist theory to contemporary matters such as technology. We should identify how trade unions can respond to issues such as fragmentation of the labour force, rapidly changing employment patterns, and how they organise workers effectively. Besides, provide a voice for organised labour and confirm that what they are agitating for still holds over the production of both goods and services. By so doing, we shall be able to determine the extent to which new technology could be used to achieve both the social and economic objectives of an organisation).

Questions for the trade unions

- How have you responded to the issue of fragmentation of the labour force?
- How have you responded to the rapidly changing patterns of employment?
- How have you organised your workers in response to the fragmentation of the labour force?
- How have you organised your workers in response to the changing employment patterns? *(to determine whether they have embraced technology).*

Questions for the factory managers

7. Purpose of Production

- What drives production in your factory?
(to determine whether it is collective ends, public, or private accumulation of wealth).
- What is the production process in your factory?
(to determine the labour process of converting raw materials into finished goods).
- What modes of production exist in your organisation that can convert raw materials into finished goods? *(whether capitalism or forced labour).*
- Could you please tell me about land ownership of the tea supplied to your factory?
(to determine land ownership).
- What motivates production in your organisation?
(whether cooperative, personal or private satisfaction).

8. The Spatial Division of Labour

- What are your organisation's future expansion plans?
(to determine whether the organisation has capitalist expansionist tendencies exhibited by relocations and the opening-up of new territories).
- What is your market catchment area?
(to determine if the factory stretches its capacity to serve the expanded market).

Questions for the workers/tea pickers

9. Conflict

- Please tell me, how is your relationship with your employer most of the time?
- What motivates you to work in this organisation?
- What factors beyond your control keep you working for your current employer?
(to determine whether there is a conflict).

Questions for factory managers

10. Capitalism

- What forms of employment have you experienced in your organisation recently?

(whether waged labour, self-employment, or permanent employment).

11. Labour Process and Labour Markets

- How is your labour market structured?
(whether primary or secondary market? What is the ratio of permanent to temporary employees? What is the distribution of permanent employees in your organisation in terms of gender? What is the distribution of temporary employees in your organisation in terms of gender? What is the ratio of men to women employees in your organisation?).
- What new forms of worker recruitment have developed in the tea sector recently?
(to determine whether new informalities and old labour forms, such as the return of gang labour or the growth of third parties, such as employment agencies, in the employment relationship. How many job breaks do you have in a day? None for gang labour and some in case of task labour).

Dual Labour Market Theory

- How is the Kenyan tea sector labour market structured?
(primary or secondary).
- What does your factory's organisational structure look like regarding gender representation?
(to establish the ratio of women to men in top-level management in the organisation- seek documentary evidence, i.e., policy document/staff establishment).
- How do your workers relate to worker unions in Kenya?
(to establish whether primary workers are members of a trade union).

Theme 2: Reporting techniques

Questions for the social auditors/RA/FT

(Gray, 2000) categorisation of social audits

- Which social audit reports are compiled internally in your organisation for internal consumption/participants?
 - * *Environmental audits/accounting*
 - * *EMS - EMAS/ISO14001*
 - * *Attitude audits*
 - * *Stakeholder testing*
 - * *Compliance audit - e.g., SA8000*
 - * *Social responsibility audit*
 - * *Mission/values audit*
 - * *Reputation management*
- Which social audit reports are compiled externally for internal consumption/participants in your organisation?
 - * *Regulators' report - e.g., EPA*
 - * *Supplier audits*
 - * *Duty of Care audits*
 - * *Environmental consultants*
 - * *Social responsibility checks*
 - * *Market/stakeholder research*
 - * *Image audit.*
- Which social audit reports are compiled externally for external consumption/participants in your organisation?

- * *The 'external social audits.'*
- * *Ethical investment/EIRIS*
- * *Consumer audits*
- * *Pressure group audits*
- * *Environmental/Gredcenpeace*
- * *Social Audit Ltd*
- * *Journalists*
- * *Competitors'*
- * *Trade union reports.*
- Which social audit reports are compiled internally in your organisation for external consumption/participants?
- * *Disclosure in annual reports*
- * *The 'silent social accounts*
- * *Environmental reports*
- * *Social reports*
- * *GRI/'Sustainability' reports*
- * *Compliance reports*
- * *Mission/values statement*
- * *Adverts/stakeholder education*
- * *NGO social audits.*

Theme 3: Assurance and regulation techniques

Questions for the factory managers

Sustainable Agriculture

- Which voluntary sustainability standard (certification) has your factory adopted?
(whether ETP (ETP), RA, UTZ, Organic, FT, Good manufacturing/Agricultural Practices (GM/AP), or ISO certified).
- How do you protect the environment?
(Have your factory addressed issues such as soil degradation, biodiversity, water scarcity, pollution, energy, and climate change?).
- How do you intend to achieve the social element of sustainable agriculture in your organisation?
(Has your organisation achieved issues such as community access to affordable food (community health), food quality, and labour rights?).
- How do you intend to achieve the economic dynamics of sustainable agriculture in your organisation?
(These benefits manifest in farm profitability, thriving local economies, and the whole value chain).

Appendix 6: Ethical Approval

Ian Thomson (Accounting)
Reply all|
Tue 3/8, 3:50 PM
Kizito Omukaga (PhD Dept of Accounting FT);
Madlen Sobkowiak (Accounting)
At last!

