Stakeholder Engagement and Corporate Social and Environmental Reporting: Are Companies Meeting Their Accountability Obligations?

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Declaration of Originality

This thesis contains no material which has been accepted for a degree or diploma by the University or any other institution, except by way of background information and duly acknowledged in the thesis, and to the best of my knowledge and belief no material previously published or written by another person except where due acknowledgement is made in the text of the thesis, nor does the thesis contain any material that infringes copyright.

Daria Varenova
December 2016

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Statement of Ethical Conduct

The research associated with this thesis abides by the international and Australian codes on human and animal experimentation, the guidelines by the Australian Government's Office of the Gene Technology Regulator and the rulings of the Safety, Ethics and Institutional Biosafety Committees of the University.

Daria Varenova
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Dedication

To my Mum, in memoriam (1955-2016)

Thank you for fostering in me the sense of discipline and perseverance when it came to studying and working, but also for making me stop and rest when it became too much.

You encouraged me to be strong and dedicated, but also recognise that even the strongest and the most dedicated have times of folly and fun.

I owe everything to you, dear Mum.

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Abstract

The practice of corporate social and environmental (SE) reporting is adopted by many companies. The reason for such reporting varies but this study focuses on exploring the application of normative stakeholder theory. This theoretical position posits that the claims of stakeholders should be considered by management whatever the influence they may have on the ability of management to generate profit. Assuming stakeholders do require corporate SE reporting, such reporting becomes a vehicle to provide information on how these claims are fulfilled. In this way management are able to discharge their obligation to be accountable to stakeholders.

However, if management lack sufficient information about these claims or the expectations of stakeholders they may not be able to, or may not fully meet the accountability obligations that normative stakeholder theory would suggest they have. In effect the development of corporate SE reports could be assisted if it is known whether or not management are sufficiently informed of these claims, and the types of information that stakeholders are demanding. One way to explore this is to consider the nature of stakeholder engagement. This study has found there is limited research which has explored the methods adopted by management to engage with stakeholders. Equally much of the research has focused on the information needs of shareholders and other investors rather than stakeholders with non-financial interests in organisational activities.

Therefore, this study concentrates on corporate stakeholders with non-financial interests, namely NGOs operating in Australia, and their information needs with regards to a single industry, the Australian mining industry. Stakeholder engagement practices undertaken by mining companies and NGOs to explore NGOs' information needs as well as whether the SE disclosures of mining companies then address those information needs are investigated.

The data collected by performing the content analysis of mining companies' reports, and conducting surveys of both NGOs and mining companies as well as a small number of interviews with the representatives of NGOs, show that there is a discrepancy between the information that NGOs wish to see disclosed and what mining companies believe NGOs wish to see disclosed. In relation to the engagement undertaken by both companies and NGOs, the data shows a low level of engagement. However, when the

engagement takes place, the methods adopted by both parties appear to coincide. With regards to the resultant disclosure of the social and environmental information by mining companies, the evidence supports earlier research which suggests that even after consulting stakeholders as to their information needs, they are not addressed in corporate reports.

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Chapter 1. Introduction

1.1. Background to the Study

The practice of corporate social and environmental (SE) reporting can be defined as "*the provision … of information about the performance of an entity with regard to its interaction with its physical and social environment, inclusive of information about an entity's support of employees, local and overseas communities, safety record and use of natural resources*" (Deegan, 2013, p.381). SE reporting extended from employee to social and environmental reporting in the 20th century (Buhr, 2007; Buhr et al 2014) to stand-alone social and environmental or sustainability reports in the 21st century (KPMG, 2005, 2008, 2011, 2013). Despite the fact that the practice remains largely voluntary (Crawford and Williams, 2010; Cho et al, 2015a,b), a growing number of companies produce such reports and include a substantial amount of social and environmental information (Buhr et al, 2014; Kolk, 1999, 2003, 2004, 2005, 2007, 2008, 2010).

Attempts to explain this phenomenon have been made employing a number of theories with the most commonly used being derived from political economy theory, specifically legitimacy theory and stakeholder theory (both its managerial and normative branches) (Parker, 2005; Owen, 2008; Deegan, 2010, 2013). Whilst each theory provides a rationale for undertaking corporate SE reporting, the motivation to produce SE reports varies and is reflected in the content of the disclosures (Tinker and Neimark, 1987, 1988; Gray et al, 1995; Buhr, 1998; Neu et al, 1998; Deegan et al, 2000, 2002; Savage et al, 2000; Wilmshurst and Frost, 2000; Cormier et al, 2004; Belal and Owen, 2007; Laine, 2009).

The normative branch of stakeholder theory concentrates on corporate stakeholders and their rights to be informed about the activities of the company; it posits that the interests of all stakeholders merit consideration and, therefore, the business should be run for the benefit of all stakeholders (Donaldson and Preston, 1995; Stoney and Winstanley, 2001). Consequently, management have obligations to all stakeholders, not just shareholders, and the stakeholders have a right to accountability in order to ensure that their rights are observed (Kaler, 2000, 2003). Accountability has been defined in many ways, but for the purposes of this thesis refers to the sense that there is an obligation to undertake acceptable activities within the business, and to ensure stakeholders are

informed that these activities are undertaken (Gray et al, 1995). Stakeholders might be employees, consumers, suppliers, and environmentalists for example, and activities of concern could embrace treatment of employees, quality products available to consumers, and attention to impact on the environment.

This study adopts the normative stakeholder theory and is therefore based on the premise that companies owe an accountability obligation to all stakeholder groups (Kaler, 2000, 2003) and that corporate SE reporting can help fulfil this obligation by providing information on the activities undertaken by companies that are of interest to stakeholders (Gray et al, 1991, 1996; Owen et al, 2000, 2001; Unerman, 2007).

In order to fulfil their accountability obligation to all stakeholders, both financial and non-financial, companies need to learn what expectations stakeholders have about the company's activities, and what information is required to meet those expectations. The approach to identifying the information needs of stakeholders is through stakeholder engagement (Owen et al, 2000, 2001; O'Dwyer et al, 2005b; Thomson and Bebbington, 2005; Morsing and Schultz, 2006; Unerman, 2007; Global Reporting Initiative, 2013; Rinaldi et al, 2014).

Stakeholder engagement can be defined as "*involv[ing] ... stakeholders in decision-making processes, making them participants in the business management, sharing information, dialoguing and creating a model of mutual responsibility*" (Manetti, 2011, p.111). This engagement is necessary in producing a SE report which fulfils the accountability obligation to corporate stakeholders: *"...an organisation cannot determine how to compile an effective social and environmental report ... until it has identified its stakeholders' information needs and expectations"* (Unerman, 2007, pp.91-2). Despite this assertion, there is limited research focusing on the engagement between stakeholders and companies as well as the information needs and concerns of stakeholders, especially those with non-financial interests (Tilt, 1994, 2001; Mitchell and Quinn, 2005; O'Dwyer et al, 2005a,b; Danastas and Gadenne, 2006; Cho et al, 2009; Kuruppu and Milne, 2010).

Additionally, evidence as to whether stakeholder engagement undertaken actually leads to SE reports addressing the information needs of stakeholders therefore allowing the company to discharge its accountability obligation is mixed. For example, Gray et al (1997), Solomon and Darby (2005) and Morsing and Schultz (2006) reported that those

companies which consulted their stakeholders as to their information needs, sought to include them in their reports. However, more recent studies (Belal and Roberts, 2010; Haque et al, 2011; Lingenfelder and Thomas, 2011; Manetti, 2011; Yaftian, 2011) found the evidence to the contrary. This study will explore the SE information needs of and the engagement with a single group of stakeholders, the NGO[1], and whether their information needs are addressed by companies in their SE reports. As a result, the central research question that this study aims to answer is as follows:

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This question was broken into a number of parts and six separate questions were developed.

1.2.Research Questions

The studies to date have mostly focused on the claims and information needs of financial stakeholders, predominantly shareholders and other investors. The needs of non-financial stakeholders have been considered non-exclusively, that is, by investigating a number of stakeholder groups simultaneously. The literature which concentrated on individual groups of stakeholders has focused on employees and customers (Smith and Firth, 1986; Stikker, 1992; Coopers and Lybrand, 1993) as well as NGOs (Tilt, 1994, 2001; O'Dwyer et al, 2005a,b; Deegan and Blomquist, 2006). These studies, however, are scarce and generally dated.

For this project, a single group of stakeholders, namely NGOs, has been chosen to allow for comparison with earlier studies. Their information needs will be investigated with regards to the social and environmental performance of the mining industry in Australia. The rationale for the choice of industry is two-fold: the mining industry is the second largest in Australia (ASX200 Index, September 2012) and it is a source of the controversy given a number of its social and environmental effects (Environment Australia, 2013). Thus, the first research question is posed:

[1] NGOs have been chosen as a focus of this study due to the relative paucity of understanding of their information requirements (especially with regards to the social information).

> Research Question 1: What are the social and environmental information needs of NGOs with regards to performance of the mining companies operating in Australia?

It is anticipated that NGOs will wish to see a variety of types of information about a mining company's social and environmental performance (Tilt, 1994, 2001; O'Dwyer et al, 2005a,b; Danastas and Gadenne, 2006; Deegan and Blomquist, 2006).

Although the literature indicates that companies engage with NGOs (Stafford and Hartman, 1996; Stafford et al, 2000; Bliss, 2002; Lawrence, 2002; Murguía and Böhling, 2013; Dobele et al, 2014), limited research has focused on companies approaching NGOs in order to explore their information needs rather than for any other purpose. Hence, the following research question is developed:

> Research Question 2: Do mining companies engage with NGOs in order to identify their social and environmental information needs?

In light of earlier studies which have shown that companies engage with a number of different stakeholder groups and for different purposes (Gao and Zhang, 2001; O'Dwyer et al, 2005a,b; Morsing and Schultz, 2006; Cooper and Owen, 2007; Manetti, 2011), it is expected that mining companies will engage with NGOs in order to identify their information needs.

Earlier studies have shown that there is a variety of methods available to be adopted by companies in their engagement with stakeholders. Such methods include but are not limited to one-to-one dialogues, working groups, roundtable discussions, conferences, committees, focus groups, forums, interviews, questionnaires or surveys (van Huijstee and Glasbergen, 2008; Habisch et al, 2011), along with workshops, online feedback, online discussion and ballots (Accountability et al, 2005). Given the number of engagement methods available, the following research question is posed:

> Research Question 3: What methods do mining companies utilise in engaging with NGOs in order to identify their social and environmental information needs?

In addition to companies engaging with NGOs, the latter can themselves approach mining companies in order to let them know their concerns with regards to social and environmental performance. The prior research, albeit limited and dated, has

investigated such engagement between NGOs and mining companies, and has shown that NGOs employ two types of engagement methods: those of a dialogic nature such as attending mining industry conferences and forums and companies' Annual General Meetings, and those of a more confrontational nature such as lobbying companies directly or through media or government (Tilt, 1994, 2001; O'Dwyer et al, 2005a; Danastas and Gadenne, 2006; Deegan and Blomquist, 2006). Therefore, the following research questions have been developed:

> Research Question 4: Do NGOs engage with mining companies in order to let them know their social and environmental information needs?
>
> Research Question 5: What methods do NGOs utilise in engaging with mining companies in order to let them know their social and environmental information needs?

In line with the results in the literature available, it is anticipated that NGOs engage with mining companies to let them know their information needs, and adopt a variety of methods in doing so.

There is contrasting evidence available as to whether companies meet the information needs of their stakeholders in their SE reports. For example, several studies have found that the concerns voiced by stakeholders were addressed in corporate disclosures (Gray et al, 1997; Morsing and Schultz, 2006; Cooper and Owen, 2007). However, stakeholders have also been shown to be unsatisfied with corporate SE disclosures in general (Deegan and Rankin, 1997; Belal and Roberts, 2010; Haque et al, 2011) and following the engagement during which they voiced their concerns with social and environmental performance and identified their information needs in particular (O'Dwyer, 2005; Lingenfelder and Thomas, 2011; Manetti, 2011). Thus, the final research question is posed as follows:

> Research Question 6: Do mining companies meet the social and environmental information needs of NGOs as a result of engagement?

1.3.Research Methods

A mixed methods approach to data collection is adopted in this study. It includes using the content analysis of corporate SE disclosures, surveys of NGOs and mining companies operating in Australia, followed by a small number of interviews conducted among the participants of the surveys. A triangulated approach to data collection is used because it allows building of a richer picture by analysing converging or contrasting data gained from different methods (Denscombe, 2008).

The content analysis was performed on the reports (or corporate website disclosures when no reports were available) of 67 mining companies quoted on the Australian Stock Exchange (ASX) and whose mining operations are located in Australia. The content analysis was utilised to collect the data on the practices adopted by mining companies in their engagement with stakeholders in general and NGOs in particular in order to explore their information needs.

The surveys of the NGOs and mining companies were conducted in order to learn NGOs' information needs as well as the engagement practices adopted and explore the resultant disclosure of SE information in corporate reports. The survey of NGOs was distributed among the located 557 organisations, both regional and national, whose focus is social and/or environmental performance of business operating in Australia. Twenty-six responses were collected which provide a response rate of 5.5%. The survey of mining companies was circulated among 594 companies whose mines are located in Australia. A total of 18 responses were received which translates into a response rate of 4%. While the response rates were disappointing, responses yielded useful information, and perhaps these response rates are also indicative of a lack of interest in the broader question of stakeholder engagement among both the NGO and mining sectors.

Following the completion of the survey, both NGOs and mining companies were offered an option to participate in an interview process in order to explore in depth the data collected. Only 4 representatives of NGOs and none of the mining companies agreed to be interviewed. The interviews were conducted over Skype in December 2015. The semi-structured interview approach was utilised as it allows the interviewer to use planned or unplanned probes allowing them to further explore responses of the interviewee and ask them to explain or elaborate on a surprising or unexpected response (Saunders et al, 2003; Qu and Dumay, 2011).

1.4. Key Findings

In relation to the social and environmental information needs of NGOs, there was identified as discrepancy between the information types which NGOs would like to see reported and which mining companies believe NGOs wish to see addressed in their report. In particular, it was found that NGOs wish to see all seven types of environmental information types and the majority of social information types included in this study. Mining companies which participated in the survey, however, thought that NGOs would like to see reported only three out of seven environmental information types and a different combination of social information types (as compared to NGOs). This discrepancy indicates that mining companies do not know the types of information NGOs would like to see in their reports; it, therefore, sheds the light as to why NGOs do not find corporate SE reports useful (Tilt, 1994, 2001; O'Dwyer et al, 2005a,b).

With regards to the engagement between mining companies and NGOs for the purpose of identifying their social and environmental information needs, in this study it was found that both mining companies and NGOs undertake such an engagement and utilise a variety of methods. In particular, it was identified that the most often used methods by mining companies were meetings, forums and surveys. NGOs were found to prefer indirect methods of engagement such as approaching government bodies with a view to influence mining companies, using media or being involved in creating regulations concerned with corporate SE reporting.

In relation to the disclosure of the social and environmental information needs of NGOs in corporate reports as a result of engagement the perceptions of NGOs and mining companies as to whether the information included in the reports address the information needs differed. Mining companies believed that they disclosed all the information types of interest to NGOs; whilst NGOs indicated that corporate disclosures did not meet their information needs. Thus, it would seem that according to the perceptions of stakeholders, following the engagement with a view to identify their information needs, companies nevertheless did not address them in their SE reports thereby failing to discharge their accountability obligation to their stakeholders.

1.5.Significance of the Study

When adopting the lenses of the normative stakeholder theory, the practice of corporate SE reporting becomes the vehicle for companies to fulfil their accountability obligation to their stakeholders. In order to fulfil this obligation, arguably, the SE reports have to include such information which will allow stakeholders to evaluate how the company's activities fulfilled their expectations of its performance.

In order to fulfil their accountability obligation to all stakeholders, both financial and non-financial, companies need to learn what expectations stakeholders have about the company's activities, and what information is required to meet those expectations.

Despite the fact that the investigation of the content of corporate SE reporting has produced a comprehensive range of studies, only a limited number of such studies have addressed the question of whether the SE reports address the information needs of corporate stakeholders, This literature has found that stakeholders are not provided with social and environmental information that addresses their needs (Deegan and Rankin, 1997; Haque et al, 2011; Yaftian, 2011).

Assuming that the reason is the lack of knowledge on the part of companies of the information requirements of stakeholders, exploring what data stakeholders wish to see disclosed in their SE reports and subsequently including it their SE reports can arguably assist companies in fulfilling their accountability obligation. However, despite the fact that interests of all stakeholders merit consideration (under the tenets of the normative stakeholder theory), only limited number of studies have aimed to identify the information needs of stakeholders with non-financial interests.

Additionally, although engagement with stakeholders has been acknowledged to be the approach to identifying the information needs of stakeholders (Owen et al, 2000, 2001; O'Dwyer et al, 2005b; Thomson and Bebbington, 2005; Morsing and Schultz, 2006; Unerman, 2007; Global Reporting Initiative, 2013; Rinaldi et al, 2014), limited research which attempted to investigate whether as a result of the engagement with stakeholders companies meet their information needs in their corporate SE reports has provided mixed results and is relatively out-dated (the most recent study was published in 2006).

Therefore, this study aims to provide the latest evidence as to whether engagement with stakeholders helps companies identify stakeholders' information needs, specifically

those with non-financial interests, and by addressing those information needs in their corporate SE reports discharge accountability obligations to its stakeholders.

1.6.Overview of the Thesis

The thesis consists of ten chapters which are now briefly discussed. Chapter 1 provides an introduction and overview of the study. The purpose of this Chapter is to provide the background of this thesis which leads to the research questions to be addressed in this study. It also details the research methods adopted as well as the contributions of this research.

In Chapter 2 the practice of corporate social and environmental reporting is introduced. Political economy theory, legitimacy theory and stakeholder theory are discussed (Parker, 2005; Owen, 2008; Deegan, 2010, 2013). Each theory offers a rationale for companies voluntarily disclosing information with regards to their social and environmental performance. The motivations for undertaking SE reporting are examined, and it is argued that these are reflected in the content of the disclosures. Finally, the accountability obligation is discussed, where it is argued that the rationale to produce corporate SE reports should be addressing the information needs of all stakeholders.

In Chapter 3 (Stakeholder Information Needs and Engagement) the literature focused on identifying the information needs of various stakeholder groups is reviewed. It shows that the information needs of stakeholders other than those with financial interest have been investigated in a limited number of studies. The literature which argues that engagement with stakeholders is the way to identify their information needs is also explored with a particular focus on the various engagement methods available. Further, studies which investigate whether the information needs of stakeholders are being addressed by companies in their SE reporting are discussed. As a result of the review of these three strands of literature, the research questions to be examined and the corresponding propositions to be tested in this study are developed.

In Chapter 4 (Development of the Survey Questionnaire) the focus is on the literature which helps develop the survey questionnaires to be distributed among the NGOs and mining companies. The chapter includes a review of the available frameworks describing potential information needs of stakeholders, as well as the available research

investigating both potential engagement practices, and those actually used by both NGOs and mining companies. Following the development of the individual survey questions, the two survey instruments for distribution among NGOs and mining companies respectively are designed.

In Chapter 5 (Research Methodology) the research methods adopted in this study as follows are discussed: the content analysis of corporate social and environmental disclosures, surveys of the NGOs and mining companies and the semi-structured interviews. The chapter provides details of the sample of the content analysis as well as the units of analysis and the framework of the content analysis developed. In relation to the surveys and interviews, the chapter includes information on the selection of the participants as well as the pilot-testing and distribution of the surveys and conducting of the interviews. It also provides information on the recruitment of potential interviewees and the interview process.

In Chapter 6 (Results of the Content Analysis of Mining Companies' Disclosures) the results of the content analysis performed on the disclosures by mining companies are provided. The disclosures are divided into three groups as follows and are analysed separately: the disclosure of stakeholder engagement available on the corporate website; the disclosures of stakeholder engagement in annual or sustainability reports undertaken for reasons other than identification of stakeholder information needs; and the disclosures of stakeholder engagement in annual or sustainability reports undertaken to identify stakeholder information needs.

In Chapter 7 (Data Analysis and Results – Survey of NGOs) the data collected via the survey of NGOs is analysed. First, the chapter provides information on the data collection process including response rates, reliability and non-response bias. Second, it presents the descriptive survey data which is followed by the discussion of the results of the survey in relation to the research questions posed in this study. The chapter also includes a section on the results of the small number of interviews conducted with the representatives of NGOs.

In Chapter 8 (Data Analysis and Results – Survey of Mining Companies) the results of the survey of the mining companies are presented. The chapter has similar structure to that of the preceding chapter in that it starts with the information on the process of data

collection followed by the descriptive survey data and the discussion of the results of the survey in light of the research questions of this thesis.

In Chapter 9 (Discussion) the data collected in this study are examined in the context of the research questions and propositions developed. The data is also discussed in relation to the relevant literature thereby identifying the contributions of this study.

In Chapter 10 (Conclusion) the major findings are collated and contributions of this thesis are discussed in relation to the theory and literature as well as practice and policy. The limitations of this thesis and the opportunities for future research are also presented.

1.7.Summary

This chapter provided an outline of this thesis. It introduced the study and highlighted the limitations in the previous research focused on the information needs of stakeholders with regards to social and environmental performance of business as well as the engagement between them, and the resultant disclosure of information in corporate reports. Research questions and details of the research method to be adopted were discussed. Finally, a brief discussion of each chapter in this thesis was provided.

In the next chapter the practice of the corporate SE reporting is discussed focusing on the motivation to produce SE reports, and the content of such reports.

Chapter 2. Corporate Social and Environmental Reporting

2.1. Introduction

In this chapter the practice of corporate social and environmental (SE) reporting is discussed. It is introduced and defined in the next Section 2.2. This is followed by a brief discussion of political economy theory in the Section 2.3 as an introduction to the legitimacy and stakeholder theories derived from its bourgeois branch considered and adopted in this study. The link between the motivations and the content of corporate SE reports is then examined in the context of legitimacy theory (Section 2.4) and the stakeholder theory, in particular its managerial branch (Section 2.5). The normative branch of the stakeholder theory is also considered in the Section 2.5 and argued that corporate SE reporting can be used to discharge accountability to stakeholders.

2.2. The Practice of Corporate Social and Environmental Reporting

In addition to mandated financial statements, some corporations voluntarily produce reports reflecting non-financial aspects of their performance (Hogner, 1982; Tinker and Neimark, 1987; Guthrie and Parker, 1989). Examples of this form of voluntary reporting include employee reporting, social reporting and environmental reporting (Buhr, 2007) which form part of annual reports or independent stand-alone statements, known as corporate social and environmental, or sustainability reports (KPMG, 2005, 2008, 2011, 2013; Deegan, 2010, 2013).

With corporate SE reporting being largely a voluntary practice (Crawford and Williams, 2010; Deegan, 2010, 2013), a question arises as to why companies undertake this type of reporting and how they determine what to disclose in their reports. The rationale can be considered by reference to a number of theories: agency theory and related positive accounting theory (Deegan, 2010; Cotter et al, 2011), signalling theory, proprietary cost theory, decision usefulness theory, political economy theory - legitimacy theory and stakeholder theory, and institutional theory (Gray et al, 1995; Parker, 2005; Owen, 2008; Cotter et al, 2011). The most widely employed theories among them are legitimacy theory and stakeholder theory derived from political economy theory (Parker, 2005; Owen, 2008; Deegan, 2010, 2013).

The motivations to undertake SE reporting according to each of these theories are discussed further, where it is demonstrated that they are reflected in the content of corporate SE reports. However, PET is briefly discussed next as an introduction to the theories adopted in this study derived from its bourgeois branch. The focus is to identify how PET can be applied to exploring the motivations to voluntarily disclose corporate SE information. It starts with a brief discussion of political economy theory, both classical and bourgeois, and proceeds by examining the link between the motivations and the content of corporate SE reports.

2.3. Political Economy Theory

Political economy is defined as *"the interplay of power, the goals of power wielders and the productive exchange system"* (Jackson, 1982, p. 74). According to PET, the structure of society and the class which holds power affects what goes on within it (Mathews, 1987). PET has two branches: the classical and the bourgeois, or vulgar, PET (Lerner, 1939; Macpherson, 1973).

Classical political economy theory focuses on modes of production that determine the social relations and structure of society (Tinker, 1980). Thus, the centre of analysis of classical political economy theory is the class structure of society and class conflict (Lerner, 1939, Macpherson, 1973). Marx argued that a class which controls the means of production becomes dominant both economically and politically (Held, 1996). In this domain critical theory resides. This exploration is beyond the scope of the present thesis which explores motivations within the context of the existing social structure.

This study will focus on the bourgeois branch which diverts attention from the class structure of the society to the 'multiplicity and moral value of group life' (Macpherson, 1973). Pluralists see society as comprising of various groups of individuals united by a common interest (Held, 1996) and each group aims at promoting its interests (Dahl, 1961; Held, 1996). The structure of society is accepted as given and analyses the interactions between classes without challenging the status quo (Gray et al, 1988; Guthrie and Parker, 1990). In this study the interest is to explore the motivations for corporate SE reporting and to explore a sectional interest in types of disclosures – the NGO.

When explaining corporate SE reporting, bourgeois PET acknowledges that its aims are to respond to the external pressures exerted on corporations (Williams, 1999). Corporate SE reporting is prepared as a means "*to pacify sociopolitical [sic] demands made on business while attempting to win or maintain support from particular targeted constituencies*" (Guthrie and Parker, 1990, p.166).

Response to government regulation is a specific example of the use of corporate SE reporting according to bourgeois PET. Changes in the content of corporate SE reporting in response to government regulation can be explained by bourgeois PET which advocates government intervention to correct market externalities (Clark, 1991), but acknowledges that from the point of view of an individual company pursuing its self-interests regulation is disadvantageous. Thus companies will try to prevent this intervention by producing corporate SE reports (Williams, 1999) and modifying discourse in their reports accordingly (Guthrie and Parker, 1990).

Thus, in line with the bourgeois PET, corporate motivations to engage in reporting, and the choices made regarding what to report are dictated by the wish to sustain and promote each corporation's self-interest in a pluralist society according to bourgeois PET. Various threats to the corporate self-interests motivate companies to undertake SE reporting, disclosing information which helps them manage these threats. Hence, the focus of the PET is a company, its goals and the attainment of those goals. Legitimacy theory and stakeholder theory both have their foundations in political economy theory – derived from the bourgeois view of PET which is concerned with the interaction between individuals and groups. These theories are discussed below, starting with legitimacy theory.

2.4. Legitimacy Theory

This section examines legitimacy theory and illustrates how it is utilised in exploring the motivations to engage in corporate SE reporting and explaining the choice of SE disclosures. It starts with the outline of the theory and proceeds to show the link between the motivations and the content of corporate SE reports.

2.4.1. Theory Outline

Legitimacy theory is based on the concept of legitimacy, which can be defined as the "*appraisal of action in terms of shared or common values in the context of the*

involvement of the action in the social system" (Parsons, 1960, p.175). That is, by being a part of the society each member's actions are assessed as to whether they adhere or otherwise to the values of that society. Corporations are members of the social system as a result their activities are expected to adopt the norms and values of that society. When applied to organisations, legitimacy can be described as: *"Organizations seek[ing] to establish congruence between the social values associated with or implied by their activities and the norms of acceptable behavior [sic] in the larger social system of which they are a part. Insofar as these two value systems are congruent we can speak of organizational legitimacy*" (Dowling and Pfeffer, 1975, p.122).

The concept of legitimacy is related to the concept of a 'social contract' (Deegan, 2002, 2010, 2013) which is traced back to the writings of political philosophers such as Thomas Hobbes (1588–1679), John Locke (1632–1704) and Jean-Jacques Rousseau (1712–1778). They utilised the idea of a social contract to explain the emergence of a civil society and government: the 'social contract' is established between member(s) of society and government[2] (Wempe, 2005).

Further, "*Any social institution – and business is no exception – operates in a society via a social contract, expressed or implied…*" (Shocker and Sethi, 1973, p.97). Thus the concept of a social contract has been extended to include not only the relationship between member(s) of society and government, but also the relationships among the members of society themselves. Whilst the social contract "*has been extended to include not only society and government, but also business. …its basic premise is still the same: to understand and determine what roles, relationships, and responsibilities each of us has relative to the whole of society and its collective well-being*" (Byerly, 2013).

With regards to business, the question is what constitutes a social contract between companies and society. Today, the social contract is argued to no longer require companies to have only a good economic performance; it now requires companies to have a good social and environmental performance as well: "*The evolving social contract is now finding business organizations redefined in purpose; no longer*

[2] More recently John Rawls (1971) used the concept of a social contract as a basis of a theory of justice: acknowledging that every member of society benefits from this form of cooperation, he addressed the question of just distribution of the products of this cooperation (Wempe, 2005).

economic only, they must increasingly attend to the effects of their size, power and influence. Playing a larger role in a larger world with more shared concerns requires a multipurpose business role with many non-economic functions" (Byerly, 2013, p.17). When a company follows its social contract, it is considered 'legitimate', whilst when it fails to do it, there arises a legitimacy gap (Sethi, 1975, 1977, 1978, 1979; Deegan, 2006, 2007) and a threat of a revocation of the social contract.

In order to address a legitimacy gap, that is, to repair legitimacy, corporations can employ one or more legitimation strategies (Suchman, 1995). There is a choice between two broad types of legitimation strategies: substantive and symbolic management techniques (Ashforth and Gibbs, 1990). Substantive management "*involve[s] real, material change in organizational goals, structures, and processes or socially institutionalized practices*" (p.178) whilst symbolic management "*simply portray[s]—or symbolically manage—[corporate ways] so as to appear consistent with social values and expectations*" (p.180).

In addition to Ashforth and Gibbs' (1990) techniques, Dowling and Pfeffer's (1975, p.127) typology offers a third technique of symbolic management, that is *"the organization can attempt, through communication, to alter the definition of social legitimacy so that it conforms to the organization's present practices, output, and values".* With some overlap with earlier typologies, Lindblom (1994) offers the following modes of actions:

i. Corporation seeks to educate and inform its 'relevant publics' about its intention to change or actual changes of its practices and performance;
ii. Corporation seeks to change its 'relevant publics' perceptions of its action or performance (without the actual change of the performance);
iii. Corporation seeks to manipulate its 'relevant publics' perception by deflecting their attention from the action or performance of concern to some positive activity;
iv. Corporation seeks to change its 'relevant publics' expectations of its performance.

Since the social contract is a theoretical construct, its 'clauses' and an adherence by a company to following it, that is, gaining, maintaining or restoring legitimacy, will depend on perception. Therefore, communication aimed at affecting this perception

becomes vital in any of the legitimation strategies employed (Suchman, 1995). This is why legitimacy theory has been used to explore the motivations to undertake corporate SE reporting and explain social and environmental disclosures, which is presented next.

2.4.2. Legitimacy Theory and Content of Corporate SE Reporting

Legitimacy theory posits that corporations are considered legitimate when their behaviour corresponds to the values and norms of the society they are part of. Thus maintaining an image of a good corporate citizen becomes a motivation to undertake SE reporting and provide positive information about corporate performance. This is illustrated in Deegan and Gordon (1996) in their analysis of corporate environmental disclosure of Australian companies where they found that companies tend to disclose predominantly positive news, that is, show that a company operates 'in harmony with environment' and suppress negative information. Similarly, Neu et al (1998, p.280) in their analysis of corporate disclosures argued that "*[these] disclosures can be read as attempts to select specific positive examples of organizational action from the larger domain of organizational activities while re-framing or ignoring negative organizational actions...*"

Defending or restoring corporate legitimacy, that is bridging a legitimacy gap, is another reason to undertake SE reporting. A legitimacy gap can arise due to the occurrence of social or environmental incidents such as the Exxon Valdez oil spill which affected the legitimacy of oil companies, which then led them to disclose more environmental information in an attempt to defend/restore their legitimacy (Patten, 1992). Additionally, it can arise as a result of the prosecution by the Environmental Protection Agency (EPA); Deegan and Rankin (1996) found that prosecuted companies reported more environmental information in general, and positive information in particular, than those not prosecuted. Similarly, it has been shown that companies with the poorest environmental performance report the most positive news (Ingram and Frazier, 1980; Wiseman, 1982; Rockness, 1985; Patten, 2002; Cho and Patten, 2007; Islam and Deegan, 2010).

The topics included in corporate reports have been found to reflect what threatens corporate legitimacy. For example, Warsame et al (2002) analysed the content of corporate SE reports before and after corporations were subject to environmental fines. They found that after the event for which they were fined, companies increased the

volume of SE reporting where they included information related to the event as well as abatement of pollution and other environmental issues.

Another study of the effects of discrediting events on corporate SE reporting and its content is that of Deegan et al (2000). They analysed the effect of Exxon Valdez and Bhopal disasters, the Moura Mine disaster, the Iron Baron Oil spill, and the Kirki oil spill on social and environmental disclosures of the companies which caused or were related to the incidents. Companies which directly caused the Iron Baron and Moura Mine incidents were found to report more incident-related information. Similarly, companies related to Exxon Valdez, Moura Mine and the Iron Baron incidents were found to report more of both positive and incident-related information. This is consistent with legitimacy theory in that the motivation of companies aimed at gaining, maintaining or restoring legitimacy will affect the level of SE reporting and the content of SE reports that address legitimacy dependant on whether the intent is to gain, maintain or restore. The Kirki incident, however, attracted minimal disclosures, which was explained by the fact that it did not receive much media attention.

Media attention to issues of corporate behaviour, especially that which is thought undesirable, has been shown to be a threat to corporate legitimacy as media reportingcan affect societal expectations, values and norms (Ader, 1995). Brown and Deegan (1998) hypothesised that: (1) more (less) media attention will lead to more (less) disclosure of environmental information in corporate reports; and (2) that more (less) negative media attention will lead to more (less) disclosure of environmental information positive in nature. That is companies will be motivated to increase their SE reporting and tailor the disclosures specifically to deal with the threats to their legitimacy. The results were consistent with legitimacy theory as they found a significant relationship between media attention and corporate environmental disclosure in six out of nine industries under investigation; and a significant relationship between negative media attention and increased levels of positive information disclosed in five out of nine industries under investigation.

In a later study Deegan et al (2002) put forward similar hypotheses but narrowed the focus by analysing social and environmental disclosures of a single company, BHP Billiton. The results supported the hypotheses and are consistent with legitimacy theory: companies are motivated to increase levels of SE reporting and choose specific information for disclosure in order to address legitimacy gaps.

Savage et al's (2000) findings are also consistent with legitimacy theory in that adverse media attention was found to motivate companies to increase their SE reporting. They analysed disclosures of two Canadian-owned pulp and paper companies (MacMillan Bloedel and Domtar) for the period from 1991 to 1995 and identified company- and industry-specific legitimacy gaps by locating adverse media reports for each company. They found a direct link between adverse media attention to both company- and industry-specific issues and the level of disclosure addressing those particular issues.

Media attention is not the only possible cause of reflection on societal norms and values (O'Donovan, 2002). Another possibility can be increased societal attention to particular social and/or environmental issues. The proxy for increased societal attention has been argued to be growth in membership in social and environmental groups. For example, an increase in membership in environmental groups in Australia from 1975 to 1991 and in the UK from 1974 to 2000 led to higher environmental disclosures in corporate reports (Deegan and Gordon, 1996; Campbell, 2004). Thus, when societal norms and values change and a resulting legitimacy gap arises, companies are motivated to respond by disclosing their conformity to the new norms and values in their SE reporting.

Changes in societal norms and expectations and associated responses via corporate SE reporting have been shown by analysing corporate SE reports longitudinally. One such analysis is that of Gray et al (1995) who undertook a longitudinal analysis of SE reporting of UK companies produced during the period from 1979 to 1991. A number of different issues were identified to be addressed in corporate reports. For example, to justify increasing directors' remuneration through share options, companies disclosed information on employee share ownership plan (ESOP) which was aimed to distract attention of the relevant publics from the fact that it was directors who were the largest owners of ESOP. Similarly, to distract attention from rising number of redundancies and unemployment, companies focused their disclosures on the quality of employment of those employed. A rise of the societal concerns for environmental issues resulted in companies using their SE reporting as a means to inform relevant publics about actual changes in their environmental performance, or alter the perceptions that some companies were being irresponsible in relation to the environment, or distract their attention from environmental issues. An increase in societal concerns regarding health and safety issues in the workplace was also reflected in the content of corporate SE

reporting. Therefore, it was argued that companies used one or more legitimation strategy as identified by Lindblom (1994).

Laine (2009) analysed environmental disclosures for the periods from 1972 to 2005 of Finnish chemical company Kemira. The period was divided into five sub-periods each of which was associated with different issues. In the late 1960s and early 1970s Finland experienced its first wave of environmental movements with the media attention to environmental issues reaching its peak in 1972. The company's SE reporting responded to these societal concerns regarding environment by acknowledging its environmental issues; its aim was to show their conformance to the societal values, that is, to maintain their legitimacy.

The period of increasing societal awareness of environmental issues in 1979-1985 was reflected in corporate disclosures which no longer showed negative effects of corporate activities on the environment but concentrated on how the company protects it, and how it aims to do this more effectively. It was no longer enough to acknowledge the effects but to show how these effects were dealt with in order to maintain legitimacy and establish that the firm was accountable for its actions. During the next period of 1986-1993, a number of incidents which damaged legitimacy of the chemical industry took place. To restore legitimacy, the company used its environmental disclosures to inform the society of the importance of chemical industry; SE reporting focused on safety of company's operations and the expertise of its employees. Corporate SE reporting in 1993-1999 continued to attempt to maintain legitimacy of the chemical industry, but also emphasised the company's experience by focusing on its environmental excellence. This was in response to the wide-spread belief that companies in general should be environmentally friendly and the rise of various organisations promoting sustainable development. The next and last period from 2000 to 2005 was characterised by similar focus on environmental excellence which constituted a response to the interest of the international public in companies' actions. Thus the study illustrated how companies use their SE reporting as a means to maintain or restore their legitimacy.

As such, legitimacy theory derived from the bourgeois dimension of political economy theory (PET), focuses on the company and its place in the society in which it operates, and the impetus to disclose social and environmental performance information is linked to the desire on the part of the company to preserve its legitimacy. Corporations, therefore, tailor SE reporting in such a way which helps them show their conformance

with societal norms and values, and demonstrate their legitimacy with these expectations. In sum the information contained in SE reporting will reflect the state of corporate legitimacy; for example, when the company needs to gain, maintain or repair their legitimacy.

Also derived from this dimension of PET is stakeholder theory; this theory or rather group of theories are discussed below.

2.5. Stakeholder Theory

This section considers how stakeholder theory is applied to exploring the motivations to voluntarily disclose corporate SE information. It starts with a brief discussion of the theory, and then proceeds to examine the managerial branch of the theory and show the examples of the link between the motivations and the content of corporate SE reports. Subsequently, it considers the normative branch of the theory and posits that corporate SE reporting can be used to discharge accountability to stakeholders.

2.5.1. Theory Outline

Stakeholder theory is based on the idea that in addition to being responsible to shareholders, companies are responsible to other groups who have a stake in companies' operation, and these groups are called stakeholders (Freeman and Reed, 1983). Stakeholders are defined as "*any group or individual who can affect or is affected by the achievement of the firm's objectives*" (Freeman, 1984, p.25).

