Sustainability Reporting in the Mining Sector: Exploring Its Symbolic Nature

Kathrin Böhling[1], Diego I. Murguía[2,3], and Julieta Godfrid[4]

Abstract
Sustainability reporting (SR) has become a well-entrenched practice in the mining sector. Failure to adequately live up to societal expectations is now considered a significant threat to the viability of the industry. There is general agreement that broad endorsement of standards for nonfinancial disclosure supports mining companies to improve their image, while conflicts persist. Because sustainability reports "speak" on behalf of sustainably operating organizations and may create socio-political effects, we explore the symbolic nature of SR. We conceive of SR as a performative practice to research how it interferes with the world that it seeks to represent. Our case study research suggests that conformity with global templates is not an end in itself but might create below-compliance effects if a common interest in mining is developed in local arenas that avoids clarification of impacts and maintains ambiguity over responsibility.

[1]Technische Universität München, Germany
[2]MinPol GmbH, Agency for International Minerals Policy, Austria
[3]CONICET, Argentina
[4]Universidad de Buenos Aires, Argentina

Corresponding Author:
Kathrin Böhling, Technische Universität München (TUM)–TUM School of Management, Hans-Carl-von-Carlowitz Platz 2, Freising 85354, Germany.
Email: boehling@tum.de

The mining industry, considered a bellwether of the global economy (PricewaterhouseCoopers [PwC], 2012), has positioned itself within the sustainability agenda (Han Onn & Woodley, 2014). Failure to adequately live up to societal expectations is now considered a significant threat to the viability of the mining industry (Owen & Kemp, 2013). Mounting criticism on the risks and adverse impacts that large-scale mining has on the natural environment and the livelihoods of local communities has given rise to a "dirty business" reputation of the mining industry (Earthworks & MiningWatch Canada, 2012). The industry has responded to these criticisms, becoming a leader in sustainability reporting (SR) and in corporate social responsibility (CSR) practices (Conde, 2017; Dashwood, 2014). This move reveals that mining companies depend on the approval of constituents in the global and local environments where they operate, and they want to be seen as "sustainable," "decent," or "trustworthy."

For a long time, the detrimental effects of industrial mining on the environment and their negative human rights record did not capture much attention. Mining operations occupied less than 1% of the world's terrestrial land surface in the early 2000s, and affected communities appeared manageable (Bridge, 2004). Over the last decade, however, civil society activism at the grassroots level by investment-critical nongovernmental organizations (NGOs) and concerned scholars focused attention on the environmentally and socially disruptive side of the business of discovering, extracting, and processing of metallic mineral resources with its significant demands at local levels for land, energy, and water (Bebbington, Larrinaga, & Moneva, 2008; Jenkins & Yakovleva, 2006; United Nations Environment Programme [UNEP], 2013). Because high amounts of waste rock remain in the countries of extraction and because exporters and importers of primary metal commodities are spatially disconnected, there is considerable conflict potential in the global trade patterns of metal extractivism (Schaffartzik, Mayer, Eisenmenger, & Krausmann, 2016).

The disclosure of nonfinancial information aims at managing the corporate reputation of the mining industry (Bebbington et al., 2008), referring essentially to how well a given firm is regarded by shareholders and stakeholders (Atkins, Solomon, Norton, & Joseph, 2015; Kuruppu & Milne, 2016; Prakash & Potoski, 2006). As calls have been made to focus SR on broader stakeholder accountability, the present article locates reputation building

through SR in companies' stakeholder engagement. Several authors indicate that dialogue and interest accommodation with stakeholders in SR can transform corporate acts themselves instead of their meaning (Manetti, 2011; Mutti, Yakovleva, Vazquez-Brust, & Di Marco, 2012; Owen & Kemp, 2013). Yet, whether and how a dialogic conception of accounting can be applied to SR in the mining sector needs more empirical scrutiny (Byrch, Milne, Morgan, & Kearins, 2015).

Claimed sustainability does not necessarily translate into working realities for subsidiaries and into changing on-the-ground practices (Boiral, 2013; Murguía & Böhling, 2013; Mutti et al., 2012; Pennington & More, 2010; Ruffing, 2007). Nonfinancial disclosure can reduce public scrutiny and address legitimacy gaps (Khlif, Hussainey, & Achek, 2015) as firms may be more inclined to take environmentally progressive action if they report. Institutional perspectives on SR caution expectations about its transformative potential and explain that organizations enlarge their disclosure with social and environmental data to ensure that legitimacy is gained, maintained, or repaired. Drawing on *isomorphism* as the guiding concept, and thus the way in which organizations seek to fit in with the norms and expectations of their environments, it has been shown how companies copy others, and how they are pressured by capital markets to adopt SR, and to interact with professionals to make use of global templates for nonfinancial disclosure (De Villiers & Alexander, 2014; De Villiers, Low, & Samkin, 2014). Because organizational legitimacy is other-dominated—that is, "a state or condition that is conferred upon the organization by groups or individuals external to it" (Milne & Patten, 2002, p. 382)—there is a tendency to argue against management intent as an explanatory variable for the disclosure of social and environmental data.

It may be misleading, however, to conceive of reporting organizations solely as passive conformers to global templates for appropriate behavior. Socio-environmental accounting facilitates impression management (Atkins et al., 2015), and is part of an organization's attempts to build up "a 'myth system' that may be loosely or entirely decoupled from the organization's 'operational code'" (Milne & Patten, 2002, p. 375). Management has incentives to camouflage or offset negative instances with information about positive examples of environmental performance. It may use SR to construct narratives that aim at maintaining or gaining an influential voice in the ongoing debate on the mining sector's contribution to sustainable development (Higgins & Walker, 2012; Killian & O'Regan, 2016; Tregida, Milne, & Lehman, 2012). Nonfinancial disclosure may help mining companies to represent themselves as sustainable organizations and position themselves in the ongoing struggle between environment and development (Tregida, Milne, & Kearins, 2014).

Hence, if SR in the mining sector is other-dominated, why does it seem to affect what others think what companies do? That nonfinancial disclosure may have little to do with changing corporate behavior, yet creates socio-political effects, raises the need to explore its symbolic nature. This perspective emphasizes not conformity with but corporate influence on the terms for building a reputation of sustainable mining (Kuruppu & Milne, 2016). Evidence from an in-depth case study of an international mining consortium's SR in Argentina's Catamarca province is used to research what its SR practice does. Nonfinancial disclosure is conceived here as a type of organizational communication in which an image of sustainable mining may be created that influences the ways in which its constituents hold the company accountable.

The remainder of the article is structured as follows. The following section covers how SR turned into a standard for industry self-regulation in the mineral resources extraction sector. Against this backdrop, a conceptual framework is developed to study SR as an emergent practice of organizational communication that aims at legitimizing corporate conduct. The in-depth case study of a flagship case in Argentina's mining sector combines findings from a content analysis of sustainability reports, process tracing of the consortium's stakeholder engagement, and field research in the areas affected by mining. It explores how a reputation of sustainable mining is building up, becomes performative, and creates effects for those who are positioned to challenge its accountability. The article ends with a discussion about the role of others when SR produces a narrative of mining that "all is well" and suggests future research into examining what SR does if it is apparently not much.

SR in the Mining Sector

The global mining sector has endorsed the sustainability discourse over the last two decades. There is general agreement that its reputation as a "dirty business," continued criticism from NGOs, and fears of stricter, government-based regulations pushed multinational mining corporations to enact triple-bottom-line reporting as a voluntary self-regulation scheme (Auld, Bernstein, & Cashore, 2008; Himley, 2010; Rowe, 2005). It was built at the intersection with institutionalized rules about economic globalization, development promises of export-led industrialization in the global South, and cultural scripts about the power of markets in solving social and environmental problems (Bartley, 2007; Banerjee, 2010). SR entails a reformist win–win proposition: "Companies can address environmental and social concerns in ways that improve profitability" (Levy, Szejnwald Brown, & de Jong, 2010, p. 90).