From: Samantha Waldron (Research Support Services) <[REDACTED]>
Sent: 08 March 2022 15:49
To: Ian Thomson (Accounting) [REDACTED]
Subject: Application for Ethical Review ERN 21-1585

Dear Professor Ian Thomson,

Re: “Accounting and Forced Labour Eradication in Corporations with Global Supply Chains”

Application for Ethical Review ERN_21-1585

Thank you for your application for ethical review for the above project, which was reviewed by the Humanities and Social Sciences Ethical Review Committee.

On behalf of the Committee, I confirm that this study now has full ethical approval.

I would like to remind you that any substantive changes to the nature of the study as described in the Application for Ethical Review, and/or any adverse events occurring during the study should be promptly brought to the Committee’s attention by the Principal Investigator and may necessitate further ethical review.

Please also ensure that the relevant requirements within the University’s Code of Practice for Research and the information and guidance provided on the University’s ethics webpages (available at <https://intranet.birmingham.ac.uk/finance/accounting/Research-Support-Group/Research-Ethics/Links-and-Resources.aspx>) are adhered to and referred to in any future applications for ethical review. It is now a requirement on the revised application form (<https://intranet.birmingham.ac.uk/finance/accounting/Research-Support-Group/Research-Ethics/Ethical-Review-Forms.aspx>) to confirm that this guidance has been consulted and is understood, and that it has been taken into account when completing your application for ethical review.

Please be aware that whilst Health and Safety (H&S) issues may be considered during the ethical review process, you are still required to follow the University’s guidance on H&S and to ensure that H&S risk assessments have been carried out as appropriate. For further information about this, please contact your School H&S representative or the University’s H&S Unit at healthandsafety@contacts.bham.ac.uk.

Kind regards,





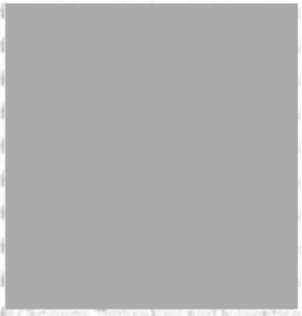
Ms Sam Waldron (she/her)

Research Ethics Officer
Research Support Group
University of Birmingham
Email: [REDACTED]

Video/phone: If you would like to arrange a Teams/Zoom/telephone call, please email me and I will get in touch with you as soon as possible.

[REDACTED]

Appendix 7: NACOSTI Permit

| | |
|---|---|
|  <p>REPUBLIC OF KENYA</p> <p>Ref No: 695601</p> |  <p>NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY & INNOVATION</p> <p>Date of Issue: 16/March/2022</p> |
| RESEARCH LICENSE | |
|  | |
| <p>This is to Certify that Mr. Kizito Ojilong' Omukaga of University of Birmingham, has been licensed to conduct research in Kericho, Kiambu, Mombasa, Nairobi on the topic: Accounting and Forced Labour Eradication in Corporations with Global Supply Chains for the period ending : 16/March/2023.</p> | |
| License No: NACOSTI/P/22/16259 | |
| <p>695601</p> <p>Applicant Identification Number</p> | |
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REPUBLIC OF KENYA

Ref No: **695601**



**NATIONAL COMMISSION FOR
SCIENCE, TECHNOLOGY & INNOVATION**

Date of Issue: **10/May/2022**

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This is to Certify that Mr.. Kizito Ojilong' Omukaga of University of Birmingham, has been licensed to conduct research in Bomet, Kericho, Kiambu, Kisii, Mombasa, Muranga, Nairobi, Nandi, Nyamira, Nyeri, Vihiga on the topic: Accounting and Forced Labour Eradication in Corporations with Global Supply Chains for the period ending : 10/May/2023.

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2. The License any rights thereunder are non-transferable
3. The Licensee shall inform the relevant County Director of Education, County Commissioner and County Governor before commencement of the research
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National Commission for Science, Technology and Innovation
off Waiyaki Way, Upper Kabete,



Appendix 8: Hazard and Risk Assessment

**CoSS Travel and Research Off Campus
(International complete all of the form, for national travel complete relevant sections)
Hazard and Risk Assessment Summary**

| | | | | | |
|----------------------------|----------------------------|--------------------------------------|---|--------------------|----------------|
| School/Dept | Birmingham Business School | Location of Activity | Kenya_(Nairobi, Nyamira, and Vihiga Counties). | Date of Assessment | 15 August 2022 |
| Assessor | Prof. Ian Thomson | Activity Assessed (Attach protocols) | Focus groups and in-depth interviews in two tea factories and other major stakeholders in the Kenyan tea supply chain | | |
| Proposed dates of activity | March 2022 - March 2023 | | | | |