Stakeholder theory is argued to have three aspects: descriptive/empirical, instrumental and normative (Donaldson and Preston, 1995). The descriptive/empirical aspect concentrates on how the corporation is run, including what the nature of a corporation is, how management thinks of managing the firm, and how they take into account interests of stakeholders, whilst the instrumental aspect investigates whether there is a link between relationships with stakeholders and corporate performance (Donaldson and Preston, 1995). Descriptive/empirical and instrumental aspects can be merged together as they are empirical in nature (Jones and Wicks, 1999). The normative aspect prescribes that a company should be run for the benefits of all stakeholders, not just shareholders (Evan and Freeman, 1988). Thus, stakeholder theory can be divided into two broad branches: empirical, also known as managerial (Gray et al, 1996; Deegan, 2010, 2013) and normative (ethical) (Hasnas, 1998).

The following sections discuss managerial and normative stakeholder theory in more detail and demonstrate that the content of corporate SE reports reflects the motivation to undertake SE reporting.

2.5.2. Managerial Stakeholder Theory

The managerial branch of stakeholder theory advocates consideration of only those stakeholders whose interests have a direct effect on the interests of shareholders: *"…the stakeholders are identified … by reference to the extent to which the organisation believes the interplay with each group needs to be managed in order to further the interests of the organisation…"* (Gray et al, 1996, p.46). The question then arises as to which groups of stakeholders have a direct effect on the interests of shareholders.

These stakeholders can be identified as those who have power to affect the achievement of corporate goals by one way or another (Mitchell et al, 1997). Power accrues to stakeholders when they control resources necessary for company's operation (Ullman, 1985); or when they have "*access to influential media, ability to legislate against the company or ability to influence the consumption of the organisation's goods and services*" (Deegan, 2010, p.351).

To manage relationships with powerful stakeholder's companies can use SE reporting: "*The more important the stakeholder to the organisation, the more effort will be exercised in managing that relationship. Information – whether accounting or [corporate social reporting] – is a major element that can be employed by the organisation to manage … the stakeholder…*" (Gray et al, 1996, p.46). What follows is that management will select what to include in SE reporting according to their perception of what is needed to be disclosed to "*gain [powerful stakeholders'] support and approval, or to distract their opposition and disapproval*" (Gray et al, 1996, p.46). Management will decide the content of SE reporting based on their perception of the concerns of powerful stakeholders, which is presented next.

2.5.3. Managerial Stakeholder Theory and Content of Corporate SE Reporting

There are a number of studies which investigate which stakeholder groups are considered able to affect achievement of corporate goals, and whether management direct corporate SE reporting at these groups of stakeholders. Examples include Ullman (1985), Roberts (1992), Gray et al (1995), Nasi et al (1997), Neu et al (1998), Wilmshurst and Frost (2000), O'Dwyer (2002), and Belal and Owen (2007). These

studies, however, do not analyse the content of SE reporting as to the themes of the information disclosed. The few examples of studies where the idea of powerful stakeholders and the content of SE reports have been explored are as follows:

Islam and Deegan (2008) analysed the link between stakeholder pressure and the content of SE reports of Bangladeshi apparel manufacturers. Among the stakeholders applying pressure on Bangladeshi companies to be more socially responsible were multinational buyers, international governmental organisations, and the global community. Multinational buyers, however, were considered to be the most powerful stakeholder which directly affected social performance and reporting of the firms, but whose concerns were found to be shaped by the global community concerns.

After establishing what issues concerned these powerful stakeholders, content analysis of corporate SE reporting supported the fact that their perceptions indeed affected corporate SE reports. The period under investigation (1987 to 2006) was divided into four shorter periods each of which reflected different concerns of powerful stakeholders. As such, the pre-1990 period showed little concern for social performance, thus SE reporting was minimal. The early 1990s saw both a growth in reporting of environmental and social issues. For example, increased concern for child labour, and SE reporting reflected this by significantly increasing the disclosure on human resources with particular emphasis on child labour. The late 1990s saw continued environmental reporting and a rise in the concerns for health and safety issues, work-place safety and women employment and empowerment issues. SE reporting reflected the concerns by including more information on these issues. The disclosure of child labour issues was high too. Additionally, there was an expectation of companies being involved in community-based projects. This was also reflected in SE reporting by disclosure of community-related information especially in the 2000s.

McMurtrie (2005) has also found that there is a link between concerns of those stakeholders who have the potential to affect the achievement of corporate goals and content of corporate SE reports. He analysed SE reports of an industrial company and a mining company operating in Australia. The most important stakeholders according to the industrial company were employees, whilst according to the mining company included policy makers, advisory bodies and the community they were part of. Thus the largest disclosure theme of the industrial company was human resources management which represented almost half of SE reporting; whilst the largest disclosure theme of

the mining company was community which represented a third of its SE reporting. In both cases, SE reporting was "*deliberately tailored to provide information to specific audiences. [Thus] [t]he information required to influence or respond to the intended audience was the biggest single influence on the nature and content of the information produced*" (McMurtrie, 2005, p.139).

Further, in order to show that interests of powerful stakeholders are reflected in corporate SE reporting, Cormier et al (2004) established a link between corporate concerns and stakeholders associated with these concerns. Corporate concerns were divided into three groups: external, legal and product markets. External concerns are associated with investors, lenders and the broader public; legal concerns with suppliers, governments and public; and product markets with lenders, suppliers and customers. The content analysis of SE reports showed that the interests of investors, lenders and public (external concerns) were reflected in corporate reports to the greatest degree which suggests that management consider stakeholders associated with those concerns as important.

The foregoing analysis showed that content of corporate SE reports is determined by the management according to their perceptions of the concerns of the stakeholders who can affect the achievement of corporate goals. It is important for firms to be seen to be legitimate by their powerful stakeholder groups to whom they are reliant on for resources. In part in the pursuit of legitimacy within the society attention will focus on the powerful stakeholders to a greater or lesser extent dependent on the other influences a firm must consider (Neu et al, 1998; Woodward et al, 2001).

Normative stakeholder theory, which is discussed next, considers the broader stakeholder groups and their rights. This approach considers the rights of the less powerful stakeholder groups as well (Stoney and Winstanley, 2001).

2.5.4. Normative Stakeholder Theory

According to the normative branch of stakeholder theory, company management should attend to the interests of all stakeholders because these interests are of intrinsic value (Donaldson and Preston, 1995). It is also argued that a company should be run for the benefit of all stakeholders, not just shareholders (Evan and Freeman, 1988). This means that management have a fiduciary obligation to all stakeholders, not only shareholders: "*Management bears a fiduciary relationship to stakeholders and to the corporation as*

an abstract entity. It must act in the interests of the stakeholders as their agent, and it must act in the interests of the corporation to ensure the survival of the firm, safeguarding the long-term stakes of each group" (Evan and Freeman, 1988, p.103)

However, the notion that management have a fiduciary obligation to stakeholders is critiqued (Goodpaster, 1991; Langtry, 1994). It is posited that the fiduciary obligation exists only in the principal-agent relationship where principal specifically hires or instructs an agent to undertake certain activities (Easterbrook and Fischel, 1993). The fact that stakeholders have interests in a company does not mean that they are the principals (Langtry, 1994). Stakeholders are the third parties and thus management do not owe a fiduciary obligation to them (Goodpaster, 1991; Langtry, 1994).

Nevertheless, it is accepted that even if management do not owe a fiduciary obligation to all stakeholders they do owe them other non-fiduciary obligations (Goodpaster, 1991). Obligations arise when there is a right for something (Gibson, 2000). The argument that companies owe obligations to their stakeholders is based on the fact that all stakeholders have certain rights which follows from the very understanding of the concept of 'stake': "*A stake is an interest or share in an undertaking… A stake is also a claim. A claim is an assertion to a title or a right to something*" (Carroll, 1993, p.56). These include but are not limited to rights to a safe working environment or equitable treatment of employees, safe products for consumers, and a clean environment for the communities where the company operates. If stakeholders have claims in a company, then stakeholders have a right to accountability to ensure that their claims are fulfilled, and "*[h]aving that right is significant because accountability is all about ensuring that responsibilities are fulfilled*" (Kaler, 2003, p. 80). This applies to all stakeholder groups which have claims in the company.

Responsibility and accountability are closely linked which is clear from the very definition of responsibility: "*Socially, peoples' responsibilities are those things for which they are accountable; failure to discharge a responsibility renders one liable to some censure or penalty*" (Blackburn, 1996, p.329). Indeed, responsibility is argued to be equivalent to duty or obligation; it is also concerned with the responsibility for bringing something about, that is, a good or bad consequence of an action (Kaler, 2002). Accountability then is concerned with providing answers, or being answerable for certain behaviour in terms of how responsibilities were fulfilled (Kaler, 2000).

Accountability should not be confused with stewardship since stewardship "*is essentially a special, simple case of accountability*" (Gray et al, 1991, p.3). Stewardship arises "*where management act as stewards to whom suppliers of capital entrust control over their financial resources*" (Ormrod and Cleaver, 1993, p.431), that is, stewardship is concerned with accountability to providers of capital such as shareholders and other investors. Accountability, in contrast, is broader and concerned with answerability to a wider group of stakeholders including but not limited to investors, consumers, suppliers, regulators and pressure groups. Stakeholder theory, in particular the normative branch and to some extent managerial branch, takes a broader view of accountability and embraces a responsibility to a wider group of stakeholders.

Since, according to the normative branch of stakeholder theory, companies owe responsibilities to all stakeholders, regardless of whether they can affect achievement of corporate goals, the interests of all stakeholders merit consideration. Thus, normative stakeholder theory centres on the stakeholders and their claims in the company. Corporate SE reporting therefore becomes a vehicle to address how the company fulfils those claims, that is, discharges its accountability to its stakeholders.

According to the preceding analysis of corporate SE reporting, the management does not necessarily disclose the information on how it fulfilled its responsibilities to stakeholders. This is so because companies choose what to include in SE reports according to their motivations which may be different from meeting accountability obligations (motivations offered by legitimacy and managerial stakeholder theories).

However, if discharging the accountability obligation to all corporate stakeholders is the motivation to produce SE reports, and this is the motivation accepted for the purpose of this thesis, the normative stakeholder theory is the lens through which the analysis will be conducted in this thesis.

If all stakeholders' claims merit consideration and companies owe responsibilities to all stakeholders, management must identify those claims and the information that will let stakeholders assess how those claims are fulfilled. The potential information needs of stakeholders are the focus of the following chapter as well as the methods how this information can be identified.

2.6. Summary

In this chapter the motivations for undertaking corporate SE reporting as offered by legitimacy theory and stakeholder theory, derived from political economy theory, were reviewed. It was shown that the motivations are reflected in the content of SE reports. It was then argued that, following normative stakeholder theory, corporate SE reporting can be used to discharge accountability to all stakeholders regardless of their power, but showed that currently it is not necessarily the case.

In order to meet the accountability obligation to all stakeholders via the SE reporting, the potential stakeholder claims and information which shows how these claims are fulfilled should be known to management. This will be the focus of the next chapter along with the engagement methods of how companies may obtain that information.

Chapter 3. Stakeholder Information Needs and Engagement

3.1. Introduction

If management are to discharge their accountability obligation to all of their stakeholders (under the normative stakeholder theory) management must accomplish two tasks: they need to identify the stakeholders to whom they believe they are responsible and, to identify the information required by these stakeholders that will allow them to assess how their claims are fulfilled (Gray et al, 1996; Unerman, 2007).

In this chapter, a review of the literature is undertaken in order to explore the potential social and environmental information that stakeholders, in particular NGOs, are interested in (Section 3.2). Additionally, the stakeholder engagement is discussed and argued to be a vehicle to identify stakeholders' information needs (Section 3.3). The prior research is also reviewed in relation to corporate social and environmental reporting, in particular, whether it contains disclosures addressing stakeholders' information needs (Section 3.4). As a result of this review of the literature, the research questions to be examined as well as the propositions to test in this study are developed.

3.2. Stakeholder Information Needs

Stakeholder information needs are explored in a number of studies. Twenty-three papers focusing on information needs of stakeholders spanning thirty-six years from 1978 to 2014 [3] have been examined. These stakeholders vary from shareholders/investors, amongst others with a financial interest, to those who have other interests such as customers in terms of quality and price of product, and environmentalists in terms of the impact of the company on the environment. However, among the studies located, almost half (11 studies, or 48%) concentrate on financial stakeholders, predominantly individual and institutional investors (details provided in Appendix 1).

Studies that have concentrated on the information needs of institutional and individual investors have found that social and environmental information is important to both groups of stakeholders (Buzby and Folk, 1978; Rockness and Williams, 1988; Harte et

[3] No relevant studies published in the period from 2014 onwards have been located

al, 1991; Epstein and Freedman, 1994; Goodwin et al, 1996; De Villiers and van Staden, 2010, 2012; Said et al, 2013). Specific interest has been identified in information which allows investors to assess impacts of social and environmental issues on the financial performance of companies (Friedman and Miles, 2001), with it being shown that information on environmental and social issues affects investor buying/selling decisions (Chan and Milne, 1999; Sinkin et al, 2008; Van der Laan Smith et al, 2010).

Banks, another group of stakeholders with financial interests, also require environmental information, in particular when making decisions that surround grant and loan applications (Thomson and Cowton, 2004; Tilt, 2007). Indeed, five major international banks signed a UN declaration postulating that in addition to traditional criteria for assessing borrowers, environmental criteria would also be used (International Institute for Sustainable Development, 2013).

A quarter of the studies which focused on stakeholder information needs (six studies) have explored the information needs of several groups of non-financial and financial stakeholders in combination including but not limited to trade unions, consumer associations, social and environmental NGOs, local government agencies, academia, auditing firms, government departments, and trade associations (Bouma and Kamp-Roelands, 2000; Belal and Roberts, 2010; Tsoi, 2010). However, specific information needs of each non-financial stakeholder group were not ascertained in these studies.

In contrast, Azzone et al (1997) investigated the importance of specific environmental information to a range of financial and non-financial stakeholders. Potential information needs have included environmental performance and management systems; health and safety issues; financial issues; environmental policies; employee policies; cost of environmental programmes; product quality information; cost of environmental compliance; community involvement; report issues; pro-active issues; and other issues. However, characteristics of each stakeholder group (for example, number, size, or country of operation) were not identified in the study, and information needs were largely focused on selected environmental issues with little indication of information needs with regards to social issues.

In an alternative study, Stikker (1992) focused on information needs of customers and employees as represented by trade unions, and found that they are interested in the quality of corporate environmental management. Similarly, Coopers and Lybrand (1993,

p.4) claimed that "*employees want to work for clean, safe and innovative companies. Few people wish to work for a company with a poor environmental record and, as a result, potential recruits are increasingly questioning company environmental policy*". Additionally, employees are concerned with recruitment, future prospects and plans of the company (Smith and Firth, 1986).

A relatively small number of studies that have focused on the information needs of non-financial stakeholders. For example, with respect to NGOs (five studies, or 22%) Tilt (1994) found that NGOs wish to see social and environmental information, specifically both descriptive and quantified information on the performance of a company and its subsidiaries and any related interests. Tilt (2001) replicated the previous study and found that, similar to the earlier research, NGOs wished to see social and environmental information. However, it must be noted that neither of the Tilt studies (1994, 2001) asked NGOs to identify particular social and environmental information needs they had in regards to corporate SE reporting.

O'Dwyer et al (2005b) investigated Irish social and environmental NGOs' perceptions of corporate SE reporting. The findings indicated there was a great demand for extensive disclosure on social and environmental issues. However, particular information needs of NGOs were not ascertained. The motivations for the demand of disclosure were, however, identified (in the order of decreasing importance): "*To gain knowledge of the company's commitment to responsible business practices; To investigate whether the company is reporting in line with their actual social and environmental impacts; To assist in putting pressure on the company to improve their social and environmental performance*" (p.771).

An indication of NGOs' information needs is found in O'Dwyer et al (2005a) in the context of Ireland. However, the focus was on environmental issues. It was identified that NGOs required information on environmental commitments and policies, the progress companies were making in reducing negative environmental impacts, information on adverse social and environmental impacts, as well as information on the companies' operations in developing countries. These findings correspond to Azzone et al (1997) and Deegan and Rankin (1997) in that NGOs require information on environmental policy and commitments, performance trends and emissions/impacts for negative environmental impacts.

Deegan and Blomquist (2006) investigated the interaction between WWF-Australia and the Australian minerals industry. In order to assess the quality of environmental reports produced by mining companies WWF-Australia designed a Scorecard. The Scorecard detailed the specific environmental information WWF was seeking in mining companies' reports focusing on key areas, namely environmental policy, data, management processes, performance targets and compliance. Whilst centred on environmental information, the scorecard also indicated the need for social information relevant to the companies' operations. However, specific social information needs were not identified.

Given the premise of normative stakeholder theory that corporate SE reporting should satisfy information needs of all stakeholders and the relative paucity of understanding of the information requirements of NGOs (especially with regards to the social information), the following research question is proposed:

Research Question 1: What are the social and environmental information needs of NGOs with regards to performance of the mining companies operating in Australia?

For the purpose of this study, a single industry – the mining industry of Australia – was chosen. The rationale for this choice is two-fold. The mining industry is the second largest industry in Australia as per capitalisation (ASX200 index, September 2012) following the financial industry. Additionally, the mining industry is also a source of controversy due to its wide social and environmental effects:

> *"Indeed, any mining operation inevitably involves an alteration of the natural environment. Some aspects of the mining process affect the immediate environment while others have a more global effect as the contribution to emissions of greenhouse gases. The exploitation of minerals can lead to the destruction of ecosystems and wildlife species and the wastes produced by mining can contaminate waterways or seep into the soil and thus irreparably affect our environment. The social impacts of mining are also an area of growing concern as the local communities don't necessarily benefit from the exploitation of*

the resource with economic opportunities, security or empowerment" (Environment Australia, 2013).

To test the research question, a number of propositions are developed. It has been ascertained in earlier studies that NGOs in Australia wish to see information with regards to corporate social and environmental performance. For example, Tilt (1994, 2001) has found that NGOs in Australia require social and environmental information to be reported by companies. Additionally, Azzone et al (1997), Deegan and Rankin (1997) and Deegan and Blomquist (2006) who focused on specific information needs of a number of stakeholder groups including NGOs have found that NGOs want to see a range of environmental information disclosed. Among the information needs of NGOs were the following: information covering environmental performance and management systems; health and safety issues; financial issues; environmental policies; employee policies; cost of environmental programmes; product quality information; cost of environmental compliance; community involvement stakeholder participation and external verification.

Thus, it is anticipated that NGOs operating in Australia expect to see reported social and environmental information pertaining to the corporate performance. This study focuses on one industry, the mining industry in Australia – and seeks to ascertain whether NGOs have information needs, and to identify whether these SE information needs are met. In the first instance two propositions are posed to assess that NGOs do expect SE information to be provided:

Proposition 1A: NGOs expect information about environmental performance to be reported by mining companies in Australia.

Proposition 1B: NGOs expect information about social performance to be reported by mining companies in Australia

The way to identify the information that NGOs wish to see reported is through stakeholder engagement (Payne and Calton, 2002; Calton and Payne, 2003; Unerman and Bennett, 2004; Morsing and Schultz, 2006). Thus, the next section reviews the

literature focused on exploring stakeholder engagement process and practices and subsequently develops further research questions to be examined in this study.

3.3. Stakeholder Engagement

Stakeholder engagement has become a practice increasingly adopted by many companies (Andriof and Waddock, 2002; Burchell and Cook, 2006a,b, 2008; van Huijstee and Glasbergen, 2008; Manetti, 2011). It can be defined as practices which "*involve ... stakeholders in decision-making processes, making them participants in the business management, sharing information, dialoguing and creating a model of mutual responsibility*" (Manetti, 2011, p.111). The term 'stakeholder engagement' is used in the literature interchangeably with such terms as stakeholder participation (Reed, 2008), stakeholder consultation (Jackson and Bundgard, 2002; Collins and Usher, 2004), stakeholder dialogue (Unerman and Bennett, 2004), stakeholder partnerships (Andriof and Waddock, 2002), and stakeholder engagement and dialogue (Unerman, 2007). In this study, however, stakeholder engagement will be used as an umbrella term for the various practices of stakeholder engagement.

Research has explored cases of stakeholder engagement arranged by companies paying particular attention to the engagement practices employed, the purpose of the engagement, and the stakeholder groups invited. A wide range of stakeholders have been identified as having participated in the engagement with companies such as employees, customers, institutional investors and shareholders, community organisations, regulators, local and national governments (Yosie and Herbst, 1998; Gao and Zhang, 2001; Collins and Usher, 2004). It has also been found that companies engage with NGOs as well (Stafford and Hartman, 1996; Stafford et al, 2000; Bliss, 2002; Lawrence, 2002; Burchell and Cook, 2006a,b, 2008, 2011, 2013; den Hond et al, 2015).

Examples of engagement between companies and NGOs include but are not limited to corporate-NGO marketing affiliations, project support and environmental management alliances, environmental awareness and education collaborations. The purposes of the engagement include NGO certification of corporate business practices or promotion of employee participation in NGO activities (Rondinelli and London, 2002, p.203).

It has been found that the purpose of the engagement defines the practice to be employed (Van Huijstee and Glasbergen, 2008). Thus, different practices will be employed for engagements with different purposes. One of the purposes of engagement between companies and NGOs can be the identification of NGOs' social and environmental information needs which, if addressed in SE corporate reports, would discharge their accountability obligation. It has been acknowledged that it is through stakeholder engagement that companies learn what information with regards to corporate performance stakeholders need: *"...only through consultation is it possible ... to develop an understanding of [the] stakeholders' expectations, and '... accountability should focus on addressing these social, environmental, economic and ethical expectations*" (Unerman and Bennett, 2004, p.685).

Earlier research has investigated the corporate engagement aimed to identify the information needs of a number of stakeholder groups together rather than individual stakeholder groups (examples of such research include Gray et al (1997); Gao and Zhang (2001); O'Dwyer (2005); Morsing and Schultz (2006); Cooper and Owen (2007); Manetti (2011); and Murguía and Böhling (2013) and Dobele et al (2014) focusing specifically on the mining industry).

Although studies have demonstrated that NGOs wish to see social and environmental information in corporate reports, and acknowledge that stakeholder engagement is a vehicle to identify those information needs, no research has been identified which investigates engagement between companies and NGOs (in contrast to the information needs of a group of different stakeholders discussed above). Given the fact that the information needs of NGOs to be explored in this study are focused on the performance of the mining industry, the research question is posed as follows:

Research Question 2: Do mining companies engage NGOs in order to identify their social and environmental information needs?

Given the fact that companies engage with a number of stakeholder groups simultaneously, as per the review of the earlier research, it is highly likely that companies can engage with NGOs individually as well. Therefore, the following proposition is stated:

Proposition 2: Mining companies engage with NGOs to identify their social and environmental information needs.

Regarding the types of engagement, there is a range of methods which mining companies can employ when approaching NGOs in order to identify their information needs (Gao and Zhang, 2001; O'Dwyer, 2005; Morsing and Schultz, 2006; Cooper and Owen, 2007; van Huijstee and Glasbergen, 2008; Manetti, 2011; Murguía and Böhling, 2013; Dobele et al, 2014). Companies have been found to adopt stakeholder engagement methods such as one-to-one dialogues, working groups, roundtables, conferences, committees, focus groups, forums, interviews, questionnaires or surveys (van Huijstee and Glasbergen, 2008; Habisch et al, 2011), along with workshops, online feedback, online discussion and ballots (Accountability et al, 2005). Additionally, in approaching their stakeholders firms have been shown to use electronic or ordinary mail, telephonic contacts, direct meetings, road shows, panels, public meetings, partnerships, and discussions with local representatives (Manetti, 2011). A number of companies have sought to not only engage their stakeholders but to directly involve them in the preparation of the corporate social and environmental report by inviting them to participate in a Forum on Corporate Responsibility or Stakeholder Advisory Panel (Morsing and Schultz, 2006; Cooper and Owen, 2007). Given the variety of methods available for the mining companies to adopt when engaging with NGOS in order to identify their information needs, the following research question and the proposition are developed:

Research Question 3: What methods do mining companies utilise in engaging with NGOs in order to identify their social and environmental needs?

Proposition 3: Mining companies utilise a variety of methods to engage with NGOs in order to identify their social and environmental information needs.

The literature has also concentrated on whether and how NGOs engage with companies. NGOs which previously preferred employing confrontational and antagonistic actions against companies are increasingly moving towards engagement and collaboration

(Marsden and Andriof, 1998; Bliss, 2002; Phillips, 2005; Jonker and Nijhof, 2006; Tilt, 2007). For example, earlier NGOs organised practices such as consumer boycotts or media campaigns against companies (Stafford and Hartman, 1996; Marsden and Andriof, 1998). However, NGOs have more recently begun exploring possibilities of collaborative work with businesses such as the Conservation Fund Foundation, public utilities, and the Royal Dutch/Shell Group stakeholder engagement programme (Bliss, 2002). The rationale for this change is the realisation by both companies and NGOs that an adversarial relationship brings more harm than good (Tilt, 2007) and that working together can benefit both parties (Marsden and Andriof, 1998; Bliss, 2002; Rondinelli and London, 2002).

One of the purposes of the NGOs approaching companies is communicating their social and environmental information needs. Limited research, however, has investigated the engagement between NGOs and companies with this goal in mind. For example, Tilt (1994, 2001) investigated whether social and environmental NGOs in Australia attempted to affect corporate disclosure 10 years apart. The findings in both studies were similar in that NGOs attempted to influence corporate disclosure. In both periods investigated, they were engaged in lobbying companies either directly through campaigns, or indirectly through government bodies or publicity. In the 2001 study, NGOs were also shown to have been engaged in lobbying companies via media, involvement in legislation[4], and attending industry conferences, forums and companies' annual general meetings.

A more recent investigation of the influence of social and environmental NGOs on corporate disclosure in Australia conducted by Danastas and Gadenne (2006) revealed that NGOs utilised indirect ways of influence such as lobbying government and media campaigns. Similarly, in the context of Ireland, O'Dwyer et al (2005a) found that NGOs put pressure on companies to disclose social and environmental information.

Therefore, NGOs themselves could approach companies to let them know their information needs. However, limited and out-dated research focuses on whether and how NGOs make their information needs known to management. Hence, the following research questions are posed:

[4] The nature of the involvement was not disclosed in the paper

Research Question 4: Do NGOs engage with mining companies in order to let them know their social and environmental information needs?

Research Question 5: What methods do NGOs utilise in engaging with mining companies in order to let them know their social and environmental information needs?

NGOs have also been shown to engage with business and employ two general approaches in letting them know their social and environmental information needs: confrontational and collaborative. Examples of confrontational approach include NGOs lobbying companies either directly through campaigns, or indirectly through government bodies, publicity or media campaigns (Tilt, 1994, 2001; O'Dwyer et al, 2005a,b; Danastas and Gadenne, 2006). Among collaborative approaches, NGOs have been found to utilise dialogic forms of engagement. For example, Burchell and Cook (2006a) have identified that NGOs conduct direct informal dialogue with individual companies, direct formal dialogue with individual companies as well as dialogue across industry or with a group of companies. A case of dialogic engagement between an Australian NGO and the mining industry, focused on reporting of environmental performance, has also been documented in Deegan and Blomquist (2006).

In line with the findings in earlier research (Tilt, 1994, 2001; Bliss, 2002; O'Dwyer et al, 2005a,b; Burchell and Cook, 2006a,b, 2008, 2011, 2013; Deegan and Blomquist, 2006; Danastas and Gadenne, 2006), it is expected that NGOs will engage with mining companies in order to let them know their information needs and will utilise a variety of methods from either collaborative or confrontational approaches. Therefore, to examine research questions 4 and 5 two propositions are developed, and in the null form are stated as follows:

Proposition 4: NGOs engage with mining companies to communicate their social and environmental information needs.

Proposition 5: NGOs utilise a variety of methods to communicate to mining companies their social and environmental information needs.

Subsequent to engaging with NGOs and identifying their information needs, the companies produce SE reports, which should address the NGOs' information needs, if the companies aim to fulfil their accountability obligation. The next section, therefore, will examine whether companies do in fact meet stakeholders' information needs and their accountability obligation.

3.4. Corporate Social and Environmental Reporting

Research indicates a growth in a number of companies reporting social and environmental issues as well as in levels of such disclosure (UNEP, 1994; Gray et al, 1995; Kolk, 2005, 2008; Morhardt, 2009). It has also been found that various stakeholder groups require social and environmental information (Tilt, 2007; Kuruppu and Milne, 2010).

The content of social and environmental disclosure has been the focus of investigation which has produced a comprehensive range of studies: examples include (but are by no means limited to) Guthrie and Parker (1990), Patten (1992), Gray et al (1995), Deegan and Gordon (1996), Hussey et al (2001), O'Dwyer (2003), Jenkins and Yakovleva (2006), and Vormedal and Ruud (2009). Studies have found that companies provide information on a wide range of social and environmental issues (Mathews, 1997; Parker, 2005, 2011; Owen, 2008; Freundlieb and Teuteberg, 2013). These studies, however, do not address the question as to whether corporate SE disclosure meets the information needs of stakeholders.

In contrast, Deegan and Rankin (1997) have investigated perceptions of a range of stakeholders and found an 'expectation gap' to exist between what these stakeholders want to see and the information companies disclose. It has been argued that the expectation gap "*may indicate that organizations are not adequately addressing society's expectations in terms of social performance and/or disclosure of information concerning their performance*" (p.342). More than a decade later, a gap between what stakeholders wish to see and what companies disclose with regards to information covering climate change was identified in Haque et al (2011).

Yaftian (2011) who also focused on perceptions of a range of stakeholders has discovered that these stakeholders largely consider social and environmental disclosures

to be insufficient. Additionally, stakeholders have been found to criticise current corporate SE reporting for not meeting their information needs and thereby not fulfilling accountability obligations, which they believe is the purpose of corporate SE reporting (Belal and Roberts, 2010).

Thus, there is evidence, albeit limited, that stakeholders are not provided with the social and environmental information that addresses their needs. Assuming that the reason is the lack of knowledge on the part of companies of the information requirements of stakeholders, engaging with them will allow companies to explore what data stakeholders wish to see disclosed in their SE reports.

Manetti (2011), however, found that although companies approached stakeholders, the latter were minimally involved in defining the content of the SE reports. A similar conclusion was reached in Lingenfelder and Thomas (2011) who found that, as per disclosure of engagement practices adopted by mining companies in South Africa, the content of their SE reports do not reflect stakeholder information needs. Murguía and Böhling (2013) also found that SE reports of mining companies in Argentina (case of Bajo de la Alumbrera) do not address issues of concern of their stakeholders. O'Dwyer's (2005) investigation of the process of production of SE report revealed that although stakeholders were consulted as to what they wished to see in the report, their information needs were not addressed in the final SE report.

There is some evidence, nevertheless, that companies which engage with stakeholders respond by meeting their information needs in SE reports. For example, Solomon and Darby (2005) posit that companies are interested in learning stakeholders' information needs (in this case institutional investors) and seek to address those in their reports. Further, the case of production of social and environmental reports in Tradecraft plc (Gray et al, 1997) revealed that the company consulted a number of stakeholder groups including NGOs in order to identify stakeholders' perceptions of their relationship with the company, and information which according to stakeholders discharges the company's accountability obligations for social and environmental effects. Additionally, stakeholders were invited to contribute to the report by leaving their commentaries. Morsing and Schultz (2006) also found that stakeholders were given the opportunity to include their comments in corporate reports. Whilst Cooper and Owen (2007) observed cases where stakeholders were directly involved in production of social and environmental reports.

Thus, given the conflicting evidence, it does not seem clear as to whether companies address information needs of their stakeholders following engagement aimed at identifying those needs. Considering the fact that the literature suggests that NGOs wish to see social and environmental information reported, and engage with companies to make those information needs known (Tilt, 1994, 2001; Azzone et al, 1997; Deegan and Rankin, 1997; O'Dwyer et al, 2005a,b; Danastas and Gadenne, 2006; Deegan and Blomquist, 2006), and contrasting evidence is available as to whether companies address information needs of their stakeholders, the following question is posed:

Research Question 6: Do mining companies meet social and environmental information needs of NGOs as a result of engagement?

Several studies have focused on perceptions of NGOs as a stakeholder group as to whether companies address their information needs. Tilt (1994, 2001) and Danastas and Gadenne (2006) surveyed social and environmental NGOs in Australia. The findings indicated that NGOs considered corporate social and environmental disclosure to be insufficient and of low credibility. O'Dwyer et al (2005a) investigated perceptions of corporate social and environmental reporting of Irish social and environmental NGOs. The study showed that "*There was an overwhelming perception that, whatever the demands of NGOs, ... companies did not recognise any "duty" to account widely beyond the shareholder body and any notion that certain stakeholders had "rights" to information were dismissed*" (p.30). Indeed, exploration of perceptions of a wider group of Irish social and environmental NGOs in O'Dwyer et al (2005b) has revealed that NGOs regarded disclosed social and environmental information to be insufficient, and lacking in credibility and usefulness. Not only in Ireland, but also in South Africa environmental activists and pressure groups require higher levels of environmental disclosure than that provided by companies (Mitchell and Quinn, 2005).

There is also evidence that companies respond to NGOs by meeting their information needs. As noted in Section 3.2 Deegan and Blomquist (2006) explored the engagement between an Australian NGO (WWF-Australia) and the mining industry. In this case, WWF-Australia devised a Scorecard which allowed them to assess the environmental performance of mining companies. The majority of mining companies attained a low

score and consulted WWF-Australia to identify what information would improve disclosure and their score.

Therefore, it seems that NGOs find corporate reports lacking in social and environmental information they would like to see disclosed. Hence, to test the research question posed above two propositions are developed, and are stated as follows:

Proposition 6A: Mining companies do not meet NGOs' environmental information needs in their reports.

Proposition 6B: Mining companies do not meet NGOs' social information needs in their reports.

The testing of these propositions and the answer to this (final) research question will provide current evidence as to whether companies report information that stakeholders are interested in with regards to the corporate social and environmental performance.

3.5. Summary

In this chapter the critical review of the literature concentrating on stakeholder information needs, engagement practices and corporate disclosures has been undertaken. It has been indicated that the literature largely concentrates on the information needs of financial stakeholders (predominantly, individual and institutional investors) or a range of stakeholder groups, rather than individual groups, and NGOs in particular. In relation to the engagement practices, it has been noted that the stakeholder engagement is key to identifying stakeholder information needs (Unerman and Bennett, 2004; Unerman, 2007), but shown that no study has investigated the engagement between NGOs and companies. Lastly, the studies presenting contrasting evidence as to whether companies address stakeholders' information needs in their disclosures have been discussed. As a result of the review of the literature, six research questions were developed and the propositions to test the research questions were devised. In the next chapter, the process of the collection of data to test the propositions and consequently answer the research questions posed in this study is examined.

Chapter 4. Data Collection

4.1. Introduction

The literature reviewed in the previous Chapters concentrated on stakeholder information needs, engagement practices and corporate disclosures. Six research questions have been developed as a foundation for this study. They focus on the information needs of NGOs, how mining companies engage with NGOs to identify those needs, and whether they are met in corporate SE reporting.

In order to answer these questions, a mixed methods approach to data collection was adopted (discussed in the following Section 5.2). This included content analysis of social and environmental disclosures of mining companies and a survey of a sample of mining companies and social and environmental NGOs operating in Australia, followed by a small number of interviews to enrich and triangulate the data collected.

The details of the content analysis are discussed in Section 5.3, including the Framework of the content analysis developed for this study, units of analysis, sample of reports to be analysed, pilot-testing and reliability of the content analysis. Section 5.4 concentrates on the surveys conducted for this study, including details of the participants from NGOs and mining companies, ethics approval and pilot-testing, as well as distribution. The penultimate Section 5.5 presents the process of conducting semi-structured interviews, whilst the final Section 5.6 details the data analysis techniques.

4.2. Methods to be Utilised

The methods which were used in this study are those most commonly adopted in previous research focused on exploring potential information needs of stakeholders, engagement between companies and their stakeholders and disclosure of social and environmental information by companies. Collecting data by utilising similar methods means that the findings in this study can be compared and contrasted with the findings in the earlier literature obtained by the same methods.

Surveys of a sample of mining companies and social and environmental NGOs operating in Australia were conducted. This method has been utilised in studies which centre on corporate social and environmental reporting, as well as stakeholder

engagement and stakeholder information needs. With a specific focus on the Australian context, prior studies have used the survey method to explore the information needs of Australian NGOs with regards to corporate social and environmental performance and the engagement between NGOs and companies (Tilt, 1994, 2001; Danastas and Gadenne, 2006). Similarly, adopting a survey approach, Deegan and Rankin (1997) explored the environmental information needs of a number of corporate stakeholder groups in Australia. In other settings, O'Dwyer et al (2005b) surveyed NGOs operating in Ireland as to their information needs and engagement with business; whilst in the context of the UK, Burchell and Cook (2006a,b; 2008; 2011; 2013) surveyed NGOs in order to investigate their attitudes towards dialogue between NGOs and companies.

In addition to surveying NGOs and mining companies, content analysis was used to analyse the disclosure of mining companies to ascertain whether and how mining companies engage with NGOs. For the purpose of this study it was assumed that the disclosure of the engagement undertaken and methods employed is a reflection of the companies' practices.

Content analysis is one of the most utilised methods for research focused on corporate social and environmental reporting (Mathews, 1997; Owen, 2008; Parker, 2005, 2011). It has been applied in a range of studies including those exploring the practice of social and environmental disclosures of mining companies to stakeholders (Peck and Sinding, 2003; Jenkins, 2004; Matthews et al, 2004; Jenkins and Yakovleva, 2006; Guenther et al, 2006; Robertson and Jack, 2006; Mudd, 2007a,b; Overell et al, 2008; Perez and Sanchez, 2009).

A small number of interviews with representatives of NGOs was then undertaken to enrich the data collected from the content analysis and the surveys, which is a method adopted in prior research focused on corporate social and environmental reporting and stakeholder engagement. Examples include, but are not limited to, Cumming (2001) who used semi-structured interviews to investigate how NGOs defined stakeholder engagement and what practices and processes stakeholder engagement entailed. Van Huijstee and Glasbergen (2008) interviewed NGOs in order to learn their views on drivers and types of engagement, the choice of topics and partners for engagement, and outcomes of engagement. Similarly, Deegan and Blomquist (2006) employed interview methods in their investigation of interaction between Australian mining industry and WWF-Australia.

The interviews, along with the surveys and the content analysis were adopted to allow for the comparison and contrast of data collected in this study with data collected in previous research studies. The following sections discuss in detail each method of data collection used in this study, starting with the content analysis.

4.3. Discussion of the Approaches Adopted to Data Collection - Content Analysis of Social and Environmental Reporting of Mining Companies

In this study, content analysis was performed to explore the degree to which mining companies engage with NGOs as stakeholders, and what methods they utilise in this engagement. It was assumed for the purpose of this study that the disclosure of the engagement undertaken and methods employed is a reflection of corporate practices. Content analysis is a method widely adopted in studies focused on corporate social and environmental disclosure (Gray et al, 1995; Hackston and Milne, 1996; Milne and Adler, 1999; Unerman, 2000; Guthrie and Abeysekera, 2006; Beck et al, 2010; Habisch et al, 2011; Manetti, 2011; Manetti and Toccafondi, 2014). As noted above the use of a method utilised in the prior literature enables comparison with those extant studies[5].