Table 1. Global Initiatives in the Mining Sector for Voluntary Self-Regulation.

Initiative	Objective	Time frame
GMI	A group of 10 global mining companies responded to continued criticism with collaborative effort at industry self-regulation to justify mining and counter threat of NGO push for tougher international standards	1998-present
MMSD	GMI initiative in anticipation of WSSD in Johannesburg (2002) with key objective to advance understanding about how mineral and mining sector contribution to SD at global, regional, and local levels could be maximized; considered as the largest multi-stakeholder process in any industrial sector	1999-2002
ICMM	Created to meet NGO criticisms on MMSD (vague recommendations) and take more concrete steps: Launch of SD Framework (adherence is a condition for membership) Close collaboration with GRI to establish reporting criteria (GRI reporting is mandatory for ICMM members) Commitment to independent third-party assurance	2001-present

Note. GMI = Global Mining Initiative; NGO = nongovernmental organization; MMSD = Mining, Minerals and Sustainable Development Project; WSSD = World Summit on Sustainable development; SD = sustainable development; ICMM = International Council on Mining and Minerals; GRI = Global Reporting Initiative.

Its optimism and apparent progressiveness go hand in hand with maintaining the traditional business goal to maximize wealth for shareholders (Byrch et al., 2015). Nonfinancial disclosure in the mining sector is not mandatory. "Specific environmental standards, third-party oversight, and sanctions are absent" (Auld et al., 2008, p. 425). Table 1 displays the mining sector's proactive approach toward shaping the sustainable development discourse through voluntary self-regulation.

The Global Mining Initiative (GMI), created in 1998, consisted initially of a group of 10 global mining companies with headquarters in western industrialized countries aiming to respond to continued criticism with setting up a collaborative effort for industry self-regulation. Industry self-regulatory schemes are usually found in industries where few companies hold collective reputations and sell primary, non-end-consumer goods (Auld et al., 2008; Dashwood, 2014). The GMI published its report on the industry's contribution to sustainable development at the Rio United Nations Conference on Environment and Development1992 follow-up conference, the World Summit

on Sustainable Development in Johannesburg in 2002. It also worked closely with the Global Reporting Initiative (GRI) to develop the sectoral supplement in SR and turned adherence to the GRI into a condition for inclusion in the International Council on Mining and Metals (ICMM). Ever since the Agenda 21 of the Rio Earth Summit encouraged business to report on their socio-environmental records, mining companies have been among the most prolific adopters of the SR standards (Fonseca, McAllister, & Fitzpatrick, 2012; Higgins, Stubbs, & Milne, 2015).

ICMM was created in 2001 to meet NGOs' criticisms on previous efforts and take more tangible steps such as mandatory GRI reporting and a commitment to independent third-party assurance. The ICMM issues and publishes a broad range of reports and guidelines that are of topical interest to the sector and its stakeholders, on topics such as how to advance health and safety issues, manage risks associated with hazardous waste, or how to engage with society and deal with company–community conflicts (ICMM, 2013). Benefiting from the credibility it has built up over the years, the mining council evolved into a think tank and norm entrepreneur for the sector. Aware of the critical issue of involving stakeholders in SR, the ICMM published, for instance, a Stakeholder Research Toolkit in 2015 with best practice guidelines for stakeholder engagement aiming to increase corporate reputation.

The growth of SR in the mining sector supports institutional perspectives, which conceive of this development as a response to increased social pressure expecting "that a certain amount of environmental disclosure should be done" (De Villiers & Alexander, 2014; De Villiers et al., 2014, p. 57). Accordingly, cultural factors may explain companies' decision for accepting increased accountability if, for instance, an espoused long-term orientation and sense of collectivism is associated with corporate profitability (Khlif et al., 2015). The widely shared view that sincere engagement with stakeholders in SR helps the mining sector to reverse its "horrible image" as a "dirty business" attests to the significance of institutional dynamics (Hamann & Kapelus, 2004; Murguía & Böhling, 2013; Webb, 2012).

When shifting attention to the attempts undertaken by mining companies to involve stakeholders, the claim that companies are reluctant to expose themselves to external scrutiny can no longer be upheld. As Owen and Kemp (2013) state, companies might restore lost confidence if they reconcile external expectations voiced by stakeholders with their internal risk orientation and adopt a less defensive and more constructive approach toward stakeholder engagement. Working directly with stakeholders, investing in PR campaigns or increasing transparency may provide companies with *reputation capital* (Gunningham, Kagan, & Thornton, 2004). Kuruppu and Milne (2016, p. 29) clarify that reputation capital is a "bankable asset," "a resource

which can be strategically managed to ensure legitimacy." Referencing to notions such as "community engagement" and "working with communities" can help companies stay competitive, lubricate the regulatory process, gain control over their own destiny, or decrease the risk of unanticipated disruption as a result of local opposition or NGO campaigning (Mayes, McDonald, & Pini, 2014).

In other words, a follow-up to global templates in nonfinancial disclosure can generate a *social license to operate* during the mineral development cycle (prospecting, exploring, extracting, decommissioning, and closing-rehabilitation; Vintró, Fortuny, Samiquel, Freijo, & Edo, 2012; Yakovleva & Vazquez-Brust, 2012). A license to operate exists "when a mining project is seen as having the broad, ongoing approval and acceptance of society to conduct its activities" (Prno & Slocombe, 2012, p. 346). The social license to operate may go beyond compliance with existing laws and regulations if it increases the vigilance by which these are enforced, or contributes to a tightening of legal requirements (Gunningham et al., 2004). Governments that lack sufficient information and fail to monitor business operations, or are faced with inter-agency conflict might be interested to complement command-and-control regulation with nonfinancial disclosure (Prakash & Potoski, 2006). They can improve data collection and analysis abilities by making nonfinancial disclosure mandatory.

Such beyond-compliance effects seem unlikely, however, as disclosure gaps persist, and policies how to report remain subject to the various interpretations given to them by those who report, while the more general criticism that triple-bottom-line reporting is insufficient to ensure the sustaining of the Earth's life-supporting ecosystems is marginalized (Milne & Gray, 2013; Ruffing, 2007). Boiral (2013, p. 1042), for instance, analyzed the sustainability reports from 23 large mining and oil and gas extracting companies. He showed that nonfinancial disclosure is prone to creating "somewhat artificial representations that distort reality or are disconnected from it, based on information and images that appear to be authentic and legitimate or that conform to social expectations." His investigation into the so-called "counter accounts" supported the view that sustainability reports "tend to be biased, reflecting the management's interests rather than the firm's true situation" (2013, p. 1043). There is agency in SR: managers might seek to avoid negative portrayals, shape the companies' image through engagement with stakeholders, or resist the pressure to disclose (Higgins et al., 2015).

The present literature review of SR in the mining sector reveals that much attention went into examining how and why SR has become taken-for-granted, yet less so on the effects this may create for the contested relationship between business and society in mining. SR is a "pattern of activity" by

which organizations produce and reproduce what they are expected to do across time and space, as well as a "symbolic system," ways of ordering reality that render time and space meaningful (Atkins et al., 2015). Its symbolic nature, that is, the creation of myths about responsible companies and the effects that these representations may have for those who are affected by the socio-ecological pressures that mining creates, merit empirical scrutiny. To address this gap, nonfinancial disclosure is conceived here as organizational communication. To assess what it does, attention goes to its *performativity* (Arts, Behagel, Turnhout, de Koning, & van Bommel, 2014).

Communication of Legitimate Behavior

SR has potential to legitimize corporate (mis-)behavior (Milne & Patten, 2002; Tregida et al., 2012). Institutional perspectives on SR clarified the lack of causality between nonfinancial disclosure and organizational activities: If companies are able to tick more disclosure boxes without necessarily increasing their social and environmental performance, follow-up to global templates will nonetheless increase their symbolic performance (De Villiers & Alexander, 2014). As Ashforth and Gibbs (1990) explain, managers prefer to offer symbolic assurances rather than substantive action because it preserves flexibility and resources. They may do so through strategies of denial, concealment, recasting, justifications, and apologies. These strategies transform the meaning of corporate acts but not the acts themselves.