| Assessment of Hazard and Risk | | | | | | | | | | Control Measures Required |
|---|------------------------------|----------------|-----|-----|---------------------|----|----|---|---|---------------------------|
| HAZARD (List only hazards from which there is a significant risk of serious harm under foreseeable conditions) | PERSONS AT RISK (See key, | PERSONAL HARM? | | | LIKELIHOOD of HARM? | | | | | |
| | Indicate number) | F | Maj | Min | Y | Pr | Po | R | | |
| TRAVEL & ACCESSIBILITY | | | | | | | | | | |
| Foreign & Commonwealth Office Travel Advice | PG | | | ü | | | | ü | <ul style="list-style-type: none">• Post Graduate student (PI) already based in Kenya.• PI will remain based in towns/locations far away from the Kenya-Somali border that are considered secure. | |
| Known conflicts in neighbouring countries or regions <ul style="list-style-type: none">• Neighbouring country<ul style="list-style-type: none">○ Somalia | PG | | | ü | | | | ü | <ul style="list-style-type: none">• PI will remain based in towns/locations far away from the Kenya-Somali border that are considered secure. | |
| Destination Travel <ul style="list-style-type: none">• Use of preferred airline or specific designated routes.• Passport required.• Visas or permits to work required.• Sponsorship and insurance. | PG | | | X | | | | X | <ul style="list-style-type: none">• Not applicable because PI is already in Kenya.• Passport not necessary because PI is a Kenyan citizen. | |
| In-Country Travel <ul style="list-style-type: none">• Letters of permission to travel• Car Hire or designated driver service• International driver's license• Train or bus travel (dependent on infrastructure). | PG | | | X | | | | X | <ul style="list-style-type: none">• All fieldwork transport and travel for research is to be provided for by the researcher.• Authorisation of absence expired on 30/06/2022. I have applied for the extension of authorisation of absence from 17th October 2022 to 7th March 2023. | |

| ENVIRONMENT & ACCOMMODATION | | | | | | | | | |
|-----------------------------|----|----------------|-----|-----|---------------------|----|----|---|----------------|
| | F | PERSONAL HARM? | | | LIKELIHOOD of HARM? | | | | |
| | | F | Maj | Min | Y | Pr | Po | R | |
| Climate and Altitude | PG | | | X | | | | X | Not applicable |

| | | | | | | | | | | |
|---|----|--|--|--|--|--|--|--|---|--|
| <ul style="list-style-type: none"> • Ensure adequate hydration especially relative to altitude. Where necessary have altitude sickness medicines if traveling on rough roads or over mountain ranges for prolonged duration. | | | | | | | | | | |
| Natural Disasters | PG | | | | | | | | X | |
| <ul style="list-style-type: none"> • Be aware of any potential natural events such as cyclones / hurricanes / eruptions / earthquakes etc dependant on region and season. | | | | | | | | | X | <ul style="list-style-type: none"> • Last earthquake took place in one of the regions more than 100 years ago. |
| Residential Accommodation | PG | | | | | | | | X | |
| <ul style="list-style-type: none"> • Ensure agreeable living standards with running water and electricity as minimum provision. • Where possible arrange accommodation within secure compound. | | | | | | | | | X | <ul style="list-style-type: none"> • Reside in rented flats in Nairobi, Vihiga and Bomet counties where fieldwork will be conducted. |
| Language Limitations | PG | | | | | | | | X | |
| <ul style="list-style-type: none"> • Know the regional dialects and source translator service if traveling to region. | | | | | | | | | X | <ul style="list-style-type: none"> • Fluent in the national Kiswahili language spoken by every Kenyan regardless of their levels of education. I do not need translator service when interviewing less educated people. |

SECURITY RISKS TO PERSONAL SAFETY

| | F | Maj | Min | Y | Pr | Po | R | |
|---|----|-----|-----|---|----|----|--|--|
| Security Resources | PG | | X | | | X | | |
| <ul style="list-style-type: none"> Identify and where necessary, contact Security resources that locals can call upon. Attend training (where available) on risk prevention. | | | | | | | <ul style="list-style-type: none"> Being Kenyan I am familiar with all relevant and appropriate support systems and resources available. Evacuation or extraction due to political instability or unrest in the region will be dictated by advice given by relevant government agencies such as the police and county administration in the first instance and associated guidance followed. | |
| Personal Security | PG | | | X | | X | | |
| <ul style="list-style-type: none"> Seek local guidance from the Police with regard to crime reporting, should you need to, and the extent of their local power and influence. | | | | | | | <ul style="list-style-type: none"> Possess valid Kenyan identification documents by virtue of being a Kenyan citizen. Registered with the National Hospital Insurance Fund (NHIF). | |
| Local Criminal | PG | | X | | | X | | |
| <ul style="list-style-type: none"> Theft of personal effects such as passport / visa / travel permits Bank cards / money / travel tickets, Mobile phone or other communication device | | | | | | | <ul style="list-style-type: none"> Have agreed routine of contact reporting back to UoB. Contingency plan in place for access to emergency funds if required. Copy of important documents, both digital and paper should need to contact embassy for replacement of originals if required. | |
| Political and Cultural | PG | | X | | | X | | |
| <ul style="list-style-type: none"> Be aware and informed of religious groups and avoid travel to high conflict areas. Be aware of cultural influences and customs and ensure you | | | | | | | <ul style="list-style-type: none"> Avoidance of travel or conducting interviews around religious holidays or political events. By virtue of being a Kenyan citizen, PI is aware of the Do's and Don'ts and will seek further advice on local tribal customs from the relevant authorities from time to time. | |