In a number of studies, stakeholder engagement has been recognised as an integral part of corporate social and environmental reporting (e.g. Payne and Calton, 2002; Calton and Payne, 2003; Unerman and Bennett, 2004; Morsing and Schultz, 2006; Cooper and Owen, 2007; Unerman, 2007; Lingenfelder and Thomas, 2011; Kaur and Lodhia, 2014). However, only limited guidance exists as to the form engagement should take or how to organise it and make it effective (Gilbert and Rasche, 2008; Sloan, 2009). This guidance includes the AccountAbility Stakeholder Engagement Standard 2015 (AASES 2015) and the GRI G4 Guidelines (Kaur and Lodhia, 2014).

The AccountAbility (AASES, 2015) standard provides guidance on how to conduct quality engagement by focusing on the process of organising and performing stakeholder engagement starting with planning and ending with feedback and learning, as stated in The Stakeholder Engagement Manual, 2005. In The Manual it is acknowledged that companies should report back to their stakeholders, but it does not indicate what information to include in such disclosure. The AccountAbility standard,

[5] A more detailed discussion of the method including the units of the content analysis and the sample is presented in Sections 4.3.2 and 4.3.3 correspondingly below. Pilot-testing and reliability are also examined in the following Sections 4.3.4 and 4.3.5 respectively.

however, recommends following the guidance on stakeholder engagement disclosure in the GRI Guidelines.

The GRI G4 Guidelines emphasise stakeholder engagement, or stakeholder inclusiveness, as a principle for defining report content, which means that the report should contain the social and environmental information that corporate stakeholders wish to see. It states that "*The organization should identify its stakeholders, and explain how it has responded to their reasonable expectations and interests*" (GRI G4, 2014, p.16). The Guidelines require preparers of reports to produce a section dedicated to stakeholder engagement which should include the following types of information:

1. Stakeholder groups which an organisation is engaged with (G4-24);
2. The basis for identification of stakeholder groups engaged by an organisation (G4-25);
3. An approach to stakeholder engagement used by an organisation which includes the frequency of engagement by stakeholder group, and the reason for the engagement (specifically, whether it was undertaken for the purpose of identifying stakeholders' social and environmental information needs) (G4-26);
4. Topics and concerns raised by each stakeholder groups an organisation engaged with and the way an organisation responded to the identified topics and concerns, including by providing information in corporate reports (G4-27).

The types of information prescribed by GRI Guidelines cover the basic information needs with regards to stakeholder engagement, such as who the stakeholders are, the reasons for engagement, and the outcomes of engagement. Thus, the GRI G4 Guidelines' guidance on the disclosure of stakeholder engagement was used as a basis for the framework of content analysis adopted in this study which is discussed next[6].

4.3.1. Content Analysis Framework Adopted in this Study

In order to identify whether and how mining companies and NGOs engage with each other, a framework for the content analysis of corporate reports was developed. It is presented in the Appendix 6, but in summary, the steps to be adopted are shown in the Figure 4.1 below.

[6] The adoption of the GRI Guidelines is also in line with earlier studies focused on exploring stakeholder engagement practices in reports produced by both profit-oriented and not-for profit organisations (Lingenfelder and Thomas, 2011; Manetti, 2011; Kaur and Lodhia, 2014; Manetti and Toccafondi, 2014)

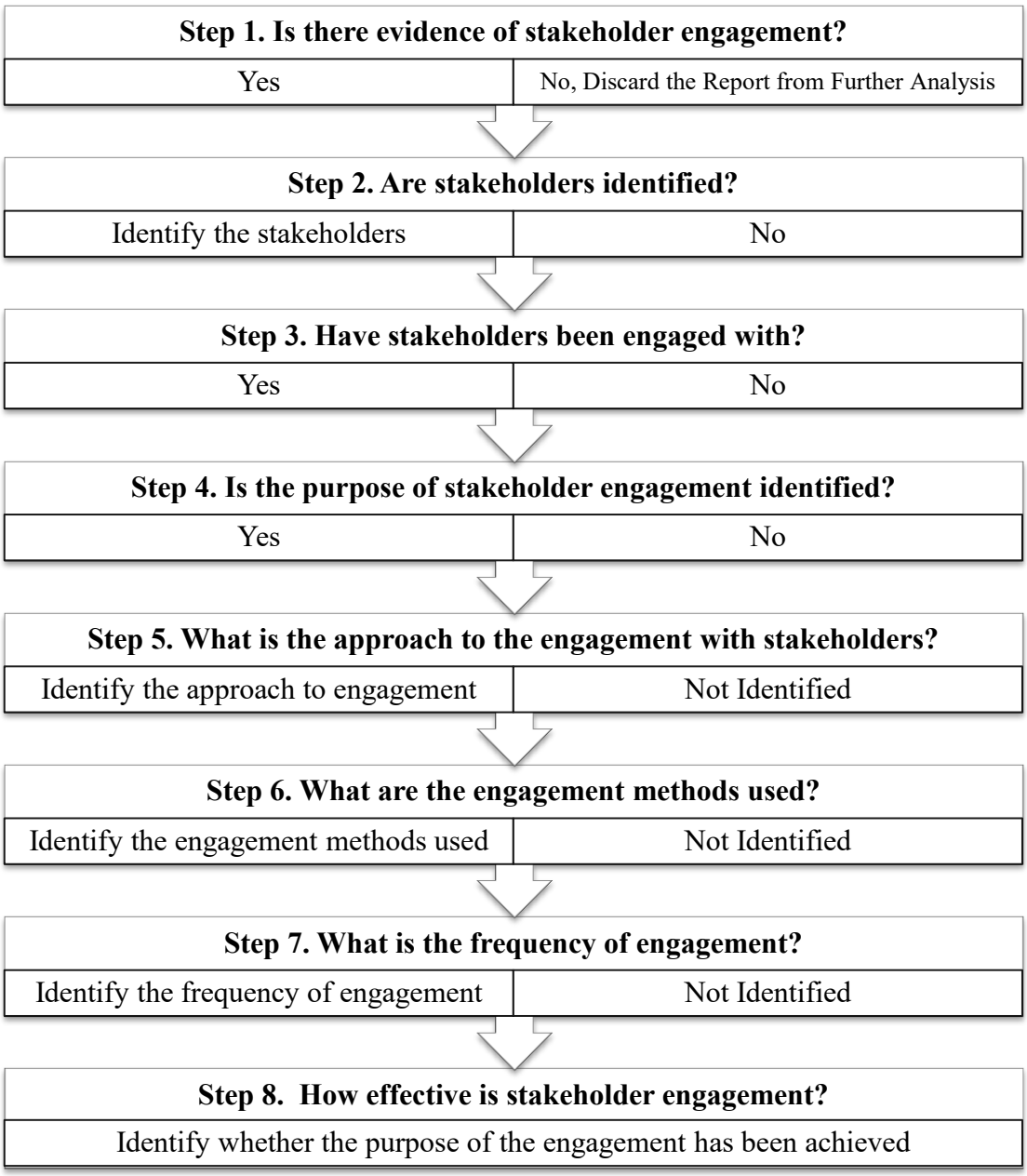

Figure 4.1 The Content Analysis Framework

The details of each step are as follows:

- **Step One**: Is there evidence of stakeholder engagement within the corporate reports (annual or sustainability depending on which is produced by the company)? Reports were coded '1' if there was evidence of stakeholder engagement, '0' if none. Reports coded '0' were removed from the sample since they provided no information relevant to this study.
- **Step Two**: Reports scored '1' were analysed to see if the company identified its **stakeholders.** The information sought included the corporate **definition of a**

stakeholder and **how stakeholders are identified** (Kaur and Lodhia, 2014; Manetti and Toccafondi, 2014). The latter should include information on methods of identification of stakeholders and methods of differentiation between stakeholder groups.

- **Step Three**: The reports were then checked to assess **whether the stakeholder groups identified in the report were engaged with**. Reports indicating that the stakeholder engagement was undertaken was coded "1"; whilst the reports with no indication of stakeholder engagement was coded "0".
- **Step Four**: **The reasons for stakeholder engagement** were then explored. The reports indicating that the stakeholder engagement was undertaken to identify stakeholder information needs were coded "1"; whilst engagement undertaken for any other reason were coded "0". The reports coded "0" were then analysed to explore the reasons for the engagement undertaken.
- **Step Five**: **The approaches to engagement with stakeholders** were then explored. An approach to engagement is argued to be determined on the basis of the desired level of involvement of stakeholders in corporate decision-making (Cumming, 2001; Green and Hunton-Clarke, 2003; Morsing and Schultz, 2006), or communication flow between companies and stakeholders (Morsing and Schultz, 2006), or the purpose of the engagement (Van Huijstee and Glasbergen, 2008). The information covering stakeholder engagement in corporate reports should then describe the approach taken as well as how it influenced the choice of engagement methods.
- **Step Six**: The details **on the specific methods used** (such as surveys, interviews, focus groups, etc.) were explored.
- **Step Seven**: The **frequency of stakeholder engagement** was identified.
- **Step Eight**: The reports were analysed with a view to **explore the outcome of engagement**. If the engagement was undertaken for the purpose of identifying the types of social and environmental information that stakeholders wish to see addressed in corporate reports, then the information covering the results of the engagement should contain description of the stakeholder information needs as well as whether they are addressed in the report. If the engagement was undertaken for a different purpose, then the report should indicate whether that purpose was achieved.

The foregoing sub-section has presented the Framework for the content analysis developed for this study with a discussion of the total eight steps included therein. The next section will focus on the unit of the content analysis that was used.

4.3.2. The Units of the Content Analysis

The units of analysis adopted for content analysis can be words, phrases, sentences, paragraphs, pages or documents (Downe-Wamboldt, 1992; Neuman, 2004; Steenkamp and Northcott, 2007), that is, a "*whole that analysts distinguish and treat as independent elements*" (Krippendorff, 2004, p.97). The purpose of performing content analysis in this study is to explore whether mining companies engage with NGOs and the methods they utilise in this engagement as disclosed in their corporate social and environmental reports.

Adopting words as a unit of analysis provides information on the frequency of the usage of certain terms, but does not provide meaning if they are coded without a sentence or a paragraph to provide a context (Milne and Adler, 1999). In contrast, using sentences or paragraphs is likely to offer the insights into the practice as intended by the content analysis framework developed. Sentence as a unit of analysis is used when drawing inferences is necessary because in this case a sentence represents "the unit of meaning" (Gray et al, 1995). Using paragraphs also provides a convenient way to conduct content analysis and provides information on the relative importance of the topic (Gray et al, 1995; Krippendorff, 2004). However, using units of analysis such as a paragraph can be problematic as it is difficult to argue paragraphs are comparable in length, particularly when there are lists, bullet points or tables (Steenkamp and Northcott, 2007). Additionally, it challenges the mutual exclusivity requirement, which states that a unit should be assigned to one category only, whilst a paragraph or a page can contain information which can be assigned to different categories (Krippendorff, 2004, p.155). Using sentences as a unit of analysis is claimed to help resolve these issues (Steenkamp and Northcott, 2007). Furthermore, Hackston and Milne (1996) showed that counting sentences or proportions of pages provide little difference in results of the content analysis.

Since counting sentences or paragraphs/proportions of pages yield similar results and a sentence is a small enough unit to allow drawing meaning (Gray et al, 1995), the unit of analysis utilised in this study was a sentence. Using sentences, however, is not without

its critics. For example, it is argued that identical messages can be expressed in a number of different sentences and thus, counting sentences may yield an inaccurate result (Unerman, 2000). Additionally, counting sentences will omit information portrayed in tables, graphs or images which are regarded as an effective method of communication (Wilmshurst and Frost, 2000; Unerman, 2000). Nevertheless, usage of sentences as a unit of analysis is promoted, as this "*is likely to provide complete, reliable and meaningful data for further analysis*" (Guthrie and Abeysekera, 2006, p.120).

In addition to identifying the unit of the content analysis and developing the framework, the sample of the content analysis was chosen. Thus, the next section focuses on the number of the reports of the mining companies used to conduct the content analysis.

4.3.3. Sample of Reports to be Adopted

The sample of the content analysis includes a selection of documents which contain social and environmental disclosure of mining companies operating in Australia. There are a number of mediums which can potentially be used by companies to report their social and environmental performance, including but not limited to social and/or environmental reports, sustainability reports, websites, newsletters or any other reports focused on corporate performance. Earlier studies which performed content analysis to explore social and environmental disclosures of companies in the mining industry and/or in Australia used two types of documents: studies published during the early 2000s concentrated on annual reports, whilst studies published in the late 2000s and 2010s focused on stand-alone reports dedicated to social and environmental, or sustainability performance (for example, Tilt, 2001; Yapa et al, 2005; Mariri and Chipunza, 2011; Boiral, 2013).

The studies which performed content analysis to explore stakeholder engagement practices as disclosed in corporate reports largely used stand-alone sustainability reports (Cooper and Owen, 2007; van Huijstee and Glasbergen, 2008; Habisch et al, 2011; Lingenfelder and Thomas, 2011; Manetti, 2011; Kaur and Lodhia, 2014; Manetti and Toccafondi, 2014). The purpose of performing content analysis in this study is to explore whether and how mining companies engage with stakeholders in order to discuss corporate social and environmental reporting, as indicated in their reports. It is

expected that this information is included in the stand-alone social and environmental, or sustainability reports (or differently titled, but covering similar issues, reports).

Thus, in this study, the social and environmental disclosure was limited to sustainability reports (or any report dealing with social and/or environmental performance, but not titled as sustainability report). However, in cases where companies do not produce such reports, the annual report was used instead.

The documents containing corporate social and environmental disclosures are usually produced regularly and thus provide flexibility in choosing the period which documents to be analysed cover. Earlier studies, which performed content analysis of corporate social and environmental reports of companies in the mining industry and/or in Australia, have focused on disclosure covering one period, usually a year (for example, Frost et al, 2005; Yapa et al, 2005; Guenther et al, 2006; McGraw and Dabski, 2010; Boiral, 2013). Similarly, earlier research focused on exploring stakeholder engagement practices undertaken by companies as indicated in their reports has used disclosure covering one period (Cooper and Owen, 2007; van Huijstee and Glasbergen, 2008; Habisch et al, 2011; Lingenfelder and Thomas, 2011; Manetti, 2011; Kaur and Lodhia, 2014; Manetti and Toccafondi, 2014). Only the studies focused on assessing the evolution of the social and environmental reporting of companies in the mining industry and/or in Australia have used disclosure spanning a number of periods (for example, Jenkins, 2004; Cowan and Gadenne, 2005; Jenkins and Yakovleva, 2006; Perez and Sanchez, 2009; Naude et al, 2012).

Although the purpose of this study is to ascertain whether and how mining companies engage with NGOs and not to explore the evolution of such engagement, the reports covering two periods were analysed to provide a richer and in-depth understanding of stakeholder engagement practices employed by mining companies in Australia. The two periods were the latest at the time of the analysis, namely 2014 or 2013/14, and then two periods earlier 2012 or 2011/12. Reports of the later period provided information on the more recent stakeholder engagement practices. Reports covering the performance two periods previously provided an insight into the practices of stakeholder engagement used by companies earlier. The period of 2013 or 2012/13 was considered relatively current whilst the period of 2011 or 2010/11 was considered outdated, and thus were not used.

The number of companies included in the samples of previous studies performing content analysis of disclosures of companies in the mining industry and/or in Australia varies widely, from very few to several hundred. For the purpose of this study, the mining companies satisfying the following criteria were chosen:

1. Quoted on the Australian Stock Exchange (ASX): the mining companies – constituents of the All Ordinaries Index and S&P/ASX 300 Metals & Mining (Industry) Index (representing, arguably, the largest mining companies in Australia);
2. Primary activity is mining (as there are companies which have a number of activities and the mining activity is secondary);
3. Mining operation is located in Australia (as the social and environmental performance of their operations will affect Australia).

A total of 67 companies which satisfy the above criteria were located. Thus the sample of the content analysis of the social and environmental disclosure of mining companies included reports of 67 companies spanning two periods (2014 or 2013/2014 and 2012 or 2011/2012). Pilot-testing and the reliability of the content analysis framework will be discussed next.

4.3.4. Pilot-testing of the Framework of the Content Analysis

Before proceeding to the coding of the data, the framework was pre-tested on a sample of the social and environmental reports of the mining companies. There is no indication as to how many reports represent a sufficient sample for the pilot-test; thus, 10% of the content analysis sample was pre-tested by the coders. There were three coders: one primary and two supplementary coders. The reports were pre-tested by each coder individually.

The pilot-test was performed in order to ensure that the coding framework was unambiguous and clear. Thus, any disagreements between coders were discussed after the pilot-test was concluded and the framework adjusted correspondingly.

4.3.5. Reliability of the Content Analysis

Reliability in the content analysis includes reliability of the coding system and the coded data (Krippendorff, 1980; Cavanagh, 1997; Milne and Adler, 1999; Guthrie and Abeysekera, 2006). The reliability of the coding instrument ensures that coding

categories and their decision rules are well-specified (Milne and Adler, 1999; Guthrie and Abeysekera, 2006), whilst the reliability of the coded data ensures that the information gained is empirically meaningful (Milne and Adler, 1999; Guthrie and Abeysekera, 2006).

In order to ensure the reliability of the coding system as well as the reliability of the coded data, multiple coders are advised to be used (Milne and Adler, 1999; Guthrie and Abeysekera, 2006). Although only the primary coder coded all the reports in the sample, one additional coder reviewed the framework of analysis. This also ensured reliability of the content analysis.

The next section discusses the second research method to be utilised in this study, namely the survey of a sample of the mining companies and NGOs operating in Australia.

4.4. Surveys

Two surveys were conducted as part of this study: survey of a sample of social and environmental NGOs and a sample of mining companies operating in Australia. Both surveys covered the information needs of NGOs, engagement between mining companies and NGOs and practices employed as well as the resultant disclosure of the social and environmental information by mining companies in their reports. Hence, both surveys helped answer the research questions posed in this study.

The survey of NGOs will be hereinafter referred to as Survey 1; whilst the survey of the mining companies will be hereinafter referred to as Survey 2. First, details of the conduct of the Survey 1, including selection and location of participants, ethics approval, pilot-testing and distribution of the survey, are presented.

4.4.1. Survey 1 Participants – Social and Environmental NGOs Operating in Australia

To locate social and environmental NGOs operating in Australia, the Australian Charities and Not-for-profits Commission (ACNC) database was used to identify 1356 potential survey participants. These organisations were identified by name searches using the following keywords which were assumed to be included in the names of social and environmental NGOs: *indigenous, aboriginal, human rights, rights,*

employee, diversity, and consumer for social organisations; and *environmental, conservation, protection, wildlife, animal, preservation, emissions, heritage, birds, water, climate, clean, earth, energy, green, mineral, nature, sustainable, ecology, and biodiversity* for environmental organisations. A further 83 organisations were sourced from the following: Tilt (2001)[7] as it surveys social and environmental NGOs operating in Australia; Commonwealth Network (Australia), and EDOs (Environmental Defender's Offices) of Australia, as they represent other, albeit smaller, databases of NGOs operating in Australia. Thus there were identified a total of 1439 social and environmental NGOs operating in Australia.

They were then divided into regional and national NGOs, with those organisations whose name contained the words 'Australia' or 'Australian' were assumed to be national. This division was undertaken to differentiate national NGOs which were assumed to have an interest in social and environmental performance of the Australian mining industry as a whole from the regional ones which are interested in the mining operations in a certain State. All NGOs classified as national were included in the population.

Among the regional NGOs, those organisations which are located in Western Australia (WA), Queensland (QLD) and New South Wales (NSW) were included in the population. These States were chosen due to the fact that they accommodate the largest number of operating mines in Australia (Australian Mining, 2015[8]; Geoscience Australia, Australian Government, 2015[9]). Other states in Australia contain mining sites but their number is insignificant compared to the number of sites located in NSW, QLD and WA. In this way, 248 national and 797 regional social and environmental NGOs operating in NSW, QLD and WA were included in the sample, making a total of 1045 organisations.

The next step was to explore the websites of the NGOs to assess their interest in the social and environmental performance of the mining industry in Australia and to locate contact email addresses. Those NGOs whose work focused on areas not related to the social and environmental performance of the mining industry were eliminated. Examples include the RSPCA, NGOs concerned with companion animals, heritage and

[7] The source, albeit dated, was used to ensure the list is comprehensive
[8] <http://www.miningaustralia.com.au/australian-mine-map> accessed 16/02/15
[9] <http://www.australianminesatlas.gov.au/?site=atlas> accessed 16/02/15

arts, and NGOs concerned with domestic violence and/or child protection. Additionally, those NGOs whose contact email addresses were not available were also eliminated having been considered possibly spurious as email is arguably the most used method of communication. In this way 488 potential participants were eliminated – 192 did not appear to provide email addresses, 246 were not concerned with social and environmental performance in the mining sector in Australia, and a further 50 no longer operated. Thus, a final sample of 389 regional and 168 national NGOs was identified comprising a total of 557 organisations.

4.4.2. Ethics Approval and Pilot-Testing of the Survey 1

Prior to the distribution of the survey, ethics approval was sought from the Social Science Human Research Ethics Committee of the University of Tasmania. The application included information about the selection and recruitment of participants as well as procedures of data collection and storage.

After obtaining the ethics approval, the survey was pilot-tested in two stages. First, the covering letter, questionnaire, and a survey evaluation form were sent to two academics from the School of Accounting and Corporate Governance in the Tasmanian School of Business and Economics. The evaluation form included questions focused on whether instructions were easy to follow, whether the questions within the survey were unbiased and easy to follow, along with how long it took to complete the survey; respondents were also asked to provide any other comments they had in relation to the questionnaire.

The responses from the first stage of the pilot-test were then analysed and amendments suggested incorporated into the questionnaire. As such questions 3 and 4 of Part 1 focusing on the general information about the NGO were found to have overlapping questions, which was rectified as a result of the evaluation. Additionally, the question aimed to identify NGOs' information needs contained both categories, social and environmental. Following the evaluation, the question was broken down into two questions, each of which focused on one area of information needs. As a result of the final suggestion, one question was eliminated from the questionnaire.

As a second stage, the amended questionnaire was sent to a small sample of regional and national social and environmental NGOs. Hair et al (2003) note that information collected from more than thirty respondents does not provide substantial incremental information on the quality of the questionnaire. Therefore, 30 NGOs were randomly

selected from a total sample of 557 and forwarded a survey. Three respondents returned the questionnaire, and the results of the pilot-testing of the survey from the NGOs did not indicate that any amendments to the questionnaire were required.

4.4.3. Distribution of the Survey 1

The survey was distributed utilising Survey Monkey[10]. The invitation to complete the survey was addressed to the general manager, or the person responsible for engagement with the business sector. Otherwise, the invitation was forwarded to the email address specified for general enquiries or included in the 'Contact Form' on the NGO website.

The invitation included the weblink to the survey and the cover letter containing information on the nature of the project[11]. Given that the survey method is typically associated with a low response rate, a number of measures were adopted to encourage participation, including assuring the anonymity of respondents (Moser and Kalton, 1972; Hair et al, 2003; Sauders et al, 2003; Neuman, 2004). Another example included the use of an electronic University of Tasmania letterhead throughout the survey[12] as it is posited that letterhead stationary increases response rates (Neuman, 2004).

Additionally, two follow-up emails were sent to remind respondents to complete the questionnaire (Neuman, 2004). It is argued that follow-up questionnaires can increase response rates by 12% on average due to *"...better timing than the first questionnaire, and the fact that it raises the perceived importance of the study*" (Saunders et al, 2003, p.311). The first follow up email was sent two weeks after the first email whilst the second was sent four weeks after the first email. The two follow up emails included a thank you to those respondents who had completed the questionnaire, a short discussion of the importance of the study and a reminder for those who had not yet responded.

In order to increase response rate a non-monetary inducement was also included in the covering letter (Moser and Kalton, 1972; Hair et al, 2003; Sauders et al, 2003; Neuman, 2004). Non-monetary incentives are argued to increase response rates by 12%-15% (Saunders et al, 2003). The incentive utilised was an offer to provide respondents a copy of the results of the study. Those respondents who wanted a copy of the results were asked to complete the second survey to which they were redirected after completion of the original survey: SurveyMonkey provides for an option called "Survey

[10] <https://www.surveymonkey.com/>
[11] See Appendix 7 for a copy of the Cover Letter
[12] See Appendix 4 for a copy of the Survey Instrument

Completion Redirect" which allows collection of demographic data such as email address separately from the original survey, and in that way responses to the original survey remained anonymous.

For the purpose of this project, the survey was also conducted among the sample of the mining companies operating in Australia. The details of the conduct of this survey, including selection and location of participants, ethics approval, pilot-testing and distribution of the survey are discussed next.

4.4.4. Survey 2 Participants – Mining Companies Operating in Australia

The survey was conducted among a sample of the mining companies operating in Australia; that is those companies that own operational mines in any State/Territory of Australia. The survey was undertaken in order to explore what mining companies regard as information needs of NGOs with respect to their social and environmental performance as well as engagement undertaken for the purposes of identifying those needs, and the resultant disclosure of information in corporate SE reports.

In order to compile a database of potential survey respondents, the following sources were used:

1. Minerals Council of Australia, the mining industry body in Australia – member companies, as these are the companies which "*produce up to 85 per cent of Australia's mineral output including precious metals, base metals, light metals and iron ore, as well as energy materials such as coal*";
2. All Ordinaries Index of The Australian Stock Exchange (ASX) – the mining companies, constituents of the index, which represent the largest mining companies listed on ASX in terms of capitalisation;
3. S&P/ASX 300 Metals & Mining (Industry) – the mining companies, constituents of the index;
4. The database of companies in the 'Mining and Exploration Australia and New Guinea' portal which represents "*The most comprehensive portal about Australasia's mining and exploration industry*".

After eliminating the duplicates, a total of 1184 mining companies were identified. Out of 1184 companies, the survey was distributed to 594 companies each of which have their mines located in Australia, where their social and environmental performance is assumed to affect first and foremost Australia, rather than any other country.

4.4.5. Ethics Approval and Pilot-Testing of the Survey 2

Similar to Survey 1, prior to the distribution of the survey, ethics approval was sought from the Social Science Human Research Ethics Committee of the University of Tasmania. The application included information about the selection and recruitment of participants as well as procedures of data collection and storage. After obtaining the ethics approval, the questionnaire was pilot-tested in two stages. During the first stage, the covering letter, the questionnaire and a survey evaluation form were sent to two academics from the Discipline of Accounting in the Tasmanian School of Business and Economics. The evaluation form included questions focused on whether instructions were easy to follow, questions unbiased and easy to follow along with how long it took to complete the survey. Additionally, respondents were asked to provide any other comments they had in relation to the questionnaire.

The responses from the first stage of the pilot-test were then analysed and any amendments, which included minor wording changes, were incorporated in the questionnaire. Next the amended questionnaire was sent to a small sample of the mining companies. Similar to the pilot-test of the Survey 1, 30 mining companies were randomly selected from a total sample of 594 companies and forwarded a survey. No responses were received from the mining companies.

Thus, only the first stage of the pilot-test yielded results. The survey with the changes from the first stage of the pilot-test was then distributed to mining companies which is discussed in the following section.

4.4.6. Distribution of the Survey 2

To invite mining companies to participate in the survey, an email[13] was sent to each company from the personal university email address of the researcher. The email contained a University of Tasmania logo as it is argued that letterhead stationary increases response rate (Neuman, 2004).The email was forwarded to the email address of the sustainability manager (or other similarly titled employees) or alternatively the CEO. If the email addresses of these personnel members were not available, the invitation was sent to the central email address of the company.

The email included the letter of introduction explaining the purposes of the study, as well as providing an assurance of confidentiality and information regarding ethical

[13] See Appendix 8 for a copy of the Email Invitation

clearance. Presence of this information in the letter of introduction is argued to increase the response rate (Moser and Kalton, 1972; Hair et al, 2003; Sauders et al, 2003; Neuman, 2004). The invitation also explained that the respondents' completion of the survey signified their consent in participating in the study. The invitation provided a link to access the survey on SurveyMonkey[14].

Similar to the Survey 1, at the completion of the survey, respondents were redirected via a web link to the contact details page separate from the initial survey. Here they were offered the option to obtain a copy of the summary of the results when completed, which is another suggested method to increase the response rate (Saunders et al, 2003). If they wished to get a copy of the results of the survey, they were then asked to provide their contact details. As the contact details page was not linked to the initial survey due to the service available called "Survey Completion Redirect", details collected from the contact details page were sent to the researcher separately from the survey results, ensuring non-identifiability of the survey data.

Two reminder emails were also distributed: the first one was sent two weeks after the date of the initial email, and the second one was sent a month from the date of the initial email. The reminders included an expression of gratitude to those respondents who had already completed the survey, and a short discussion of the importance of the study and a reminder to complete the questionnaire for those who had not. The reminder emails are also considered to be a method to increase the survey response rate (Saunders et al, 2003; Neuman, 2004).

The foregoing discussion has covered the details of the conducting of the surveys of NGOs and mining companies including the details of survey participants and distribution. To enrich the data collected via the surveys and content analysis, interviews with representatives of NGOs and mining companies were also conducted, which are discussed in the following section. .

4.5. Interviews

In this study semi-structured interviews were conducted with social and environmental NGOs operating in Australia. The interviews were used to explore in depth the data collected via the content analysis and the surveys of NGOs and mining companies.

[14] See Appendix 5 for a copy of the Survey Instrument

Semi-structured interviews follow a list of pre-defined questions which allows the interviewer to cover the themes, topics and issues they would like to gather data on. Additionally, semi-structured interviews allow the interviewer to use scheduled or unscheduled probes which allows them to further explore responses of the interviewee and ask them to explain or elaborate on a surprising or unexpected response (Saunders et al, 2003; Qu and Dumay, 2011). Semi-structured interviews allow topics of importance in this study to be elaborated upon by participants such as the rationale for the choice of engagement practice, its process and progression, and the reasons of its success or failure, enriching the data collected by prior content analysis and survey methods.

4.5.1. Semi Structured Interview Process

Potential participants from NGOs and mining companies were invited to take part in an interview after they completed the survey. To ensure anonymity of responses, Survey Monkey's tool called Survey Completion Redirect was used. The tool allowed collection of demographic data such as email addresses separately from the original survey. After the original survey was completed, the respondent was redirected to the second survey which asked the respondent if they were willing to participate in an interview and if so, to provide demographic information including name of the respondent, email address and a preferred method of interview (telephone, Skype, in person).

The interview questions were designed to allow for a discussion of NGOs social and environmental information needs and engagement practices as employed by NGOs and mining companies, and to identify corporate responses to stakeholder engagement practices. The responses to these questions aided answering the research questions posed in this study focused on these issues by providing a deeper and richer understanding of the engagement practices, information needs of NGOs and the disclosure of social and environmental information by mining companies.

These interviews were recorded, with consent being granted by the interviewee prior to the interview by signing and returning a consent form. The recordings were transcribed by a researcher and then analysed in terms of the major themes identified. Interviewees

were offered a guarantee of confidentiality and the opportunity to review transcripts prior to inclusion within the study[15].

Before interviewing representatives of NGOs and mining companies, ethics approval was sought. The application included information about the selection and recruitment of participants as well as procedures of data collection and storage. After obtaining the ethics approval, a pilot test of interview questions was undertaken. The rationale for pilot testing was to identify whether questions had been worded accurately and arranged in a coherent manner. The pilot-test included testing of the questions by two academics in the School of Accounting and Corporate Governance in the Tasmanian School of Business and Economics. The results of the pilot-test were then reviewed and all appropriate changes implemented.

The foregoing discussion focused on the methods of data collection adopted in this study which included the content analysis of the corporate SE disclosures of mining companies operating in Australia, surveys of the samples of the social and environmental NGOs and mining companies operating in Australia as well as the interviews with representatives of NGOs. The data obtained via these methods were analysed in order to answer the research questions posed in this study. The details of the data analysis techniques are presented next.

4.6. Data Analysis Techniques

The data collected included both quantitative and qualitative segments. The quantitative segment included the data gathered via the content analysis of corporate SE disclosures and surveys of NGOs and mining companies. The data collected via the content analysis was compiled in the Microsoft Excel document. The analysis included identifying the total number of cases under each code included in the Framework of the content analysis (Appendix 6). Further, the proportions relative to the total number of cases were calculated and analysed. The identified proportions allowed for comparing and contrasting the data collected via the quantitative methods utilised in this study.

In order to analyse the quantitative data collected by conducting surveys of NGOs and mining companies SPSS (Statistical Package for the Social Sciences) as well as Microsoft Excel were utilised. The following descriptive statistics were used to

[15] None of the interviewees chose to review the transcripts

summarise and describe the survey data: frequencies mean scores, standard deviations and maximum and minimum scores. Additionally, the reliability of the Likert scale utilised in the survey questions was examined by performing the Cronbach's Alpha testing; further the Mann-Whitney test was performed in order to assess the non-response bias[16].

Qualitative data collected primarily via semi-structured interviewing was analysed manually due to the low number of interviews conducted[17]. Following the initial detailed reading of the interview transcripts, categories which emerged from the interview data were identified. Subsequently, each category was defined and coding rules were devised. Interview transcripts were then coded against a set of categories. The process of coding the data followed an eight-step approach illustrated in Hickey and Kipping (1996). The resultant counts were used to analyse and interpret the data collected (Morgan, 1993).

4.7. Summary

This chapter discussed the three methods that were utilised in this study, namely content analysis of corporate SE disclosures, survey and semi-structured interviewing techniques. The combination of these methods allowed triangulating collected data providing for an in-depth understanding of the interaction between NGOs and the mining sector in Australia.

The chapter presented the discussion of the details of how each method was adopted to collect the data. In relation to the content analysis, Framework, units of analysis, sample of the reports analysed, pilot-testing and reliability were examined. The details of the surveys conducted included the selection and location of participants from NGOs and mining companies, ethics approval and pilot-testing, as well as distribution. Semi-structured interview process as well as data analysis techniques were also reviewed.

In the next chapter the development of the survey instruments is presented. It includes the discussion of the social and environmental information needs that are of potential

[16] These tests were performed on the data collected via the survey of NGOs only. The survey of mining companies yielded a low response rate, and therefore, since the conditions of statistical tests were unlikely to be satisfied, no statistical analysis was performed.
[17] Four interviews with representatives of NGOs (discussed in Chapter 7) and none with the representatives from mining companies were conducted

interest to stakeholders of the mining companies, in particular NGOs, and therefore might be included in the questionnaire, as well as the potential methods that both mining companies and NGOs can utilise in their engagement. It also focuses on the resultant disclosure of the social and environmental information needs of stakeholders and the reasons why mining companies may choose not to address the identified information needs in their reports.

Chapter 5. Development of the Survey Questionnaire

5.1. Introduction

In the previous chapter a critical review of the literature examining stakeholder information needs, engagement practices as well as the corporate SE disclosure was provided, followed by the development of the research questions to be addressed in this study. The first research question focuses on stakeholder information needs, a further four research questions address stakeholder engagement and the final question examines whether companies meet stakeholder information needs in their SE reports. In this chapter, the survey questions addressing each of the research questions are devised.

The chapter starts with the Section 4.2 which focuses on the development of the survey questions to address the Research Question 1. The following Sections 4.3 and 4.4 explore the literature on engagement organised by companies and stakeholders in order to design survey questions to aid answering the Research Questions 2 through to 5 concentrating on whether and how mining companies and NGOs engage with each other in order to identify NGOs' information needs. The Section 4.5 develops survey questions to address the final Research Question 6 posed in this study. In the final Section 4.6, the structure of the survey instruments for both the NGOs and mining companies are presented.

5.2. Development of the Survey Questions to Explore the Social and Environmental Information Needs of NGOs

The first research question posed in this study focuses on the social and environmental information needs of NGOs with regards to corporate performance. Earlier studies, albeit limited, have shown that NGOs wish to see corporate social and environmental information disclosed. For example, Tilt (1994, 2001) found that NGOs in Australia wish to see such information, specifically both descriptive and quantified information on the performance of a company and its subsidiaries and any related interests. In the context of Ireland[18], O'Dwyer et al (2005a,b) also found that NGOs require companies to disclose information on their social and environmental performance. Among the

[18] Given the fact that the research which is focused on NGOs' social and environmental information needs with regards to corporate performance is limited, studies in the context other than Australia are also included in the review

information needs identified was information on adverse social and environmental impacts, the progress companies were making towards reducing negative environmental impacts, as well as environmental commitments and policies. Similar information needs of NGOs have been found in Azzone et al (1997) and Deegan and Rankin (1997). Further, Deegan and Blomquist (2006) who explored what environmental information an Australian-based NGO wanted to see addressed in corporate reports of mining companies, found that information needs range from environmental policy, data, management processes to performance targets and compliance.

Thus, the research addressing information needs of NGOs concentrates largely on the demand for information. Additionally, a specific focus has been on environmental issues, which, therefore, does not allow for the presentation of a coherent picture of social and environmental interests of NGOs. Given that NGOs have been found to require a range of social and environmental information to be disclosed in corporate reports, and in order to address Research Question 1: What are the social and environmental information needs of NGOs with regards to performance of mining companies operating in Australia, the following survey question is posed:

> **<u>Survey Question</u>: Does your organisation wish to see specific social and environmental information disclosed by mining companies?**

Frameworks developed to provide guidance as to the type of information stakeholders are likely to have an interest in are used in the development of the questionnaire addressing the social and environmental needs of NGOs. The most commonly used set of guidelines is that developed by the Global Reporting Initiative (GRI) (Hussey et al, 2001; Morhardt et al, 2002; Lozano, 2006; Adams and Frost, 2007; Skouloudis et al, 2009; Brown et al, 2009a,b; Fonseca et al, 2014), which is currently in its fourth version in the form of the G4 Sustainability Reporting Guidelines.

The GRI Guidelines are prepared in partnership with UNEP (United Nations Environment Programme) and are promoted by OECD (Organisation for Economic Co-operation and Development) and several European governments (for example, Netherlands, France, and UK) (Brown et al, 2009b). Additionally, UNGC (United Nations Global Compact) initiative has strong links with the GRI Guidelines as it promotes the Guidelines to be used by the signatories in reporting their progress towards sustainability (Brown et al, 2009a).

Business associations such as WBCSD (The World Business Council for Sustainable Development), BSR (Business for Social Responsibility), and CSR Europe also promote the GRI Guidelines (Brown et al, 2009a). Mining industry associations are no exception: the GRI Guidelines are promoted as a standard to be used in reporting social and environmental performance by ICMM (International Council on Mining and Metals) comprising 32 national and regional mining associations and 22 leading mining and minerals companies; MCA (Minerals Council of Australia) and WGC (World Gold Council). Additionally, the Mining, Minerals and Sustainable Development (MMSD) initiative (part of the Global Mining Initiative) which monitors the progress mining industry makes towards sustainability, acknowledges the GRI Guidelines to be "*the baseline for reporting on environmental, social and economic performance in the minerals industries*" (Buxton, 2012, p.13).

The GRI Guidelines aim to constitute a reporting system on social and environmental effects akin to the financial reporting system, which requires consultation with a variety of interested parties over a long period of recursive trial and error development process (Brown et al, 2009b). Thus the GRI has adopted an 'international transparent multi-stakeholder process' which includes a variety of interested groups, including but not limited to communities, NGOs, labour unions, religious organisations, socially responsible investors, environmentalists, shareholders and companies. Whilst striving to update its Guidelines regularly and create sector and country supplements and annexes: "*Inclusiveness, multi-stakeholder participation, and recurrent empirical testing were necessary to create a broad-based support and the atmosphere of neutrality, to elicit the best ideas, to assure that the [Guidelines] serves both reporters and future users*" (Brown et al, 2009b, p.191). The multi-stakeholder dialogue is part of the GRI's vision of its Guidelines being produced 'by the users and to the users' by reaching a consensus on what information to disclose on social and environmental issues (Brown et al, 2009b).