Sustainability reports "speak" on behalf of the sustainably operating organization (Tregida et al., 2014; Tregida et al., 2012) and shape the discourse on how companies and their constituents come to "know" and "do" sustainable development (Higgins & Walker, 2012). SR provides organizations with the means to communicate legitimate behavior. Through communication, organizations can change the norms, values, and beliefs of those constituencies in their environment that assess their performance (Milne & Patten, 2002). This is pertinent in resource-based industries. They have come under increased public pressure, and experience threats to or a scrutinizing of their legitimacy (Gunningham et al., 2004; Kuruppu & Milne, 2016). Engaging with "their" community in socio-environmental accounting can give companies symbolic power (Killian & O'Regan, 2016).

Whereas recourse to organizational legitimacy is a dominant explanation for the growth of nonfinancial disclosure, there is limited understanding of how sustainability reports are used to legitimize corporate acts (Tregida et al., 2012). Organizational legitimacy is ultimately a "social judgment" that is accorded to an organization by its constituents (Ashforth & Gibbs, 1990, p. 177), not an objective fact but lying in the eye of the beholder (Hahn & Lülfs,

2014). Suchman's (1995) definition, which is widely adopted (Kuruppu & Milne, 2016; Scherer, Palazzo, & Seidl, 2013; van Bommel, 2014), indicates that legitimacy involves "a generalized perception or assumption that organizational activities are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions" (Suchman, 1995, p. 577). Organizational legitimacy is, therefore, other-directed. The process of legitimization may not be so, however, because it depends on organizational communication.

Organizational communication is essentially a process of message construction and consumption within a context where producers, texts, and audiences are situated and interact (Tregida et al., 2012). It is "part of an active engagement in the socio-environmental dialectic to resolve the ongoing conflict between the production-expansion thesis and its ecological limits antithesis" (Milne, Tregida, & Walton, 2009, p. 1218). Whereas Tregida and colleagues conceive of organizational communication in terms of the sender–receiver model, which imbues certain intentions into SR, others emphasize that communication, and thus, the construction of meaning are the result of dialogue and perspective taking (Krauss & Morsella, 2006). The latter is evident in the social and accounting literature as well.

Haack, Schoeneborn, and Wickert (2012), for instance, suggest that the different meanings given to controversial issues like open-pit mining, oil spills, or clear-cut forests can gradually converge through social interaction and constitute changed behavior. "Ceremonial" talk about social and environmental stewardship in SR is a "transitory" phenomenon if managers "align their conduct to their rhetoric in order to avoid guilt and embarrassment, which arise from confrontations such as NGO allegations of organizational hypocrisy and misconduct" (Haack et al., 2012, p. 835). van Bommel (2014) takes a bit of a different stance and suggests examining both the possibility of and impediments to reconciling the multiple rationales of the various stakeholders involved in nonfinancial disclosure as pertinent for the communication of legitimate behavior. Paying attention to "how legitimate compromises are negotiated," van Bommel emphasizes that the legitimization of corporate conduct is subject to substantial dynamism and that the various parties involved may reconcile their differences. For this end, the establishment of a *legitimate compromise* is instrumental. It refers to a common interest, avoids clarification, and maintains ambiguity.

Van Bommel's insertion (2014) thus challenges beliefs in the merits of deliberation. GRI's reformist approach to the environment-development struggle forecloses voices that call for a transformation of underlying relationships and institutions, whereas the possibility of dialogue and stakeholder participation in socio-environmental accounting needs to be scrutinized.

Approaching SR as facilitating change to more sustainable practices runs the risk of "glossing over conflicts between business and society, reinforcing the status quo and inhibiting any change in business models or accountability that might cause radical change" (Byrch et al., 2015, p. 675). SR is a legitimizing initiative and can generate a broad range of effects ranging from an increase in companies' inclination to take environmentally or socially progressive action to a buffering of any substantive changes in operations through a strengthening of their hegemonic position in society.

To account for the range of effects that SR may generate, it is useful to conceive of this practice as developing a life of its own. Its dynamics with their distinct effects can be assessed if SR is understood as a performative practice. The notion of performativity is a sensitizing concept. It means that the representation of an organization's contribution to sustainable development is not neutral but an "active intervention into the world that it seeks to represent" (Arts et al., 2014, p. 6). It scrutinizes the idea that SR in mining and the sustainability discourse it promotes can be abstracted from the world it seeks to represent.

Companies cater for expectations of salient stakeholders if they claim to take environmentally progressive action, be good for community development, and boost the local economy. SR becomes constitutive of reality, and thus, performative if the language, images, and activities associated with nonfinancial disclosure turn into interventions in society on whose judgment a given organization depends. Accordingly, performativity in SR takes shape "against the backdrop of rules and expectations, but the particular course of action we [here, the reporting organizations] choose is always, to some extent, novel" (Pentland & Feldman, 2005, p. 796). Hence, as much as SR reflects an organization's dependence on constituents in its environment, it may also enable an organization to cope with outside pressure in new ways, and thus, to control or shape how it is perceived.

Method

The study of SR as a performative practice examines how communication of legitimate behavior in nonfinancial disclosure creates distinctive effects for the role of business in society. If SR does little in terms of contributing to the resolution of mining-related conflicts, what does it do in the local arenas, in which mining operations are embedded? Analyzing this question, the present study responds to the call for case studies that help us gain an understanding of how organizations construct identities as acting sustainably and the effects of these efforts (Tregida et al., 2014). A case study is conducted to differentiate institutional perspectives on SR in the mining sector and learn about

agency in this practice. We posit that stakeholder engagement in nonfinancial disclosure is key to the legitimization of corporate conduct because it (a) helps to build up reputation capital and (b) reveals how a reporting organization relates to its environment. To explore these claims, the empirical analysis of stakeholder engagement in a case study of an Argentinean company from the mining sector proceeds in three steps as follows:

Disclosure Gaps in Sustainability Reports

The quality of sustainability reports varies. Portrayals of sustainable mining may be contested. To assess the level of conflict surrounding the mining operations of the case study's organization, the analysis starts by looking into "what is said and what is not said" in its sustainability reports (Tregida et al., 2012, p. 226). Emphasis is placed on disclosure gaps. For this reason, the analysis of empirical data starts with a comparison of noncorporate publications that raise conflictive issues (academic and nonacademic sources, published between 1997 and 2010) with contents of the case study organization's 2009 sustainability report.

To identify secondary sources providing a narrative different to the one in the 2009 sustainability report, first, five large online scholarly databases were consulted using the term *bajo de la alumbrera*: SciVerse/Science Direct, Springerlink, Informa/Taylor and Francis, JSTOR, and SciELO. No time restriction was used for the search. Results of the search were scanned by reading title, abstract, and conclusions, and selecting those that provided arguments disagreeing with the narrative in the 2009 sustainability report. Most of the results of the search provided studies focusing on the mineralogical or geological aspects, with fewer socio-political studies. This is probably due to the fact that the latter type of studies in Argentina is often published in nonmainstream databases and in the Spanish language, whereas geological investigations are often published in international databases. To overcome this limitation, searches were conducted in Argentinean networks using the same term, and as a result, further sources, many in local magazines from Argentina (not necessarily journals), were identified and complemented the search (Antonelli, 2007; Svampa & Antonelli, 2009).

Second, we searched for the nonscholarly literature in English or Spanish using the Google scholar browser where a more diverse body of literature (including gray literature, blogs) was found. The search was carried out recurrently during June and October 2010 and yielded references with a wide publication year span. For their identification, the same procedure was applied by reading title, abstract, and conclusions. This search was later updated to include further information on contested issues. Water extraction

was identified as the topic with the highest number of gaps between the narrative and counter-narratives expressed by the secondary sources. To evaluate the company's reporting quality on this indicator (water consumed and annual fee paid for it), the sustainability reports from 2004 until 2015 were assessed.