| | | | | | | | | |
|---|----|--|--|--|--|---|---|--|
| Emergency Numbers • Ensure list and copies of all emergency contact numbers and copies of paperwork held on person and in back up location at all times. | PG | | | | | X | X | • Already registered with Embassy in Nairobi. |
| Technology • s may not be reliable in some el.r • ernet connections may not be reliable. | PG | | | | | X | X | phone with international roaming function, battery charger and sufficient (ed) to ensure contact accessibility at all times and not just when daily gathered in paper and digital for at end of project with no need to cloud back |
| Arrival notification • If needing to travel to another location other than home. • If travelling to a region for a sustained period where communication and notification may not be possible. | PG | | | | | X | X | • Advise responsible person of departure date and time, duration of travel and expected return date for contact should extended overnight excursion be required. |

| HEALTH AND WELL BEING | | | | | | | | | |
|---|----|---|-----|---------|---|----|----|---|--|
| | | F | Maj | Mi n | Y | Pr | Po | R | |
| Known health issues or disabilities • Identify and discuss any existing medical conditions | PG | | | | X | | | X | • No known or relevant health issues or disabilities that should warrant further investigation or review by Occupational Health. |

| | F | Maj | Min | Y | Pr | Po | R | |
|---|-------------|-----|-----|---|----|----|---|--|
| Prior data collection • Research assistants cannot be recruited. | PG | | X | | | X | | • Rely on PI data collection experience in the area of focus. |
| During data collection: • Distress among participants due to discussion of a sensitive topic • Disagreement or conflict between participants • PI perceived as outsider to the community and questioned by community members | PG / C / PU | | ü | | ü | | | <ul style="list-style-type: none"> • Rely on PI's experience on dealing with interviewees. • Offer the participant to cease the interview at any time with no further implications. • Seek permission from the County Governor, County Commissioner, and County Director of Education to collect data in their areas of jurisdiction. • Use contact persons from the research location |
| During data collection / data analysis: • Disclosure of information about poor practices / mal praxis by government, local authorities, camp managers or security actors on respondents. | PG / C / PU | | ü | | ü | | | • Focal Point of referral identified to divert the case |
| After data collection between researcher, funder and /or Agencies collaborating with the researcher: • Conflict regarding access and use of research results | PG / C | | X | | | | X | <ul style="list-style-type: none"> • Signature of a Memorandum of Understanding between researcher and collaborating Agencies prior to data collection • Appropriate reporting to funder (if applicable) • Procedures in place to ensure data is safely treated and backup copy available with no personal information in it. |

Permanent ill health or disability

| | | | | | |
|--|---|---|-------------------|---|--|
| College: | College of Social Sciences | School or Department: | Accounting | Risk Option (1,2,3): | |
| Primary Investigation / Researcher: Student Number: | Kizito Ojilong' Omukaga | Principle Supervisor: UoB representative | Prof. Ian Thomson | Chair of H&S Committee/Head of College: | |
| Contact email address: | | Contact email address: | | Contact email address: | |
| Contact telephone: | | Contact telephone: | | Contact telephone: | |
| I confirm, that in consultation with the College Health and Safety representatives, this risk assessment has been devised specific to my circumstances and proposed activity whilst conducting research on behalf of the University, and that the information provided and included is true and correct and that I agree to abide by the recommendations identified / actions required and conduct activities in line with University of | I confirm, that in consultation with the College Health and Safety representatives, this risk assessment has been devised specific to this project / proposed research trip, and that I as the senior supervisor have a duty of care to the PI for the duration of the research / travel and have a responsibility to abide and review this risk assessment throughout the project duration to ensure no changes occur to risks and proposed mitigation of actions: | I confirm that the University guidance for approval of risk assessments has been followed and approval to travel given: Approved by Yvonne Hackforth-Williams and Paul Jackson 23/08/22 | | | |

| | | | | | | | | | |
|---|--|--|--|---|--|-------|--|--|--|
| Birmingham guidance on Student Code of Conduct: | | Signature:  Date: 20/07/2022 | | Signature:  Date: 21/7/2022 | | Date: | | Signature: Ella Mortlock Date: 24.08.22 | |
|---|--|--|--|---|--|-------|--|--|--|

Additional checks and forms:

| | |
|---|-----|
| Have you read the University Travel Guidance (Insurance) and read the Health and Safety Policy on travel and working abroad (H&S RAMP)? | Y |
| Have you contacted University insurance provider and completed the online application for cover including next of Kin contact details? - Andrew Else in Finance (see intranet registration link) http://www.travelform.bham.ac.uk/journey V2.asp | N/A |
| Have you read the University guidance on traveling abroad and associated forms that may be relevant to your specific travel? https://intranet.birmingham.ac.uk/finance/insurance/travelling-and-working-abroad/travelling-and-working-abroad.aspx | Y |
| Have you completed a CoSS Notification of Travel Outside of the UK for Work Purposes form? - Iola Jones in CoSS Hub (template still under construction, also include research collaboration and country information)) | N/A |

Y / N / NA

| | | |
|----------|---|---|
| Option 1 | Researcher self-approval (local health and safety lead should be informed). | Low risk research proposals only. The PI or Researcher has sufficient previous experience of assessing and controlling risks to have confidence in the controls. |
| Option 2 | Chair of the College Health and Safety Committee approval (request for approval should also be copied to Head of School). | Medium to high level of health and safety risks, although the assessment and control of the risk is well understood and has been managed previously. |
| Option 3 | Chair of the College Health and Safety Committee refers to the Head of College for approval (request for approval should also be copied to Head of School). | High risk work (including reputational risk), the PI or Researcher has limited previous experience of assessing and controlling the risk, or other uncertainties of concerns which justify Head of College (HOC) approval. HOC can seek support in making their decision. |