Some, however, criticise this multi-stakeholder consultation process; for example, Moneva et al (2006, p.134) have posited that "*The process of the development of the GRI guidelines has meant an opportunity for the different lobbies to further their own ... agendas*". They argue that large organisations have been overly represented in the development of the GRI Guidelines and its indicators which highlights that there is a danger that the preparers rather than the users of reports influence to the greatest

degree what indicators are included and which are omitted. However, this contrasts the findings in Lin et al (2014) who observed that there is no difference in the perceptions of both users and preparers of reports following the GRI Guidelines as to the importance and relevance of the indicators contained in the framework.

Other aspects of the GRI Guidelines are not without its critics either. For example, there is a concern that the GRI's objective to standardise inclusions in social and environmental reports, that is, creating a 'one-size-fits-all' approach is dangerous in that it does not take into account local conditions, policies and practices (Rasche, 2010; Gilbert et al, 2011). However, this shortcoming can be argued to have been rectified to a degree by GRI's development of sector-specific supplements which contain additional social and environmental information relevant to different industries and their stakeholders. Additionally, the guidelines emphasise the importance of consulting corporate stakeholders in order to identify what economic, social and/or environmental information in addition to that contained in the Guidelines they wish to see covered (GRI G4, 2013).

Additionally, some have claimed that the GRI indicators are too general and numerous (Smith and Lenssen, 2009; Goel, 2010). For example, Brown et al (2009b, p.576) posit that "*A single number or description are not enough: we are interested in strategies and plans behind the numbers"*. This is, however, addressed by the Guidelines by the way of prescribing to include Disclosures on Management Approach. These disclosures are aimed to contain information on how social and environmental issues are managed, including how companies identify, analyse and respond to the actual or potential issues (GRI G4, 2013, p.45).

Further critique focuses on the categories and number of indicators contained in the Guidelines, and it has been argued that they are biased towards social information. For example within the Guidelines there are 48 social indicators, 34 environmental and 9 economic, which can lead to an unbalanced representation of social and environmental performance in reports (Moneva et al, 2006). However, the Guidelines emphasise that it does not contain an exhaustive list of issues to address in corporate reports and that individual companies should engage their stakeholders to ascertain what information in addition to that covered in the Guidelines they wish to see addressed (GRI G4, 2013). The GRI Guidelines can be used as a starting point in identifying the information to be

included in preparing social and environmental reports, which upon consultation with corporate stakeholders (emphasised by the Guidelines) can be adopted to address their information needs. Part of the process is the selection of the appropriate suite of guidelines for a business to use, and fit them to the information needs of that business's stakeholders.

While there have been other attempts to offer insights into the types of indicators that may be relevant in the identification of stakeholder information needs in general, they are either dated or founded on earlier versions of the GRI. For example, in 2002 to 2003, a number of guidelines were developed within Australia, to reflect Australian conditions, based on early versions of the GRI. These were the 'Framework for Public Environmental Reporting - An Australian Approach' (Environment Australia, 2000) and the 'Triple Bottom Line Reporting in Australia - A Guide to Reporting against Environmental Indicators' (Environment Australia, 2003). Since these indicators have not been updated to reflect more recent GRI Guidelines and do not appear to include indicators specific to Australian conditions they will not be included within this study.

Equally, two of the guidelines available internationally, namely 'The sustainable development progress metrics recommended for use in the process industries' (2003) developed by the Institution of Chemical Engineers (UK), and 'Towards Sustainable Mining' (2004) created by the Mining Association of Canada, although created specifically for the mining industry, will not be addressed as each of the aspects of performance included in these frameworks is covered in greater depth in the GRI Guidelines.

However, a 'Framework for sustainable development indicators for the mining and minerals industry' which is also a framework developed specifically for the mining industry in Azapagic (2004), may be applicable in this study. Although published ten years ago, it might be used to complement the GRI Guidelines as the framework represents an attempt at creating a sector-specific guidance for social and environmental reporting before GRI attempted to do the same and contains indicators that are not included in the GRI guidelines (comparison of the indicators from both frameworks is shown in Appendix 2).

Azapagic (2004) developed a set of indicators for the mining industry by adopting the GRI Guidelines as a basis but modifying or adding new indicators which address

specific economic, environmental and social issues facing the mining industry. To inform the development of indicators, Azapagic (2004) used the findings of the report issued in 2002 by Mining and Minerals Sustainable Development (MMSD) project. These findings covered "*the global mining and minerals sector in terms of the transition to sustainable development [including its] contribution – both positive and negative – to economic prosperity, human well-being, ecosystem health, and accountable decision-making*" (International Institute for Environment and Development & World Business Council for Sustainable Development, 2002, p.5).

Despite the fact that it has been ten years since MMSD publication, the findings in the report are still applicable today as the review of the progress of the mining industry towards sustainability undertaken by the MMSD in 2012 revealed that social and environmental issues remain the same. Thus, the indicators contained in Azapagic (2004) framework still address the social and environmental issues faced in the mining industry today.

Despite the fact that the GRI Guidelines have been updated since the publication of Azapagic (2004) framework and now contain a sector-specific supplement reflecting social and environmental issues in the mining industry, it does not address certain issues covered in Azapagic (2004) framework (see Appendix 2). The GRI Guidelines accompanied by MMSD can be expanded by utilising indicators contained in the Azapagic (2004) framework. In the following three sections questions addressing social and environmental information needs of NGOs are developed based on the GRI and MMSD Guidelines, and the Azapagic (2004) framework.

5.2.1. Environmental Information Needs

A combination of the GRI, MMSD and Azapagic (2004) framework produces 18 aspects of environmental performance which "*concern the organization's impact on living and non-living natural systems [and are] related to inputs (such as energy and water) and outputs (such as emissions, effluents and waste). In addition, it covers biodiversity, transport, and product and service-related impacts, as well as environmental compliance and expenditures*" (GRI G4, Implementation Manual, 2013, p.84).

Arguably, all environmental aspects are important in the assessment of environmental performance of mining companies, especially given the fact that the environmental effects of the mining industry are one of the most profound (Ali and O'Faircheallaigh, 2007; Norgate et al, 2007; Mudd, 2010; Laurence, 2011; Northey et al, 2013). However, some environmental issues can be more prominent than others, and therefore information covering those issues will be of greater interest to NGOs.

One such prominent environmental issue is mining industry's resource intensity, that is, its energy, materials and water usage (Ali and O'Faircheallaigh, 2007; Mudd, 2010; Northey et al, 2013; Minerals Council of Australia, 2016). The mining industry is one of the largest consumers of energy: the third largest in Australia consuming 14% of total energy (Australian Bureau of Statistics, 2013). Energy use is also a direct cause of global warming and other environmental effects such as ecological problems caused by acid rain and lead contamination of the atmosphere (Michaelides, 2012). Thus, there are attempts to decrease consumption of energy or to decrease its unfavourable effects on environment; the Minerals Council of Australia (2016) emphasise that the industry is actively pursuing *"the use of low emissions technologies and energy efficiency measures"*[19].

With regards to water, its usage by the mining industry is one of the highest in Australia, being the fourth highest of the total consumption in the country (Australian Bureau of Statistics, 2013). This is due to a wide range of activities that requires water in mining: for example, separation of minerals through chemical processes; cooling systems around power generation; suppression of dust, both during mineral processing and around conveyors and roads; washing equipment; dewatering of mines (CSIRO, 2011, p.138). It is argued that declining ore grades, or quality of the extracted ore, will lead to the increased water consumption by the industry (Yellishetty et al, 2009; Mudd, 2010).

Declining ore grade leads not only to the increased water consumption but also increased usage of minerals and chemicals in production as lower quality ore requires more resources to be processed (Yellishetty et al, 2009; Mudd, 2010). The Minerals Council of Australia recognises the issue of high levels of materials use and therefore

[19] <http://www.minerals.org.au/policy_focus/environmental_management/> accessed 29/06/16

claims that "*The industry continues to reduce both its use of natural resources and other materials inputs*"[20] (Minerals Council of Australia, 2016).

Given high resource intensity of the mining industry, NGOs would potentially be interested in levels of resource consumption as well as measures aimed at reduction in usage and their results. Therefore, the following survey question has been developed to address Research Question 1: What are the social and environmental information needs of NGOs with regards to performance of mining companies operating in Australia?

> **<u>Survey Question</u>: Do NGOs wish to see reported the information about the following aspects of environmental performance of mining companies in Australia:**
>
> - **Levels of usage of materials, energy and water;**
> - **Reduction in consumption of materials, energy and water?**[21]

Another major environmental issue facing mining industry is depletion of mineral resources (Azapagic, 2004; Ali and O'Faircheallaigh, 2007). Minerals and metals are highly valued due to the functionality that they bring to the society that is "*they are valuable because they enable us to achieve other goals that have intrinsic value, such as human welfare, human health or existence values of the natural environment*" (Yellishatty et al, 2009, p.261). The growth of the world population alongside the rising levels of consumption thus will require extraction of larger amounts of resources (Mudd, 2013).

The quantities of available for extraction mineral resources decline which means that high quality ores are depleted and the lower quality ores require mining deeper and more extensively, as well as more resources to mine including water, energy and labour (Prior et al, 2012). Despite the argument that the developments in science and technology will forestall shortages of resources, the fact that mineral resources are inherently non-renewable makes this issue a pressing one (Mudd, 2010, 2013; Valero and Valero, 2013). Thus information on availability, resource efficiency and rate of

[20] < http://www.minerals.org.au/leading_practice/sustainable_development/> accessed 29/06/16

[21] This and the following survey questions focused on social and environmental information needs of NGOs will use the five-level Likert scale from 1 – Strongly Disagree to 5 – Strongly Agree

depletion of mineral resources will be of potential interest to NGOs. Therefore, to address the RQ1, the following question will be included in the survey:

> **<u>Survey Question:</u> Do NGOs wish to see reported the information about the following aspect of environmental performance of mining companies in Australia:**
>
> - **Mineral resource depletion?**

Another significant environmental effect of the mining industry is the production of large volumes of emissions, effluents, and waste (Azapagic, 2004; Norgate et al, 2007; Prior et al, 2012). This is especially the case with the lower quality ores as their production generates higher levels of waste because it involves larger mining operations (Mudd, 2007a, 2007b, 2010, 2013; Prior et al, 2012; Brueckner et al, 2013).Air emissions including greenhouse and acidification gas emissions and liquid effluents containing high levels of toxic substances like heavy metals are extensively generated by mining companies (Azapagic, 2004; Norgate et al, 2007; Northey et al, 2013). Levels of waste produced by the mining industry, especially waste rock, have increased recently due to the shift from underground to open cut mining and the declining quality of extracted ores (Mudd, 2010).

In addition to being an environmental effect itself, waste rock leads to other environmental hazards such as tailings and acid mine drainage (Laurence, 2011, p.280). Tailings become an environmental hazard if they are not disposed of properly, in which case they will find a way into water streams and local ecosystems, thereby contaminating them (Ali and O'Faircheallaigh, 2007; Mudd, 2010; Laurence, 2011). Acid mine drainage is one of the most serious environmental issues facing the mining industry which "*emanat[es] from mine waste rock, tailings, and mine structures, such as pits and underground workings* (Akcil and Koldas, 2006).

There are programmes developed in order to manage levels of emissions, effluents and waste. The Minerals Council of Australia notes that when it comes to emissions management "*The industry is actively minimising risks to [the environment] through*

emission, transmission and exposure management for land, air and water"[22] (Minerals Council of Australia, 2016).

Given high levels of emissions, effluents and waste produced by the mining industry, NGOs would potentially be interested in information covering the levels generated and their reduction. Therefore, the two questions as follows will be included in the questionnaire in order to address the RQ1:

> **<u>Survey Question:</u> Do NGOs wish to see reported the information about the following aspects of environmental performance of mining companies in Australia:**
>
> - **Levels and amounts of emissions, effluents and waste;**
> - **Reductions in the levels and amounts of emissions, effluents and waste?**

A further significant environmental impact of the mining industry is the disturbance of the landscape which varies depending on the method of mining but "*Yet in many cases it is extensive, long-lasting and highly visible*" (Ali and O'Faircheallaigh, 2007, p.9). Land is an essential resource supporting human population and flora and fauna (Mila i Canals et al, 2007) and mining is a high land-demanding sector which makes this issue important (Yellishetty et al, 2009). Mining operation involves stripping off the layers of land and then are collected on a piece of land which subsequently is unavailable for any other use and can result in issues such as landslides and dump slopes (Zhang et al, 2011). In case of underground mining, surface area may change its configuration affecting landscape, vegetation and land use (Zhang et al, 2011).

The way to restore disturbed landscape is via mine rehabilitation. The Minerals Council of Australia acknowledges the issue and emphasises that "*The industry is committed to ensuring mined lands are available both for alternative land uses consecutively with mining ... and to support alternative post-mining uses"*[23] (Minerals Council of Australia, 2016). Despite the measures it is argued that little of the affected land has been rehabilitated by mining companies (Bruecker et al, 2013). Therefore, the following

[22] < http://www.minerals.org.au/policy_focus/environmental_management/> accessed 29/06/16
[23] < http://www.minerals.org.au/policy_focus/environmental_management/> accessed 29/06/16

survey question has been developed to explore whether information on land use and rehabilitation would be of potential interest to NGOs.

> **<u>Survey Question</u>: Do NGOs wish to see reported the information about the following aspect of environmental performance of mining companies in Australia:**
>
> - **Land use and rehabilitation?**

Related to the issues of land use and mine rehabilitation is the issue of the preservation of the ecosystems and biodiversity. When the land is disturbed, biodiversity also suffers (Yellishetty et al, 2009). Mining operations affect flora and fauna not only by mining itself but also by building infrastructure and transportation in the area of operation (Boiral and Heras-Saizarbitoria, 2015). The issue of mining impacts on biodiversity is argued to be especially prominent today as mining companies are increasingly moving their operations into geographically remote areas with pristine environments and much of the planet's biodiversity (Ali and O'Faircheallaigh, 2007, p.9).

The issue of disturbing biodiversity has been recognised as one of the most pressing today with global biodiversity having declined by half since the 1970 due to human activity (WWF Living Planet Report, 2014). Industries based on the exploitation of natural resources such as mining alongside forestry are considered to be the highest contributors (Yellishetty et al, 2009; Boiral and Heras-Saizarbitoria, 2015).

Consequently, NGOs would potentially be interested to see information on the impacts of mining companies' operations on biodiversity and habitat. Therefore, the following question will be included in the survey questionnaire to address the RQ1:

> **<u>Survey Question</u>: Do NGOs wish to see reported the information about the following aspect of environmental performance of mining companies in Australia:**
>
> - **Impacts on biodiversity?**

In this sub-section the survey questions to address the Research Question 1 by examining the potential environmental information which might interest NGOs with regards to performance of mining companies have been developed. The next sub-section will explore the social information needs of NGOs with regards to operation of mining companies and also develop the survey questions which will aid answering the Research Question 1.

5.2.2. Social Information Needs

The GRI, MMSS and Azapagic (2004) Frameworks cover 31 aspects of social performance: "*The social dimension … concerns the impacts the organization has on the social systems within which it operates… [including] Labor [sic] Practices and Decent Work; Human Rights; Society; Product Responsibility*" (GRI G4 Implementation Manual, 2013, p.142). Similar to the environmental information, all aspects are important in assessment of social performance of mining companies. However, some social issues are more prominent than others, and the information which covers those issues will potentially be of greater interest to NGOs.

One of the main issues facing the mining industry in the social domain is employee health and safety (Azapagic, 2004; Laurence, 2011; Buxton, 2012). Mining industry bodies such as the International Council on Mining and Metals (ICMM), the Minerals Council of Australia and the Mining Association of Canada, have long recognised the importance of dealing with health and safety issues. Therefore, one of the ten principles in ICMM sustainable development framework designed to address social, environmental and sustainability issues in the mining industry is "*continual improvement of [the] health and safety performance*" (International Council on Mining and Metals, A Sustained Commitment to Improved Industry Performance, 2008, p.10). Similarly, the Minerals Council of Australia advocates the "*industry free of fatalities, injuries and diseases*"[24] (Minerals Council of Australia, 2016). However, the Safe Work Australia organisation reported high numbers of occupational diseases and fatalities in the five year period between 2007-08 to 2011-12, noting that: "*The total number of deaths equates to 3.84 fatalities per 100 000 workers, which is almost 70% higher than the national rate of 2.29… On average there were 8 claims each day from employees*

[24] < http://www.minerals.org.au/policy_focus/safety_health/> accessed 29/06/16

who required one or more weeks off work because of work-related injury or disease… [The average rate per 1000 employees was] 14.6 in 2010–11. This rate is slightly higher than the rate for all industries (12.7 claims per 1000 employees)" (Safe Work Australia, 2013). Despite efforts to improve, health and safety remains a priority issue with the mining industry. This industry continues to have a poor record on employee health and safety conditions according to the MMSD review (Buxton, 2012).

Given the importance of health and safety issues in mining industry and its continuing poor performance in this area, NGOs could be expected to have an interest in information covering injuries, diseases, and fatalities. The following question is posed to address the Research Question 1: What are the social and environmental information needs of NGOs with regards to performance of mining companies?

> **<u>Survey Question</u>: Do NGOs wish to see reported the information about the following aspect of the social performance of mining companies in Australia:**
>
> - **The types and rates of injury and occupational diseases?**

Another important social issue is the relationship between mining companies and local communities which often include Indigenous peoples (Laurence, 2011). In fact, according to the Working with Indigenous Communities report (2007) produced by the Australian Government more than 60% of mining operations in Australia neighbour Indigenous communities.

There is arguably a plethora of impacts of mining operations on the communities in which they operate. These include capacity and infrastructure building (Rolfe et al, 2007; Greive and Haslam-McKenzie, 2010), sourcing and retaining employees from the local areas (Azapagic, 2004; Tonts, 2010; Laurence, 2011), commuter work arrangements such as fly-in/fly-out or drive-in/drive-out practices (Lawrie et al, 2011; Bruecker et al, 2013; Petrova and Marinova, 2013), demographic and social change (Petkova et al, 2009), as well as impacts of mine closure (Lawrie et al, 2011) and involving local communities in the decision-making and distribution of wealth created by mining operations (Azapagic, 2004; Laurence, 2011).

Among the recently emerged impacts, one of the most challenging is fly-in/fly-out (FIFO) or drive-in/drive-out (DIDO) practices (Lawrie et al, 2011; Bruecker et al, 2013; Petrova and Marinova, 2013). It affects the local communities in a number of ways; for example, influx of labour creates higher demand for housing and accommodation which results in higher prices and shortages (Pick et al, 2008; Petkova et al, 2009). This in turn leads to forced relocation, overcrowding and homelessness, especially prominent among low-income parts of local community and Indigenous peoples (Lawrie et al, 2011).

Further impact of the commuter work arrangements is reduction of vitality of the local community due to the fact that the income earned by working for the mining operation is not spent in the local community but in the place of FIFO's or DIDO's worker permanent residence (Haslam-McKenzie et al, 2009; Newman et al, 2010). Additionally, commuter labour has been argued to cause decline in well-being of the local community due to the breakdown in social bonds and structures in the local community (Taylor and Simmonds, 2009). This in turn leads to "*increased crime and violence, substance and alcohol abuse, reduced sense of place or community, and lower levels of participation in voluntary work and community, sport and recreational activities*" (Lawrie et al, 2011, p.144).

In addition to difficulties in obtaining housing and accommodation as a result of mining operations in the area discussed above, Indigenous peoples are largely disengaged from local mining operations and that contributes to their marginalisation (Langton and Mazel, 2008, Pick et al, 2008; Haslam-McKinzie et al, 2009; Langton, 2010) despite the claims by the Minerals Council of Australia (2016) that it is "*the largest private sector employer of Indigenous Australians*" [25] . Additionally, regardless of the acknowledgement of the importance of a good relationship with local communities, Buxton (2012) reports that mining companies continue to violate indigenous peoples' rights, which is shown by indigenous peoples' complaints with regards to the social and environmental performance of mining companies.

Due to these widespread effects of mining operations on local communities and Indigenous peoples as part of those communities, NGOs would potentially wish to see information on the mining companies' impacts, both positive and negative, on

[25] < http://www.minerals.org.au/corporate/about_the_minerals_industry> accessed 29/06/16

communities where they operate. Additionally, the information on employment of the members of the Indigenous communities and other minority groups might be of interest. Therefore, the questions as follows will be included in the questionnaire in order to address the RQ1:

> **<u>Survey Question</u>: Do NGOs wish to see reported the information about the following aspects of the social performance of mining companies in Australia:**
>
> - **Impacts on local communities;**
> - **Respect for Indigenous peoples' rights;**
> - **Total number of employees from minority groups?**

Employment is of particular interest in relation to social performance of mining industry (Azapagic, 2004). The mining sector is one of the largest industries in the economy and the largest taxpayer and payer of State royalties according to the Minerals Council of Australia (2016). Thus the industry's ability to keep contributing to country's GDP and wealth, and tax and royalties receipts is dependent on its viability and profitability.

The mining industry's viability is heavily dependent on its labour force (Dickie and Dwyer, 2011). The Minerals Council of Australia (2016) claims that the mining industry in Australia provides employment for as much as 30% of local population in some areas of Australia with more than 95% of all employees being in full-time employment. In terms of absolute numbers, it has been reported that in 2012 the mining industry in Australia employed 276,300 people compared to 74,800 in 2000 (Australian Bureau of Statistics, 2013).

Declining ore grades and mineral depletion require the mining industry to innovate to stay profitable, which in turn means that its employees are increasingly required to be able to operate more sophisticated machinery and be aware of new technological advances (Dickie and Dwyer, 2011). This in turn leads to the need of continuous training and education of the labour force.

Another reason for mining companies to train and develop their labour force is the fact that in the next decade a large proportion of the current employees will be retiring (Dickie and Dwyer, 2011). This means that newly recruited employees need to be trained and educated to replace the highly experienced but soon retiring employees. Continuous development of new technologies in the mining sector also requires companies to train their employees to ensure they utilise the technology to the highest degree (Dickie and Dwyer, 2011). The question of training and retaining employees is crucial as the mining industry has traditionally had a poor image as an industry and requires its employees to work away from home for long periods of time (Dickie and Dwyer, 2011). The Minerals Council of Australia (2016) states that the "*workplace training and skills development are much higher than the national average*"[26]. Whilst National Centre for Vocational Education Research (2013) reports that in 2011/12 mining industry spent $1.15 billion on training.

Thus, information on total number of employees and training and education programmes in the mining industry will be of potential interest to NGOs operating in Australia. Therefore, the following two questions will be included in the survey in order to address the RQ1: What are the social and environmental information needs of NGOs with regards to performance of mining companies?

> **<u>Survey Question</u>: Do NGOs wish to see reported the information about the following aspects of the social performance of mining companies in Australia:**
>
> - **Total number of employees;**
> - **Employee training and education?**

A further issue faced by the mining industry with regards to employment is labour/management relations. It is argued that mining industry has always been experiencing division between employees and management: "*historically there has been a deep division in the mining and minerals industry between employees and management, which has often been a cause of disputes between trade unions and mining companies*" (Azapagic, 2004, p.646). This culture of confrontation was reported

[26] < http://www.minerals.org.au/mca/about_the_minerals_industry/> accessed 29/06/16

to change to a culture of collaboration when the mining industry in Australia adopted Australian Workplace Agreements. However, the Workplace Agreements do not seem to protect mining industry workers during the periods of decline in the industry's production. The mining industry is inherently volatile and prone to alternating booms and busts which means that motivating employees in times of decline is especially important (Dickie and Dwyer, 2011, p.339).

Labour/management relations are also important when it comes to employee health and safety policies. This is especially relevant for the mining industry where there is a high risk of injury or occupational diseases (Safe Work Australia, 2013). It is argued that employee participation in developing programmes focused on health and safety brings more developments in corporate health and safety policies as the workers are more knowledgeable about the risks they face on a day-to-day basis (Gunningham, 2008). In view of these issues, information about the relationship between labour and management is assumed to be of interest to NGOs. The following question is included in the survey questionnaire to address RQ1:

> **<u>Survey Question</u>: Do NGOs wish to see reported the information about the following aspect of the social performance of mining companies in Australia:**
>
> - **The consultation and negotiation with employees?**

The preceding discussion has highlighted several prominent issues pertaining to social and environmental performance of mining companies and thus included in the survey questionnaire as potential information needs of NGOs. The responses to this part of the survey by the participants will help answer the RQ1: "What are the social and environmental information needs of NGOs with regards to performance of mining companies?"

The next section addresses Research Questions 2 and 3. These questions are focused on whether and how mining companies engage with NGOs in order to identify their information needs.

5.3. Development of the Survey Questions to Explore the Engagement of Mining Companies with NGOs

In this section, the survey questions addressing the following two research questions posed in this study, Research Question 2: Do mining companies engage NGOs to identify their social and environmental information needs? and Research Question 3: What methods do mining companies utilise in engaging with NGOs in order to identify their social and environmental needs? will be developed.

Stakeholder engagement has become a practice increasingly adopted by many companies (Andriof and Waddock, 2002; Burchell and Cook, 2006a,b, 2008; van Huijstee and Glasbergen, 2008; Manetti, 2011; Kaur and Lodhia, 2014; Manetti and Bellucci, 2016). Practices companies utilise vary and include, but are not limited to, strategic alliances and partnerships, social partnerships and multi-sector collaborations (Andriof and Waddock, 2002, p.20). Firms adopt various methods of engagement such as one-to-one dialogues, working groups, roundtables, conferences, committees, focus groups, forums, interviews, questionnaires or surveys (van Huijstee and Glasbergen, 2008; Habisch et al, 2011); workshops, online feedback, online discussion and ballots (Accountability et al, 2005). Additionally, companies can use electronic or ordinary mail, telephonic contacts, direct meetings, road shows, panels, public meetings, partnerships, and talking to local representatives (Manetti, 2011).

Choice of the engagement practice depends on several factors considered separately or together by a company. These factors are:

1) Purpose of the engagement (Van Huijstee and Glasbergen, 2008),
2) Desired level of involvement of stakeholders in corporate decision-making (Cumming, 2001; Green and Hunton-Clarke, 2003; Morsing and Schultz, 2006),
3) Communication flow between companies and stakeholders (Morsing and Schultz, 2006),
4) Nature of the relationship between companies and stakeholders (AccountAbility et al, 2005)[27].

An example of the choice of engagement practice based on the purpose of the engagement is illustrated in Van Huijstee and Glasbergen (2008). They showed that one-to-one dialogues are used primarily for building relationships with stakeholders;

[27] This is summarised in the Appendix 3

whilst working groups are used in order to gain their knowledge and opinion on a particular issue. Roundtables which are usually held at the level of an industry or a sector are used to tackle issues which a whole industry faces. Conferences which are normally multi-stakeholder events are adopted for either building relationships with stakeholders or continuing a dialogue with them.

One of the purposes of the engagement between companies and NGOs is the identification of NGOs social and environmental information needs, which is the focus of this study. The literature has shown that companies invite a range of stakeholders, including NGOs, in order to explore what social and environmental information they wished to see covered in corporate reports (Gray et al, 1997; O'Dwyer, 2005; Manetti, 2011). Further studies, for example, Gao and Zhang (2001) have also investigated the nature of engagement practices as utilised by British Telecom (BT), The Co-operative Bank and Vancouver City Savings Credit Union (VanCity) to explore stakeholders' information needs. BT employed focus groups discussions and one-to-one interviews to identify what their stakeholders, with NGOs among them, perceive to be the social effects and impacts of BT. The Co-operative bank used a 'partnership ballot' to collect data on stakeholder opinions on specific issues. VanCity invited members, employees, community organisations and credit unions to participate in focus group discussions. These are examples of some of the practices used to consult stakeholders.

A number of companies have sought to not only consult their stakeholders but to directly involve them in the preparation of the corporate social and environmental report. For example, Cooper and Owen (2007) found that some companies have arranged for their stakeholders to be represented in corporate governance arrangements (BHP Billiton's Forum on Corporate Responsibility, British Telecom's Advisory Panel for Social Responsibility and Camelot's Stakeholder Advisory Panel). The purpose of these panels was to identify the social and environmental information stakeholders were interested in having within company reports and subsequently to produce the reports. Stakeholders invited included representative of the management, leaders of several NGOs and community opinion leaders.

Further, Morsing and Schultz (2006) found that stakeholders of Novo Nordisk and Vodafone were also directly involved in preparation of social and environmental reports. They had an opportunity to directly include their comments and critique on issues of importance with respect to their relationship with the company and other issues of

concern in corporate reports. Among stakeholders were representatives of NGOs, managers, employees, customers, opinion makers, capital markets representatives and the public. Thus, NGOs may be approached by companies for the purpose of identifying their information needs, and a number of different practices appear to be utilised in the engagement such as one-to-one dialogues, working groups, roundtables, conferences, committees, focus groups, forums, interviews, questionnaires or surveys.

There are, however, more practices available for the companies to adopt when engaging with their stakeholders. For example, focusing specifically on the mining industry, studies have shown that companies employ such methods as media, conferences, government workshops, community forums or town events (such as town meetings, charity fund raisers or sporting matches) (Murguía and Böhling, 2013; Dobele et al, 2014).

The following survey questions have been developed to address Research Question 2: "Do mining companies engage NGOs to identify their social and environmental information needs?" and Research Question 3: "What methods do mining companies adopt to engage and identify the social and environmental needs of NGOs?"

Survey Questions:

- **At any time, have mining companies approached NGOs to explore reporting of social and environmental information?**
- **In what ways have mining companies engaged with NGOs in order to explore the types of social and environmental information NGOs would like to see reported?**
- **Which methods have proved to be the most successful in allowing NGOs to communicate information needs to mining companies?**

The preceding discussion has explored company engagement with their stakeholders to explore their social and environmental information needs. However, stakeholders can also approach companies if they wish to communicate their concerns to the management. The following section addresses the next two research questions posed in

this study which are focused on whether and how NGOs engage with mining companies in order to inform them of their information needs.

5.4. Development of the Survey Questions to Explore NGO Engagement with Mining Companies

The survey questions addressing the following two research questions posed in this study will be developed in this section:

Research Question 4: Do NGOs engage with mining companies in order to let them know their social and environmental information needs? and

Research Question 5: What methods do NGOs utilise in engaging with mining companies in order to let them know their social and environmental information needs?

Various groups of stakeholders have been shown to engage with companies (Accountability et al, 2005; Solomon and Darby, 2005; Deegan and Blomquist, 2006). For example, Accountability et al (2005) presented cases of engagement with companies organised by international trade unions and industry sector associations, whilst Solomon and Darby (2005) focused on engagement organised by institutional investors in order to obtain information on the social and environmental performance of companies they finance.

NGOs have also been attempting to communicate their needs to companies. In doing so they largely adopt two approaches: confrontational or collaborative. For example, some NGOs have been found to lobby companies either directly through campaigns, or indirectly through government bodies, publicity or media campaigns (Tilt, 1994, 2001; O'Dwyer et al, 2005a, b; Danastas and Gadenne, 2006). NGOs employ these adversarial methods due to perceived unresponsiveness of companies to their concerns and "*a prevalent perception of a corporate culture of secrecy operating to defeat any prospects for engagement on issues of concern to NGO leaders"* (O'Dwyer et al, 2005a, pp.29-30).

This 'resistance' to engagement with NGOs led the latter to actively refuse to engage with corporate sector. One of the reasons highlighted by NGOs was the fact that they did not have leverage to make companies identify their information needs (Deegan and Blomquist, 2006; Manetti, 2011, p.119; Barone et al, 2013, p.177). Burchell and Cook

(2006a,b, 2008, 2011) who also investigated perceptions of those NGOs which attempted to engage with companies, found that NGOs no longer aimed to approach corporate sector because engagement required investment of extensive resources of their organisation while achieving any outcome was not certain. Additionally, they found that NGOs felt that companies were not willing or prepared to identify and address the issues of NGOs' concern, and used engagement to promote the company's reputation, or to avoid confrontation with the NGO sector.

Despite this negative experience, some NGOs still choose to engage with companies and prefer collaborative methods of engagement (Bliss, 2002; Deegan and Blomquist, 2006; Burchell and Cook, 2011, 2013). The rationale for this choice is the realisation by both companies and NGOs that an adversarial relationship can do more harm than good (Tilt, 2007) and that working together can bring benefit for both parties (Marsden and Andriof, 1998; Bliss, 2002; Rondinelli and London, 2002).

Approaches adopted by NGOs range from informal dialogue to long-term partnerships and collaborations (AccountAbility et al, 2005). According to NGOs' perceptions, examined in Burchell and Cook (2006a), the most preferred and influential forms of dialogue are direct informal dialogue with individual companies without a facilitator[28], dialogue across industry, or with a group of companies. Direct formal dialogue with an individual company with a facilitator is used to a lesser degree and considered by NGOs to be the least influential. This dialogue form of engagement has been the focus of the research in Deegan and Blomquist (2006) who examined a case study of the engagement between an Australian NGO and the mining industry.

In addition to dialogue forms of engagement, NGOs have also been found to attend industry conferences, forums and companies' annual general meetings (Tilt, 1994, 2001). Among the more long-term types of engagement adopted by NGOs are marketing affiliations, project support and environmental management alliances, environmental awareness and education collaborations (Rondinelli and London, 2002, p.203) as well as partnerships to deal with certain social or environmental issue (Bliss, 2002; Accountability et al, 2005). Cases of long-term partnerships between NGOs and companies organised by the former include programmes to improve environmental

[28]A facilitator is invited to conduct the engagement in such a way that its agenda or process is not controlled by any party

conditions undertaken by Conservation Volunteers Australia and BHP Billiton, or Greening Australia and Alcoa of Australia (McDonald and Young, 2012).

Therefore, there is evidence, albeit limited, that NGOs engage companies with the aim to communicate their needs and adopt various engagement methods. The following survey questions which will assist in answering both Research Question 4 and 5 noted above. Question 4 explores whether NGOs engage with mining companies in communicating their information needs, and Question 5 explores the methods NGOs adopt in seeking this information from mining companies.

Survey Questions:

- **At any time, have NGOs approached mining companies in order to let them know the types of social and environmental information they would like to see reported?**
- **What methods do NGOs adopt in engaging with mining companies in order to let them know the types of social and environmental information they would like to see reported?**
- **Which methods have proved to be the most successful in communicating NGOs' information needs to mining companies?**

The foregoing discussion offers an indication that companies and stakeholders engage with each other in order to explore the information they would like to see covered in corporate SE reports. The next section addresses the final research question posed in this study focused on whether the management of mining companies address the information needs of NGOs in their SE disclosure.

5.5. Development of the Survey Questions to Explore whether Mining Companies Provide Information to Meet the Needs of NGOs

Following engagement with the stakeholder companies can choose to address their information needs, which they have explored, in their reporting. Earlier studies have shown that it is the case; for example, Solomon and Darby (2005) found that management identifies the information needs of their stakeholders (in this case

institutional investors) and then seeks to address these in their reports. Further, the case of production of social and environmental reports in Tradecraft plc (Gray et al, 1997) revealed that the company, upon consultation with stakeholders, produced the report which addressed stakeholders' perceptions of their relationship with the company, and information which according to stakeholders discharged the company's accountability obligations for social and environmental effects. Morsing and Schultz (2006) also found that stakeholders were given the opportunity to include their comments in corporate reports, whilst Cooper and Owen (2007) observed cases where stakeholders were directly involved in production of social and environmental reports.

There is, however, also evidence to the contrary. For example, Deegan and Rankin (1997) who investigated a range of stakeholders found an 'expectation gap' existing between what those stakeholders want to see and the information companies disclose. It has been argued that the expectation gap "*may indicate that organizations are not adequately addressing society's expectations in terms of social performance and/or disclosure of information concerning their performance*" (p.342). Further perceptions of a number of stakeholder groups have been explored in Haque et al (2011) who showed that with regards to information covering climate change there is a gap between what stakeholders wish to see and what companies disclose. Yaftian (2011), who also focused on the perceptions of a range of stakeholders found that these stakeholders largely considered social and environmental disclosures to be insufficient, whilst Belal and Roberts (2010) documented criticism of a number of stakeholders of the current corporate SE reporting for not meeting stakeholder information needs and thereby not discharging accountability which they believed was the purpose of corporate SE reporting.

Research which has focused on stakeholder engagement for the purpose of identifying their information needs also shows evidence of companies not addressing information perceived important by stakeholders in their reports. For example, after analysing stakeholder engagement practices as disclosed in corporate reports, Manetti (2011) found that although companies approached stakeholders, the latter were minimally involved in defining the content of the social and environmental reports. A similar conclusion is reached in Lingenfelder and Thomas (2011) who found that, as per disclosure of engagement practices adopted by mining companies in South Africa, the content of their social and environmental reports do not reflect stakeholder information

needs. Additionally, O'Dwyer's (2005) investigation of the process of production of social and environmental report revealed that although stakeholders were consulted as to what they wished to see in the report, the information included in the report was only that which was approved by the Board.

Some research has also concentrated on exploring perceptions of individual stakeholder groups as to whether corporate SE reporting meets their information needs, by focusing on shareholders (Wong, 2012) as well as consumers and employees (Hussey and Craig, 1979; Schreuder, 1981; Smith and Firth, 1986; Cho et al, 2009; Kuruppu and Milne, 2010). Although these studies have identified that stakeholders welcome corporate social and environmental disclosures, they have also found that stakeholders considered them lacking the information they wished to see and considered important.

Few studies have focused on NGOs as a stakeholder group. Examples of those that have include Tilt (1994, 2001) and Danastas and Gadenne (2006) who surveyed social and environmental NGOs in Australia. The findings indicated that NGOs considered corporate social and environmental disclosure to be insufficient and low in credibility. O'Dwyer et al (2005a) investigated perceptions of corporate social and environmental reporting of Irish[29] social and environmental NGOs. The study showed that "*There was an overwhelming perception that, whatever the demands of NGOs, ... companies did not recognise any "duty" to account widely beyond the shareholder body and any notion that certain stakeholders had "rights" to information were dismissed*" (p.30). Indeed, exploration of perceptions of a wider group of Irish social and environmental NGOs in O'Dwyer et al (2005b) has revealed that NGOs regarded disclosed social and environmental information to be insufficient, and low in credibility and usefulness. Not only in Ireland, but also in South Africa[20] environmental activists and pressure groups require higher levels of environmental disclosure than that provided by companies (Mitchell and Quinn, 2005).

Some studies aimed to investigate the reasons why companies do not address the information needs of their stakeholders in their reports after identifying those during the engagement process. For example, Danastas and Gadenne (2006) and Manetti (2011) posit that companies may be following legislation by disclosing only information which

[29] Given the fact that the research, which is focused on whether NGOs' social and environmental information needs with regards to corporate performance are addressed, is limited, studies in the context other than Australia are also included in the review

is mandatory. Alternatively, the corporate sector may be slow to accept its responsibility for social and environmental effects and by extension their accountability for these effects (Owen et al, 2000, 2001).

O'Dwyer (2005) however argues that it is the Board/management that might not approve the inclusion of information of interest to stakeholders in corporate reports. With respect to NGOs as a stakeholder group, some have argued that companies do not address their information needs because NGOs are not powerful stakeholders in that they do not have leverage to make companies disclose information of their interest (Deegan and Blomquist, 2006; Manetti 2011; Barone et al, 2013). It may also be that companies recognise their duty of accountability only to shareholders, and therefore they do not consider that other stakeholders have any right to information (O'Dwyer et al, 2005 a,b). Additionally, companies may not disclose social and environmental information due to a culture of corporate secrecy (O'Dwyer et al, 2005 a,b).