Building of Reputation Capital Through Stakeholder Engagement

The present study assumes that mining companies can build up their reputation capital through engagement with stakeholders. Reputation capital is conceived here in its broadest sense as a means to legitimacy, providing companies with a social license to operate (Kuruppu & Milne, 2016). Companies that engage with stakeholders are concerned about their image. Guidelines on how to engage with stakeholders have flourished in the mining sector. SR by the companies concerned helps them to communicate this engagement. The process tracing of stakeholder engagement and how it evolved over the years is conducted on the basis of sustainability reports and field research in affected mining areas. The time span covered for the sustainability reports is again between 2004 and 2015. Evidence from field research focuses on perceptions of the mining company's stakeholder engagement among people in the affected areas.

The combination of both data sources presents a comprehensive picture of what a company does to improve its reputation, to identify salient stakeholders, and to trace patterns in its interaction with stakeholders. Suchman's (1995) legitimization strategies are then used to analyze how reputation capital is building up and discuss the evidence in terms of a firm's capacity for agency in SR. It may include pragmatic, moral, and cognitive strategies:

- *Pragmatic*: What do organizations do to please their constituents? Do they seek to manipulate how constituents perceive their activities?
- *Moral*: What is the right thing to do? What discourse do organizations engage in to link up with society?
- *Cognitive*: What do organizations do to turn outside pressures into taken-for-granted aspects of corporate conduct? Have they adapted to their environments?

Responses to Sustainable Mining in Affected Communities

Sustainability reports may speak on behalf of reporting firms with messages that firms expect their stakeholders to consume. How this process of message construction becomes performative and creates effects is examined with a

view to responses to sustainable mining in the affected communities. It draws on data from field research that one of the authors conducted in 2012 and 2013. This research entails 76 narrative interviews and notes from participant observation. The in-depth and open character of narrative interviews provides insights into how people in the area make sense of the mining activities in their own terms (Sautu, 1999).

There are three groups of interviewees: (a) inhabitants residing within the areas of influence of the mining project (community leaders, farmers, members of cooperatives, doctors, etc.), (b) Alumbrera's liaison officer at the time of the interviews, and (c) public officers. Interviews were recorded as authorized by interviewees and transcribed for the analysis using a thematic matrix where the topics discussed during the interviews were classified. Interviewees were mostly recruited via snowballing and followed a script centered around some parameters, including working conditions, life quality, perceptions of public policy (education, health, infrastructure), perceptions of large-scale mining, and particularly, about the Bajo de la Alumbrera mine. Interviewees live in the cities of Santa María (Catamarca province) and Amaicha del Valle (Tucumán province), which are both within the area of influence of the mining company. The towns are accessible via a national route, which is also used for the delivery of supplies to the company, and thus, is of strategic importance.

The Case

We looked at the country's flagship copper, gold, and molybdenum open-pit mine, Bajo de la Alumbrera. We selected this case for four reasons. First of all, Bajo de la Alumbrera is Argentina's first large-scale mining project and has been operating for the past 20 years, which makes it the most fitting case in Argentina for investigating the mine–community relationships and the project's legitimizing strategies. Second, the case is widely known—both nationally and internationally—for the acclaimed persistence of a negative environmental record and continued manifestations of social conflict involving demonstrations and road blockages to disrupt activities in the mine (Aranda, 2015; El País, 2012; Machado Aráoz, 2009; McGill Research Group Investigating Canadian Mining in Latin America [MICLA], 2015; Misoczky & Böhm, 2013). Moreover, it started reporting on sustainability measures in 2004, and is thus among the early adopters of the GRI scheme in the mining sector. SR has evolved into a mature practice for the mining company. Fourth, Bajo de la Alumbrera seems well integrated into the global market for mineral products. It exports more than 40% of its copper concentrates to Germany, followed by Japan and China, and generates an annual revenue of approximately US$1,000 million (Minera Alumbrera

YMAD-UTE, 2014, 2015). From 1997 to 2013, Bajo de la Alumbrera was oper-
ated by a Swiss–Canadian consortium comprising the companies Xstrata (U.K./
Switzerland), Goldcorp (Canada), and Yamana Gold (Canada). In 2013, Xstrata
merged with Glencore (U.K./Australia), which turned the latter into one of the
largest mining companies in the world.

The infrastructure of the Bajo de la Alumbrera mine as shown in figure 1
(see below) will be kept in operation to process the ore extracted from the
adjacent Bajo el Durazno deposit. The adjacent open-pit mine started opera-
tions in February 2015. Maintaining a social license for future operations in
the area seems necessary as mining operations may also shift toward the
three times larger controversial Agua Rica project, some 30 km away from
Alumbrera's mining site. It is planned to draw water from the same water
tables (the Campo del Arenal field) in an arid area where water is a very
valuable resource. Currently, the Agua Rica project is suspended due to an
appeal lodged with the Nation's Supreme Court of Justice (Argentina's high-
est court of law) by neighbors of the Andalgalá town (a town within the
primary influence area of the mine). In 2012, they claimed procedural
infringements during the Environmental Assessment process. In March
2016, the Supreme Court supported the appeal by the neighbors (Catamarca
Actual, 2016). This decision was ratified in September 2016 by a provincial
judge (El Ancasti, 2016b).

The area surrounding the Bajo de la Alumbrera mine can be considered
a mining district as exploration of additional deposits is ongoing includ-
ing, for instance, Cerro Atajo and Filo Colorado, which are within a radius
of 50 km from the Bajo de la Alumbrera mining site. At the same time, the
social license of the mining operations remains contested. In September
2016, for instance, the council of Andalgalá town passed an ordinance by
which open-pit mining of metals and energy minerals as well as the usage
of cyanide and mercury for mineral extraction purposes is prohibited
within the basin of the Andalgalá river (El Ancasti, 2016c). Even though
the legal validity of the ordinance is under discussion, it pinpoints the
ongoing conflict in the area.

In Argentina, the provincial governments administer and regulate mining
operations. Commonly in Latin America, and also true for Argentina, sub-
surface mineral rights are vested in the state, that is, mineral rights belong to
the public domain and all mineral substances belong to the state (except for
construction minerals which belong to the landowner). The provinces govern
access to minerals through the issuing of permits for the exploration, exploi-
tation, and closure of mining sites (Alvarez Huwiler, 2014). The provincial
Mining Secretariats apply controls on pollution, process applications, grant
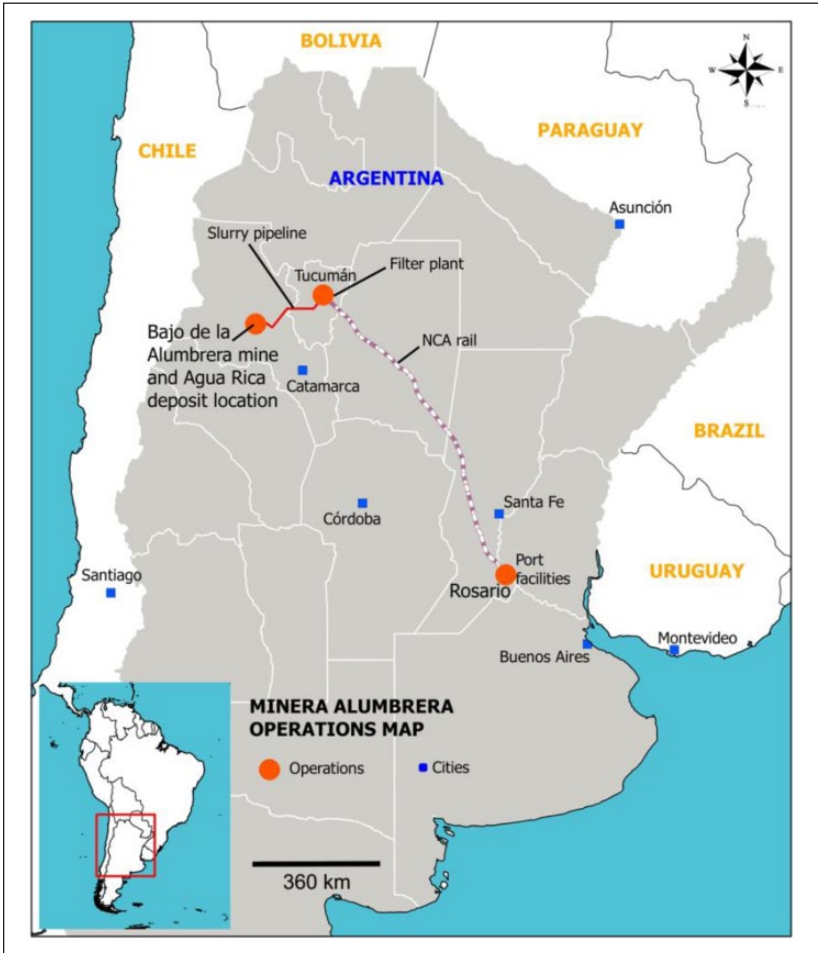licenses, and issue permits. This requires capacity like well-trained staff,

Figure 1. Location of Bajo de la Alumbrera mine and Agua Rica deposit.

infrastructure, and technical equipment, which may not be available in sufficient quantity and quality.