Appendix 9: Interview Schedule

| Category | Description | Interviewee | Code | Date | Duration (minutes) |
|-----------------|---|--------------------|-------------|-------------|---------------------------|
| 1. | Key Informants | | | | |
| | RA | 1 | AFL 1 | 22/04/2022 | 31 |
| | Kenya Plantation and Agricultural Workers Union (KPAWU) | 2 (zoom) | AFL 2 | 26/04/2022 | 38 |
| | National Environment Management Authority (NEMA) | 3 | AFL 3 | 26/04/2022 | 26 |
| | Commissioner of Labour (Ministry of Labour) | 4 | AFL 4 | 09/05/2022 | 21 |
| | ETP | 5 | AFL 5 | 09/05/2022 | 34 |
| | FT International | 6 (zoom) | AFL 6 | 09/05/2022 | 37 |
| 2. | Former Employees of the SNB Tea Factory (Small-scale Tea Sector) | Interviewee | Code | Date | Duration (minutes) |
| | Lower Level (General Worker) | 7 | SB 1 | 03/06/2022 | 43 |
| | Lower Level (General Worker) | 8 | SB 2 | 03/06/2022 | 39 |
| | Upper Level (Production Manager) | 9 | SB 3 | 03/06/2022 | 61 |
| | Middle Level (Accountant) | 10 | SB 4 | 03/06/2022 | 39 |
| | Lower Level (General Worker) | 11 | SB 5 | 04/06/2022 | 48 |
| | Middle Level (Supervisor) | 12 | SB 6 | 04/06/2022 | 44 |
| | Upper Level (Human Resource Manager) | 13 | SB 7 | 04/06/2022 | 37 |
| | Lower Level (General Worker) | 14 | SB 8 | 05/06/2022 | 32 |
| | Lower Level (Clerk) | 15 | SB 9 | 05/06/2022 | 40 |
| | Lower Level (General Worker) | 16 | SB 10 | 06/06/2022 | 61 |
| | Lower Level (General Worker) | 17 | SB 11 | 06/06/2022 | 28 |
| | Middle Level (Supervisor) | 18 | SB 12 | 06/06/2022 | 33 |
| | Lower Level (Mechanical Technician) | 19 | SB 13 | 07/06/2022 | 39 |
| | Lower Level (Boiler Operator) | 20 | SB 14 | 07/06/2022 | 42 |

| | | | | | |
|----|---|--------------------|-------------|-------------|---------------------------|
| 3. | Lower Level (Mechanical Technician) | 21 | SB 15 | 07/06/2022 | 46 |
| | Lower Level (Mechanical Technician) | 22 | SB 16 | 08/06/2022 | 40 |
| | Lower Level (General Worker) | 23 | SB 17 | 08/06/2022 | 50 |
| | Lower Level (General Worker) | 24 | SB 18 | 08/06/2022 | 51 |
| | Middle Level (Supervisor) | 25 | SB 19 | 08/06/2022 | 53 |
| | Lower Level (General Worker) | 26 | SB 20 | 08/06/2022 | 34 |
| | Upper Level (Factory Manager) | 27 | SB 21 | 09/06/2022 | 48 |
| | Upper Level (Director) | 28 | SB 22 | 09/06/2022 | 66 |
| | Lower Level (General Worker) | 29 | SB 23 | 09/06/2022 | 30 |
| | Lower Level (General Worker) | 30 | SB 24 | 10/06/2022 | 29 |
| | Lower Level (General Worker) | 31 | SB 25 | 10/06/2022 | 37 |
| | Lower Level (General Worker) | 32 | SB 26 | 10/06/2022 | 28 |
| | Lower Level (General Worker) | 33 | SB 27 | 10/06/2022 | 38 |
| | Lower Level (General Worker) | 34 | SB 28 | 11/06/2022 | 38 |
| | Lower Level (General Worker) | 35 | SB 29 | 11/06/2022 | 39 |
| | Lower Level (General Worker) | 36 | SB 30 | 11/06/2022 | 25 |
| | Lower Level (General Worker) | 37 | SB 31 | 11/06/2022 | 40 |
| | Lower Level (General Worker) | 38 | SB 32 | 11/06/2022 | 43 |
| | Lower Level (General Worker) | 39 | SB 33 | 12/06/2022 | 43 |
| | Former Employees of the NTF Tea Factory (Large-scale Tea Sector) | Interviewee | Code | Date | Duration (minutes) |
| | Middle Level (Supervisor) | 40 | SBB 1 | 27/07/2022 | 39 |
| | Middle Level (Supervisor) | 41 | SBB 2 | 27/07/2022 | 31 |
| | Middle Level (Subordinate Staff) | 42 | SBB 3 | 27/07/2022 | 26 |
| | Lower Level (General Worker) | 43 | SBB 4 | 27/07/2022 | 27 |
| | Lower Level (General Worker) | 44 | SBB 5 | 28/07/2022 | 22 |
| | Lower Level (General Worker) | 45 | SBB 6 | 28/07/2022 | 30 |