Another reason may be the fact that companies and/or stakeholders do not use appropriate engagement practices or implement engagement practices correctly. Sloan (2009) found that there is "*no direct evidence to support the view that stakeholder engagement practices automatically lead to better understanding between managers and stakeholders. Companies that invested heavily in stakeholder engagement initiatives were no better at discerning the perceptions and priorities of their stakeholders than those making more limited efforts at stakeholder engagement*" (p.34). Alternatively, stakeholder engagement can be used by companies in order to promote their image rather than consult with and listen to their stakeholders' concerns and information needs (Burchell and Cook, 2008, p.39; Barone et al, 2013). Companies can also organise engagement in order to avoid confrontational actions against them, especially by the NGO sector (Burchell and Cook, 2011, p.925)

There is contrasting evidence as to whether companies meet information needs of their stakeholders in their SE reports. Additionally, a number of reasons have been theorised to offer explanation as to why companies may choose not to disclose information that stakeholders have an interest in. Thus the following survey questions have been developed which will help answer the Research Question 6: Do mining companies disclose social and environmental information which meets NGOs' information needs thereby discharging their accountability obligations?

Survey Questions:

- **As a result of engagement, do mining companies disclose the information NGOs would like to see reported with regards to its social and environmental performance?**
- **Why do you believe that mining companies may choose not to report social and environmental information NGOs consider to be important?**

The preceding discussion has focused on developing individual survey questions, which address the six research questions posed in this study. In the next section the survey instrument is developed.

5.6. Structure of the Surveys

In this study, a survey will be conducted inviting input from social and environmental NGOs and mining companies operating in Australia. This will allow a comparison to be made between the perspectives of the NGOs and the mining companies. The design of the survey for NGOs is detailed in the following section.

5.6.1. Survey of the Social and Environmental NGOs

The research questions and the survey questions[30] addressing those research questions are presented in the Table 5.1 below. The details of the survey questions are as follows. The first part of the survey, which sought to collect general information about the NGO (questions 1-7) included information on the role of the respondent in the organisation, States where the NGO's offices are located, the period of time the NGO has been active and its number of employees. Given that NGOs included in the sample are organisations which have been assumed to have an interest in the social and environmental performance of the mining industry through information provided on their website, there is the possibility that some of them are in fact not interested in the performance of the mining industry. Thus Part 1 sought to identify whether the respondent's NGO has an interest in the social and environmental performance of mining companies in Australia, and whether they wish to see specific social and environmental information addressed in corporate reports. If the NGO is not interested

[30] See Appendix 4 for the copy of the Survey Instrument

in disclosure of social and environmental performance of mining companies, then the respondent is offered an option to submit the questionnaire. Otherwise the respondent is to proceed to the second part of the survey.

Table 5.1 Research Questions and Corresponding Survey Questions

Research Question	**Survey Part**	**Survey Question Number**
N/A (General Information)	1	1-7
RQ1: "What are the social and environmental information needs of NGOs with regards to performance of the mining companies operating in Australia?"	2	8 & 9
RQ2: "Do mining companies engage with NGOs in order to identify their social and environmental information needs? And RQ 3: "What methods do mining companies utilise in engaging with NGOs in order to identify their social and environmental information needs?"	3A	10-16
RQ4: "Do NGOs engage with mining companies in order to let them know their social and environmental information needs? And RQ 5: "What methods do NGOs utilise in engaging with mining companies in order to let them know their social and environmental information needs?"	3B	17-23
RQ6: "Do mining companies meet social and environmental information needs of NGOs as a result of engagement?"	4	24-29

The second part of the questionnaire (questions 8 and 9) addressed potential social and environmental information needs of NGOs to explore the Research Question 1: What are the social and environmental information needs of NGOs with regards to performance of the mining companies in Australia?

The third part of the questionnaire explored research questions two to five which focus on the engagement practices between mining companies and NGOs. It is divided into two parts: Part A and Part B. Part A (questions 10 to 16) explored Research Questions 2 and 3: "Do mining companies engage with NGOs in order to identify their social and environmental information needs? And "What methods do mining companies utilise in engaging with NGOs in order to identify their social and environmental information needs?" This part of the questionnaire covered information on whether and how mining

companies engage with NGOs to identify social and environmental information of their interest. It focused on methods mining companies adopted to approach NGOs, frequency of engagement and most successful modes of engagement. Additionally, it addresses potential reasons why mining companies prefer not to engage with NGOs.

Part B of the third part of the questionnaire (questions 17 to 23) was designed to explore Research Questions 4 and 5: "Do NGOs engage with mining companies in order to let them know their social and environmental information needs? And "What methods do NGOs utilise in engaging with mining companies in order to let them know their social and environmental information needs?" This part of the questionnaire sought information on whether and how NGOs approach mining companies in order to communicate their information needs. It contains questions about the methods they utilise and when the first engagement took place. It also addresses information on frequency of engagements and what forms of engagement proved to be the most successful in communicating NGOs' needs to the companies.

The final part of the questionnaire (questions 24 to 29) was developed to explore Research Question 6: "Do mining companies meet social and environmental information needs of NGOs as a result of engagement?" The focus was to explore whether mining companies disclose social and environmental information needs of NGOs as a result of the engagement. The perceptions of NGOs as to why mining companies may choose not to disclose the information NGOs wish to see reported, and whether NGOs will continue to engage with the mining industry is explored.

In this section, the structure of the survey for the NGOs has been developed. In the following section, the development of the questionnaire for the mining companies is discussed.

5.6.2. Survey of the Mining Companies

The first part of the survey[31] includes three questions collecting general information about the respondents and the mining company they represent (questions 1 to 3). This information includes the position the respondent occupies as well as the number of employees in the company and the States/Territories where the company owns mines. Question 4 of the first part of the survey requires the respondent to indicate whether the company they work for engages with its stakeholder groups in order to discuss its social

[31] See Appendix 5 for the copy of the Survey Instrument

and environmental reporting. Depending on the answer to this question, the respondent will be directed to the appropriate part of the survey. The flow chart of the questionnaire is presented in the Figure 5.1 below.

If the respondent answers negatively, they will be asked to indicate why the company they work for does not engage with its stakeholder to discuss its social and environmental reporting, following which they will have completed the survey. Alternatively, if the response is affirmative, the respondent will then be asked to select from the list provided those stakeholder groups which they engage with to discuss its social and environmental reporting (Q5). If the respondent indicates that the company they represent engages with NGOs, they will be directed to the next part (Part 2A) of the questionnaire covering the details of such engagement. There are three questions focused on the frequency of engagement, methods adopted in such engagement and methods which proved to be effective (questions 7 to 9), before the respondent is directed to Part 2B. If, in contrast, the respondent indicates that the company they represent does not engage with NGOs, then they will be asked to provide a reason for not engaging with NGOs (question 6) and directed to Part 2B of the survey.

Part 2B of the survey begins with the question (question 10) requesting respondents to indicate whether stakeholders approach the company they represent in order to discuss the company's social and environmental reporting. In case of the negative response, participants will be directed to Part 3 of the survey and the question (question 16) enquiring whether they believe that each stakeholder group may look for specific information of their interest in corporate disclosure. If the answer is positive respondents will be taken to the questions covering potential information needs of NGOs with regards to social and environmental performance of mining companies (questions 17&18). If the respondent indicates that the company they represent has been approached by stakeholders (question 10), they will then be required to indicate in the list provided those stakeholder groups which have engaged with their company (question 11). If the respondent chooses NGOs from the list, they are taken to Part 2C covering the frequency with which NGOs engage with their company, which methods they adopt, and which methods the company would prefer them to adopt (questions 13-15), before being directed to Part 3 of the survey covering NGOs' information needs.

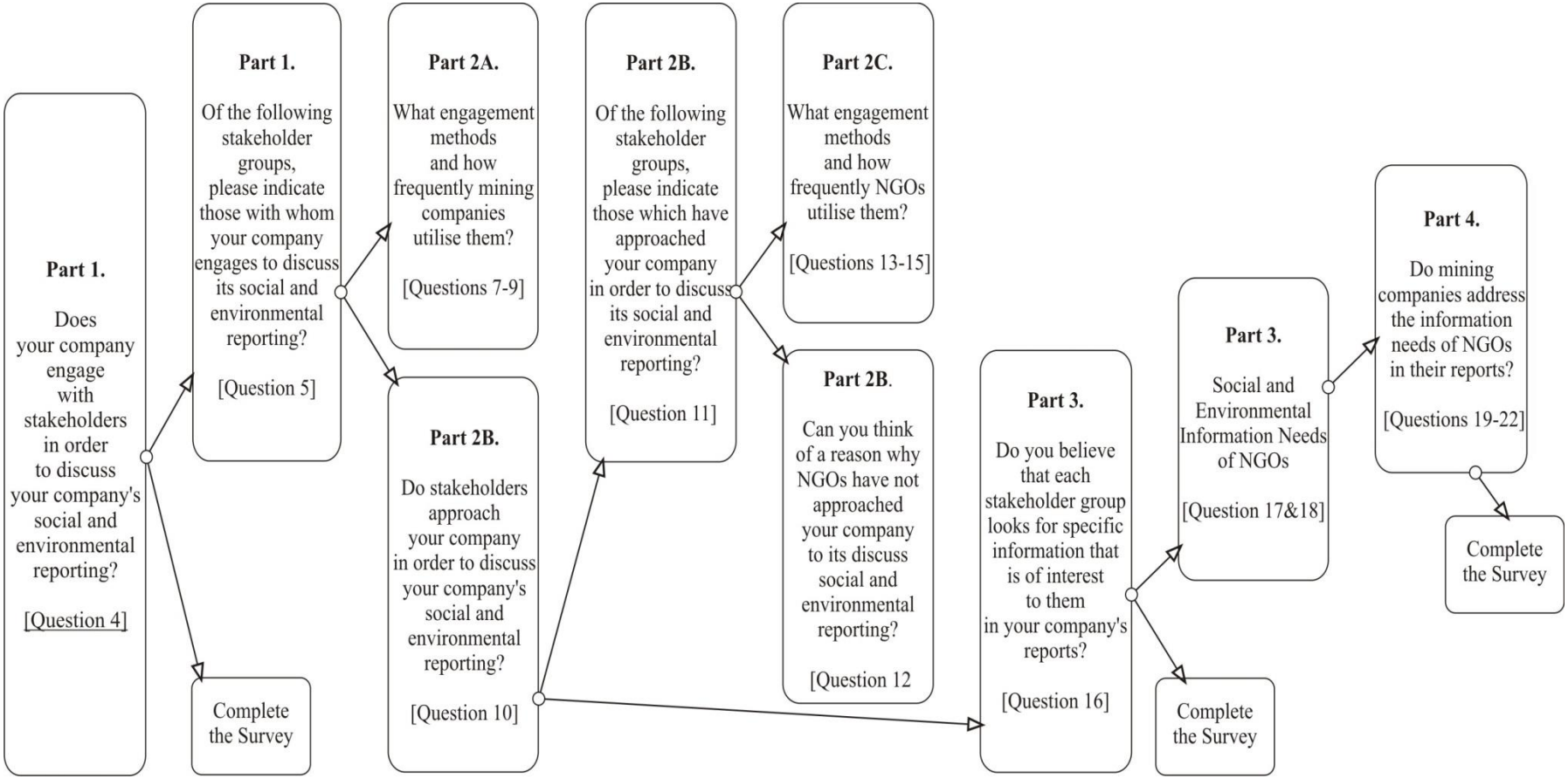

Figure 5.1 The flow-chart of the survey questionnaire for mining companies

If the respondent does not indicate NGOs as a stakeholder group that has engaged with the company, they will be asked to provide a possible reason for why NGOs have not approached their company (question 12) and then taken to Part 3 of the survey and the question (question 16) enquiring whether they believe that each stakeholder group may look for specific information of their interest in corporate disclosure. If the answer is negative, then the respondent will conclude the survey; whilst if the answer is positive they will be taken to Part 3 of the survey covering potential information needs of NGOs with regards to social and environmental performance of mining companies (questions 17 & 18).

Following the completion of Part 3 of the survey, the respondents are taken to Part 4 which has two questions exploring whether these types of information are being addressed by mining companies in their reports (questions 19 & 20). The next question in this part enquires about the potential reasons why mining companies may choose not to report the information NGOs would like to see reported (question 21). The survey is concluded by asking respondents to indicate whether the mining company they represent considers engaging with NGOs to discuss its social and environmental reporting (question 22) and to provide comments with regards to topics covered in the survey (question 23).

5.7. Summary

In this chapter, the survey questions to address the Research Questions posed in this study have been developed. In order to design questions focused on potential stakeholder information needs (Research Question 1), available reporting frameworks have been reviewed. Additionally, the literature focused on stakeholder engagement has been explored to inform the questions regarding engagement methods companies and stakeholders potentially utilise in practice (Research Questions 2 through to 5). Lastly, available research concentrated on corporate SE disclosure has been discussed and the survey questions to address the final Research Question 6 formulated.

As a result, the chapter contains the questions to be included in the survey of NGOs and mining companies, and the survey instruments constructed. In the following chapters, the results of the analysis of the data collected are presented. First, the results of the

content analysis of corporate reports are presented in the next chapter. This is followed by the analysis of the results of the survey of NGOs (Chapter 7) and the survey of mining companies (Chapter 8).

Chapter 6. Data Analysis and Results – Content Analysis of Mining Companies' Disclosure

6.1. Introduction

The results of the content analysis of mining companies' disclosure and engagement practices with stakeholders are discussed in this chapter. First, the information focused on the sample of the content analysis is presented (Section 6.2) which is followed by the overview of the content analysis results (Section 6.3). The subsequent sections discuss the results of the analysis of the mining companies' disclosures available on corporate websites (Section 6.4) and in corporate reports (Section 6.5). The latter covers the results of the analysis of the disclosure of stakeholder engagement undertaken for a variety of purposes (with the exception of identifying stakeholder information needs) (Sub-sections 6.5.1 through to 6.5.4). Sub-section 6.5.5 discusses the results of the content analysis of the disclosure of the stakeholder engagement for the purpose of identifying information needs of stakeholders; whilst Sub-section 6.5.6 focuses on the results of the analysis of the disclosure of engagement with NGO.

6.2. Content Analysis

As discussed in Chapter 5, the sample used in content analysis consisted of 67 companies chosen on the basis of the following criteria:

1. Companies are quoted on the Australian Stock Exchange (ASX): the mining companies – constituents of the All Ordinaries Index and S&P/ASX 300 Metals & Mining (Industry) Index (as the listed companies are likely to provide more information than those not listed);
2. The company's primary activity is mining (as there are companies which has a number of activities and the mining is secondary);
3. Mining operation is located in Australia (as the social and environmental performance of their operations will affect first and foremost Australia).

The intention was to perform content analysis on the sustainability reports (or any otherwise titled reports which included social and environmental performance information about the company such as the annual report). In cases where reports did

not cover information on stakeholder engagement, corporate websites were checked to ascertain whether they contained any disclosure of stakeholder engagement practices.

Reports covering performance during the 2014 or 2013/14 period[32], that is the latest reporting period available at the time of the analysis, were chosen. Additionally, selected reports focused on the performance in 2012 or 2011/12[33] were also included in order to investigate any changes in reporting and to provide a more complete picture of stakeholder engagement undertaken by mining companies. The next section presents an overview of the results of the content analysis.

6.3. Overview of the Content Analysis Results

Of the 67 companies in the sample, 15 companies (22%) did not provide any disclosure regarding stakeholder engagement practices in their 2014 reports or on their corporate website (Table 6.1). A further nine companies (13%), whilst not including any stakeholder engagement information in their 2014 annual or sustainability reports, had some disclosure available on their corporate website.

The remaining companies (43 in total, or 78%) included varying information on stakeholder engagement either in their annual or sustainability reports. Therefore, it seems that the majority of mining companies included in the sample provide at least limited information about their engagement with stakeholders.

Table 6.1. Content Analysis – Types of Disclosure of Stakeholder Engagement

Disclosure Type	Number of Companies	% of Companies
No disclosure of any type	15	22%
No disclosure in corporate reports, but disclosure available on the corporate website	9	13%
Disclosure in Annual Reports	33	49%
Disclosure in Sustainability Reports[33]	10	16%
Total	**67**	**100%**

[32] To allow for the fact that come companies report as of June, 30th and others – as of Dec, 31st

[33] To avoid duplication, each company's SE disclosure was classified into one group only. Therefore, if the company's SE disclosures were included in both annual and sustainability reports, the disclosures were included into one group, namely Disclosure in Sustainability Reports.

The results of the content analysis performed on each type of disclosure (corporate website, annual and sustainability reports) will be discussed in the sections that follow starting with companies which do not report stakeholder engagement in their reports but disclose it on their corporate website.

6.4. Content Analysis of Web Disclosures

Nine companies in the sample (13%) did not provide information on stakeholder engagement in their annual or sustainability reports, but included it on their websites. Among these companies, four had webpages devoted to "community" or "community relations", two had pages covering "corporate responsibility", a further two companies had webpages which detailed governance policies focused on community and environment, and the remaining one company disclosed its "core values" on its website.

Among these web disclosures, only one contained a definition of the term 'stakeholder group', which was those groups "*who may be affected by [company's] operations, directly or indirectly*" (Regis Resources, Webpage: Community Relations[34]) which is consistent with the definition provided by Freeman (1984). None of the companies disclosed the method of identification of their stakeholder groups of interest. Three companies described local communities as the only stakeholder group they engaged with. Other companies included the following stakeholders alongside local communities: regulatory authorities, governing bodies, and employees. One company stated that they had 'key stakeholders' but did not specify who these stakeholders were.

The reasons for the engagement with stakeholders as disclosed on corporate websites are not diverse and include one or several of the following: to ensure that the stakeholders are updated about current activities of the company, to identify stakeholder concerns, to build and maintain relationship with local communities, or to protect and conserve the environment in the area of company's mining activities. The approach to the engagement is communication and/or consultation (disclosed by four companies), with such methods used including attending public, community and government meetings or forums (disclosed by three companies). Only one company reported the

[34] < http://www.regisresources.com.au/Community/community.html> accessed 20/10/15

frequency of stakeholder engagement by stating that they engaged with their stakeholder regularly, however it did not specify how regularly. None of the companies disclosed the outcomes of the engagement activities undertaken.

6.5. Content Analysis of Corporate Reports

Among the 43 companies (54% of the sample) which included disclosure of their stakeholder engagement in their 2014 annual or sustainability reports, 11 companies undertake stakeholder engagement for the purpose of identifying the stakeholders' information needs whilst the remaining 32 companies approach their stakeholders for other reasons.

The sample of the reports of companies which undertake engagement for other purposes includes those for the year 2014 and only a fraction of these companies' reports produced for the year 2012 (since the main purpose of their engagement is different to identifying information needs of their stakeholders, which is the focus of this study). The sample of the content analysis of the reports for the year 2012 consisted of 9 companies which produced more disclosure of stakeholder engagement in their 2014 reports compared to other companies in this group. Among them, one company did not provide any information on stakeholder engagement in their 2012 annual report. Thus, the final sample of the content analysis of the reports for the year 2012 consisted of 8 companies. Despite the small number of 2012 reports in the sample, they nevertheless provided details of the change in stakeholder engagement over time.

The sample of the reports of the 11 companies which disclose their engagement with stakeholders in order to identify their information needs includes those for the year 2014 as well as 2012, in order to investigate any changes in reporting and to provide a fuller picture of stakeholder engagement undertaken by mining companies. In addition to the analysis of the disclosures of these two groups of companies (those which report engagement the purpose of identifying stakeholder information needs and those which approach their stakeholders for other reasons), disclosures of a third group of companies (8 in total) which report engagement with a separate group of stakeholders – NGOs, being the focus of this thesis – were also examined. The disclosures produced for both the year of 2014 and the year of 2012 were analysed.

Therefore, the content analysis was performed on the disclosures of the three groups of companies as follows:

1) Those which report information on stakeholder engagement for the purposes other than identifying stakeholder information needs;

2) Those which report information on stakeholder engagement for the purpose of identifying stakeholder information needs; and

3) Those which report information on engagement specifically with NGOs as a stakeholder group.

The results of the content analysis of the disclosures of the first group of companies are presented next.

6.6. Content Analysis of Corporate Disclosure of Stakeholder Engagement

6.6.1. Stakeholder Groups Engaged

There were 32 companies in the sample (48%) which produced reports with the disclosure of stakeholder engagement undertaken for purposes other than identifying stakeholder information needs. Among them, for the year 2014, 31 companies produced annual reports and one company produced a sustainability report. In their reports, none of these companies defined the term 'stakeholder' or described the method used to identify their stakeholder groups. Similarly, none of the eight companies whose 2012 reports were analysed[35] included the definition of the term 'stakeholder' or the method used to identify their stakeholders. However, all the companies (32 in their 2014 reports, and eight in their 2012 reports) identified their stakeholder groups to be those displayed in the following table (Table 6.2 on the next page).

[35] The sample of the content analysis of the reports for the year 2012 consisted of 9 companies which produced more disclosure of stakeholder engagement in their 2014 reports compared to other companies in this group. Among them, one company did not provide any information on stakeholder engagement in their 2012 annual report. Thus, the final sample of the content analysis of the reports for the year 2012 consisted of 8 companies

Table 6.2 Content Analysis – Stakeholder Groups Identified

Stakeholder Group/s Identified in				
	Reports for the year 2014		**Reports for the year 2012**	
	Count	**%**	**Count**	**%**
Communities (Including and specifically mentioning Indigenous/Aboriginal Communities)	29 (10)	91% (31%)	8 (6)	100 (75%)
Government	6	19%	2	25%
Employees	5	16%	1	12.5%
Regulators/regulatory authorities	5	16%	2	25%
NGOs/Interest groups	5	16%	1	25%
Landholders	4	13%	1	12.5%
Suppliers	3	9%	0	0
Customers	2	6%	0	0
Investors	2	6%	1	12.5%
Total Companies	**32**		**8**	

In their 2014 reports, almost all companies (91%) identified local communities as their stakeholders and a third of these (31%) specifically indicated that local communities also included Indigenous/Aboriginal communities. Similarly, in 2012 reports all companies in the sample included local communities with three quarters specifically mentioning Indigenous communities as part of local communities. To a much lesser degree in both 2014 and 2012 reports companies regarded government (19% in 2014; 25% in 2012), employees (16% in 2014; 12.5% in 2012), regulatory authorities (16% in 2014; 25% in 2012), NGOs and other interest groups (16% in 2014; 12.5% in 2012) as their stakeholders as well as landholders (13% in 2014; 12.5% in 2012). Other stakeholders such as suppliers were mentioned by three mining companies whilst investors and customers were included by two mining companies in their reports covering the year of 2014. In 2012, only one company included investors in their list of stakeholders.

Several companies provided comprehensive lists of their stakeholders. For example, Arafura Resources identified the following groups to be their stakeholders in their 2014-2015 sustainability report: "*employees, investors, suppliers, advisers, regulators, local communities, and potential customers, strategic partners and financiers*" (Arafura

Resources, 2015, p.7). Rex Minerals considered their stakeholders to be "*those with interests in agriculture, potentially affected landholders, natural resource management and the environment, small business, tourism, local government, emergency services, and various community members nearby*" (Rex Minerals, 2014, p.8). Whilst Mount Gibson Iron included the groups as follows: "*customers, shareholders, employees, suppliers, landowners, traditional owners, regulators, local governments, interest groups and the broader community*" (Mount Gibson, 2014, p.20).

In 2012 Mount Gibson also provided a comprehensive list of stakeholders (albeit different to the one included in 2014 report): stakeholders included community, including Indigenous community, State and Federal regulatory agencies, representatives from local shires, the Department of Environment and Community, Extension Hill Pty Ltd, Australian Wildlife Conservancy, Bush Heritage Australia and Pindiddy Aboriginal Corporation, traditional owners, local landowners, local and State government and community members (Annual Report 2012, pp.15, 17-19). It suggests that the company re-maps their stakeholders each reporting period based on their perception on who the company affects. The other company to provide a list of stakeholders in their 2012 reports was Bathurst Resources which identified the following stakeholder groups: investors, business and community interest groups, neighbours, employees, community groups, local Community Development Association, neighbours, local residents and businesses (Annual Report 2012, p.20). These stakeholder groups could be approached by mining companies for a variety of reasons which are now discussed.

6.6.2. Purposes of Stakeholder Engagement

The reasons for engagement with stakeholders varied and depended on the stakeholder groups identified. For example, the purposes of the engagement with the local communities, being the most often identified stakeholder group, varied and included the following as disclosed in 2014 reports of 22 out of the 29 companies which considered them their stakeholders (Table 6.3 on the next page).

Table 6.3 Content Analysis – Purposes of engagement with local communities

Purpose of Engagement	Number of Companies	% of Companies
Building or maintaining relationship with communities/Managing community relations	8	31%
Providing support for the community (including via business and employment opportunities)	7	27%
Being aware of the views of the communities	6	23%
Maintaining support of the community	2	8%
Environmental Impact Statement discussion	2	8%
Achieving/Maintaining Sustainability	1	4%
Total Companies	**26**[36]	**100%**

The most commonly cited reason for the engagement with communities was to 'build or maintain relationship with them or managing community relations', with 31% of companies reporting this). To a slightly lesser degree, companies engaged with local communities to provide support for the community (27%) and to be informed of their views of the company operations (23%). Two companies reported approaching local communities in order to maintain their support of the company operations; and a further two companies engaged with communities to discuss the Environmental Impact Statement. Only one company reported the purpose of the engagement with local communities to be achieving or maintaining sustainability.

The purposes of the engagement with NGOs (or interest groups) were reported by four out of the five companies which included NGOs as their stakeholders in their reports, and were as follows:

- "To seek feedback on the usefulness of this sustainability update and tailor future reporting accordingly" (Alumina Sustainability Update, 2013);
- "To manage the Company's environmental sustainability risks in the long term" (Focus Minerals Annual Report 2014, p.14);
- "To ensure a clear mutual understanding of [the company's] impacts from current and future operations" (Mount Gibson Iron Annual Report 2014, p.20);

[36] Some companies provided more than one reason to engage with communities

- "To provide a collaborative approach to rehabilitation and mine closure for the Pilbara region" (Atlas Iron Annual Report 2014, p.17).

Therefore, it seems that the purposes to engage with their stakeholders vary from company to company. Despite the fact that none of the companies in this group specifically indicated that they engaged with their stakeholders in order to identify their information needs, some reported approaching stakeholders in order to learn their views. For example, as indicated in the Table 6.3 above, almost a quarter of companies engaged with local communities to stay informed of their concerns. More specifically, Grange Resources (2014) stated that the purpose of engagement was "*to help us understand and respond to [stakeholders'] interests and concerns*"; Ramelius Resources (2014) aimed "*to understand [stakeholders'] views and beliefs*"; whilst Alumina (2014) stated that they approached stakeholders "*to seek feedback on the usefulness of this sustainability update and tailor future reporting accordingly*".

The reasons for the engagement with stakeholders in 2012 resemble those in 2014 reports. For example, one of the reasons was listening to stakeholders' concerns and keeping them informed about the current mining activities. Northern Star Resources undertook stakeholder engagement "*to discuss any issues and the Company's upcoming activities… [and] ensure all stakeholders are accommodated in the decision making process*" (Annual Report 2012, p.2) whilst Mount Gibson engaged with its community stakeholder in order "*to actively listen to stakeholders and ensure clear and complete answers are provided*" (Annual Report 2012, p.15). Among other reasons included in 2012 reports was ensuring that companies were socially responsible and environmentally friendly. For example, Atlas Iron used stakeholder engagement "*to connect our business and people with our neighbours and local communities to achieve "hands on" and sustainable positive outcomes*" and *"[to build toward] an interactive partnership focused on environmental and social well being [sic]*" (Annual Report 2012, pp.59, 70). This might be considered similar to the reason included in the 2014 report of Adelaide Brighton (and included in the Table 6.3 above) which was achieving sustainability. In order to achieve these goals of stakeholder engagement mining companies can utilise a variety of methods under different engagement approaches which are discussed below.

6.6.3. Approach to Stakeholder Engagement

The approach to engagement with stakeholders and the methods used were disclosed by 14 out of 32 companies in the reports produced for the year 2014 (Table 6.4). In some cases companies identified only the approach used without specifying the methods; whilst in other instances companies described both the approach and the methods employed in the engagement[37].

Table 6.4 Content Analysis – Approach to engagement and corresponding methods, as disclosed in the reports for the year 2014

Engagement Approach	Number of Companies	Engagement Methods Used	Count
Consultation	7	Community and governmental meetings[38], forums, surveys	3
Communication	3	Community meeting[39], community newsletter, inclusion of community-related information on the website, participation in the Community Consultative Committee, information sessions and briefings, forums and publications	3
Stakeholder Engagement Framework	2	The Methods used under this Approach are not Identified	
Forming Partnerships	2	Partnerships with local community groups	2
Multi-stakeholder consensus building process	1	The Methods used under this Approach are not Identified	
Building Relationships	1	Dialogue	1

[37] The approach to, and the method of engagement, can be differentiated as the former encompasses the latter. For example, if the approach the company adopts is communication then the company will use the methods appropriate for transmitting the information to stakeholders and not any other methods. This is because communication approach entails a one-way flow of information; whilst if the approach is consultation, then the methods of engagement utilised will be those suitable for gathering information from stakeholders (Morsing and Schultz, 2006).

[38] This method can be used in the communication approach to only transmit information to stakeholders and in the consultation approach in order to transmit information to stakeholders as well as to consult them

[39] This method can be used in the communication approach to only transmit information to stakeholders and in the consultation approach in order to transmit information to stakeholders as well as to consult them

Half of the companies which disclosed the approach to engagement with stakeholders reported utilising the consultation approach; the methods corresponding to this approach were stakeholder forums and surveys (identified by two companies) and community and governmental meetings (disclosed by one company[40]). A further approach frequently adopted by mining companies as indicated in their reports is communication. The methods used to communicate with stakeholders included community meetings[41] and newsletters, information sessions and briefings, forums and publications as well as disclosure of community-related information on the corporate website.

Two companies reported that they formed partnerships with stakeholders, and a further two companies used a 'Stakeholder Engagement Framework' in their engagement with stakeholders. The companies provided details on the nature of the 'Stakeholder Engagement Framework'. For example, Kingsgate Consolidated (Kingsgate Consolidated 2014, p.45) defined it as follows: "*a set of principles, policies and procedures designed to provide a structured and consistent approach to community activities*". A similar definition was provided by Evolution Mining, another mining company to have established a 'Stakeholder Engagement Framework', which characterised it as "*a set of principles, policies and procedures designed to provide a structured and consistent approach to community activities across our sites*" (Evolution Mining 2014, p.62). Thus, a 'Stakeholder Engagement Framework' can be described as a set of procedures which govern the process of stakeholder engagement.

Some companies whose reports were analysed did not disclose the approach adopted, but identified only the engagement method employed. According to these companies (10 in total) which included details of the engagement methods in their 2014 reports, the most frequently used method was a meeting with stakeholders which was disclosed by five out of 10 companies (Table 6.5 on the next page). Other most often adopted methods reported were discussions and briefings as well as social events (for example, the tours of the operation site). Some methods were adopted by individual companies; these include focus groups, dialogue, newsletters and information on the websites.

[40] This company also disclosed adopting the following methods to consult their stakeholders: letters, telephone calls, industry presentations and site tours. However, it is difficult to see how these methods allow for gathering information from stakeholders.

[41] This method can be used in the communication approach to only transmit information to stakeholders and in the consultation approach in order to transmit information to stakeholders as well as to consult them

Table 6.5 Content Analysis – Engagement methods adopted, as disclosed in the reports for the year 2014

Engagement Method Adopted	Number of Companies
Meetings	5
Discussion	3
Briefings	3
Social events (for example, tours, school curriculum information, industry links, a graduate program, Open Doors Program, Christmas' Initiative, Water Planet Play, English Course, Recyclable Materials Workshop)	3
Focus groups	1
Dialogue	1
Web presence	1
Newsletters	1
Community Consultative Group	1

In the 2012 reports analysed in this study, the approaches to stakeholder engagement are similar to those in 2014. These included consultation (two companies out of the total of eight companies whose 2012 reports were analysed), communication (two companies) and building relationships (one company). The engagement methods used were also not regularly disclosed and included meetings, briefings, forums, open office opportunities, public events, newsletters, website updates and presentations. Despite the paucity of information with regards to stakeholder engagement in 2012 reports, overall it seems that the most often adopted approaches to and the methods of engagement used did not drastically change over the two year period from 2012 to 2014.

6.6.4. Frequency and Outcome of Engagement

As to the frequency of stakeholder engagement, only six out of 32 companies (19%) disclosed it in their reports. The majority of companies stated that they approached their stakeholders regularly, although without specifying how regularly, whilst some reported that they engaged their stakeholders throughout the year, or annually or quarterly. The outcomes of stakeholder engagement were disclosed by only three out of 32 companies (9%), all with regards to their engagement to discuss with stakeholders the Environmental Impact Assessment or development of the mining project. The outcome included the modification of the Environmental Impact Assessment paperwork: for

example, Alkane Resources "*has made further modifications to the project design, in particular numerous additional improvements to the Obley Road to minimise noise and maximise road safety*" (Alkane Resources 2014, p.17).

With regards to the frequency of engagement in 2012 reports, it was disclosed by one company only: they indicated that they engaged with local communities from time to time, but engaged with government authorities and Indigenous communities regularly. No company disclosed outcomes of the stakeholder engagements undertaken. Thus, both the frequency and outcome of stakeholder engagement were disclosed by a very few companies and with very few details.

The foregoing discussion presented the results of the content analysis of the reports produced by the 32 mining companies in the sample which engage with their stakeholders for purposes other than identification of stakeholder information needs. The results of the content analysis of the remaining 11 companies in the sample which produce annual or sustainability reports and engage with stakeholders in order to learn their information needs are considered next.

6.7. Content Analysis of Disclosure of Stakeholder Engagement to Identify Stakeholder Information Needs

A total of 11 companies in the sample (16%) reported that they had engaged with their stakeholders in order to identify their social and environmental information needs[42]. Among these, two companies produced annual reports and nine companies produced sustainability reports. The content of the disclosure for both the year 2014 and 2012 have been analysed to produce a detailed picture of their stakeholder engagement approach and practices. However, one company did not disclose any information on stakeholder engagement in their 2012 disclosure, thus making the sample in 2012

[42] The content analysis was performed on the disclosures of three groups of companies as follows: 1) those which report information on stakeholder engagement for the purposes other than identifying stakeholder information needs; 2) those which report information on stakeholder engagement for the purpose of identifying stakeholder information needs; and 3) those which report information on engagement with NGOs.
This section focuses on the disclosures produced **only** by those companies which reported engagement with stakeholders for the purpose of identifying their information needs. Therefore, the information contained in the corporate disclosure was analysed separately from the information included in the reports of companies which engage with stakeholders for the purposes other than identifying stakeholder information needs.

consist of 10 rather than 11 companies. Among these companies, six provided the definition of the term 'stakeholder' in their 2014 reports: they consider their stakeholders to be those parties who are affected or can affect (influence) operations (decisions) of the company. A similar definition was provided by six companies in the 2012 reports, although these were six different companies to those in 2014.

None of the 11 companies mentioned the method they used to identify their stakeholders in the 2014 reports. In 2012, however, one company (Newcrest Mining) reported the method for stakeholder identification: "*Stakeholder identification is a dynamic process, primarily focused at the site level. Key stakeholders are identified based on the site history and the experience of the people involved. The priority of stakeholders is determined based on risks dependent on site circumstance and materiality*" (Newcrest Mining, 2012, p.87). This is the only example of the approach mining companies adopt to classify their stakeholders.

Each company included a list of stakeholders with whom they engaged in 2014 and 2012 (Table 6.6 on the next page). All eleven companies engaged with government authorities and communities, including Indigenous communities in 2014. Eight companies (73%) also engaged with employees or labour unions and NGOs, whilst seven companies (64%) engaged with customers as well. Industry stakeholders, such as industry groups and business partners, were engaged with by six companies (55%), and the investment community and suppliers were engaged by five companies (45%). A third of companies (four companies) engaged with media and shareholders. The remaining stakeholder groups as follows: regulators, society partners, owners of the land, farmers, councils and representatives of education and research, were engaged by less than a third of companies.

Table 6.6 Content Analysis – Stakeholder groups engaged, as disclosed in the reports for the years 2014 and 2012

Stakeholder Groups Engaged as Disclosed in					
Reports for the year 2014			Reports for the year 2012		
Stakeholder Group	**Number of Companies**	**%**	**Stakeholder Group**	**Number of Companies**	**%**
Government (local, state, federal)	11	100	Government (local, state, federal)	9	90
Community, including Indigenous community	11	100	Employees/Contractors/ Labour Unions	9	90
Employees/Contractors/ Labour Unions	8	73	Customers	9	90
NGOs	8	73	NGOs	8	80
Customers	7	64	Communities, including Indigenous communities	8	80
Industry/Industry Groups/Business Partners	6	55	Investors/Investor Communities	7	70
Investment Community	5	45	Industry/ Industry associations/ Bodies	7	70
Suppliers	5	45	Suppliers	7	70
Media	4	36	Media	6	60
Shareholders	4	36	Shareholders	5	50
Regulators	3	27	Regulators	4	40
Society Partners	2	18	Community-based Organisations/ Civil society/Local Interest Groups	4	40
(Traditional) Owners of the Land	2	18	Education and Research/Academics	2	20
Pastoral Leaseholders/Farmers	2	18	Traditional Owners of the Land	1	10
Education and Research	1	9	Pastoral Leaseholders	1	10
Total Companies	**11**		**Total Companies**	**10**	

In 2012, the 10 companies in this group[43] reported engagement with similar stakeholder groups (Table 6.6). The top five stakeholders engaged with in 2012 included the same

[43] One company did not disclose any information on stakeholder engagement in 2012 disclosure, thus making the sample in 2012 consist of 10 rather than 11 companies

groups as in 2014, namely government, communities, employees or contractors and labour unions, customers and NGOs. However, in 2012, companies engaged slightly more often with employees and customers in comparison to communities which were one of the most often engaged group of stakeholders in 2014. Nevertheless, in both the 2012 and 2014 reports, the majority of companies reported engagement with these groups as well as NGOs. In 2012 mining companies paid more attention to industry bodies and associations (70% in 2012 vs 55% in 2014) as well as media (60% in 2012 vs 36% in 2014) and shareholders (50% in 2012 compared to 36% in 2014). The investor community and suppliers were also given more priority in 2012 than in 2014 (70% in 2012 vs 45% in 2014). The remaining groups of stakeholders including regulators, traditional owners of the land, pastoral leaseholders, representatives of education and research and society partners were engaged were approached by a minority of companies in 2012 as well as 2014.

Among the approaches used to engage with stakeholders in 2014 three companies (27%) indicated that they sought to gather information and feedback from their stakeholders[44], whilst two companies (18%) reported that they adopted a communication approach. The remaining six companies in the sample (55%) did not provide any information on the potential approaches they could utilise in engagement with their stakeholders.