We look at the Bajo de la Alumbrera case as a paradigmatic case for SR in the mining sector (Flyvbjerg, 2006). It is an exemplar of coercive and normative pressures encouraging adoption of the GRI nonfinancial disclosure scheme (De Villiers & Alexander, 2014), and therefore, an interesting case to study the role of agency on part of its managers intending to shape the meaning and effects of SR.

Sustainability Reporting in Argentina's Mining Sector: Evidence of Performative Practice

Minera Alumbrera Ltd (MAA) has published 12 sustainability reports so far (i.e., Minera Alumbrera, 2004-2015), starting in 2004, and with the 2015 report being the most recent one. The reports have become more comprehensive over time. The 2005 report, for instance, consists of 33 pages of which one third (12 pages) is dedicated to describing the consortium's environmental management and community-led programs. The 2013 report is much more elaborate, consisting of 92 pages, and again with one third (30 pages) dedicated to describing its environmental management and contribution to "sustainable communities." Whereas in the past, much corporate responsibility talk centered on worker safety, education, and health programs, there is currently more emphasis placed on sustainable mining in day-to-day operations. CSR responsibility issues had been added to the consortium's business strategy in 2005, intending to maximize value for its shareholders. In the 2013 report, the underlying tone was different. The story goes that management practices integrate social, economic, environmental, and safety aspects, while valuing human relations and communication.

Moreover, the more recent reports conform to a broader range of international standards. The 2014 sustainability report, for example, (a) supports the 10 United Nations (UN) Global Compact principles including labor rights, human rights, environmental, and noncorruption principles; (b) uses the AccountAbility AA 1000 standard when engaging with stakeholders; and (c) communicates that its environmental management system was recently recertified under the ISO (International Organization for Standardization) 14001 standard up to 2017. The set of standards the MAA was seeking conformity with was less complex in the past. In 2005, the consortium referred to the ICMM and the UN Global Compact to argue for its conformity with the GRI standards. The MAA's latest report follows the most recent GRI G4 guidelines and includes compliance with the new "materiality" principle, which the MAA translates into a review of topics that may influence decisions of its stakeholders while "addressing the significant aspects of our organization" (Minera Alumbrera YMAD-UTE, 2015, p. 9). Until 2015, the reports were not externally verified. After the merger, auditing became more professional. A corporate standard was used to assess controls and risk management, and monitor contracts entered into with the consortium. In 2015, an auditing team from a consultancy firm was recruited to check on MAA's sustainability integration into day-to-day activities and long-term strategy, biodiversity-monitoring initiatives, stakeholder engagement and environmental management, managerial commitment, and implementation of corporate guidelines. The

robustness and reflection of results is acknowledged and recommendations made to improve the indicator systematization.

Disclosure Gaps in the MAA's Sustainability Reports

The mining activities of MAA are conflict prone. One disquieting issue in mineral extraction and beneficiation activities involves hazardous tailings dam failures or leakages (pollution stemming from metals leaching from tailings dams). Another worrisome issue involves groundwater abstractions from nearby aquifers in substantial amounts (for dewatering or for using water as input into the ore beneficiation process). For instance, copper concentrate production at mining sites requires large amounts of water for hydrometallurgical beneficiation of ores. According to the information provided in MAA's 2014 sustainability report, the mine consumes 742 L/s, of which 27.5% is freshwater (pumped from an underground aquifer at Campo del Arenal), and 72.5% is recycled water. Given the aridity of the region, the amount of water used is a lot. As shown in Table 2, the present case study exemplifies these problems. Corporate reports dedicated some attention to this issue. The public may have become aware through newspaper articles but academics are apparently the strongest spokespersons of the water extraction issue. MAA operations caused environmental incidents. A slurry pipeline broke several times and the tailings dam leaks.

Table 2 presents findings from our exercise into counter-reporting. It shows a hierarchy of the conflictive topics, which arose between 1997 and 2010. The indication of conflict level, distinguishing between high (more than 7 sources), medium (4-7 sources), and low (less than 4 sources) is an inductive measure. There is a disjuncture between the company's nonfinancial disclosure and stakeholder views: environmental and economic issues are most contentious and those reported with the poorest quality, that is, providing either incomplete data or information not precise enough to match the GRI's detailed protocol requirements. Hence, the quality of reported data in the MAA's sustainability reports must be challenged. Moreover, positive aspects in comparison with conflictive issues tend to be over-reported, while compliance with state regulations (e.g., indicators showing the lack of judicial actions against the company, the lack of fines, and the absence of financial contributions to political parties) is emphasized.

The content analysis relies on different sources of information. The most common type relates to documents categorized as "academic work." These include journal articles, books, magazines, or academic theses. One hundred two were found between 1997 and 2010. In second place, with similar numbers, around 22 to 23 times, are "corporate reports" including all reports by

Table 2. High and Medium Conflictive Topics Ordered by Number of Sources Found.

Topic and GRI code	Type of source found					Total no. of sources found	Level of conflict High (H) = More than 7 sources Medium (M) = 4-7 sources	Topic of conflict
	na	sr	cr	sor	aw			
Water extraction (EN 9)	3	0	4	1	12	20	H	Magnitude of the negative environmental impacts of water extraction at Campo del Arenal
Slurry pipeline fracture (EN 29)	3	0	4	0	9	16	H	Concentrate-transporting pipeline fracture and release of content, including accusations of illegal exports of minerals
Local suppliers (EC 6)	0	1	0	1	9	11	H	Claims of insufficient development of local value chains and industrial technology suppliers promoted by the mine
Tailings dam leakages (MM 6)	0	0	3	0	8	11	H	Tailings dam facility leakages and pollution problems associated (environmental indicator)
Subsidies and incentives (EC 4)	2	0	2	1	6	11	H	Financial assistance from government (generous subsidies and incentives derived from the current legal mining regulatory framework)
Economic impacts (EC 1)	3	1	2	1	3	10	H	Lack of transparency in Alumbrera's balance sheet and in the amount of taxes and royalties paid
Pollution accusations (EN21)	3	0	0	1	6	10	H	Discharges in the DP2 channel and pollution accusations
Local hiring (EC 7)	0	0	1	0	6	7	M	Magnitude of local hiring in the nearby area (it is argued that the number of locals hired is not high)
Employment multipliers (EC 9)	0	0	0	0	7	7	M	Indirect economic impacts (impact of employment multipliers at/on local, provincial, and national scales)
Impact on nearby communities (SO 1)	0	0	1	0	5	6	M	It is argued that the amount spent in CSR programs is too low compared with the profits

Note. 1. Document categories: na = newspaper articles; sr = sector reports; cr = corporate reports; sor = state office reports; aw = academic work. 2. EN = environmental criteria; EC = economic criteria; MM = metal and mining criteria; SO = social criteria; GRI = global reporting initiative; CSR = corporate social responsibility.

mining companies and their partner companies such as reports from Xstrata Copper, Goldcorp, Rescan Consulting, Micon Consulting, and so forth, and "newspaper articles." We draw on a very small number of "sector reports" and "state office reports,", that is, reports by the public authorities, either national or provincial (e.g., reports by the Argentinean National Secretariat of Mining). Apparently, academic sources are the major voices raised concerning the environmental incidents that were caused by MAA's operations. Corporate publications and newspaper articles mentioned these issues as well but with much less frequency/less frequently.