| | | | | | |
|-----------|---|--------------------|-------------|-------------|-------------------------------|
| | Lower Level (General Worker) | 46 | SBB 7 | 28/07/2022 | 30 |
| | Lower Level (General Worker) | 47 | SBB 8 | 28/07/2022 | 31 |
| | Lower Level (General Worker) | 48 | SBB 9 | 28/07/2022 | 26 |
| | Lower Level (General Worker) | 49 | SBB 10 | 28/07/2022 | 26 |
| | Lower Level (General Worker) | 50 | SBB 11 | 28/07/2022 | 30 |
| | Middle Level (Subordinate Staff) | 51 | SBB 12 | 29/07/2022 | 39 |
| | Lower Level (General Worker) | 52 | SBB 13 | 29/07/2022 | 27 |
| | Lower Level (General Worker) | 53 | SBB 14 | 29/07/2022 | 28 |
| | Lower Level (General Worker) | 54 | SBB 15 | 29/07/2022 | 26 |
| | Lower Level (General Worker) | 55 | SBB 16 | 29/07/2022 | 27 |
| | Lower Level (General Worker) | 56 | SBB 17 | 29/07/2022 | 32 |
| | Lower Level (General Worker) | 57 | SBB 18 | 29/07/2022 | 25 |
| | Lower Level (General Worker) | 58 | SBB 19 | 29/07/2022 | 36 |
| | Lower Level (General Worker) | 59 | SBB 20 | 30/07/2022 | 26 |
| | Lower Level (General Worker) | 60 | SBB 21 | 30/07/2022 | 28 |
| | Lower Level (General Worker) | 61 | SBB 22 | 30/07/2022 | 28 |
| | Lower Level (General Worker) | 62 | SBB 23 | 30/07/2022 | 26 |
| | Lower Level (General Worker) | 63 | SBB 24 | 30/07/2022 | 26 |
| | Lower Level (General Worker) | 64 | SBB 25 | 30/07/2022 | 27 |
| | Lower Level (General Worker) | 65 | SBB 26 | 30/07/2022 | 29 |
| 4. | Employees of the NTF Tea Factory (Large-scale Tea Sector) During Interview | Interviewee | Code | Date | Duration (minutes) |
| | Lower Level (General Worker) | 66 | FI 1 | 02/08/2022 | 31 |
| | Lower Level (General Worker) | 67 | FI 2 | 02/08/2022 | 29 |
| | Lower Level (General Worker) | 68 | FI 3 | 02/08/2022 | 26 |
| | Lower Level (General Worker) | 69 | FI 4 | 02/08/2022 | 37 |
| | Lower Level (General Worker) | 70 | FI 5 | 02/08/2022 | 26 |

| | | | | | |
|--|--|----|-------|------------|----|
| | Lower Level (General Worker) | 71 | FI 6 | 02/08/2022 | 28 |
| | Lower Level (General Worker) | 72 | FI 7 | 02/08/2022 | 26 |
| | Lower Level (General Worker) | 73 | FI 8 | 02/08/2022 | 25 |
| | Lower Level (General Worker) | 74 | FI 9 | 02/08/2022 | 37 |
| | Lower Level (General Worker) | 75 | FI 10 | 02/08/2022 | 32 |
| | Lower Level (General Worker) | 76 | FI 11 | 03/08/2022 | 30 |
| | Lower Level (General Worker) | 77 | FI 12 | 03/08/2022 | 29 |
| | Lower Level (General Worker) | 78 | FI 13 | 03/08/2022 | 28 |
| | Lower Level (General Worker) | 79 | FI 14 | 03/08/2022 | 27 |
| | Lower Level (General Worker) | 80 | FI 15 | 03/08/2022 | 27 |
| | Lower Level (General Worker) | 81 | FI 16 | 03/08/2022 | 33 |
| | Lower Level (General Worker) | 82 | FI 17 | 03/08/2022 | 25 |
| | Lower Level (General Worker) | 83 | FI 18 | 03/08/2022 | 26 |
| | Lower Level (General Worker) | 84 | FI 19 | 03/08/2022 | 27 |
| | Lower Level (General Worker) | 85 | FI 20 | 03/08/2022 | 25 |
| | Lower Level (General Worker) | 86 | FI 21 | 03/08/2022 | 25 |
| | Lower Level (General Worker) | 87 | FI 22 | 03/08/2022 | 27 |
| | Upper Level (Outgrower Manager) | 88 | FI 23 | 04/08/2022 | 25 |
| | Middle Level (Assistant Factory Manager) | 89 | FI 24 | 04/08/2022 | 26 |
| | Middle Level (Assistant Field Manager) | 90 | FI 25 | 05/08/2022 | 27 |

Appendix 10: TKF Response



KTDA FARMERS BUILDING, P.O. Box 30213, GPO 00100 Nairobi
Tel: +254 020 3227000 -2, 221441/2/3/4, Fax: +254 020 211240
E-mail: info@ktdateas.com / Site: www.ktdateas.com

Date: 8th April, 2022

Mr. Kizito Omukaga
Doctoral Researcher in Accounting
Birmingham Business School
University of Birmingham

[c.uk](mailto:info@ktdateas.com)

Dear Sir,

RE: RESEARCH PARTICIPATION

We refer to your letter dated March 17th, 2022 requesting us to participate in your research on the role of accounting in the eradication of forced labour concerns that arise in corporations with global supply chains.

We however regret to inform you your request was declined.

Thank you and kind regards.