Two out of 11 companies in this group (18%) did not discuss the methods they use in the engagement with their stakeholders. A further two companies, although claiming that they consider views of a wide range of their stakeholders in identifying the issues to include in the reports, describe the process of consulting only internal stakeholders. For example, Newcrest Mining reported that they had held "*two Group-wide sessions with leaders and representatives from key functions within the Company joined site General Managers and Health, Safety, Environment and Community leaders… [as well as] Personnel Representatives*" (Newcrest Mining, 2014, p.12); whilst Panoramic Resources distributed a questionnaire "*that listed 32 relevant sustainability topics […] to 42 people across the two operations and [head] office, with participators [sic] comprising a diverse range of positions including senior management, operators, administration, technical and trade" following which "The list of material issues […]*

[44] This approach does not fall under any category of the classifications examined in this study (see Section 5.3 and Appendix 3). However, it can be assumed to be a consultation approach (Morsing and Schultz, 2006)

were reviewed by a broad number of personnel across the business to ensure all significant aspects had been captured" (Panoramic Resources 2014, p.7). One company, Incitec Pivot, described engagement for the purpose of identifying the issues to include in its sustainability report only with one external stakeholder group, namely investors.

The remaining six companies in this group identified the methods of engagement they used (Table 6.7). Although the first four methods (surveys, consultation, forums on corporate responsibility and opportunities for feedback, via which the company learns perceptions of stakeholders of the disclosure themes in earlier reports to aid the development of the content of the future reports) imply some form of consultation with stakeholders as to their information needs, the remaining methods of engagement represent a one-way dissemination of information to stakeholders. The latter include presentations, displays, newsletters and media releases. It is difficult to see how companies identify their stakeholders' information needs via these methods, as they are designed to disseminate information to stakeholders rather than gather stakeholders' views, concerns or information needs.

Table 6.7 Content Analysis – Engagement methods utilised, as disclosed in reports for the years 2014 and 2012

Engagement Methods Utilised as Disclosed in		
	Reports for the year 2014	**Reports for the year 2012**
	Number of Companies	
Survey	2	0
One-on-one Conversations/Consultation	2	1
Forum on Corporate Responsibility	1	1
Opportunities for Feedback	1	2
Presentations	1	1
Displays	1	1
Newsletters	1	1
Media Releases/Advertorials	1	1
Publishing	1	0
Workshop	0	3
Sustainability Review Panel	0	1

In 2012, five out of the ten companies which reported their engagement with stakeholders in 2012 disclosed their approach to engagement with stakeholders. Three

of those indicated that they sought information and feedback from their stakeholders (that is, utilised a consultation approach). A further two companies focused on communication and consultation with their stakeholders respectively.

With regards to the methods of engagement, there was no variety compared to 2014: three companies used workshops and two companies used channels for feedback to identify stakeholders' information needs (Table 6.7). The methods unique to individual companies were a Sustainability Review Panel, a Forum on Corporate Responsibility, and a combination of one-on-one conversations, providing presentations to target community groups, holding displays[45], issuing newsletters and publishing media advertorials.

Four companies also disclosed details of the engagement methods used with certain groups of stakeholders in 2012, in particular NGOs (Table 6.8 on the next page). The most frequently used method is distribution of information via annual and sustainability reports. This method, however, only disseminates information and does not allow companies to identify information needs of NGOs[46]. Three methods used by two mining companies were face-to-face discussions, collaborative opportunities and meetings, which, in contrast to the preceding methods, are more likely to provide an opportunity for NGOs to voice their concerns and issues they consider to be important. Forums and policy discussions are used by individual companies and can be regarded as methods to identify NGOs' information needs. The remaining methods disclosed in corporate reports serve to disseminate information to stakeholders rather than elicit information, such as media releases, site visits, presentations and communication of information via a company's website.

Two of the companies disclosed the practices adopted in their engagement with NGOs in 2012 in a rather imprecise manner. For example, OZ Minerals reported that NGOs are invited to "*Liaise directly with operational management, environment and community relations departments on specific issues*" (OZ Minerals 2012, p.30; OZ Minerals 2014, p.6). However the details of the way to 'liaise' with the company were not revealed. Similarly, BHP Billiton indicated that they engaged with NGOs via 'the

[45] The method was indicated to have been used by a company; the nature of this method was not explained. However, it appears that the company refers to the method similar to presentations and open days when the public can see the information about the company on displays over a period of time

[46] This is unless they provide a feedback form in the report; however, no information on the availability or otherwise of the feedback form was included in the reports

stakeholder engagement management plan' at every mining site, and via the Forum on Corporate Responsibility at the corporate level (Sustainability Report 2012). However the details of these approaches to the engagement with NGOs were not ascertained. In the reports covering the year 2014, only BHP Billiton disclosed the engagement with NGOs. The details were identical to those in the report covering the year 2012.

Table 6.8 Content Analysis – Engagement methods utilised to approach NGOs, as disclosed in reports for the year 2012

Engagement Method	Number of Companies
Annual and Sustainability Reports	3
Face-to-face Discussion/Conversation	2
Collaborative Opportunities	2
Meetings/Community Meetings	2
Media Releases	1
Sponsorships and Partnerships	1
Site visits	1
Website	1
Presentations	1
Forums	1
Policy Discussions	1

The frequency of engagement with stakeholders is disclosed in the 2014 reports of only three companies (out of the total eleven companies in this group). Two companies disclosed that they engage regularly (without specifying how regularly) or from time to time. One company quantified the frequency of engagement, indicating that to identify the issues to be addressed in the reports they engaged with the stakeholders twice in the year of the report. In 2012 six companies disclosed the frequency of their stakeholder engagement: three companies indicated that they engaged annually and a further three companies reported that they engaged regularly (also without specifying how regularly).

After having identified the social and environmental information needs of their stakeholders, companies reported undertaking a materiality assessment of those issues to select the ones which, consistent with the GRI Guidelines, "*Reflect the organisation's significant economic, environmental and social impacts; or substantively influence the assessments and decisions of stakeholders*" (GRI G4, 2014,

p.17). The chosen issues were then reported to have been addressed and discussed in the 2014 and 2012 reports[47].

The foregoing discussion presented the results of the content analysis of the reports produced by the 11 mining companies in the sample which engage with a range of their stakeholders for purpose of identification of stakeholder information needs. The following section will focus on the engagement with a single group of stakeholders, namely NGOs.

6.8. Content Analysis of Corporate Disclosure of Engagement with NGOs

There were eight companies in the total sample of 67 companies, whose reports were included in the content analysis (12%), which discuss their engagement with NGOs separately from other groups of their stakeholders[48]. The content analysis of the reports of these companies covers the following areas: the purpose of the engagement, approach to and methods of engagement, as well as the outcomes of the engagement.

When it comes to the purpose of the engagement with NGOs, the companies analysed adopt two ways of describing it. Three companies reported that they engaged with NGOs because the latter had interest in their social and environmental performance. Two of these companies disclosed the issues that NGOs were concerned with as follows: "*Governance, risk management, socio-economic contributions, human rights, environmental performance, compliance*" (OZ Minerals 2014, p.6) and "*Local employment; Community engagement and development; Environmental impacts*" (Panoramic Resources 2014, pp.10-11). The remaining five companies in the sample discussed their reasons for the engagement with NGOs in 2014 in greater detail.

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[47] However, since it is impossible to ascertain information needs of the stakeholders engaged as disclosed in the reports, there is no way to confirm that.

[48] The content analysis was performed on the disclosures of three groups of companies as follows: 1) those which report information on stakeholder engagement for the purposes other than identifying stakeholder information needs; 2) those which report information on stakeholder engagement for the purpose of identifying stakeholder information needs; and 3) those which report information on engagement with NGOs.
This section focuses on the disclosures produced **only** by those companies which reported engagement with NGOs specifically. Therefore, the information contained in the corporate disclosure was analysed separately from the information included in the reports of companies which engage with stakeholders for the purposes of identifying the information needs of stakeholders and for the purposes other than identifying stakeholder information needs.

Among the reasons to engage with NGOs in 2014 are the following: to learn the issues and concerns of stakeholders; to positively contribute to environment and society; to keep stakeholders informed about company's operations; and to explore attitudes and perceptions of stakeholders towards the company (Table 6.9).

Table 6.9 Content Analysis – Reasons to engage with NGOs, as disclosed in the reports for the year 2014

Theme	Variations in the way this is expressed
"To positively contribute to the environment and society"	• To add value to the regions where the company operates; To develop mutually beneficial relationships (Iluka Resources) • To positively manage change and secure opportunities for people, economies, the natural environment, the built environment and society; To be successful over the longer term in achieving our community goals (Fortescue Metals Group) • To explore how, together, we might solve some of the global challenges we face (Rio Tinto)
"To learn the issues and concerns of stakeholders"	• To stay abreast of stakeholder issues and concerns (Newcrest Mining) • To ensure business activities are conducted in consideration of internal and external stakeholders; To be informed of community expectations for support and sponsorship activities (Iluka Resources) • Understanding and working to address the impacts we have on our communities (Incitec Pivot)
"To keep stakeholders informed about company's operations"	• To keep stakeholders informed of relevant business activities (Newcrest Mining) • To be informed of issues of interest regarding the Company's operations; Stakeholder rights, values, beliefs and cultural heritage aspects are acknowledged, respected and included in the Company's decision making process (Iluka Resources)
"To explore attitudes and perceptions of stakeholders towards the company"	• To be informed of the attitude towards and perception of Iluka in communities (Iluka Resources) • To create positive perceptions and outcomes for our business (Incitec Pivot)

Two companies also disclosed reasons for the engagement with NGOs that were unique to them: Incitec Pivot reported that they engaged with stakeholders in 2014 in order to mitigate negative impacts of their operations, and Rio Tinto stated that they engage with NGOs to tackle the social and environmental issues of Rio Tinto's operations; these issues, however, were not disclosed (Rio Tinto 2014, p.14).

In 2012 only five out of eight companies disclosed the purpose of their engagement with NGOs. Similar to the 2014 reports, only two companies listed the issues that NGOs are interested in which include ethical, social and environmental performance, governance and compliance, and risk management. The other three companies, however, provided more details about the purpose of engagement, as displayed in Table 6.10.

Table 6.10 Content Analysis – Reasons to engage with NGOs, as disclosed in the reports for the year 2012

Theme	Variations in the way this is expressed
"To positively contribute to the environment and society"	• To ensure that our activities positively enhance the lives of people who live near our operations and society more broadly; To work towards addressing potential impacts and concerns about our operations and create opportunities that are aligned with the interests of our stakeholders (BHP Billiton) • To positively manage change and secure opportunities for people, economies, the natural environment, the built environment and communities (Fortescue Metals Group) • To achieve our sustainable development goals; to explore how together we might help solve some of the global challenges we face – including biodiversity loss; climate change and its impact on water and energy; poverty and corruption (Rio Tinto)
"To obtain/extend the social licence to operate"	• To aspire to be the corporate citizen of choice that is welcomed by communities that host our activities (Fortescue Metals Group) • To extend our licence to operate (Rio Tinto)
"To learn the issues and concerns of stakeholders"	• To stay abreast of stakeholder issues and concerns (Newcrest Mining) • To improve our understanding of potential impacts and concerns about our operations (BHP Billiton)

The most often disclosed reason for the engagement was the one focused on the positive contribution to the environment and society. These mining companies also engaged with NGOs in order to obtain or extend their social licence to operate, or to identify the issues and concerns of their stakeholders. In contrast to the 2014 reports, only one company approached NGOs in order to inform them of the current company activities and operations. Therefore, it appears that after employing stakeholder engagement to obtain a social licence to operate in 2012, mining companies concentrated on learning perceptions of their stakeholders of the corporate performance as well as informing them company's operations in 2014.

The companies' approach to engagement with NGOs was disclosed with little detail in both the 2014 and 2012 reports. In the reports published in 2014 Rio Tinto reported that they "*seek to understand [stakeholders] points of view*" (p.14), whilst Newcrest Mining stated that the issues raised by stakeholders, including NGOs, were brought to the attention of the management and, in some instances, were helped to be resolved by establishing a special advisory panel. In 2012 BHP Billiton reported that each site adopted a 'Stakeholder Management Plan' whilst Newcrest Mining stated that their external relations department was responsible for stakeholder engagement. Only one company, Fortescue Metals Group, clearly indicated that their approach to engagement with stakeholders is communication.

The methods of engagement were not disclosed by two of the eight companies in this group in 2014, and were not disclosed by three of the companies in 2012. The methods adopted by other companies are presented in Table 6.11 (on the next page). The most commonly utilised methods in both 2014 and 2012 are meetings and one-on-one discussions and conversations as well as exploring opportunities for partnerships and collaboration. These are followed by presentations, usage of the internet and intranet, newsletters and media releases, but these are used quite infrequently. The methods of engagement adopted did not appear to change from 2012 to 2014.

Table 6.11 Content Analysis – Engagement methods utilised to engage with NGOs, as disclosed in reports for the years 2014 and 2012

Methods of Engagement as Disclosed in the		
	Reports for the year 2014	**Reports for the year 2012**
	Number of Companies	
One-to-one conversations/discussions/meetings	6	5
Reports (hard copy, electronic)	4	3
Partnerships/Collaborations	3	3
Providing presentations	2	2
WWW (intranet, internet)	2	1
Issuing newsletters	2	1
Media releases	2	1
Stakeholder Engagement Plan	2	1
Holding displays	1	1
Publishing advertisements	1	1
Liaise directly with operational management, environment and community relations departments on specific issues	1	1
The Forum for Corporate Responsibility	1	1
Site visits	1	1
Induction and training	1	0
Management briefings	1	0
Employee surveys	1	0
Sustainability Group and External Relations attendance at forums and policy discussions	0	1

The outcome of the engagement with NGOs is disclosed by one company in 2014 and none in 2012. Panoramic Resources disclosed in their 2014 report that the information obtained as a result of engagement with NGOs was used in corporate reports and presentations, and included on the corporate website. Overall, judging from the disclosure in the reports covering the year 2012 and 2014, the engagement with NGOs seemed to remain relatively unchanged with regards to the aims of the engagement as well as methods adopted.

6.9. Summary

In this chapter, the results of the content analysis of the corporate disclosure on stakeholder engagement were presented. The reports were divided into two groups of companies: those engaging with their stakeholders for the purpose of identifying their information needs and those engaging with their stakeholders for any other reason. Each group was analysed individually to separate the data collected from the reports of those companies engaging with their stakeholders for the purpose of identifying their information needs (the focus of this study) and other companies engaging with their stakeholders for any other reason, but whose disclosures could nevertheless contribute to the understanding of the practice of disclosure of engagement with stakeholders.

The next chapter will present the results of the survey of NGOs. It focused on their information needs and engagement with mining companies and complemented the data collected via the content analysis by providing insight into the perceptions of NGOs as a group of stakeholders of mining companies.

Chapter 7. Data Analysis and Results – Survey of Non-Governmental Organisations (NGOs)

7.1. Introduction

In this chapter the results of the survey of the social and environmental NGOs operating in Australia are analysed. The chapter provides a discussion of the process of data collection, including response rates obtained, reliability of the Likert scale utilised in the survey questions and non-response bias (Section 7.2). This is followed by the review of the profile of the NGOs surveyed (Section 7.3).

The data collected via the survey is then analysed to respond to the six research questions posed. Section 7.4 focuses on the social and environmental information needs of NGOs; Sections 7.5 and 7.6 discuss whether and how mining companies engage with NGOs. This is followed by Sections 7.7 and 7.8 which present the data collected on whether and how NGOs engage with mining companies. Section 7.9 focuses on whether the information needs of NGOs are addressed mining companies' disclosures according to the perceptions of NGOs. The penultimate Section 7.10 presents the comments of the survey respondents which is followed by the Section 7.11 which discusses the process of interviewing NGOs as well as the results of the interviews conducted with several representatives of NGOs in order to enrich the data collected via the survey.

7.2. Data Collection Process

In this section the data collection process will be discussed. Response rates to the surveys, the assessment made of the reliability of the questions within the Likert scales and the question of non-response bias are discussed.

7.2.1. Response Rates

Out of the total sample of 557 NGOs, 30 were approached for the pilot-test of the survey leaving 527 NGOs among which to conduct the survey. Thirty-six email addresses no longer existed, thirteen potential respondents opted out[49] thus leaving 478

[49] The survey was distributed via the SurveyMonkey website. Any participant which has already been approached via the website by other organisations that conducted surveys has a choice to opt out from the distribution of the future surveys. These 13 potential respondents were registered as opted out from future surveys

NGOs to complete the questionnaire. Among these 478 NGOs, seven respondents emailed to decline the invitation to participate in the survey. Among the latter, one respondent advised that the area of focus of their NGO did not cover social and environmental performance of the mining industry; one respondent advised of absence of employees as the reason for not completing the survey, whilst another one was unable to forward the survey to any other member of the NGO (reason for this was not indicated). Two more respondents emailed to advise that their organisation was not in fact an NGO or did not have vast engagement experience in the area of interest of this study. Another respondent did not consider the reports produced by mining companies to be indicative of their social and environmental performance and thus did not see the reason to complete the survey focused on such reports; whilst one final respondent did not provide any reason for choosing not to complete the survey. Thus, the sample of potential participants consisted of 471 organisations.

Out of the total of 471 potential participants, only 28 respondents returned the questionnaire of which two were disqualified as the NGOs which the respondent represented were not concerned with the social and environmental performance of mining companies in Australia. The total of 26 responses provides a response rate of 5.5%, which is unfortunately low, thus reducing the ability to analyse the information offered by respondents and the generalizability of the results.

7.2.2. Reliability

To assess the reliability of the Likert scale utilised in the survey questions, Cronbach's Alpha testing was undertaken. This test is used to check for internal consistency, that is the consistency of the responses to the survey questions (Saunders et al, 2003). For the scale to be deemed reliable the Cronbach's Alpha coefficient should be .7 or above (Nunnaly, 1978; DeVellis, 2012). Table 7.1 below shows that the Likert scale utilised in the survey questions has overall good consistency and reliability. (One question (Question 29) was not tested as the sample is not large enough (three responses) to test without violating the test's assumptions (Pallant, 2013)).

Table 7.1 Survey of NGOs – Cronbach Alpha Reliability Analysis

Question Number	Cronbach's Alpha	Cronbach's Alpha Based on Standardised Items	Number of Items
8	.920	.917	7
9	.906	.906	7
15	.911	.914	6
16	.908	.907	7
23	.782	.789	9
24	.642	.647	9
25	.994	.994	7
26	.988	.988	7
27	.864*	.879*	10

*The inter-item correlation matrix indicates that there is negative correlation between two pairs of variables. However, since the Cronbach's Alpha is in the acceptable range (above .7), the negative correlation was not investigated.

7.2.3. Non-Response Bias

The non-response rate was 94% in this survey, that is, 445 respondents out of the total of 471 did not complete or did not qualify to complete the survey. Two of the respondents were disqualified from the survey because the NGO they represented was not interested in the social and environmental performance and reporting of mining companies in Australia. The remaining 443 respondents, however, did not attempt to complete the survey. The low response rate may indicate a non-response bias as the reason not to fill in the questionnaire may be connected to the topic which the survey explores (Oppenheim, 1966). To assess the non-response bias the continuum of resistance model was utilised according to which late respondents may be proxies for non-respondents:

> "*An immediate response … reflects a low level of resistance to respond, whereas a response after repeated reminder efforts reflects a higher resistance, and a non-response reflects the highest resistance. The assumption that late respondents represent non-respondents is based on the hypothesis that they would be non-respondents if follow-up procedures such as email/telephone reminders had not been used. Non-response bias occurs when non-respondents differ from respondents on survey items of interest*" (Rao and Pennington, 2013, pp. 652-3).

The statistical test utilised to assess the non-response bias was the Mann-Whitney U test as the data collected is from a small sample which is unlikely to satisfy parametric assumptions (Pallant, 2013). The Mann-Whitney U test was performed on every variable, that is, every response in every survey question, grouped by the following: location of offices, scale of NGO operations, number of years active, and number of employees. The difference was not significant at the 0.05 level with the exception of number of years active: among the respondents three organisations (12%) were operating for one to five years, and the remaining 23 organisations (88%) were operating for more than ten years.

The non-response bias statistic indicates that there is a statistically significant difference in time of completion by 'younger' NGOs with one to five years of activity and 'older' NGOs with ten and more years of activity. This applied to both tests run with the group of late respondents characterised as the ones responding to both reminders ($U=60.000$, $z=-2.109$, $p=.035$) and the ones responding to just the last reminder ($U=34.000$, $z=-2.173$, $p=.030$), since there is no agreement as to what constitutes a late respondent (Lindner et al, 2001). Among the eleven NGOs which completed the survey after the first or the second reminder were all three of the respondents representing 'younger' NGOs, which suggests that it is the 'younger' NGOs which exhibit the non-response bias. The reason for this is hard to pinpoint; however, it could be assumed that the 'younger' NGOs might still be in the process of developing or clarifying their organisational goals. Hence, the focus on the social and environmental performance of mining companies might be new to the organisation or secondary to other goals, thus receiving less attention.

The foregoing discussion focused on the data collection process, specifically response rates, reliability and non-response bias. The next section focuses on the descriptive characteristics of the respondents of the survey such as position of the respondent in the NGO, location and scale of operations of the NGO, as well as the age and the size of the NGO.

7.3. Descriptive Survey Data

This section depicts the profile of the NGOs surveyed. It includes characteristics such as the job title of the respondent representing an NGO, location of NGO's offices, scale of operation, number of employees and years active. This demographic information will allow comparison between different groups of NGOs surveyed.

7.3.1. Respondents of the Survey

The respondents of the survey represented a variety of roles occupied, which are displayed in Table 7.2. The majority of the surveys were completed by senior officers: of the total responses, 31% were collected from a managing director or a director, 12% from a chairperson and a further 12% from an executive officer. Around a quarter of responses were provided by Coordinators (12%) and Officers (12%). The remainder of the respondents represented secretaries (8%), a single adviser (4%) and other and undisclosed roles in an organisation (12%).

Table 7.2 Survey of NGOs – Positions Occupied by the Respondents

Respondent	Response Count	Response Percent
Managing Director/Director	8	31%
Chair/Chairperson	3	12%
CEO/Executive Officer/President	3	12%
Executive Coordinator/Coordinator	3	12%
Officers (Admin and Project)	3	12%
Secretary	2	8%
Other (retired, wild life carer)	2	8%
Adviser	1	4%
Undisclosed	1	4%
Total	**26**	**100%**

7.3.2. Location and Scale of Operation of NGOs

Organisations located in selected states of New South Wales (NSW), Queensland (QLD) and Western Australia (WA) with either a regional or national scale of operations were invited to participate in the survey. Among the 26 respondents, 23 represented NGOs whose offices were located just in one state; two NGOs had offices in two states: NSW

and Victoria (VIC), and QLD and VIC respectively, whilst one remaining respondent represented an NGO with offices in three states NSW, QLD and WA (see Table 7.3).

Although only NGOs from three states, namely NSW, QLD and WA were invited to participate in the survey, one NGO appeared to be located in South Australia (SA). Disregarding the fact that two NGOs have offices located in VIC and one in SA, seven NGOs have offices only in NSW, seven NGOs have offices only in QLD and eight NGOs have offices only in WA. Thus, the respondents represent the three states selected in this study to the same degree.

Table 7.3 Survey of NGOs – Location of Respondent Organisation Offices

NGOs and Their Corresponding Locations	
Number of NGOS	**Location**
7	NSW
7	QLD
8	WA
1	SA
1	NSW, QLD &WA
1	NSW & VIC
1	QLD &VIC

With regards to the scale of operation, 65% of respondents reported that they represented a regional NGO whilst the remaining 35% of the surveyed NGOs had a national scale of operation (Table 7.4). Thus the majority of the NGOs surveyed in this study focus on the social and environmental issues of the region they operate in.

Table 7.4 Survey of NGOs – The Scale of Respondent Organisation Operations

Scale of Operations	Response Count	Response Percent
Regional	17	65%
National	9	35%
Total	**26**	**100%**

7.3.3. Age and Size of the NGOs

Among the NGOs surveyed, there was neither an NGO aged of less than 1 year nor an NGO with the age of 6 to 10 years. The majority of NGOs (88%) operated for longer than 10 years; whilst the remaining 12% have been operating for 1 to 5 years. The ages of the respondent NGOs are displayed in Table 7.5.

Table 7.5 Survey of NGOs – The Age of Respondent Organisation

Age of Organisation	Response Count	Response Percent
Less than 1 year	0	0%
1-5 years	3	12%
6-10 years	0	0%
More than 10 years	23	88%
Total	**26**	**100%**

With regards to the size of the NGO as measured by the number of employees, the majority of the NGOs (22, or 85%) surveyed had 1 to 25 employees while the remaining 4 NGOs (15%) had more than 100 employees (see Table 7.6). The NGOs employing 100 or more people include two organisations with a regional scale of operation (located in QLD and WA) and two with a national one (located in NSW and WA).

Table 7.6 Survey of NGOs – Number of Employees in Respondent Organisation

Number of Employees	Response Count	Response Percent
1-25	22	85%
26-50	0	0%
51-100	0	0%
More than 100	4	15%
Total	**26**	**100%**

7.3.4. Concern with the Social and Environmental Performance and/or Reporting of Mining Companies

Questions 6 and 7 of the survey required respondents to indicate whether the NGO they represent is concerned with the social and environmental performance of the mining industry in Australia (Question 6) and whether their organisation wanted to see specific social and environmental information disclosed by mining companies (Question 7). If the response to any of the two questions were negative, respondents were asked to provide details as to the reason why their NGO was not interested in performance or reporting of the mining companies in Australia.

Two of the respondents indicated that the NGOs they represented were not interested in social and environmental performance of mining companies stating that it was "not their area". Nevertheless, both respondents still wished to see specific social and environmental information pertaining to the performance of the mining companies in Australia. The reason for this might be the fact that even though the operation of the NGO they represent does not involve working with mining companies directly, the information on social and environmental impacts of the mining industry is still of interest; perhaps it affects the work of the NGO or the people or organisations they assist.

The foregoing discussion focused on the demographic information of the participants in the survey including position the respondent holds in the NGO, the scale of operation and the location of the NGOs whose representatives participated, as well as the age and size of the NGOs. In addition, the interest in social and environmental performance of mining companies by the NGOs surveyed was ascertained. The following sections analyse and discuss the data collected in relation to the research questions posed in this study, starting with the demand for the different types of social and environmental information by NGOs.

7.4. Results of the Survey Questions Addressing Research Question 1

In order to answer the first Research Question posed in this study**:** "What are the social and environmental information needs of NGOs with regards to performance of the mining companies operating in Australia?", two questions have been included in the survey, namely: "Does your organisation want to see reported information about the following aspects of environmental performance of mining companies in Australia?" (question 8) and "Does your organisation want to see reported information about the following aspects of social performance of mining companies in Australia?" (question 9[50]). The responses to these questions are discussed in sections 7.4.1 and 7.4.2 below.

7.4.1. Environmental Information Needs of NGOs

As displayed in the Table 7.7 (on the next page), the majority of respondents indicated that they wanted to see all seven types of environmental information included in the survey. In fact, 100% of respondents agreed or strongly agreed that they wished to see information on the land use and rehabilitation. Following this, 96% of respondents expressed the desire to see impacts on biodiversity and 92% want to see amounts and levels of emissions, effluents and waste. 88% of the respondents wished to see the following three types of environmental information disclosed: usage of materials, energy and water, and minimisation of emissions, effluents and waste, and mineral resource depletion. The reduction in usage of materials, energy and water was the type of environmental information 85% of respondents were interested in.

However, one respondent did not wish to see information focused on reduction in the usage of materials, energy and water and mineral resource depletion. Three respondents were neutral about seeing information on the usage of materials, reduction in the usage of materials and minimisation of the emissions, effluents and waste. A further two respondents were neutral about seeing information on the amounts and levels of emissions, effluents and waste and mineral resource depletion, and one respondent was neutral about information on the impacts on biodiversity.

[50] Both survey questions 8 & 9 use the five-level Likert scale from 1 – Strongly Disagree to 5 – Strongly Agree

Table 7.7 Survey of NGOs – Environmental Information Needs of NGOs

Information Type	Identified Environmental Information Needs of NGOs					
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Response Count
Materials, Energy, Water - Usage	0	0	12% (3)	31% (8)	58% (15)	26
Materials, Energy, Water - Reduction in Usage	0	4% (1)	12% (3)	23% (6)	62% (16)	26
Emissions, Effluents, Waste – Amounts and Levels	0	0	8% (2)	27% (7)	65% (17)	26
Emissions, Effluents, Waste - Minimisation	0	0	12% (3)	23% (6)	65% (17)	26
Impacts on Biodiversity	0	0	4% (1)	19% (5)	77% (20)	26
Mineral Resource Depletion	0	4% (1)	8% (2)	27% (7)	62% (16)	26
Land Use and Rehabilitation	0	0	0% (0)	23% (6)	77% (20)	26

Survey participants were also offered an option to indicate other environmental information the organisation they represent has an interest in. A total of eight respondents chose to include information they would like to see addressed in corporate reports. However, despite the focus of the question being on environmental information needs, respondents also indicated social information they are interested in (this will be discussed in the following Sub-section 7.4.2). The following types of environmental information were provided[51]:

- The type and amount of chemicals/poisons being used in mining, in particular fracking;
- Life cycle of the mining products;
- Impacts on indigenous conservation practices and maintenance of traditional knowledge;

[51] Participants' responses

- A balanced perspective of the need for the products;
- The impacts on Aboriginal Heritage - Lands/Sites/water and in particular the living entities the Song Cycle Paths[52];
- Marine Environment pollution;
- The impact of Ecocide[53].

Therefore, the participants wished to see all the types of environmental information included in the survey (seven in total) as follows:

- Materials, Energy, Water – Usage;
- Materials, Energy, Water - Reduction in Usage;
- Emissions, Effluents, Waste – Amounts and Levels;
- Emissions, Effluents, Waste – Minimisation;
- Impacts on Biodiversity;
- Mineral Resource Depletion;
- Land Use and Rehabilitation, and

an additional seven types of information provided by the participants themselves. The identification of the environmental information of interest to NGOs is followed by the identification of the potential social information needs of NGOs, which is the focus of the next section.

7.4.2. Social Information Needs of NGOs

The majority of respondents (21 out of 26, or 81%) want to see information covering respect for Indigenous rights and impacts on local communities (see Table 7.8 on the next page). These two types of social information appear to be the most sought after among the seven types of information needs included in the survey. Information on the types of rates of injuries and occupational diseases is desired by 16 respondents (62%). However, nine respondents (35%) were neutral about the disclosure of this type of

[52] "…according to Aboriginal customary law, the extent of the Song Cycle path is defined by geological and botanical features that have been created by (and continue to be associated with) totemic beings. All areas defined as the Song Cycle path are regarded as having importance and significance because of the interconnected nature of this network of totemic significances" (The Aboriginal Cultural Materials Committee (1991)

[53] "Ecocide is the extensive damage to, destruction of or loss of ecosystem(s) of a given territory, whether by human agency or by other causes, to such an extent that peaceful enjoyment by the inhabitants of that territory has been or will be severely diminished" (Eradicating Ecocide, 2016)

information while one (4%) did not wish to see it. Fifteen respondents (58%) would like to see information with regards to consultation and negotiations with employees, and total number of employees. Eleven respondents (42%) are neutral about the total number of employees, while ten (38%) are neutral about information focused on the consultation and negotiations with employees and one respondent (4%) does not wish to see this information.

Half of the respondents wish to see information on employee training and education while the other half is neutral or do not wish to see this information (46% and 4% respectively). Similarly, half of the respondents would like to see the total number of employees from the minority groups (46%) while the other half is neutral or do not have interest in this information (50% and 4% respectively).

Table 7.8 Survey of NGOs – Social Information Needs of NGOs

Information Type	Identified Social Information Needs of NGOs					
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Response Count
Total Number of Employees	0	0	42% (11)	35% (9)	23% (6)	26
Total Number of Employees from Minority groups	0	4% (1)	50% (13)	27% (7)	19% (5)	26
Employee Training and Education	0	4% (1)	46% (12)	23% (6)	27% (7)	26
Consultation and Negotiations with Employees	0	4% (1)	38% (10)	38% (10)	19% (5)	26
Types and rates of injuries and occupational diseases	0	4% (1)	35% (9)	38% (10)	23% (6)	26
Respect for Indigenous rights	0	0	19% (5)	27% (7)	54% (14)	26
Impacts on Local communities	0	0	19% (5)	19% (5)	62% (16)	26

Similar to the question exploring the environmental information needs, the questions focused on the social information needs also provided an option to indicate other types

of the social information that NGOs would like to see. A total of six respondents chose to answer[54], and according to the responses NGOs are interested in the following types of information[55]:

- Transparent and proactive strategies for employment, training, negotiation and total number of employees, total number rejected (and reason) of Aboriginal employees;
- The impact mining has had on local, regional and state-wide unemployment of Aboriginal people;
- Impact on quality of life both within and beyond the mining operations;
- The impact on the environment, which has consequential impacts on social issues;
- Fly-in, Fly-out work;
- Consultation and negotiations with aboriginal communities
- Employee ownership, ability to be involved in decision making and engagement.

Therefore, results indicate that NGOs wish to see every type of environmental information included in the survey reported by mining companies. However, with regards to social information, NGOs would like to see addressed in corporate disclosure five out of seven information types (exceptions are the information covering employee training and education, and the total number of employees from minority groups).

7.5. Results of the Survey Questions Addressing Research Question 2

In order to answer the second research question posed in this study: "Do mining companies engage with NGOs in order to identify their social and environmental information needs?", a number of questions were included in the survey which focused on the engagement between mining companies and NGOs. Question 10 required participants to indicate whether mining companies have ever engaged with the organisations they represent, and if not, then their perception as to why they have not (question 11).

[54] Some of the following social information needs were included by the participants in the question focused on environmental information (discussed in the section above). In order to ensure the clear distinction between social and environmental information needs, these information types were included in the list of social information needs provided in this section.
[55] These are the participants' responses, verbatim.

The majority of respondents (18, or 69%) indicated that mining companies have never approached their organisation to identify the information needs they have with regards to social and environmental performance of the mining companies (Table 7.9). Only eight respondents (31%) have had an experience of engagement with the mining companies.

Table 7.9 Survey of NGOs – Number of Respondent NGOs Approached by Mining Companies

NGOs Approached by Mining Companies	Number of NGOs	% of NGOs
NGOs that have been approached by mining companies	8	31%
NGOs that have **not** been approached by mining companies	18	69%
Total	**26**	**100%**

Among the eight NGOs which have been approached by mining companies, there are three national NGOs (or a third of the national NGOs which participated in the study), whilst the remaining five NGOs are regional (two of which operate in NSW, a further two in QLD, and one in WA). All of these NGOs are small, with one to twenty-five employees.

Those participants who represent organisations approached by mining companies were then required to indicate how many mining companies approached them (question 12), when they first approached them (question 13) and how often mining companies have since approached them again (question 14).

Four respondents (50%) indicated that six to ten mining companies had approached them; one respondent represented a national NGO while three represented regional NGOs. Three respondents (38%) indicated that one or two mining companies engaged with them, two of which are regional and one national. One remaining respondent representing a national NGO had been approached by three to five mining companies.

These participants were then asked to indicate when their organisations were first approached by mining companies. Four of the respondents (50%), three of which are regional and one national, indicated that mining companies approached their NGO five or more years ago. Two participants (25%), both representing national NGOs, had their organisation approached three to four years ago. The remaining two respondents, both

representing regional NGOs, had the first experience of engagement with mining companies either one (12.5%) or two years ago (12.5%).

Relative to the frequency of engagement (Table 7.10), respondents indicated that mining companies approach their NGOs every 3 months (25%), every 6 months (25%) or on request (25%). Only one participant (12.5%) indicated that mining companies engage with their organisation once every 2-3 years, while another one (12.5%) indicated that mining companies approached his organisation only once or twice (although without specifying over which period).

Table 7.10 Survey of NGOs – Frequency of NGOs Being Approached by Mining Companies

Frequency of Approaches by Mining Companies	Response Count	Response Percent
Just once	0	0%
Once every 3 months	2	25%
Once every 6 months	2	25%
Once every year	0	0%
Once every 2-3 years	1	12.5%
On request (Other)	2	25%
Once or twice (Other)	1	12.5%
Total	**8**	**100%**

The respondents who indicated that mining companies had not approached the organisation they represent were asked to share their perceptions of the reasons why they had not been approached (Table 7.11 on the next page). The majority of the participants (71%) believe that mining companies do not consider NGOs to represent a group of their stakeholders. A little less than half of the respondents (41%) perceive mining companies to consider NGOs to be hostile to business, consider NGOs to be a source of (new) problems, believe NGOs to be too emotional with regards to their concerns, and believe NGOs to be unwilling or incapable to engage in rational discussion. Only six respondents (35%) indicated that they thought that the reason why mining companies had not engaged with their organisation is because mining companies did not trust NGOs.

Table 7.11 Survey of NGOs – Perceived Reasons Why NGOs Have Not Been Approached by Mining Companies

Perceived Reasons for Lack of Approach		
Mining Companies:	**Response Count**	**Response Percent**
Distrust NGOs	6	35%
Don't consider NGOs a stakeholder	12	71%
Consider NGOs to be hostile to business	7	41%
Consider NGOs to be a source of (new) problems	7	41%
Believe NGOs to be too emotional with regards to their concerns	7	41%
Believe NGOs to be unwilling or incapable to engage in rational discussion	7	41%
Total Respondents	**17**[56]	

Four participants used the option to provide the other reason for why they think mining companies had not approached their organisation. The themes of the respondents' answers are as follows:

- The government is not fulfilling its role as an enforcer of all stakeholders being involved in discussion with mining companies due to its financial interest in the mining industry;
- Mining companies prefer to have unilateral control over what they disclose;
- Mining companies do not realize that those who work/volunteer in NGOs have experience of working in the mining industry and being aware of its social and environmental issues;
- Mining companies "have nothing to report". They do not care about social or environmental performance.

Thus, the results indicate that only a third of NGOs surveyed has had an experience of being approached by mining companies. The remaining two thirds of NGOs shared their belief that they had not been engaged with due to the fact that mining companies do not consider them their stakeholders. The next section presents the data with regards to the methods adopted by mining companies when engaging with NGOs.

[56] One participant did not answer this question

7.6. Results of the Survey Questions Addressing Research Question 3

The third research question posed in this study focuses on the methods that mining companies utilise in engaging with NGOs in order to identify their social and environmental needs.

All of the representatives of the NGOs which participated in the survey categorically indicated that a method of engagement never used by mining companies is offering them seat/s on the corporate Board of Directors (Table 7.12).

Table 7.12 Survey of NGOs – Methods Adopted by Mining Companies to Engage with NGOs

Engagement Method Adopted	Frequency of Use						
	Never	Rarely	Sometimes	Very Often	Always	Rating Average	Response Count
Survey (telephone, postal, web)	50% (4)	13% (1)	25% (2)	13% (1)	0	2.00	8
Personal Meeting/Interview	13% (1)	13% (1)	38% (3)	38% (3)	0	3.00	8
Online Discussion	63% (5)	25% (2)	0	13% (1)	0	1.63	8
Focus Groups/Personal Discussion	38% (3)	13% (1)	25% (2)	25% (2)	0	2.38	8
Approaching representatives of your organisation at an Industry Conference/Forum	38% (3)	13% (1)	25% (2)	25% (2)	0	2.38	8
Offering your organisation seat/s on a Committee/Team concerned with social and environmental reporting	50% (4)	13% (1)	25% (2)	13% (1)	0	2.00	8
Offering your organisation seat/s on the corporate Board of Directors	100% (8)	0	0	0	0	1.00	8

Almost all respondents (88%) also expressed that the method utilised on a very rare occasion is online discussion. Half of the participants considered each of these two

additional methods (survey and offering NGOs seat/s on a Committee/Team concerned with social and environmental reporting) as unlikely to be used at all, while a quarter of respondents believed that they are only used occasionally. On the other hand, the methods of engagement most utilised by mining companies were personal meetings and interviews, as a third of respondents indicated that they were used either sometimes (38%) or very often (38%).