The magnitude of water extraction and the risks of mining operations for groundwater tables have been voiced since MAA began its operations in 1997, but it took 15 years until the dormant conflict became manifest. In 2011 and 2012, a conflict on polluted water tables escalated. In 2011 and 2012, protestors blocked a national route near the mine, delaying vehicles transporting equipment and personnel heading for MAA. People from the Tinogasta assembly turned into activists and helped prevent the passing of trucks transporting mining equipment. Local police forces repressed these protests and lifted the blockades. MAA did not enter into any dialogue with the protesters (Aranda, 2012; Mu, 2012).

The annual indicators for water consumption levels at the mine site disclosed by MAA are difficult to compare for the reader because of different units of measurement (Table 3): The terms *recycled, recovered*, and *re-utilized* have been used without clearly explaining differences between them. In the 2007 report, the absolute numbers were not even disclosed.

Concerning annual payments to the provincial authority, there has been considerable variation over the years (Table 3). They do not correlate with the pattern of water extraction; differences in annual payments (aside from inflationary effects) are not justified in the reports.

Beyond local unrest, debate, and critique in Argentina, MAA's operations have also been scrutinized by international NGOs. The NGO MiningWatch Canada, for example, accuses the consortium of having built the mine and tailings pond on a complex system of fault lines. In their view, the unlined tailings impoundment permits the infiltration of heavy metals into water tables. However, the operating consortium is not obligated to clean up or pay for restoration costs. Glencore responded with a press release in November 2014 and informed the public that the environmental accusations of, among others, the Switzerland-based NGO Public Eye, are unfounded. Problems raised by stakeholders had been dealt with. At a local level, the response to societal pressure is more elaborate. The section below reveals how MAA intensified its engagement in industry-community interactions and managed to build up reputation capital.

Table 3. Water Consumption and Annual Fee Paid at Bajo de la Alumbrera (2004-2015).

Year	Freshwater extracted (m³/year)	Water recycled/recovered/re-utilized (m³/year)	Annual fee paid (in ARG peso, millions)
2004	INA	INA	INA
2005	46,000 m³/day, no distinction extracted/recycled		INA
2006	19,584,756	47,940,082	INA
2007	29%	71%	3.6
2008	21,100,967	59,840,256	10.7
2009	22,848,469	61,325,130	12
2010	23,105,472	66,628,629	20
2011	20,686,466	61,092,484	20.3
2012	20,981,000	15,790,300	12.8
2013	24,507,000	64,562,000	28.9
2014	23,451,000	62,324,000	23.5
2015	22,588,089	59,040,298	40.1

Note. INA = information not available.
Source. Self-elaboration based on MAA's sustainability reports (2004-2015).

Building Reputation Capital With Stakeholders

Once the conflict about water use in mining and tailings dam leakages had escalated, the consortium further developed its engagement with stakeholders. Reaching out to communities and learning about their concerns features prominently in this engagement. MAA commissioned several citizen surveys. In 2009 and 2010, the Argentinian Business Council for Sustainable Development (CEADS) identified citizens' views in the primary impact area (PIA; towns of Santa María, Andalgalá, and Belén) and in the capital cities of the Catamarca and Tucumán provinces. The survey revealed concerns about housing and health in all sample areas and mentions demands to improve basic infrastructure such as freshwater networks, roads, and highways to connect cities and promote tourism (Minera Alumbrera YMAD-UTE, 2011). In November 2011, the consulting group Pulso Local conducted a similar survey (*N* = 1,400 focus groups). The results largely confirmed the 2009 survey. Economic and environmental issues were major concerns. The unequal distribution of wealth generated by mining, use of water, and pollution was heavily criticized, whereas negative impacts on health were less of an issue (Minera Alumbrera YMAD-UTE, 2012).

Also, in 2010, MAA entered into a partnership with the provincial mining secretariat to initiate a citizen-based model for environmental monitoring of

mining operations. They set up a training program for community members from Andalgalá, Belén, and Santa María (often students of environmental sciences) to teach tasks of environmental auditing, particularly water quality sample taking and field measurements. The involvement of citizens in environmental inspections started in 2010 and replicates similar initiatives in the sector (e.g., the Canada-based Barrick Gold Corporation promotes participatory water-monitoring programs for its operations in Africa, and also in its Veladero open-pit mine in the San Juan province in Argentina). The fact that there is no stringent continuous and government-led overseeing of these inspections, however, raises doubts about the quality of these programs.

In 2012, the consortium emphasized that there was a need to improve communication with communities. In 2013, when Xstrata merged with Glencore, the need for continued stakeholder engagement was emphasized and was defined as a mutually beneficial relationship that is associated with economic growth across the region. It claimed, "We report to our stakeholders on our management efforts and learn about their concerns through mass media, polls and surveys, social networks, face-to-face discussions or specific publications" (Minera Alumbrera YMAD-UTE, 2014, p. 51).

To ease communication with communities, the consortium started working with liaison officers and formalized this in 2012. The mine–community relationship has evolved over the years. Three stages can be distinguished: (a) Between 1994 and 1997, when Bajo de la Alumbrera was constructed, people were hopeful for new job opportunities and for the economic improvement that the mine could provide (hopes largely disseminated by the local and national press); (b) between 1998 and 2004 in which many workers were made redundant due to the end of the construction process and a moment/ time in which the first spills and claims due to environmental issues appear, and (c) the recent stage coincides with the publication of the first sustainability report. It is between 2004 and the time of writing in which the company has begun to implement an active CSR strategy with policies, professionals, and funding in place. Until 2004, MAA had two liaison officers employed, responsible for mine–community relationships in the whole area of influence of the mine; the staff was later increased to five persons. As activities are closing down, MAA has now considerably reduced its members of staff.

The need to have inter-personal communication between corporate representatives and community members was also mentioned in the earlier reports, but the organization of events dedicated to collecting community concerns seemed to have become more professional from 2012 onward. In 2013, the consortium's community liaison officers conducted 810 face-to-face meetings with 2,591 persons, including representatives from municipal authorities, community leaders, hospital managers, irrigation boards, teachers, and

interested residents (as compared with 802 meetings with 1,954 persons in 2012). Such information on meetings is only available in the sustainability reports and cannot be verified. Social media are used and site visits organized to inform stakeholders about operations, the value chain logistics, and measures to protect the environment and public health. The 2013 report displays a handful of positive quotes from such visiting students and engineers, whereas critical views are absent from the report.