Appendix 11: James Finlays Kenya Response

RE: RESEARCH PARTICIPATION

Yahoo/Inbox



Fri, Apr 8 at 4:23 PM

Dear Kizito,

Your request is noted. However, we regret to inform you that we are not keen to participate in the study.

Regards/Beatrice

From: Kizito omukaga [redacted]
Sent: 01 April 2022
To: Info Kenya <info.kenya@finlays.net>
Subject: RESEARCH PARTICIPATION

Dear Managing Director,

Please find attached in respect of the above captioned subject. I will send the hard copy via courier.

Kind regards,

Kizito Omukaga



Appendix 12: Research Authorisation: Vihiga County Director of Education



MINISTRY OF EDUCATION
STATE DEPARTMENT OF EARLY LEARNING AND BASIC EDUCATION

COUNTY EDUCATION OFFICE,
VIHIGA COUNTY,
P.O. BOX 640 - 50300
MARAGOLI.

REF: MOE/VC/ADM/100/VOL.3/80

Date: 13/05/2022

TO WHOM IT MAY CONCERN

RE: AUTHORITY TO CONDUCT RESEARCH
MR. KIZITO OIHLONG OMUKAGA

Reference is made to your letter Ref No. NACOSTI/P/22/16259 dated
10th May, 2022

Permission is hereby granted to the above named student from University of Birmingham to
conduct research on "**Accounting and Forced Labour Eradication in Corporations with
Global Supply Chains**" in Vihiga County for the period ending 10th May 2023.

Kindly note, in order for the office to be informed a copy of the same be shared with the
County Education office for intervention purposes upon completion of the research.


HELLEN NYANG'AU
COUNTY DIRECTOR OF EDUCATION
VIHIGA COUNTY



Cc
County Commissioner
VIHIGA



Appendix 13: Research Authorisation: Vihiga County Commissioner

REPUBLIC OF KENYA



THE PRESIDENCY

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT



COUNTY COMMISSIONER
VIHIGA COUNTY
P.O. BOX 75-50300
MARAGOLI

REF: VC/ED/12/1 VOL.III (208)

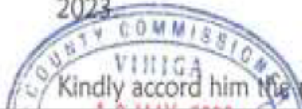
13th May, 2022

All Deputy County Commissioners,
VIHIGA COUNTY.

TO WHOM IT MAY CONCERN

RE: RESEARCH AUTHORIZATION: MR. KIZITO OJILONG OMUKANGA

This is to introduce to you Mr. Kizito Ojilong Omukanga of University of Birmingham to conduct research on the topic *"Accounting and Forced Labour Eradication in Corporations with Global Supply Chains"* in Vihiga County for a period ending 10th May, 2023.



Kindly accord him the necessary assistance.



FOR: COUNTY COMMISSIONER
VIHIGA COUNTY


Cc. MR. KIZITO OJILONG OMUKANGA
ID NO.13879861

Appendix 14: The (SNB) Tea Factory Snowball Participants

| S/No. | Initial Respondent | Date | Participant (Former Employee) | Gender | Code | Contact | Interview Time (Minutes) |
|--|--------------------|------------|-------------------------------|--------|-------|------------------|--------------------------|
| 1 | ****JL (Farmer) | 03/06/2022 | ***DS | Male | SB_1 | +254 xxx xxx 637 | 43 |
| 2 | ***DS | 03/06/2022 | **AN | Female | SB_2 | +254 xxx xxx 723 | 39 |
| 3 | **AN | 03/06/2022 | *AM | Male | SB_3 | +254 xxx xxx 650 | 61 |
| 4 | *AM | 03/06/2022 | RM | Female | SB_4 | +254 xxx xxx 738 | 39 |
| 5 | RM | 04/06/2022 | WK | Male | SB_5 | +254 xxx xxx 656 | 48 |
| 6 | RM | 04/06/2022 | MJ | Male | SB_6 | +254 xxx xxx 863 | 44 |
| 7 | MJ | 04/06/2022 | SM | Male | SB_7 | +254 xxx xxx 404 | 37 |
| 8 | RM | 05/06/2022 | CS | Male | SB_8 | +254 xxx xxx 134 | 32 |
| 9 | MA (Farmer) | 05/06/2022 | CK | Female | SB_9 | +254 xxx xxx 703 | 40 |
| 10 | KM | 06/06/2022 | MM_1 | Male | SB_10 | +254 xxx xxx 660 | 61 |
| 11 | MM_1 | 06/06/2022 | KE | Male | SB_11 | +254 xxx xxx 206 | 28 |
| 12 | CS | 06/06/2022 | PL | Male | SB_12 | +254 xxx xxx 860 | 33 |
| 13 | AM | 07/06/2022 | SM | Male | SB_13 | +254 xxx xxx 992 | 39 |
| 14 | MM_1 | 07/06/2022 | MM_2 | Male | SB_14 | +254 xxx xxx 707 | 42 |
| 15 | MM_2 | 07/06/2022 | JA | Male | SB_15 | +254 xxx xxx 563 | 46 |
| 16 | MM_2 | 08/06/2022 | AK | Male | SB_16 | +254 xxx xxx 700 | 40 |
| 17 | MM_2 | 08/06/2022 | MC | Male | SB_17 | +254 xxx xxx 182 | 50 |
| 18 | DS | 08/06/2022 | DM | Male | SB_18 | +254 xxx xxx 995 | 51 |
| 19 | MM_2 | 08/06/2022 | AK | Male | SB_19 | +254 xxx xxx 538 | 53 |
| 20 | JA | 09/06/2022 | EV | Male | SB_20 | +254 xxx xxx 181 | 34 |
| 21 | AM | 09/06/2022 | KM | Male | SB_21 | +254 xxxxxx 200 | 48 |
| 22 | WK | 09/06/2022 | TA | Male | SB_22 | +254 xxx xxx 832 | 66 |
| 23 | DS | 10/06/2022 | OB | Male | SB_23 | +254 xxx xxx 301 | 30 |
| 24 | DS | 10/06/2022 | DC | Male | SB_24 | +254 xxx xxx 025 | 29 |
| 25 | DS | 10/06/2022 | DM | Male | SB_25 | +254 xxx xxx 524 | 37 |
| 26 | WA | 11/06/2022 | EM | Female | SB_26 | +254 xxx xxx 212 | 28 |
| 27 | DS | 11/06/2022 | WA | Male | SB_27 | +254 xxx xxx 339 | 38 |
| 28 | DS | 11/06/2022 | LK | Male | SB_28 | +254 xxx xxx 612 | 38 |
| 29 | LK | 11/06/2022 | LC | Female | SB_29 | +254 xxx xxx 644 | 39 |
| 30 | DS | 11/06/2022 | EA | Male | SB_30 | +254 xxx xxx 198 | 25 |
| 31 | DS | 12/06/2022 | FE | Male | SB_31 | +254 xxx xxx 728 | 40 |
| 32 | FE | 12/06/2022 | WA | Male | SB_32 | +254 xxx xxx 558 | 43 |
| 33 | AM | 12/06/2022 | AM | Male | SB_33 | +254 xxx xxx 807 | 43 |
| Average Interview Time for Snowball Participants | | | | | | | 41 |