In relation to the remaining two methods of engagement (focus groups or personal discussion, and approaching representatives of NGOs at an industry forum or a conference), the respondents are divided in their responses. Half of the respondents in each case indicated that these methods are used never or rarely, a quarter of the respondents believed that these methods are used very often and a further quarter of the respondents indicated that they are used from time to time.

The next survey question (question 16) required respondents to indicate which of the methods that mining companies have utilised proved to be the most successful in allowing them to communicate their information needs to the mining companies[57].

NGOs perceived personal meetings or interviews as the most successful methods of engagement (Table 7.13 on the next page). Half of the respondents strongly agreed that it was the most successful method in allowing their organisation to communicate their information needs to mining companies. Focus groups or personal discussions[58] were also believed to be successful by a third of the respondents. Offering representatives of the NGOs seat/s on a Committee/Team concerned with social and environmental reporting was deemed a successful method by a quarter of the respondents.

Online discussion is more likely to be unsuccessful as well as being offered seat/s on the corporate Board of directors, as a quarter of the respondents in each case expressed their disagreement that these methods could allow them to effectively communicate their information needs to mining companies. A method which entails being approached at an Industry Conference or Forum is regarded by the respondents as neither successful nor unsuccessful.

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[57] Question 16: "Which methods adopted by the MINING COMPANIES have proved to be the MOST SUCCESSFUL in allowing your organisation to communicate your organisation's information needs to mining companies?" uses the five-level Likert scale from 1 – Strongly Disagree to 5 – Strongly Agree

[58] The difference between the two methods is borderline. However, arguably a personal meeting or interview can be used in a communication approach to disseminate information to stakeholders, whilst a focus group or personal discussion can be used in communication approach to disseminate information to stakeholders as well as to gather information from stakeholders in consultation approach.

Table 7.13 Survey of NGOs – Success of the Methods Adopted by Mining Companies to Engage with NGOs

Engagement Method Adopted	Perceived Success of the Engagement Method						
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Rating Average	Response Count
Survey (telephone, postal, web)	13% (1)	0	63% (5)	25% (2)	0	3.00	8
Personal Meeting/Interview	0	0	50% (4)	0	50% (4)	4.00	8
Online Discussion	25% (2)	0	63% (5)	13% (1)	0	2.63	8
Focus Groups/Personal Discussion	13% (1)	0	50% (4)	25% (2)	13% (1)	3.25	8
Being approached at an Industry Conference/Forum	25% (2)	0	50% (4)	25% (2)	0	2.75	8
Being offered seat/s on a Committee/Team concerned with social and environmental reporting	13% (1)	0	63% (5)	25% (2)	0	3.00	8
Being offered seat/s on the corporate Board of directors	25% (2)	0	75% (6)	0% (0)	0	2.50	8

When comparing the results from the two questions focused on the methods employed and the methods which proved to be the most successful, it shows that the personal meetings or interviews, which were most often utilised, were also regarded as the most successful. Focus groups or personal discussions, as well as being approached at an industry conference or forum, which were used less often, were also considered successful. Overall, it seems that the methods which were utilised by mining companies in their engagement with NGOs were also perceived to be productive.

NGOs can also organise engagement with mining companies in order to let them know their information needs. The results of the survey questions focused on whether NGOs approach mining companies with a goal to communicate their information needs are discussed next.

7.7. Results of the Survey Questions Addressing Research Question 4

In order to answer the fourth research question posed in this study**:** "Do NGOs engage with mining companies in order to let them know their social and environmental information needs?", a number of questions (questions 17 to 24) were included in the survey which covered whether and how NGOs engage with mining companies in order to let them know their information needs.

Survey question 17 required respondents to indicate whether the organisations they represented engaged with mining companies. The participants whose organisations engaged with mining companies represented approximately the same proportion as the ones whose organisations did not engage with mining companies (54% and 46% respectively) (Table 7.14). Among the NGOs which engaged with mining companies are four national NGOs; similarly, among the NGOs which did not engage with mining companies there are four national NGOs. However, there are more regional NGOs which approached mining companies (nine NGOs) than those which did not (seven NGOs).

Table 7.14 Survey of NGOs – Number of NGOs Having Approached Mining Companies

NGOs Having Approached Mining Companies	Number of NGOs	% of NGOs
NGOs that have approached mining companies	13	54%
NGOs that have **not** approached mining companies	11	46%
Total	**24**[59]	**100%**

As Table 7.15 below shows, among the NGOs which have engaged with mining companies, six NGOs have also been approached by mining companies. From the eleven NGOs which have not engaged with mining companies, ten NGOs have not been approached by the mining companies either. Another seven NGOs have had only the experience of organising the engagement with mining companies themselves. One NGO has been approached by mining companies, but did not attempt to engage mining companies themselves due to the fact that engagement requires extensive resources

[59] A total of two organisations did not indicate whether they have approached mining companies.

from NGOs and the perception that mining companies are unresponsive to NGOs' concerns (see Question 8 below).

Table 7.15 Survey of NGOs – Engagement between NGOs and Mining Companies

		Number of Mining Companies		**Total**
		Having Approached NGOs	Having **Not** Approached NGOs	
Number of NGOs	Having Approached Mining Companies	6	7	**13**
	Having **Not** Approached Mining Companies	1	10	**11**
	N/A	1	1	**2**
Total		**8**	**18**	**26**

The respondents who represent organisations that have engaged with mining companies were then asked to indicate how many companies they engaged with, when they engaged with them and how frequently they engaged since then. The majority of NGOs (12 out of 13) engaged with less than ten mining companies. Among these organisations, five NGOs (38%) engaged with one or two mining companies; three NGO (23%) engaged with three to five mining companies and four NGOs (31%) engaged with six to ten mining companies. Only one NGO (regional with more than ten years of being active) engaged with more than twenty mining companies.

Approximately half of the NGOs (46%) engaged with mining companies five or more years ago which corresponds to when the majority of mining companies engaged with NGOs. Equal proportions of participants (two, or 15%) had their organisation engaged with mining companies either less than six months ago, one year ago, or three to four years ago. One NGO engaged with mining companies two years ago.

Only half of the NGOs continued to engage with mining companies after the first approach (54%). NGOs which continued to engage with mining companies tend to do it either every three months (33%) or every year (33%); whilst the remaining two NGOs engage either once every six months (17%) or when needed (17%).

Those respondents whose organisations had not engaged with mining companies were asked to formulate the reason why their NGO had never approached mining companies

(Table 7.16). The prevalent reason was the fact that mining companies are unresponsive to NGOs' concerns (64%). Another dominant reason is the fact that engagement requires extensive resources from NGOs (55%). In the less prominent reasons for non-engagement quoted are the perception that NGOs do not have influence over, or do not trust mining companies (27% each). Only one NGO has not engaged with mining companies because they were satisfied with its corporate social and environmental reporting.

Table 7.16 Survey of NGOs – Reasons Why NGOs Have Not Approached Mining Companies

Reasons for Not Engaging with Mining Companies	Response Count	Response Percent
Mining companies are unresponsive to NGO concerns	6	55%
Engagement requires extensive resources from your organisation: time, monies, personnel	6	55%
Your organisation does not trust mining companies	3	27%
Your organisation does not have influence over mining companies	3	27%
Your organisation is satisfied with social and environmental information mining companies report	1	9%
Other (Tried once but did not receive a response from the mining company)	1	9%
Total	**10**	

The results indicated that NGOs which engaged with mining companies represented approximately the same proportion as the ones which did not engage with mining companies; the difference is miniscule and includes two or more NGOs which had the experience of approaching mining companies. The NGOs which did not approach mining companies revealed that the reasons are unresponsiveness of mining companies to NGOs' concerns and the fact that engagement requires extensive resources from NGOs. The next section focuses on the methods used by NGOs in engaging with mining companies.

7.8. Results of the Survey Questions Addressing Research Question 5

The Research Question 5 posed in this study focuses on the methods used by NGOs in engaging with mining companies in order to let them know their social and environmental information needs. As Table 7.17 shows, one of the least commonly adopted method is speaking at companies' annual general meetings which is never used (83%) or used rarely (17%).

Table 7.17 Survey of NGOs – Methods Adopted by NGOs to Engage with Mining Companies

Engagement Method Adopted	Frequency of Use						
	Never	Rarely	Sometimes	Very Often	Always	Rating Average	Response Count
Holding campaigns	50% (6)	17% (2)	17% (2)	8% (1)	8% (1)	2.08	12
Using media (TV, radio, newspaper, internet)	42% (5)	0	25% (3)	25% (3)	8% (1)	2.58	12
Approaching individual companies	17% (2)	17% (2)	42% (5)	8% (1)	17% (2)	2.92	12
Approaching a group of companies/industry	17% (2)	25% (3)	33% (4)	25% (3)	0	2.67	12
Approaching government bodies with a view to influence mining companies/industry	25% (3)	8% (1)	25% (3)	33% (4)	8% (1)	2.92	12
Speaking at industry conferences and forums	42% (5)	33% (4)	17% (2)	8% (1)	0	1.92	12
Speaking at companies' annual general meetings	83% (10)	17% (2)	0	0	0	1.17	12
Setting up a joint corporate-NGO Committee/Team concerned with social and environmental reporting	58% (7)	17% (2)	25% (3)	0	0	1.67	12
Being involved in creating regulations concerned with corporate social and environmental reporting	42% (5)	17% (2)	8% (1)	33% (4)	0	2.33	12

Additionally, the least utilised methods include setting up a joint corporate-NGO Committee/Team concerned with social and environmental reporting and speaking at industry conferences and forums, with three quarters of respondents indicating that it is never or rarely used.

Another method that is unlikely to be used by NGOs is being involved in creating regulations concerned with corporate social and environmental reporting: almost two thirds of respondents (59%) are never or rarely involved in creating regulations concerned with corporate social and environmental reporting. Additionally, more than half of the participants never (50%) or rarely (17%) held campaigns as a method of engagement.

The remaining methods included in the survey are almost equally employed and not employed by the NGOs. For example, while a third of NGOs do not approach individual companies, a quarter of NGOs do. Similarly, although forty-two percent of NGOs do not use media, a third (or 33%) do. Further, approaching groups of companies or industry is more likely to be used rarely or never (42%) than often (25%). Approaching government bodies with a view to influence mining companies/industry is also more likely to be used often (33%) rather than not used (25%).

The results show that there is no commonly adopted method to engage with mining companies by the NGOs. However, the least commonly adopted methods are speaking at company's annual general meetings, setting up a joint corporate-NGO Committee/Team concerned with social and environmental reporting, and speaking at industry conferences and forums.

The respondents were also asked to indicate which engagement types they perceive as the most successful in communicating their information needs to mining companies. As displayed in Table 7.18 (on the next page) three quarters of respondents indicated that the most successful methods of engagement includes using media. This is followed by approaching individual companies, which sixty-seven percent of participants believe to be successful. Another successful method put forward by fifty-nine percent of the respondents was to approach government bodies so as to influence mining companies/industry. Half of the respondents believe that being involved in creating regulations concerned with corporate social and environmental reporting as well as approaching a group of companies or industry constitute successful methods of

engagement. Setting up a joint corporate-NGO Committee/Team concerned with social and environmental reporting is regarded as likely to succeed by forty-two percent of respondents. Speaking at companies' annual general meetings is regarded as the least successful; whilst speaking at industry conferences or forums was viewed as being likely to be successful by two of the respondents.

Table 7.18 Survey of NGOs – Success of the Methods Adopted by NGOs to Engage with Mining Companies

Engagement Method Adopted	Perceived Success of the Engagement Method						
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Rating Average	Response Count
Holding campaigns	0	0	58% (7)	17% (2)	25% (3)	3.67	12
Using media (TV, radio, newspaper, internet)	0	0	25% (3)	33% (4)	42% (5)	4.17	12
Approaching individual companies	0	8% (1)	25% (3)	50% (6)	17% (2)	3.75	12
Approaching a group of companies/industry	0	8% (1)	42% (5)	42% (5)	8% (1)	3.50	12
Approaching government bodies with a view to influence mining companies/industry	0	0	42% (5)	17% (2)	42% (5)	4.00	12
Speaking at industry conferences and forums	8% (1)	0	75% (9)	17% (2)	0	3.00	12
Speaking at companies' annual general meetings	17% (2)	8% (1)	58% (7)	17% (2)	0	2.75	12
Setting up a joint corporate-NGO Committee/Team concerned with social and environmental reporting	0	0	58% (7)	17% (2)	25% (3)	3.67	12
Being involved in creating regulations concerned with corporate social and environmental reporting	8% (1)	0	42% (5)	17% (2)	33% (4)	3.67	12

When comparing the methods utilised by NGOs in their engagement with mining companies with methods which they regard as successful, it is revealed that the most utilised method (approaching government bodies with a view to influence mining companies/industry) is also believed to be among the most successful in allowing NGOs to communicate their information needs to mining companies. Approaching individual companies which is also regarded as one of the most successful methods is unlikely to be used often by the NGOs. The most successful method of engagement (using media) is more likely not to be used by NGOs.

While half of the participants consider approaching a group of companies to be a successful method, forty-two percent of NGOs indicated that they are unlikely (never or rarely) to use this method. Being involved in creating regulations concerned with corporate social and environmental reporting, which half of the respondents believe to be successful, is also unlikely to be used by NGOs as fifty-nine percent of respondents indicated that they also rarely or never use this method. Although three quarters of the respondents do not set up a joint corporate-NGO Committee/Team concerned with social and environmental reporting as a way to communicate their information needs to mining companies, forty-two percent of the respondents believe this method to be successful. Similarly, whilst holding campaigns is largely not used (67% of respondents indicated this), forty-two percent of the respondents believe it to be a successful method. On the other hand, NGOs do not speak at companies' annual general meetings and do not regard them as successful. The next section discusses the results of the survey questions concentrated on whether mining companies address NGOs' information needs as a result of engagement.

7.9. Results of the Survey Questions Addressing Research Question 6

The sixth research question posed in this study asks: "Do mining companies meet social and environmental information needs of NGOs as a result of engagement? In order to address this question two survey questions were developed (questions 25 & 26). In the survey question 25[60] respondents were asked to indicate whether mining companies disclose social and environmental information that NGOs wish to see reported. The

[60] The survey question 25 "AS A RESULT OF ENGAGEMENT, do mining companies disclose information your organisation would like to see reported with regards to their ENVIRONMENTAL performance?" uses the five-level Likert scale from 1 – Strongly Disagree to 5 – Strongly Agree

results of the survey indicate that NGOs would like to see all seven types of environmental information reported (see Table 7.7, p.130). However, as per Table 7.19 below, all seven types of environmental information do not seem to be disclosed by mining companies as per the perceptions of NGOs surveyed.

Table 7.19 Survey of NGOs – Perceived Disclosure of Environmental Information by Mining Companies

Information Type	Disclosure of Environmental Information							
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	N/A	Rating Average	Response Count
Materials, Energy, Water – Usage	10% (2)	25% (5)	25% (5)	5% (1)	5% (1)	30% (6)	2.57	20
Materials, Energy, Water - Reduction in Usage	10% (2)	30% (6)	25% (5)	0	5% (1)	30% (6)	2.43	20
Emissions, Effluents, Waste – Amounts and Levels	10% (2)	30% (6)	25% (5)	0	5% (1)	30% (6)	2.43	20
Emissions, Effluents, Waste – Minimisation	10% (2)	30% (6)	25% (5)	0	5% (1)	30% (6)	2.43	20
Impacts on Biodiversity	15% (3)	30% (6)	15% (3)	5% (1)	5% (1)	30% (6)	2.36	20
Mineral Resource Depletion	10% (2)	35% (7)	20% (4)	0	5% (1)	30% (6)	2.36	20
Land Use and Rehabilitation	15% (3)	25% (5)	15% (3)	10% (2)	5% (1)	30% (6)	2.50	20

Similar to the results in relation to environmental information, NGOs would like to see reported all seven types of social information included in the survey (see Table 7.8, p.132). However, as the Table 7.20 below shows mining companies tend to provide some information on the social information of interest to NGOs (results of the question 26[61]). For example, twenty percent of participants do not believe that *the total number*

[61] Survey question 26 "AS A RESULT OF ENGAGEMENT, do mining companies disclose information your organisation would like to see reported with regards to their SOCIAL performance?" uses the five-level Likert scale from 1 – Strongly Disagree to 5 – Strongly Agree

of employees, *the total number of employees from minority groups, or information on types and rates of injuries and occupational diseases* were disclosed by mining companies, whilst fifteen percent are satisfied with the disclosure. Similarly, although fifteen percent of respondents expressed that information on *employee training and education* was not reported, ten percent of the respondents are happy with the disclosure. The remaining three types of social information (Consultation and negotiations with employees, Respect for Indigenous rights and Impacts on local communities) are shown as the information not being disclosed by companies as per the respondents who participated in the survey.

Table 7.20 Survey of NGOs – Perceived Disclosure of Social Information by Mining Companies

Information Type	Disclosure of Social Information							
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	N/A	Rating Average	Response Count
Total Number of Employees	10% (2)	10% (2)	35% (7)	10% (2)	5% (1)	30% (6)	2.86	20
Total Number of Employees from Minority groups	10% (2)	10% (2)	35% (7)	10% (2)	5% (1)	30% (6)	2.86	20
Employee Training and Education	5% (1)	10% (2)	45% (9)	5% (1)	5% (1)	30% (6)	2.93	20
Consultation and Negotiations with Employees	5% (1)	15% (3)	45% (9)	0% (0)	5% (1)	30% (6)	2.79	20
Types and rates of injuries and occupational diseases	5% (1)	15% (3)	35% (7)	10% (2)	5% (1)	30% (6)	2.93	20
Respect for Indigenous rights	10% (2)	15% (3)	40% (8)	0	5% (1)	30% (6)	2.64	20
Impacts on Local communities	15% (3)	15% (3)	35% (7)	0	5% (1)	30% (6)	2.50	20

Another question asked participants to suggest why mining companies choose not to disclose social and environmental information of interest to NGOs. As per the Table 7.21 below the most prominent reason as per NGOs' perceptions is that the disclosure of information of their interest is not mandatory (90%).

Table 7.21 Survey of NGOs – Perceived Reasons Why Mining Companies Do Not Disclose Social and Environmental Information

Reasons for Non-Disclosure	Views of NGOs on Reasons for Non-Disclosure						
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Rating Average	Response Count
Management of mining companies believe they are not accountable to anyone except shareholders	5% (1)	10% (2)	15% (3)	15% (3)	55% (11)	4.05	20
Disclosure of information of NGOs interest is not mandatory	0	0	10% (2)	40% (8)	50% (10)	4.40	20
Corporate secrecy	5% (1)	0	20% (4)	35% (7)	40% (8)	4.05	20
Requested information was considered confidential due to its strategic or competitive nature	0	10% (2)	30% (6)	25% (5)	35% (7)	3.85	20
Requested information would focus on activities that the NGO sector would deem irresponsible	0	0	35% (7)	20% (4)	45% (9)	4.10	20
Requested information is expensive to collect/compile	5% (1)	30% (6)	20% (4)	20% (4)	25% (5)	3.30	20
Disclosure of requested information may prompt criticism	0	0	15% (3)	40% (8)	45% (9)	4.30	20
NGOs do not have power to make companies disclose information of their interest	0	10% (2)	10% (2)	25% (5)	55% (11)	4.25	20
The method of engagement did not allow your organisation to explore information your organisation wish to see reported	0	5% (1)	40% (8)	20% (4)	35% (7)	3.85	20
The Board/management does not approve of inclusion of information of NGOs' interest in corporate reports	0	5% (1)	45% (9)	15% (3)	35% (7)	3.80	20

The fact that disclosure of requested information may prompt criticism is believed to be the reason for not reporting information by the majority of the respondents (85%) as

well as corporate secrecy (75%). Although eighty percent of respondents designated the reason for non-disclosure of information as the fact that NGOs do not have the power to make companies disclose information of their interest, ten percent of the respondents do not see it as a reason.

Another important factor is the belief that management of mining companies are not accountable to anyone except shareholders (70%), however, fifteen percent of respondents did not indicate it to be the reason. Additionally, despite a shared view by the participants (60%) that the requested information was considered confidential due to its strategic or competitive nature, two respondents (10%) disagreed on this being a determining factor. More than half of the respondents (65%) believe that the reason mining companies do not report the information NGOs would like to see reported is because requested information would focus on activities that the NGO sector would deem irresponsible. Half of the respondents also believed that the method of engagement did not allow communicating information they wished to see reported (55%) and the board/management did not approve of inclusion of information of NGOs' interest in corporate reports (50%). Additionally, although approximately half of the respondents (45%) perceive the fact that the requested information is expensive to collect/compile to be the reason for non-disclosure, thirty-five percent did not agree with this reasoning.

The next survey question asked respondents to indicate whether the organisation they represent will continue to engage with mining companies. The majority of NGOs (85%) will continue to approach mining companies in order to let them know the types of social and environmental information they would like to see reported.

For those NGOs whose representatives indicated that they will not continue to engage with mining companies, the next survey question required them to indicate the reasons. The most prominent reason was the fact that engagement requires extensive resources from their organisation: time, monies, and personnel (100%) (see Table 7.22 on the next page). The next important reasons are the fact that NGOs do not have influence over mining companies (67%) and that mining companies are unresponsive to NGO concerns (33%). Respondents also indicated that NGOs do not experience hostility from mining companies (100%) and there is no distrust between NGOs and mining companies (67%).

Table 7.22 Survey of NGOs – Reasons Why NGOs Will Not Engage with Mining Companies in the Future

Reasons for Lack of Future Engagement	Views of NGOs on Reasons for Lack of Future Engagement						
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Rating Average	Response Count
Engagement requires extensive resources from your organisation: time, monies, personnel	0	0	0	0	100% (3)	5.00	3
Your organisation does not have influence over mining companies	0	0	33% (1)	0	67% (2)	4.33	3
Mining companies are reluctant to engage with NGOs	0	0	100% (3)	0	0	3.00	3
Mining companies are unresponsive to NGO concerns	0	0	67% (2)	33% (1)	0	3.33	3
Your organisation experiences hostility from mining companies	0	100% (3)	0	0	0	2.00	3
There is an overall distrust between NGO and mining sectors	0	67% (2)	33% (1)	0	0	2.33	3
Mining companies use engagement as a smokescreen in pursuit of their private interests	0	33% (1)	67% (2)	0	0	2.67	3
Your organisation is satisfied with social and environmental information mining companies report	0	33% (1)	33% (1)	33% (1)	0	3.00	3

7.10. General Comments of the Respondents

At the end of the survey the respondents were offered an option to leave any comments they have with regards to the engagement between NGOs and mining companies, and the disclosure of the social and environmental information of NGOs' interest in corporate reports. Four survey participants left their comments. One comment stands out as it reports that several NGOs work in collaboration with a university and an organisation focused on mine rehabilitation to develop best practice rehabilitation programmes. The other three respondents' answers were more relevant to the issues

raised in the survey and largely commented on the relationship between NGOs, mining companies and the Government.

One participant's comments show frustration which NGOs feel when attempting to work with mining companies. They expressed a particular disappointment of the position the Government takes with regards to the mining industry: "*Government in West[ern] Australia is pro mining. The Mining Companies seem to do whatever they want ... The Government is happy to change the regulations on anything to get the mining off the ground. With the Government attitude the way it is it puts itself between the mining companies and the people*".

A further respondent expressed their discontent with the status quo of the established corporate practices: "*There are many people in mining companies who have genuine concerns and try to do the right thing but they are limited by established company practices, which in turn are largely determined by government regulation and the demands of shareholders".* Another survey participant who left a comment also refers to the role the government plays in the existing dynamic of the relationship between NGOs and mining companies. They, however, seem to be more proactive in their thinking, claiming that "*Education of the public on the real long term economic, social and environmental impacts mining companies have, is the only way to reform a mining dependent economy - and that will need a huge political and mentality change*". This survey participant has also illustrated the work NGOs can do when working collaboratively with other NGOs and using social media and the press in addressing the negative effects of the mining industry operation. However, they also noted that a change is desired in the position of the government: "*The political decision makers should not prefer to lend their ears to mining companies and not NGOs*". The role of the government is also acknowledged by another survey participant, who suggests that "*The only answer to this seems to be for government to play a larger financial role*".

In addition to the survey, a small number of interviews with representatives of NGOs were also conducted in order to explore in depth the data collected via the content analysis and the surveys of NGOs and mining companies. The results of the interviews are discussed next.

7.11. Interviews with NGOs

This section presents the results of the interviews conducted with representatives of NGOs. First, the process of data collection is discussed, followed by the Section 7.11.2 where the results of the interviews conducted are presented.

7.11.1. Data Collection Process

After the respondents completed the survey, they were transferred to the page enquiring whether they were willing to participate in the interview process. In this way five participants agreed to be interviewed. In addition, two of the survey respondents who had emailed the researcher personally to explore the details of the project in detail were identified as potential interviewees. Thus, seven representatives of the NGOs were approached to be interviewed.

After the survey stage of data collection had been finalised, potential interviewees were approached via email. Each interviewee received an information sheet which outlined the details of the project and invited them to participate in an interview[62]. After the initial email, one of the participants declined without mentioning the reason. Another participant declined and advised that they were not knowledgeable about the issues being addressed in the project despite agreeing to participate in an interview after completing the survey. One further potential interviewee requested the list of questions[63] in order to explore the issues being covered and advised that they would confirm their decision at a later date.

The first reminder invitation was sent out a week after the initial email, and as a result three participants agreed and scheduled to be interviewed (via Skype). One interview was conducted as per the schedule (hereinafter referred as "Interview(ee) 1"). The other interview did not take place, as the interviewee missed it. Subsequently the interview was rescheduled, but the interviewee missed that interview too. Only after it was re-scheduled for the second time, and the interviewee was offered an option to answer the questions in writing, did the scheduled interview take place. The interviewee offered answers in writing which were then discussed in greater detail during the Skype interview (hereinafter referred as "Interview(ee) 2"). The third participant[64] who agreed

[62] See Appendix 9 for a copy of the Information Sheet
[63] See Appendix 10 for a copy of the List of Interview Questions
[64] This is the respondent who requested the list of questions in order to explore the issues being covered after the initial emailing of invitations.

to be interviewed after the first reminder also missed the interview. The participant sent an email instead with an answer to just one question advising that the remaining questions were out of their area of expertise (hereinafter referred as "Interview(ee) 3").

The second reminder was sent a week after the first reminder. As a result, one potential interviewee declined referring to "*circumstances and commitments [which] now preclude [them] of the opportunity to be involved*". However, one remaining potential interviewee agreed and scheduled a Skype interview (hereinafter referred as "Interview(ee) 4"). They missed the interview; however, they were rescheduled and completed the interview at a later date.

Therefore, three interviews were completed (see Table 7.23) and a comment was received from a fourth who had agreed to be interviewed. Given the low number of interviews, a pilot-test was not conducted.

Table 7.23 Interviews Conducted with Representatives of NGOs

1	Interviewee 1, Environmental NGO	Agreed; Completed
2	Interviewee 2, Social NGO	Agreed; Missed two scheduled interviews; Completed
3	Interviewee 3, Social NGO	Agreed; Missed one scheduled interview; Emailed answer to one question
4	Interviewee 4, Environmental NGO	Agreed; Missed one scheduled interview; Completed
5	Potential Interviewee, Environmental NGO	Declined after the 2nd reminder
6	Potential Interviewee, Social NGO	Advised that not knowledgeable about topics (despite agreeing to be interviewed after completing the survey) after initial emailing
7	Potential Interviewee, Social NGO	Declined after initial emailing

The process of data collection for this stage proved to be quite problematic. With the exception of one interviewee (Interviewee 1), the remaining participants exhibited reluctance and overall lack of enthusiasm in the project. This in itself was suggestive of a lack of interest in the nature of interaction between mining companies and NGOs; this is surprising. In light of the overall dissatisfaction with the quantity and quality of the social and environmental disclosures of companies by a range of stakeholders, including NGOs (Tilt, 1994, 2001; Deegan and Rankin, 1997; Mitchell and Quinn, 2005; O'Dwyer et al, 2005a,b; Danastas and Gadenne, 2006; Belal and Roberts, 2010;

Haque et al, 2011; Yaftian, 2011), and a possibility of addressing this via engagement with companies (during which the information needs of stakeholders can be identified), the indifference to the topic of this thesis is interesting. The reasons not to engage with mining companies as provided by the respondents of the survey (see Table 7.16 above), such as unresponsiveness of mining companies to NGOs' concerns, might also be the reason of the lack of enthusiasm in discussing the issue of engagement between mining companies and NGOs.

The results of the interviews that were conducted are discussed in the following section.

7.11.2. Interview Results

The interviewees were asked a number of questions focused on the issues identified during the earlier stages of data collection, namely the content analysis of mining companies' reports and the surveys of NGOs and mining companies.

One of the issues identified via the survey of NGOs was their relative preference toward environmental information rather than social information in general and employee-related information in particular. Interviewees had different opinions as to the reason why. In words of Interviewee 2 "*…most concerns are around the environmental impact first and foremost rather than the employee make-up*"; whilst Interviewee 4, a representative of the environmental NGO, insisted that "*We believe that social well-being is dependent on a healthy ecosystem*". Interviewee 1 did not consider social information less important than environmental, and posited that different groups of stakeholders were interested in different types of information. Thus it was labour unions rather than NGOs which are predominantly interested in employee-related information. Interviewee 1 also added that "*full disclosure in [all] areas is critical. I imagine if you phrase the question in that way 'Do you believe that full disclosure of every sustainability [indicator] included in the GRI is important?' and put that questions to the NGOs, you would get a resounding 'Yeah, [it is] important but [some of these indicators are] not of interest to me'*".

The GRI Guidelines, being the reporting standard which mining companies are encouraged to use by the mining industry bodies such as the ICMM and MCA, was the focus of the next question. In particular, interviewees were asked what their attitude was towards the GRI Guidelines, and whether indicators included in this standard covered the information needs of NGOs. Interviewee 1 stated that, despite the fact that

the standard was a good initiative, companies could interpret it and adhere to it differently. Interviewee 2 concurred and explained it further: "*Companies disclose the information, they all comply. But some of them have information that is easy to understand, that you can track and you can see… some of them don't. So the standard is not the issue, the issue is the attitude*". In addition, according to Interviewee 1, the materiality process in the GRI Guidelines which includes stakeholder consultation and determines what companies report is a problematic area as "*it's a fairly loose process… and it's not auditable… not regulated*". Therefore, it seems that even following the reporting standard can result in a lesser quality corporate report depending on how companies interpret or choose to follow it.

If the way companies interpret and follow standards is the key, then this has implications for the mandatory regulation of corporate social and environmental reporting. Interviewees shared the perception that even when the regulation exists, there is a possibility that mining companies will not do more than what is prescribed by regulation. In words of the Interviewee 2: "*If a company is committed to [reporting], it will report fully and frankly, and if it is not, [then it will] comply with requirements without revealing too much*". Thus, arguably, even if social and environmental reporting is mandatory, there is no guarantee that companies will address stakeholders' information needs.

The interviewees briefly discussed the reporting of social and environmental information by mining companies. In particular, the Interviewee 1 had pointed out that since the materiality process in the GRI Guidelines is a "loose process", then even when mining companies follow the standard, the social and environmental information needs of NGOs may not be addressed as a result. They also added that even when information is disclosed, in many instances there is no third-party assurance that the information is accurate, so NGOs are reluctant to trust what is reported by mining companies. Interviewee 2 noted that what is lacking in corporate reports is negative information: "*I think what is missing is the negatives – mining companies report what they are doing well in environment or community spaces but are not honest about the negatives and that information is hard to find. I think that is where the criticism lies".*

This may be connected to one of the issues identified via the survey of NGOs: they believed that in some cases social and environmental information might be expensive for the mining companies to collect or compile. The interviewees, however, disagreed;

for example, Interviewee 2 stated that the cost of information is being used as an excuse for not reporting certain information: "*I think it is easy to use cost to disclose less information. It is one of those arguments against transparency. I don't think any NGO would expect [a mining] company to ... spend hundreds of thousands but they would expect them to spend some money. I can't think of a situation where [this] argument really stands*". Interviewee 4 agreed that the high cost of information is an excuse not to make information available to NGOs, whilst Interviewee 1 argued that there should be at least minimum standard of information disclosure and that the information that NGOs wish to see should be made available.

In addition, NGOs surveyed also believed that information they wished to see reported can be private and confidential and that it can lead to the reluctance on the part of mining companies to disclose it. Interviewee 1 disagreed and pointed out that the social and environmental information that NGOs are interested in is not confidential: "*Frankly, I can't see any reason this information is confidential ... Except maybe when [mining companies are] competing for capital; or investor that might be looking at their operation and saying "Are you as good as your peer and what sort of risk should we put on this operation", then they would be penalized for being an inefficient operation... Other than this example I'm not 100% sure where confidential and commercial confidence would matter on other areas*". Interviewee 4 concurred that social and environmental information is unlikely to be confidential. Nevertheless, the interviewees agreed that if mining companies insisted on the fact that information was private, NGOs would be happy to enter into a non-disclosure agreement in order to obtain the information. They would not, however, enter a full non-disclosure agreement, in order to maintain their position so that they can 'speak out': "*We would never go under a full non-disclosure agreement because we can't. That's our role in society: we have to be able to speak out if there are issues*" (Interviewee 1). In the words of Interviewee 4: "*We're prepared to work with [mining companies] on that basis, but we're not prepared to sign away our right to walk out of the room and go to the media or the community*". All interviewees stated that having a relationship with the mining companies under non-disclosure agreement was more acceptable to NGOs than not having any relationship at all.

The survey of the NGOs also showed that they believed mining companies to be unresponsive to their concerns. Interviewee 4 agreed and stated that NGOs' concerns

could be ignored and unless a certain activity was regulated it would not be undertaken by mining companies: "*Unless there is strong government legislation and strong regulations and compliance, [mining companies] won't take the steps*". This was somewhat concurred by Interviewee 1, who pointed out that the openness of the company to NGOs depended on the issues they brought up: "*I think it depends on the situation, if a company was operating within a community and the community had legitimate concerns … and there is a solution that could be met, I think most reasonable companies would be willing to meet and discuss, and try and resolve*". However, Interviewee 1 also added that the cost of dealing with the issue also determined responsiveness of mining companies; if the cost was high, the company was more likely to opt to ignore the issue rather than resolve it: "*I think fundamentally [mining companies] are business, they want to make money, they want to make profit margins within the regulations. If there is a situation where the regulation does not stipulate a course of action and there are entering in a grey area where NGOs are saying you should do one thing and they want to do another, they might push in that area to try to make profits and save money*".

On the other hand, the mining companies which were surveyed for this study mentioned the hostility they experienced from NGOs (discussed in the next chapter), and therefore this issue was covered during the interviews. Interviewee 1 agreed that NGOs could be hostile and, although acknowledging that NGOs were different in their approaches to companies, they claimed many NGOs would be more confrontational than not. Interviewee 2, however, disagreed and pointed out that "*NGOs have no reason to be hostile and generally are not*". When probed deeper, Interviewee 2 acquiesced that "*Campaigning is the only method NGOs know... If they can't get the information because politicians aren't sharing it, mining companies aren't sharing it, they have to go into a lot of their attacks, filming stuff, trying to get the information disclosed as it should be*". Interviewee 4 also agreed and gave an example of their own organization trying to stop the destruction of a habitat of a certain species when their approach "*got pretty heated and hostile*". However, they also noted that, to a degree, it was the media that was responsible for painting a picture of a hostile NGO: "*in the media anyone who speaks out against climate change, environmental dangers, etc. becomes an extremist, radical, ideological etc.*"

The hostility between NGOs and mining companies can stem from the fact that, according to NGOs surveyed, mining companies do not consider them their stakeholders. The interviewees, however, disagreed, although not categorically. Interviewee 1 mentioned that due to the fact that some NGOs were known to campaign against mining companies, the latter were reluctant to consider them their stakeholders. Interviewee 4 added that despite being considered a stakeholder and being invited to meetings, NGOs were not listened to.

A somewhat contradicting view was offered by Interviewee 2. They claimed that mining companies could not consider all NGOs their stakeholders, but only those which were part of the community where the mining company was located or those which focused on environmental issues which the mining company also focused on. However, later in the interview, they stated that mining companies do not care about their stakeholders: "*In the public eye, [mining companies] don't really care unless it's something really serious, they don't care about their stakeholders. That's their attitude and that's the problem*". Interviewee 2 also suggested a potential way to change this situation. They argued that it is necessary to create a relationship between companies and stakeholders: "*If you get the dialogue people will start understanding each other better… Maybe some NGOs do see [mining companies] as evil or bad, and maybe mining companies see [NGOs] as radical and left-wing... So you need to change that and the only way to do that is to get them to see each other as people and create a relationship, it's only possible to sit down face-to-face and then it's really hard to keep that opinion*".

In order to cover this issue deeper, it was suggested to the interviewees that it was possible that the larger NGOs were considered stakeholders rather than smaller ones. Interviewee 1 agreed that that could be a possibility; however, they also claimed that small NGOs could also have an impact on mining companies, especially when the issue at stake was a local one, or when smaller NGOs partnered with larger once or vice versa. Interviewee 4 concurred that the partnership of big and small NGOs could bring results; they explained that larger NGOs have "*…corporate level influence … state-wide level of influence. They can lobby at government level. But … while supported by the big NGOs … essentially it was the local people on the ground who ran all the workshops and seminars and the ground campaign that did a lot of the work. … it takes a*

combination of both, the big NGOs to influence at corporate-level and it takes the individual involvement at ground level".

Focusing on the methods which can be used by NGOs to engage with mining companies, Interviewee 1 stated that there should be discussion and dialogue, whilst Interviewee 2 suggested forums and face-to-face group consultations because they allow sharing of information: "*the impacted NGOs in the area [raise] concerns and issues and then the mining companies ... explain their position or how they are improving*". Interviewee 4 provided more examples of engagement methods (as undertaken by the NGO they represent) such as distribution of newsletters and information via website, social and standard media. Additionally, the NGO utilized community campaigns which included workshops, seminars, acquiring shares of mining companies in order to participate in their shareholders' meetings and lobbying government authorities. Interviewee 1 also agreed that media, lobbying and advocacy could be used by NGOs to voice their concerns.

According to Interviewee 2, it is the responsibility of the mining companies to organize engagement with NGOs in order to let them communicate their information needs: "*If [mining companies] made forums and invited all the stakeholders, and it doesn't have to be public or publicized, just if they had a forum where they could sit down and talk to them and make contact, you would find a lot of people more willing to have a dialogue with [them] ... They know the company, they know who to talk to if they've got a concern. It's more about resolving the issue. And I think the responsibility here lies with the mining companies".* However, according to Interviewee 3, even when NGOs are invited to meetings with mining companies, they cannot accept all invitations due to the lack of resources. This is especially the case with industry conferences, which are very expensive to attend, according to Interviewee 1.