Moreover, MAA organized round table dialogues in 2013, 2014, and 2015 to discuss its sustainability reports with a range of stakeholders. The 2-hr meetings were set up to receive comments on the contents in the report and suggestions for improvement in subsequent editions, and had more of an informative character. In September 2014, representatives from academia and the corporate sector, CSR experts, advisory members of the parliament, the Argentinean Chamber of Mining Businessmen, the Argentinean Business Council for Sustainable Development, NGOs, consultants, and economists participated. Although detailed knowledge as to the list of invited stakeholders and the selection process is publicly unavailable, it appears that critical stakeholders were not present. Moreover, the short duration of these round tables makes a thorough exchange of views and perspectives unlikely. In September 2015, representatives from Andalgalá, Belén, Santa María, and San Fernando were also present at the round tables. A liaison officer describes MAA's approach to stakeholder engagement as follows:

> What we did was come closer and talk, explain. They [recipients of the CSR programs] raised all their concerns, we did visits to the mine, they got to know us and afterwards we were in peace with each other, everything was transparent, there were no doubts, and from there we started to work together. We did not force anyone, but we do not like treason, namely that a person or institution which, on the one hand, asks you for something, and on the other, they criticize the mining activity. Get to know the activity, if you like it, if you agree with it, if you have no doubts, then we can collaborate. That is our way of building. It is not our way if there exist mistrust or hidden issues. (Interview in Amaicha del Valle, 2013)

Moving toward closure (Bajo de la Alumbrera is expected to go on operating until the end of 2018; El Ancasti, 2016a), MAA dedicates one fifth of the 2014 sustainability report to explain its approach to "responsible mining" with an emphasis being placed on the creation of a positive legacy in the affected communities. The consortium's General Manager states that aims and CSR practices are based on a sustainable development strategy and "the business vision is in line with operational requirements and the needs of neighbouring communities" (Minera Alumbrera YMAD-UTE, 2014). The

2013 sustainability report presents numbers on the consortium's contribution to the province's development. Between 1999 and 2013, for example, it invested a cumulative expenditure of ARS 219.1 million (US$24.2 million) destined to community programs (social-cultural and new business ventures) and corporate social involvement initiatives entailing education and health infrastructure works that are delivered as donations to the province (Minera Alumbrera YMAD-UTE, 2014). Examples of infrastructure encompass the recently finished hospital in Andalgalá (Catamarca Actual, 2015) or the new laboratory for the mining engineering program at the University of Catamarca (InfoAlumbrera, 2015).

The evidence for the company's growing engagement with stakeholders shows clearly that it cares about its reputation. Its strategy to achieve reputation capital may be summarized as follows: oriented toward learning about community concerns, eager to show that it "knows" and "does" sustainable mining, but reluctant to discuss "how" to achieve sustainable mining with communities and mining-critical groups. MAA shows that it cares about community concerns, and seeks to "buy off" local objections to environmental impacts of operations with substantial contributions to infrastructure projects in the province. It invites stakeholders to visit operation sites, and signals its willingness to discuss contents of sustainability reports with stakeholders. These attempts are essentially corporate driven and one-directional rather than mutual ways of communicating. Building reputation through stakeholder engagement thus reveals the MAA's traction with triple bottom line reporting and reluctance to self-critically engage with others.

Nonetheless, and as shown below, the MAA's route toward stakeholder engagement enabled the consortium to locate a friendly audience around operations and gather support. The amicable audience in the provincial government, in particular, testifies that MAA managed to build up a reputation of sustainable mining. The following section explores how the consortium's positioning as a community-oriented and responsibly acting company goes hand in hand with the alignment of government and corporate interests. MAA seems to manipulate its environment by displaying a positive mining legacy that convinces key constituents. As a result, mining operations in the province can sustain in a pro-mining atmosphere with limited public scrutiny.

Responses to MAA's Narrative of Sustainable Mining

The MAA's commitment to ensuring the long-term viability of its business operations and those of host communities is well received by policy-makers in the province. Lucia Corpacci, who has governed Catamarca since 2011, has explicitly and repeatedly expressed her "mining vocation," and that

mining is a state policy. In a speech held in 2015 to Catamarca's Legislative Assembly, Governor Corpacci said, "The government visualizes mining as a productive activity which can't be rejected in a province like ours with such a geography, what's more, (the province) has the obligation to promote it as indicated in our Constitution" (Catamarca Actual, 2015).

She emphasized the "significant contribution" of mining to the revenues of the municipalities and the province in the form of taxes and royalties. Recently, she confirmed this statement by saying that "in the mountain areas of the Catamarca province there is no option but to do mining activities" (El Ancasti, 2016d). Mining is considered a key driver for growth and job creation, development of local suppliers, and capacity building. Moreover, Governor Corpacci highlighted that the Declaration of Environmental Impact (the document awarded as a green light to the mining project) creates a binding obligation that at least 70% of the workforce and suppliers in a project must be local, and that the province must participate in all CSR activities. She provided the example of Alumbrera, asserting that its purchases of local supplies increased by 650% between 2011 and 2014. This statement reflects Argentina's national resources policy of the previous national government, which aimed at promoting the buying of local supplies and restricting imports. With elections in December 2015, a new liberal government came into office, which has lifted many import duties, freed the value of the exchange currency, removed export duties for metals and restrictions to repatriate profits, and partially disarmed the previous mechanisms of the local buy.

Evidence from fieldwork in the affected communities differentiates the pro-mining rhetoric of the provincial government. The general view is that MAA "takes a lot and leaves a little," but "at least they leave something." MAA's CSR activities are appreciated—even if it means that the CSR projects arrive there "cut," as a municipal officer commented. This, however, does not necessarily reverse the generally negative perception that people have about large-scale mining projects. Concerns about the risks of mining for the natural environment are frequently voiced, as are disappointed hopes for economic prosperity through mineral exploitation. At the same time, people in affected communities perceive the CSR donations by Alumbrera as a sort of compensation. Asked about these donations, a small farmer living in the area of Amaicha mentioned, "Alumbrera does not give us jobs but they provide us with seedlings, wood and barbwire. They say they do not pollute, but they do; however, they're providing us with the material things we need."

Partnering with local farmers seemed to have evolved into a major concern in the company's CSR activities as the risk of polluted water tables tends to be a conflictive issue in mineral mining and has been so in the MAA case. The president of a farmers' cooperative and of an irrigation association was

interviewed on the topic of local irrigation, on the challenges he was facing, and who could be the right partner to help him overcome these problems, including Alumbrera. He said,

We had problems with our dam that collects the water for irrigation and irrigation system because it hadn't been cleaned in a long time and it was not working properly. We also wanted to introduce the innovation of pressurized irrigation, but it was very difficult, also because we are very conservative. Alumbrera arrived in the right time and it was a very good experience because we did not have to submit a project, but just an idea. You ask them for production inputs and they deliver the best inputs and best technicians, and deliver quickly. If you ask any state program for anything you know you have to wait for elections, it's bound to political cycles. You speak to Alumbrera and they say within 2 weeks you will receive it. Before speaking with Alumbrera, we had asked the same things to the Minister for Social Development but received no reply; luckily, the support was received from Alumbrera.

Moreover, the interviewee continued,

After Alumbrera gave us that push, the provincial state represented by the Minister of Production and the Minister of Economy started supporting us more and opened up the door for new projects. Everything you see here in Los Zazos [a community of indigenous peoples] and the winemaking operating project by the community's chief is because of that.

Interestingly, the interviewee mentions Bajo de la Alumbrera and the provincial government on equal footing when talking about his expectations for support of local farmers. Although he does not explicitly say that he is in favor of mining in the area, he perceives the CSR contributions as positive achievements for local development. The owner of a small ecological accommodation business in Amaicha del Valle, which features in some of MAA's sustainability reports as a CSR example, echoes this view. He was interviewed in 2013 and said,

At the beginning I was against the mining project knowing the adverse effects it would create on the environment and health issues. But everybody was telling me I was against "development." I was looking at the activists blocking the route and I was thinking: what am I going to do there with such a small group of activists and the entire town against us? One swallow does not make a summer.

The appreciation for MAA's CSR projects in the affected communities goes hand in hand with the view that the provincial government and municipalities fail to deliver public services like proper education and health care

and to steer the mining operations. Communities tend to welcome partnership initiatives of MAA with the provincial and local governments to support in the delivery of such services. Yet, the donor–receiver relationship and the meager level of resources in the municipalities reproduce an asymmetric power relationship between the mining consortium and the beneficiary municipalities. A shared perception in Catamarca and Tucuman is that municipalities are described as "absent voices" in the management of the territories. Against this backdrop, it seems that positions against mining ventures are hard to sustain in the affected communities. Even those with outspoken concerns about large-scale mining might see a unique chance in MAA's CSR programs to sustain their only existing economic activity. Using them may, for the better or worse, change people's minds.