Appendix 15: Research Authorisation: Nyamira County Commissioner

REPUBLIC OF KENYA



THE PRESIDENCY
Ministry of Interior and Coordination of National Government

OFFICE OF THE COUNTY COMMISSIONER
NYAMIRA COUNTY
P.O. BOX 2 - 40500
NYAMIRA

Ref. No. NYRC/ED.2/VO.III/64 DATE: 25th July ,2022

DEPUTY COUNTY COMMISSIONERS,
NYAMIRA.

RE: RESEARCH AUTHORIZATION – MR. KIZITO OJILONG' OMUKAGA – UNIVERSITY OF BIRMINGHAM

Reference is made to a letter Ref. NACOSTI/P/22/16259 from Director General NACOSTI dated 10th May, 2021 authorizing the above mentioned person to conduct research on “ **ACCOUNTING AND FORCES LABOUR ERADICATION IN CORPORATIONS WITH GLOBAL SUPPLY CHAINS.** ”

The planned research will be conducted in your sub-county for the period ending 10th May, 2022.

Kindly accord him the necessary assistance he may require.


FOR: COUNTY COMMISSIONER
NYAMIRA.

Copy to:

✓ The County Director of Education,
P.O.Box 4,
NYAMIRA.

County Director of Health
NYAMIRA.

Appendix 16: Research Authorisation: Nyamira County Director of Education


REPUBLIC OF KENYA
MINISTRY OF EDUCATION
STATE DEPARTMENT of Early Learning and Basic Education
DEPARTMENT OF EDUCATION

REF: NCEO/1/25/VOLIII/82 DATE: 26TH JULY, 2022


TO WHOM IT MAY CONCERN


RE: AUTHORITY TO CONDUCT RESEARCH BY-MR. KIZITO OJILONG'
OMUKAGA-UNIVERSITY OF BIRMINGHAM

Reference is made to the letter Ref. No. NACOSTI/P/22/16259 dated 10th May, 2022, on the above mentioned subject matter. He has been given authority by the National Commission for Science, Technology and Innovation to conduct research on *'Accounting and forces labour Eradication in corporations with global supply chains.'*

The planned research will be conducted in Nyamira County for the period ending 10th May, 2023

Kindly accord him necessary assistance he may require.


Boniface A. Ouko
COUNTY DIRECTOR OF EDUCATION
NYAMIRA COUNTY



Appendix 17: NTF PLC's Response

Kizito Omukaga (PhD Dept of Accounting FT)

Tue 05/07/2022 12:14

Hello Carol, If you will not be around by 25th July, you can introduce me someone who can assist me with the logistics once at Kipkebe. Kind regards, Kizito

KO

Kizito Omukaga (PhD Dept of Accounting FT)

Tue 05/07/2022 11:42

Hi Carol, This is wonderful. We shall plan everything when I get there. I will be travelling to Kipkebe on 25th July 2022. Will you be back then? Kind regards, Kizito

□

You forwarded this message on Tue 05/07/2022 13:42

You forwarded this message on Tue 05/07/2022 13:42

C

cmutuku@sasini.co.ke

From:

Sent:

To: Ki

Subject:

Dear Kizito,

Thanks for your email.

We have different departments here at Kipkebe with different number of workers.

1. Field operations department (Estate) – about 700 people
2. Engineering department- 82
3. Factory department- 300
4. Administration department/stores– 15
5. Outgrowers department- 27
6. Management staff- 42

Total Estimate= 1166 workers on all categories.

Now it will be better to choose them on the ground once here, as the numbers are many to share on email. Thanks

Regards,