Discussion

SR in the mining sector is a well-entrenched practice. Our case study confirms this. The excitement goes beyond this illustration of isomorphism. SR develops a life of its own if it triggers distinct activities and creates effects for those who use the reports, for those who may be interested in them or who are affected by what is written in them. To assess what SR does and if there is agency on part of managers when they disclose nonfinancial information, we discuss our key findings about disclosure gaps in MAA's reporting, how the reputation of a responsible company is being built up, and how this is met with responses in the affected communities.

   MAA's sustainability reports entail disclosure gaps. When social conflicts related to the impacts of mining operations are silenced, disclosure gaps in SR are likely (Boiral, 2013). We detected these by comparing the company's standardized SR with stakeholder views and found that the disclosed information on some environmental and economic issues may be targeted for their lack of quality and precision. MAA's operations are clearly conflict prone whereas its SRs paint a picture of a responsible company that is accountable to its stakeholders with reports that are growing in size, comprehensiveness, and scope. The fact that people in affected communities do scrutinize MAA's conflict-prone operations but largely refrain from taking action raises questions about the ways in which the consortium manages to position itself vis-à-vis its stakeholders.

   Claiming that MAA's nonfinancial disclosure "distorts" reality may be too strong but the reports create confusion where certainty would be needed—as we have shown, related to water consumption and payments to the province. Sincere engagement with stakeholders, including an initiation of dialogue regarding protests, may go some way toward overcoming these problems and

contribute to disclosures that are more qualified. Ultimately knowing, however, whether the disclosed information is good enough to hold MAA accountable requires scrutiny and rigor on part of the reporting organization. Contrasting with studies that ascribe transformative potential to stakeholder engagement in SR (Manetti, 2011; Webb, 2012), we concede with others that mining companies by engaging in SR seek "to deflect or ameliorate criticism and build legitimacy, thus aiding the smooth functioning of a given mine site" (Mayes et al., 2014, p. 399).

The present research sheds light on the effects that MAA's SR creates. The consortium strengthened confidence in its operations despite the shaky foundations on which its semblance as a responsible company rests. The evidence underscores that disclosure policies "require well-functioning stock markets, free press, high literacy levels, and a well-organized civil society that enable stakeholders to use the information to translate their preferences into pressures on firms" to strengthen existing regulations (Prakash & Potoski, 2006, p. 17). An independent verification of the disclosed information, however, let alone a stringent monitoring of MAA's operations does not happen. Being faced with protests and campaigning about the negative impacts of its operations, the consortium rather engages in various pragmatic strategies to please its constituents in PIAs. It conducts citizen surveys, uses social media to inform about operations, recruits liaison officers to ease communication with community members, emphasizes compliance with regulations, and spends substantial amounts of money on refurbishing infrastructure and supporting alternative employment opportunities.

By combining pragmatic and moral strategies, MAA's stakeholder engagement is instrumental for the building-up of reputation capital and helps to better understand how the legitimization potential of SR pans out (Gunningham et al., 2004; Kuruppu & Milne, 2016). Like other mining, forestry, or oil and gas companies, MAA is an interesting example of the discursive struggle concerning the appropriate role of business in society (Higgins & Walker, 2012). The consortium is dedicated to showing that it knows and acts responsibly. It engages with selected stakeholders and seeks to convince them of its proper mining operations. MAA invites people and students to visit the mining site, works with engineering students for water sample taking, and signals willingness to discuss the contents of its reports. By so doing, the persistent critique on operations is sidetracked, and the limited capacity (or willingness) in provincial government to control MAA is disguised. Proselytizing that "all is well," MAA builds up reputation capital as a responsibly acting mining corporation. MAA's community orientation evolves into a bankable asset, which enables the consortium to justify operations.

   The message of a responsibly acting mining company as created by MAA
with its sustainability reports and through working with stakeholders is per-
suasive. Not just the governor of the province in which the consortium is
located but, so it seems, many people in affected communities share the per-
ception that mining is good and necessary (actually one of the few if not the
only option) for development. It is tempting to argue that MAA's ceremonial
talk about sustainable mining has generated real outcomes for those who are
affected by its operations (Haack et al., 2012). There is evidence that nonfi-
nancial disclosure increased MAA's inclination to take socially and environ-
mentally progressive action. Aware of the risks for the natural environment,
people in the communities seem to cope with mining because MAA "walks
the talk" through its CSR programs. The consortium's credibility is contin-
gent on a public sector that is weak in the delivery of services and support.
   It is important to understand, however, that this dynamic is *not* triggered
by a dialogue among contending parties about their views on how environ-
ment and development can go or cannot go together in open-pit mining,
based on what MAA is willing or expected to disclose. To account for the
ongoing conflict between business and society in mining, SR needs to be
emancipated from the idea that consensus is possible (Byrch et al., 2015; van
Bommel, 2014). The present case reveals that the discursive struggle about
environment and development in mining interferes with the livelihood strug-
gles that the mining-affected communities are faced with in their local set-
tings. Hence, MAA's SR appears to have little meaning but is nonetheless
doing a lot for the local communities. We conclude with some more general
remarks about performativity in SR and the implications it has for a current
understanding of nonfinancial disclosure.

Conclusion

Suggesting that SR is a performative practice requires solid evidence about
its intervening in the world that it represents. Our analysis of the conditions
for performativity in SR reveals that a context of weak resource governance
impedes scrutiny of, and hence, a reconciliation of stakeholders' multiple
rationales. A company's inclination to engage with salient stakeholders,
including local politicians, relevant authorities, and pertinent groups in soci-
ety, may increase when faced with conflict, and with SR as an appropriate
medium to portray this engagement. It is instrumental in building reputation
capital, and can promote a common interest in mining that avoids clarifica-
tion of impacts and maintains ambiguity over responsibility.
   We thus emphasize that reporting organizations in the mining sector are
conformers to external demands, that is, to disclose information about their

contribution to sustainable development. But we see a need to move beyond this isomorphism stance because companies may use their conformity with global templates to determine how the tension between the "production-expansion thesis and its ecological limits antithesis" is resolved (Milne et al., 2009). Discussions about the social license to operate in extractive industries should take both beyond- *and* below-compliance effects of SR into account, and conceive of this practice as complementary to other policy approaches that address environmental stewardship (Prakash & Potoski, 2006). If, for instance, nonfinancial disclosure is made mandatory, and effective and credible external verification mechanisms are installed, the quality of reported data might increase and become useful to better enforce existing regulations.

Our exploration of sustainability SR as a means to attain symbolic power raises concerns about deliberative approaches to corporate stakeholder engagement. The neglect of (local) government in much current research on social and environmental accounting conceals an important condition for the possibility to transform corporate acts instead of their meaning: the politics of stakeholder engagement. This needs to be better understood, both conceptually and empirically. Directing attention to nonfinancial disclosure in the extractive industries provides fertile ground for such a step. Mineral mining, oil and gas extraction, and timber production have come under enormous pressure over the last decades, are important adopters of transnational standards, and are historically closely entangled with government.

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Author Biographies

Kathrin Böhling (PhD, TU Berlin) is a research associate and lecturer at Technical University of Management, School of Management. Her research interests focus on impacts and implications of new modes of governance in resource-based industries. Her articles appeared in *Forest Policy & Economics*, *Journal of Cleaner Production*, and *Journal of European Integration*.

Diego I. Murguía (PhD, University of Kassel) is a research associate at the Agency for International Minerals Policy and will soon become a research fellow at CONICET. His research interests are set on mineral resource governance issues (focused on non-energy mineral resources), especially on sustainability reporting, and the sustainable management of land in Latin America and Europe. His work has been published in *Estudios Socioterritoriales*, *Medicina y Humanidades*, *Journal of Cleaner Production*, *Journal of Environmental Management*, *Progress in Industrial Ecology*, and *Revista Iberoamericana de Economía Ecológica*.

Julieta Godfrid (PhD student, University of Buenos Aires) does research on corporate social responsibility in the mining sector. She has published in a number of Spanish journals, including *Revista Espacio Abierto*, *Cuaderno Venezolano de Sociología*, *Revista Questión*, and *Revista Nueva Serie*.