7.12. Summary

In this chapter, the analysis of the survey of social and environmental NGOs operating in Australia has been undertaken. In addition, the results of the four interviews conducted with the representatives of NGOs have been discussed. The data collected focused on the social and environmental information needs of NGOs as well as engagement undertaken by NGOs and mining companies and the resultant disclosure of the information of interest to NGOs in corporate reports.

In relation to the social and environmental information needs, representatives of the NGOs participated in the survey indicated that they wished to see all seven types of the environmental information examined in this study. However, with regards to social information, NGOs would like to see addressed in corporate disclosure five out of seven information types included in the survey (exceptions are the information covering employee training and education, and the total number of employees from minority groups).

The results of the survey also showed that only a third of NGOs participated in the study have had an experience of being approached by mining companies. Among the methods used by mining companies are personal meetings or interviews as well as focus groups or personal discussions and approaching NGOs at industry conferences or forums. All of these methods were also regarded by the NGOs to be successful in letting them communicate their information needs to mining companies.

A little more than a half of the NGOs surveyed have approached mining companies themselves. The methods which they adopted included approaching individual companies and a group of companies as well as approaching government bodies with a view to influence mining companies/industry (which is also among the most successful methods in allowing NGOs to communicate their information needs to mining companies). However, none of the methods included in the survey has been regarded as the most commonly adopted by the NGOs method to engage with mining companies.

In relation to resultant disclosure of the information of interest to NGOs in corporate reports, the survey results showed that according to the perception of NGOs, mining companies do not address the environmental information that NGOs wish to see, but provide limited information on the social issues.

In the next chapter, the results of the survey of the mining companies, which will complement the data collected via the content analysis (discussed in Chapter 6) and survey of NGOs, will be presented.

Chapter 8. Data Analysis and Results – Survey of Mining Companies

8.1. Introduction

Results of the survey of mining companies operating in Australia are discussed in this chapter. The chapter starts with a discussion of the response rates obtained (Section 8.2) which is followed by the review of the profile of the mining companies surveyed (Section 8.3).

The data collected via the survey is then analysed in the context of the six research questions posed in this study. Sections 8.4 and 8.5 focus on whether and how mining companies engage with NGOs. This is followed by Sections 8.6 and 8.7 which present the data collected on whether and how NGOs engage with mining companies. Section 8.8 discusses the social and environmental information needs of NGOs; whilst Section 8.9 presents the data on whether the information needs of NGOs are addressed in mining companies' disclosures according to the perceptions of mining companies.

The penultimate Section 8.10 presents the comments of the survey respondents which is followed by the Section 8.11 which overviews the attempted interviewing of representatives of mining companies.

8.2. Response Rates

Among the total sample of 594 companies, 30 companies were approached for the pilot-test of the survey. Thus the final sample is 564 companies. The email was undeliverable to 67 participants, and a further 26 opted out of Survey Monkey surveys leaving a total of 471 potential respondents. Among these, 10 companies declined the invitation to participate. A total of 18 responses were received, which provides a response rate of 4%. In light of the low response rate, the conditions of statistical tests, both parametric and non-parametric, were unlikely to be satisfied and thus no statistical analysis was performed.

Three companies declined to participate by sending an email detailing the reason for their refusals. One respondent expressed his distrust of NGOs by stating that "*most NGOs are religious or extremist ideology driven, and with such self-interest[ed] groups a good outcome is not possible*". A further respondent noted that "*We have not*

participated in your survey as the whole notion is not in accord with requirements as we find them to be". They did not elaborate on their position. It is assumed, however, that this mining company seems to consider and follow only their legal obligations. The last company to decline the invitation to participate in the survey seemed to have misunderstood the issues being researched. They stated that "*[the company] has received your request to participate into your research into social and environmental reporting to NGO's. Within the NSW coal mining consent requirements, [the company] does not report to any NGO's. All dialogue between [the company] and any NGO's would be conducted by the NSW Minerals Council and its affiliated Upper Hunter Mining Dialogue*".

Among the responses received, three surveys were incomplete. One respondent completed the demographic information part and one question of the survey itself, which required indicating the stakeholder groups that their company engages with. One further respondent provided answers to the questions in the first two parts of the survey dealing with the stakeholder engagement practices, and having indicated that they believed that stakeholders were looking for the information in companies' reports specific to their interest, did not indicate what these information needs were and whether their company met them in their disclosure (Parts 3 and 4 of the survey, respectively). Another respondent skipped the last part of the survey (Part 4) which focused on the disclosure of the social and environmental information of NGOs' interest having completed the preceding questions. In summary, the majority of mining companies surveyed have not exhibited an interest in the project.

8.3. Descriptive Survey Data

This section depicts the profile of the mining companies surveyed. It includes characteristics such as the job title of the respondent representing the mining company, location of the mining company operations, and the number of employees. This demographic data will allow comparison between different groups of mining companies surveyed.

8.3.1. Respondents of the Survey

The respondents of the survey occupied a variety of roles within their respective organisations. The majority of the respondents occupy either one of two roles: managing director (28%) or an officer responsible for the social and environmental performance (28%) of the mining company they work for. Two of the survey participants (11%) occupied the position of geologist. The remaining six hold different positions (see Table 8.1) such as exploration director, chairman or external relations manager.

Table 8.1 Survey of Mining Companies – Positions Occupied by the Respondents

Respondent's Position	Response Count	Response Percent
Managing Director/CEO	5	28%
An Officer responsible for sustainability, environment, health[65]	5	28%
Geologist	2	11%
External Relations Manager	1	5.5%
Development Manager	1	5.5%
Exploration Director	1	5.5%
Chairman	1	5.5%
Principal	1	5.5%
Administrator	1	5.5%
Total	**18**	**100%**

8.3.2. Size of the Mining Companies and Location of their Operations

The majority of the mining companies surveyed (13 companies, or 72%) have operations located in just one state in Australia (Table 8.2 on the next page), among which five companies operate in WA (38%), three in SA (23%), two in QLD (15%), two in VIC (15%), and one in TAS (8%). Three companies (17%) have operations in two states: NT and SA; NT and WA, and NSW and WA correspondingly. Additionally, one company has operations located in three states: SA, VIC, and WA; whilst the last remaining company has operations in five states: NT, QLD, SA, WA and NSW.

[65] Environmental Officer; Sustainability Manager; Health Safety Environment Community (HSEC) Coordinator; Head of Environment; General Manager Health, Safety, Environment & Quality

Table 8.2 Survey of Mining Companies – Locations of Respondent Company Operations

	NSW	NT	QLD	SA	TAS	VIC	WA
NSW	0						1
NT		0		1			1
QLD			2				
SA				3			
TAS					1		
VIC						2	
WA							5

As displayed in Table 8.3, the majority of the mining companies surveyed (14 companies, or 78%) are small with their number of employees being in the range of 1-250. However, two companies (11%) are large with more than 1000 employees. The remaining two companies have either more than 251 but less than 500 employees or more than 501 but less than 1000 employees respectively.

Table 8.3 Survey of Mining Companies – Size of Respondent Company

Number of Employees	Response Count	Response Percent
1-250	14	78%
251-500	1	5.5.%
501-1000	1	5.5%
More than 1000	2	11%
Total	**18**	**100%**

The foregoing discussion focused on the demographic information of the participants in the survey including position the respondent holds in the mining companies, the size of the company and the location of its operations. The following sections analyse and discuss the data collected in relation to the research questions posed in this study, starting with the engagement organised by mining companies to explore the information needs of NGOs.

8.4. Results of the Survey Questions Addressing Research Question 1

The first Research Question posed in this study focuses on the potential social and environmental information needs of NGOs. According to the mining companies which participated in the survey, the most sought after environmental information by NGOs concerns the amount and levels of emissions, effluents and waste (71%) and their minimisation (71%) which are closely followed by the information on land use and rehabilitation (63%). Additionally, mining companies believe that NGOs wish to see information on the usage (57%) and the reduction (57%) in usage of materials, energy and water as well as impacts on biodiversity (57%). Half of the respondents indicated that the information focused on mineral resource depletion was not of interest to NGOs (see Table 8.4). One respondent left a comment in relation to the information needs of NGOs. They claimed that "*it is difficult to understand what information they find useful, if any at all, and also difficult to understand if they are interested in productive engagement*".

Table 8.4 Survey of Mining Companies – Perceived Environmental Information Needs of NGOs

Information Type	Perception of Mining Companies of the Environmental Information Needs of NGOs					
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Response Count
Materials, Energy, Water - Usage	0	7% (1)	35% (5)	50% (7)	7% (1)	14
Materials, Energy, Water - Reduction in Usage	0	7% (1)	35% (5)	50% (7)	7% (1)	14
Emissions, Effluents, Waste – Amounts and Levels	0	7% (1)	21% (3)	71% (10)	0	14
Emissions, Effluents, Waste - Minimisation	0	7% (1)	21% (3)	64% (9)	7% (1)	14
Impacts on Biodiversity	0	14% (2)	28% (4)	42% (6)	14% (2)	14
Mineral Resource Depletion	7% (1)	42% (6)	28% (4)	21% (3)	0	14
Land Use and Rehabilitation	7% (1)	7% (1)	21% (3)	42% (6)	21% (3)	14

With regards to the social information which, according to mining companies NGOs would like to see reported (see Table 8.5), the most sought after information is concerned with the impacts on local communities (93%, or 13 out of 14 companies agreed or strongly agreed). Eleven out of fourteen companies (79%) perceived that information focused on whether mining industry respects Indigenous rights was of high interest to NGOs. More than a half of companies (57%) agreed that information covering types and rates of injuries and occupational diseases was also of importance to NGOs.

Half of the companies considered information on employee training and education as well as total number of employees from the minority groups to be of interest to NGOs. Information regarding the total number of employees was more likely to be sought after by NGOs, whilst information focused on consultation and negotiations with employees was considered as being of no interest to NGOs.

Table 8.5 Survey of Mining Companies – Perceived Social Information Needs of NGOs

Information Type	Perception of Mining Companies of the Social Information Needs of NGOs					
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Response Count
Total Number of Employees	0	28% (4)	28% (4)	42% (6)	0	14
Total Number of Employees from Minority groups	0	21% (3)	28% (4)	50% (7)	0	14
Employee Training and Education	0	28% (4)	21% (3)	36% (5)	14% (2)	14
Consultation and Negotiations with Employees	0	50% (7)	14% (2)	36% (5)	0	14
Types and rates of injuries and occupational diseases	7% (1)	14% (2)	21% (3)	57% (8)	0	14
Respect for Indigenous rights	0	14% (2)	7% (1)	79% (11)	0	14
Impacts on Local Communities	0	7% (1)	0	79% (11)	14% (2)	14

The survey results show that according to mining companies, NGOs are interested in a number of different types of environmental information, with the exception of mineral resource depletion. This is surprising given that it is one of the main concerns raised by stakeholders with regards to the performance of the mining industry (Azapagic, 2004; Ali and O'Faircheallaigh, 2007; Yellishatty et al, 2009; Mudd, 2013). In relation to the social information needs of NGOs, the majority of the included information types were regarded to be of interest to NGOs except for the information focused on consultation and negotiations with employees. The next section focuses on whether the social and environmental information regarded to be of interest to NGOs is covered in the reports of mining companies.

8.5. Results of Survey Questions Addressing Research Question 2

The part of the survey following the collection of demographic information focuses on whether the mining companies which the respondents represent engage with their stakeholders in order to discuss their social and environmental performance. The purpose of these questions is to address Research Question 2 which asks: "Do mining companies engage NGOs in order to identify their social and environmental information needs?" The majority of the survey participants indicated that their companies approach their stakeholders (15 companies, or 83%). The remaining three respondents who reported no engagement were then asked to provide the reason why their companies do not engage with their stakeholders. Two respondents answered that their company was too small, whilst one company reported that "*As a mining contractor we report directly to the mine principal*".

Those respondents whose companies engage with stakeholders were then asked to indicate which stakeholder groups they approach to discuss their social and environmental reporting. As displayed in Table 8.6 below, almost all companies (14 out of a total of 15 companies engaging with stakeholders, or 93%) reported that they approached local and Indigenous communities and government authorities. Another group of stakeholder most often engaged with are shareholders and investors (80%). This is in contrast to the findings of the content analysis of the corporate disclosures of mining companies where shareholders were reported to be engaged with by half of the companies in the sample in the year 2012 and 36% in the year 2014 for the purpose of

identifying their information needs, and by only 13% of companies in the sample in the year 2012 and 6% in the year 2014 for other purposes.

Additionally, half of the participants in the survey of mining companies (53%) indicated that the companies they work for approach NGOs. This is different to the results of the content analysis the corporate disclosures of mining companies where NGOs were reported to be engaged with by 80% of the companies in the sample in the year 2012 and 73% in the year 2014 for the purpose of identifying their information needs, but and 25% of companies in the sample in the year 2012 and 16% in the year 2014 for other purposes.

Each of the remaining groups of stakeholders, namely employees, media, and suppliers were engaged with by a little more than a third of companies (40%). Two companies indicated that in addition to the stakeholders included in the question they also engaged with "*other land users*" and "*a range of other stakeholders*".

Table 8.6 Survey of Mining Companies – Stakeholder Groups Engaged by Mining Companies

Stakeholder Groups Engaged	Response Count	Response Percent
Local and/or Indigenous Communities	14	93%
Government (Local, State or National)	14	93%
Shareholders and other Investors	12	80%
Non-Governmental Organisations (NGOs)	8	53%
Employees/Labour Unions	6	40%
Media	6	40%
Suppliers	6	40%
Other	2	13%
Total Respondents	**15**	

Those companies which do not engage with NGOs were then asked to explain why they did not engage with NGOs. Seven respondents answered the question, with one indicating that there is no particular reason why their company does not approach NGOs. Two survey participants reported that engagement with NGOs was not applicable or relevant to their companies. The remaining four respondents believed that NGOs in Australia did not have good intentions when approaching mining companies

(or as stated by one respondent, they had "opaque intentions") or aimed to harm mining companies. For example, it was declared that "*NGO's in Australia generally have anti mining platforms that would seek to harm mining interest rather than cooperate*" and "*Most NGOs are ideology driven and have agendas that do not reflect the interest or outcomes of the mining industry*." A further respondent indicated that NGOs "*have preconceived ideas about the mining industry*".

The following survey question asked respondents to indicate how often they engaged with NGOs to discuss their social and environmental reporting (see Table 8.7). The majority of survey participants who answered the question (five out of a total of seven) reported that their companies engaged with NGOs occasionally, whereas only two companies engaged with them frequently.

Table 8.7 Survey of Mining Companies – Frequency of Engagement with NGOs

Frequency of Engagement	Response Count	Response Percent
Very Rarely	0	0%
Rarely	0	0%
Occasionally	5	71%
Frequently	2	29%
Very Frequently	0	0%
Total	**7**	**100%**

Therefore, the results indicate that a little more than half of the companies surveyed engaged with NGOs as a group of their stakeholders. The reasons why mining companies choose not to approach NGOs are predominantly negative in that NGOs are considered unfriendly and hostile towards business. Furthermore, those companies engaging with NGOs reported doing so only occasionally. The next section focuses on the methods adopted by mining companies in engaging with NGOs.

8.6. Results of the Survey Questions Addressing Research Question 3

The third research question posed in this study focuses on the methods mining companies use in engaging with NGOs in order to identify their social and environmental information needs. The most frequently used method of engagement as per the survey participants is personal meeting or interview: four out of seven companies (57%) use it very often and two companies use it sometimes (see Table 8.8).

Table 8.8 Survey of Mining Companies – Methods Adopted by Companies to Engage with NGOs

Method of Engagement Adopted	Frequency of Use						
	Never	Rarely	Sometimes	Very Often	Always	Rating Average	Response Count
Survey (telephone, postal, web)	29% (2)	29% (2)	43% (3)	0	0	2.14	7
Personal Meeting/Interview	0	14% (1)	29% (2)	57% (4)	0	3.43	7
Online Discussion	57% (4)	14% (1)	14% (1)	14% (1)	0	1.86	7
Focus Groups/Personal Discussion	0	14% (1)	57% (4)	29% (2)	0	3.14	7
Approaching representatives of NGOs at an Industry Conference/Forum	0	29% (2)	71% (5)	0	0	2.71	7
Inviting NGOs to speak at an Annual General Meeting	100% (7)	0	0	0	0	1.00	7
Setting up a Committee/Team concerned with social and environmental reporting with representatives of NGOs	43% (3)	29% (2)	14% (1)	14% (1)	0	2.00	7
Offering representatives of NGOs seat/s on the corporate Board of Directors	100% (7)	0	0	0	0	1.00	7

A third of companies (29%) also employ focus groups or personal discussion very often, while four companies (57%) utilise it from time to time. Almost three quarters of the companies (71%) also approach representatives of NGOs at industry conferences or forums from time to time. Surveys conducted via telephone, mail or web are used quite infrequently as four companies (57%) rarely or never use them; three companies (43%), however, employ this method from time to time. Online discussion and "Setting up a Committee/Team concerned with social and environmental reporting with representatives of NGOs" are other examples of infrequently used methods, as the majority of companies (71%) never or rarely use them. Two engagement methods never used by any of the companies surveyed are inviting NGOs to speak at an Annual General Meeting, and offering representatives of NGOs seat/s on the corporate Board of Directors.

The next survey question asked respondents to indicate which of the engagement methods utilised proved to be the most productive in discussing social and environmental reporting with NGOs. The two engagement methods the participants regarded as the most productive are personal meeting and interview (71%) and focus groups or personal discussion (71%) (see Table 8.9). The survey method was also likely to be considered to be efficient as 43% of survey respondents (3 companies) believed it to be productive; however, two companies (29%) regarded it as unproductive.

Table 8.9 Survey of Mining Companies – Methods Adopted to Engage with NGOs Perceived as Productive

Engagement Methods	Perceived Productiveness of the Engagement Methods						
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Rating Average	Response Count
Survey (telephone, postal, web)	29% (2)	0	29% (2)	43% (3)	0	2.86	7
Personal Meeting/Interview	0	0	29% (2)	43% (3)	29% (2)	4.00	7
Online Discussion	14% (1)	14% (1)	43% (3)	14% (1)	14% (1)	3.00	7
Focus Groups/Personal Discussion	0	0	29% (2)	43% (3)	29% (2)	4.00	7
Approaching representatives of	29% (2)	0	43% (3)	29% (2)	0	2.71	7

Engagement Methods	Perceived Productiveness of the Engagement Methods						
	Strongly Disagree	**Disagree**	**Neutral**	**Agree**	**Strongly Agree**	**Rating Average**	**Response Count**
NGOs at an Industry Conference/Forum							
Inviting NGOs to speak at an Annual General Meeting	14% (1)	14% (1)	71% (5)	0	0	2.57	7
Setting up a Committee/Team concerned with social and environmental reporting with representatives of NGOs	14% (1)	0	57% (4)	14% (1)	14% (1)	3.14	7
Offering representation of NGOs on the corporate Board of Directors	14% (1)	29% (2)	57% (4)	0	0	2.43	7

The productivity of two methods, namely online discussion and approaching representatives of NGOs at industry conferences or forums, was indeterminate; whilst a method which involves setting up a committee or a team concerned with social and environmental reporting with representatives of NGOs was more likely to be regarded as productive rather than not. The two remaining methods, namely inviting NGOs to speak at an Annual General Meeting, and offering representatives of NGOs seat/s on the corporate Board of Directors, were considered more likely to be inefficient for the purpose of discussing social and environmental reporting with NGOs, as two companies (29%) and three companies (43%) respectively regarded the methods as unproductive. One survey participant commented on the question stating that it is hard to know which method of engagement with NGOs will prove to be successful: "*The appetite for NGO's to engage with industry varies dramatically both within and across different groups. As a result, there is no guaranteed method of engagement success*".

The respondents were then asked to indicate whether their companies would continue to engage with NGOs in the future (see Table 8.10 below). Two survey participants indicated that their companies would not approach NGOs anymore and four participants

reported that their company might consider the possibility to contact NGOs in the future to discuss social and environmental reporting.

Table 8.10 Survey of Mining Companies – Intention to Engage with NGOs in the Future

Intention to Engage	Response Count	Response Percent
YES	1	14%
Maybe	4	57%
NO	2	29%
Total	**7**	**100%**

Thus, the survey of the mining companies showed that the most commonly adopted methods to engage with NGOs by mining companies are personal meetings and interviews which have also been considered as the most productive by the participants of the survey. Focus groups are also employed and regarded as productive by the mining companies surveyed. The mining companies surveyed also approach representatives of NGOs at industry conferences or forums to discuss the SE reporting. The methods which are never used are inviting NGOs to speak at an Annual General Meeting, and offering representatives of NGOs seat/s on the corporate Board of Directors, perhaps because these methods are regarded by the survey participants as unproductive. In relation to the intention to continue to engage with NGOs, the majority of respondents indicated their doubt or unwillingness about approaching NGOs in the future[66].

NGOs can also organise engagement with mining companies in order to let them know their social and environmental information needs. The next section presents the survey results focused on whether NGOs approach mining companies according to the perceptions of mining companies.

[66] However, he potential reasons for the identified doubt or unwillingness to engage with NGOs in the future on the part of the mining companies were not explored in this study

8.7. Results of the Survey Questions Addressing Research Question 4

The third part of the survey focused on whether stakeholders, NGOs in particular, engage with mining companies in order to discuss their social and environmental reporting. The purpose of these questions is to address Research Question 4 which asks: "Do NGOs engage with mining companies in order to let them know their social and environmental information needs?" As displayed in Table 8.11, the participants whose companies had been approached by stakeholders represented approximately the same proportion as the ones whose companies had not been approached by stakeholders (47% and 53% respectively).

Table 8.11 Survey of Mining Companies – Number of Mining Companies Approached by Stakeholders

Mining Companies Approached by Stakeholders	Number of Companies	% of Companies
Mining Company has been approached by stakeholders	8	47%
Mining Company has **not** been approached by stakeholders	9	53%
Total	**17**	**100%**

Those respondents whose companies were engaged by stakeholders were then asked to select all the groups of stakeholders which approached them. Seven out of eight companies had been contacted by local or Indigenous communities and three quarters of companies had been approached by NGOs (six out of eight companies) (see Table 8.12 on the next page). More than half of companies (63%, or five companies) had been approached by government authorities, whether local, State or national; whilst half of the companies had been contacted by their investors or shareholders. Employees or labour unions, as well as media, had engaged with three out of eight companies each (38%), whilst suppliers contacted just one company. Two of the survey participants indicated that the company they work for had also been approached by individuals and monitoring organisations, such as the Carbon Disclosure Project (CDP).

Table 8.12 Survey of Mining Companies – Stakeholder Groups Having Approached Mining Companies

Stakeholder Groups Having Approached Mining Companies	Response Count	Response Percent
Local and/or Indigenous Communities	7	87.5%
Non-Governmental Organisations (NGOs)	6	75%
Government (Local, State or National)	5	62.5%
Shareholders and other Investors	4	50%
Employees/Labour Unions	3	37.5%
Media	3	37.5%
Suppliers	1	12.5%
Other	2	25%
Total Respondents	**8**	

Those companies which had not been approached by the NGOs were then asked if they could provide a possible reason as to why NGOs did not engage with their companies. One participant indicated that they could not think of a reason why NGOs did not approach mining companies, whilst one further respondent stated that there is "no justification" for them to engage.

The six companies which had been approached by NGOs were then asked to show how frequently NGOs engaged with them (see Table 8.13). Half of the companies were contacted by NGOs occasionally, a third – from time to time, whilst one company was approached by NGOs frequently.

Table 8.13 Survey of Mining Companies – Frequency of NGOs' Engagement with Mining Companies

Frequency of NGOs' Engagement	Response Count	Response Percent
Very rarely	0	0%
Rarely	2	33%
Occasionally	3	50%
Frequently	1	17%
Very frequently	0	0%
Total	**6**	**100%**

Only half of the mining companies surveyed have been engaged by their stakeholders. These stakeholders included local communities, NGOs and government authorities as well as investors. The following section, therefore, discusses the methods adopted by NGOs in engaging with mining companies.

8.8. Results of the Survey Questions Addressing Research Question 5

The fifth research question posed in this study focuses on the methods which NGOs use in their engagement with mining companies in order to inform them of their social and environmental information needs. In the survey, the mining companies which had been approached by the NGOs were asked to indicate which methods NGOs adopted to engage with them (see Table 8.14 on the next page).

The few responses make it largely impossible to generalise which methods are used by NGOs most frequently. However, it seems that NGOs do request to speak at mining industry conferences and forums. Among the methods which NGOs seem to utilise regularly in their engagement is to formally request a meeting with a mining company: four companies (67%) were contacted in this way by the NGOs from time to time and one company was contacted frequently. Additionally, NGOs are more likely to frequently approach government bodies with a view to facilitate a discussion of a company's social and environmental reporting (67%). Using media comment or activism in order to engage with mining industry is an infrequently utilised method by NGOs according to the survey participants. Additionally, organising or participating in campaigns directed at mining companies seems to be used more infrequently rather than regularly.

One respondent indicated that NGOs accept the invitation to speak at companies' Annual General Meetings, despite the fact that all of the mining companies surveyed never invite NGOs to the Annual General Meeting, as identified earlier (see Table 8.8, p.171). Furthermore, two NGOs surveyed indicated that they speak at companies' Annual General Meetings (Table 7.17, p.143).

Table 8.14 Survey of Mining Companies – Methods Adopted by NGOs to Engage with Mining Companies

Engagement Methods Adopted	Frequency of Use						
	Never	Rarely	Sometimes	Very Often	Always	Rating Average	Response Count
Formally requesting a meeting with your company	17% (1)	0	67% (4)	17% (1)	0	2.83	6
Requesting to speak at the mining industry conferences and forums	33% (2)	50% (3)	17% (1)	0	0	1.83	6
Accepting your company's invitation to participate in a Committee/Team focused on your company's social and environmental reporting	33% (2)	33% (2)	0	33% (2)	0	2.33	6
Accepting your company's invitation to speak at an annual general meeting	83% (5)	17% (1)	0	0	0	1.17	6
Media comment/activism (via TV, radio, newspaper, WWW.)	33% (2)	0	50% (3)	0	17% (1)	2.67	6
Campaigns directed at your company	17% (1)	50% (3)	0	17% (1)	17% (1)	2.67	6
Approaching government bodies with a view to facilitate a discussion of your company's social and environmental reporting	33% (2)	0	33% (2)	17% (1)	17% (1)	2.83	6

The discrepancy in experiences of NGOs and mining companies may be explained by the fact that those NGOs which had a chance to speak at the mining companies' Annual General Meetings participated in the survey whilst those mining companies which invited NGOs to those did not. However, the discrepancy among the perceptions of the mining companies that participated in the survey is surprising and the reason for it is hard to pinpoint.

Another discrepancy is identified with regards to accepting a mining company's invitation to participate in a committee or a team focused on the mining company's social and environmental reporting. The responses provided by the mining companies surveyed are equally divided between NGOs' never accepting the invitation, accepting it rarely and very often (33% each). According to the NGOs surveyed, however, they are more likely not to be invited to such a committee by mining companies: more than half of the participants (63%) never get invited or are invited rarely, whilst only 13% get invited very often (see Table 7.12, p.137). Therefore, it seems that the mining companies and NGOs surveyed in this study have had different experiences in engaging with each other.

The survey participants were then asked to state which of the methods they would prefer NGOs to use to approach them (see Table 8.15 on the next page). All of the respondents indicated that they would prefer NGOs to formally request a meeting with their company, which was also one of the methods most used by the NGOs in their engagement with mining companies (see Table 7.17, p.143). Additionally, mining companies seem to wish that NGOs accept their invitation to participate in a committee or a team focused on social and environmental reporting. This is surprising, because according to the NGOs surveyed, they are not being invited to participate in any such committee (see Table 7.12, p.137).

Among the methods which mining companies do not want NGOs to use are campaigns directed at them and speaking at the mining industry conferences and forums, which, according to the NGOs surveyed, they are unlikely to employ (see Table 7.17, p.143). As one survey participant commented: "*when approached to engage directly with industry, many NGO's do not want to engage or be seen to engage*". Additionally, mining companies would prefer NGOs not to use media comment or activism, or approach government bodies with a view to facilitate a discussion of a mining company's social and environmental reporting. These methods, however, are those frequently utilised by NGOs.

Accepting mining companies' invitation to speak at an Annual General Meeting is favoured method of engagement to be employed by NGOs according to one representative of the mining companies surveyed. This is surprising given that all of the mining companies surveyed never invite NGOs to the Annual General Meeting.

Table 8.15 Survey of Mining Companies – Engagement Methods Mining Companies Prefer NGOs to Adopt

Engagement Method	Mining Companies Choice of Engagement Methods for NGOs to Use						
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Rating Average	Response Count
Formally requesting a meeting with your company	0	0	0	17% (1)	83% (5)	4.83	6
Requesting to speak at the mining industry conferences and forums	17% (1)	17% (1)	50% (3)	17% (1)	0	2.67	6
Accepting your company's invitation to participate in a Committee/Team focused on your company's social and environmental reporting	0	0	50% (3)	17% (1)	33% (2)	3.83	6
Accepting your company's invitation to speak at an annual general meeting	17% (1)	17% (1)	50% (3)	17% (1)	0	2.67	6
Media comment/activism (via TV, radio, newspaper, WWW.)	67% (4)	0	33% (2)	0	0	1.67	6
Campaigns directed at your company	50% (3)	33% (2)	17% (1)	0	0	1.67	6
Approaching government bodies with a view to facilitate a discussion of your company's social and environmental reporting	33% (2)	0	33% (2)	33% (2)	0	2.67	6

Thus, there seems to be a disparity between the methods adopted by NGOs to engage with mining companies and the methods which the mining companies would prefer them to adopt. The exception is a request to meet with the mining company, which is a preferred method by mining companies and a method most frequently utilised by NGOs. Surprisingly, NGOs participating in a corporate committee or a team focused on social and environmental reporting is a method of choice for the mining companies, despite the fact that NGOs are not invited to such committees or do not try to organise them themselves.

8.9. Results of the Survey Questions Addressing Research Question 6

The sixth research question posed in this study focuses on the disclosure of social and environmental information of interest to NGOs in the reports of mining companies. The mining companies surveyed indicated that they disclose a range of both environmental and social information. As shown in Table 8.16, among the environmental information disclosed the mining companies surveyed focused on land use and rehabilitation, and impacts on biodiversity most often. Eight out of thirteen companies (62%) also indicated that they report information covering the minimisation of emissions, effluents and waste as well as information on the levels of usage of materials, energy and water.

Table 8.16 Survey of Mining Companies – Environmental Information Addressed in Mining Companies' Reports

Information Type	Environmental Information Needs of NGOs Addressed in Mining Companies' Reports						
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Rating Average	Response Count
Materials, Energy, Water - Usage	0	23% (3)	15% (2)	54% (7)	8% (1)	3.46	13
Materials, Energy, Water - Reduction in Usage	0	23% (3)	31% (4)	43% (6)	0	3.23	13
Emissions, Effluents, Waste – Amounts and Levels	0	23% (3)	23% (3)	54% (7)	0	3.31	13
Emissions, Effluents, Waste - Minimisation	0	23% (3)	15% (2)	62% (8)	0	3.38	13
Impacts on Biodiversity	0	15% (2)	15% (2)	54% (7)	15% (2)	3.69	13
Mineral Resource Depletion	8% (1)	23% (3)	15% (2)	54% (7)	0	3.15	13
Land Use and Rehabilitation	0	15% (2)	8% (1)	54% (7)	23% (3)	3.85	13

More than half of the companies surveyed (54%) stated that they report information on the amounts and levels of emissions, effluents and waste, and mineral resource depletion. The disclosure of the latter type of environmental information is surprising as

half of the survey participants believed that it was of no interest to NGOs. The information focused on the reduction in usage of materials, energy and water seems more likely to be disclosed than otherwise.

Among the social information (Table 8.17), the most often disclosed is the total number of employees (93%, or 12 out of 13 companies surveyed) and impacts on local communities (61%). Information focused on employee training and education as well as the information covering types and rates of injuries and occupational diseases are reported by almost two thirds (62%) of mining companies. The evidence of the respect for Indigenous rights is disclosed by a little more than a half (54%) of mining companies. The total number of employees from minority groups is very likely to be disclosed as 46% of companies (six out of 13 companies) report this information.

Table 8.17 Survey of Mining Companies – Social Information Addressed in Mining Companies' Reports

Information Type	Social Information Needs of NGOs Addressed in Mining Companies' Reports						
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Rating Average	Response Count
Total Number of Employees	8% (1)	0	0	85% (11)	8% (1)	3.85	13
Total Number of Employees from Minority groups	8% (1)	23% (3)	23% (3)	46% (6)	0	3.08	13
Employee Training and Education	8% (1)	15% (2)	15% (2)	62% (8)	0	3.31	13
Consultation and Negotiations with Employees	8% (1)	23% (3)	31% (4)	39% (5)	0	3.00	13
Types and rates of injuries and occupational diseases	8% (1)	15% (2)	15% (2)	62% (8)	0	3.31	13
Respect for Indigenous rights	0	15% (2)	31% (4)	46% (6)	8% (1)	3.46	13
Impacts on Local communities	0	15% (2)	23% (3)	46% (6)	15% (2)	3.62	13

The following survey question was designed to explore the reasons why mining companies may choose not to disclose the information of NGOs' interest and was open to those respondents whose company engaged with NGOs or was approached by NGOs to discuss its social and environmental reporting. There were 6 such companies in total.

As the Table 8.18 on the next page shows, the mining companies surveyed seem to consider two reasons as the most prominent in the decision not to disclose information that NGOs are looking for: the information is regarded as confidential due to its strategic or competitive nature; and the information is considered by mining companies to be private. A further two factors which may prevent companies from reporting information of NGOs' interest are the high cost of collecting or compiling the requested information, or the inadequacy of the engagement method used to explore the information needs of NGOs. Additionally, the fact that disclosure of the information of NGO interest is not mandatory is also perceived by mining companies to be an additional reason as to why they may not report information NGOs would like to see reported.

However, the following are not considered as the reasons why mining companies may choose not to disclose social and environmental information: the fact that the board of directors believe that they are accountable only to shareholders, the disclosed information may prompt criticism from stakeholders, or that NGOs do not have influence over mining companies. Additionally, the respondents do not believe that the company's board of directors' disapproval of the disclosure of information of NGOs' interest prevents reporting of this information. However, the fact that the information requested by NGOs might focus on the activities that the NGO sector would deem irresponsible sometimes can preclude reporting of such information.

Table 8.18 Survey of Mining Companies – Reasons Why Mining Companies Do Not Disclose Social and Environmental Information

Option	Reasons for Lack of Disclosure						
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Rating Average	Response Count
Disclosure of information of NGOs interest is not mandatory	0	1 (17%)	3 (50%)	2 (33%)	0	3.17	6
The requested information is private to your company	0	0	1 (17%)	4 (67%)	1 (17%)	4.00	6
The requested information is considered confidential due to its strategic or competitive nature	0	0	2 (33%)	2 (33%)	2 (33%)	4.00	6
The requested information would focus on activities that the NGO sector would deem irresponsible	2 (33%)	1 (17%)	2 (33%)	1 (17%)	0	2.33	6
The Board of Directors/management believe they are accountable only to shareholders	2 (33%)	2 (33%)	2 (33%)	0	0	2.00	6
High cost of collecting/compiling requested information	1 (17%)	1 (17%)	0	4 (67%)	0	3.17	6
Disclosed information may prompt criticism	2 (33%)	2 (33%)	1 (17%)	1 (17%)	0	2.17	6
NGOs do not have the influence over your company	2 (33%)	2 (33%)	1 (17%)	1 (17%)	0	2.17	6
The method of engagement did not allow to identify the information NGOs wish to see reported	0	0	4 (67%)	2 (33%)	0	3.33	6
The Board/management does not approve of inclusion of information of NGOs' interest in your company's reports	1 (17%)	2 (33%)	3 (50%)	0	0	2.33	6

The results of the survey show that mining companies indicate that they disclose all the types of social and environmental information included in the questionnaire, even despite the fact that some of that information is of no interest to NGOs (mineral resource depletion and consultation and negotiation with employees). Among the reasons why mining companies may choose not to report social and environmental information are the high cost of collecting and compiling information, its strategic or confidential nature, as well as no mandatory obligation to disclose it to NGOs.

8.10. General Comments of the Respondents

At the end of the survey the respondents were offered an option to leave any comments they have with regards to the engagement between NGOs and mining companies, and the disclosure of the social and environmental information of NGOs' interest in corporate reports. Four survey participants left comments. One participant noted that in working for an exploration company there is no active mine yet; however, they stated that they engaged with the local landholders. A further respondent also mentioned that the mine their company owns was in a development stage, but, nevertheless, they engaged with NGOs "*as part of our collaborative approach to designing the project to maximise ecological and community outcomes*".

A further two comments focus on the relationship between NGOs and the mining industry. One survey participant stated that NGOs are hostile towards mining companies to the point of disturbing their operations: "*Developing a mining project is difficult due to the misconceptions and untruths NGO's can produce. Our involvement is limited due to mistrust which is based on a long track record of NGO's using undesirable tactics to terminate projects prospective for job creation*". The remaining respondent concentrated on the developments within the non-governmental sector and their implications for the relationship between mining companies and NGOs. In particular, they describe how larger NGOs may push smaller NGOs out due to the competition for donations: larger NGOs have more resources to invest in promoting their goals which leads to generating more income. Thus they believe that NGOs are becoming more corporate in their operations by concentrating on income generation. They conclude by saying that such situation within the NGO sector will lead to difficulties in the corporate engagement with NGOs: "*As a result, I see NGO's as becoming more corporate in operations to support their objectives and less focused on*

social and environmental outcomes. Unfortunately, this will result in many smaller NGO's […] no longer able to survive or compete for donations [...] This fractured landscape will make it difficult for industry to have any meaningful engagement with [NGOs]".

8.11. Interviews with Mining Companies

After the respondents completed the survey, they were transferred to the page enquiring whether they were willing to participate in the interview process. None of the participants agreed to be interviewed.

Thus, in order to recruit participants, mining companies were approached individually. The companies that were sent invitations to participate in an interview process were those whose reports were analysed during the first stage of data collection (content analysis of mining companies' disclosures).

The first round of emails was forwarded to 20 mining companies whose reports contained relatively detailed information on stakeholder engagement. Two companies responded by declining the invitation. The second round of emails was sent to the 18 companies which did not respond to the first round, plus an additional 31 companies whose disclosure contained minimal disclosure of information on stakeholder engagement. None of the companies responded to the invitation. This is disappointing although not surprising, since even the NGOs, whose information needs and the engagement with mining companies is at the centre of this project, were rather unenthusiastic to participate in the study (see Chapter 7, section 7.11). Additionally, the fact that the relationship between mining industry and NGOs has been revealed to be rather adversarial (as per the results of the two surveys) might be the reason for the reluctance of mining companies to participate in the interview process.

8.12. Summary

In this chapter, the analysis of the survey of mining companies operating in Australia has been undertaken. The data focused on information needs of NGOs as well as engagement undertaken by mining companies and NGOs and the resultant disclosure of the social and environmental information of interest to NGOs in the corporate reports of mining companies.

According to the perceptions of the representatives of the mining companies surveyed NGOs wish to see the majority of the social and environmental information types included in this study (with the exception of consultation and negotiations with employees and mineral resource depletion). In relation to the engagement methods utilised, the most commonly adopted methods to engage with NGOs by mining companies have been found to be personal meetings and interviews which have also been considered as the most productive by the participants of the survey.

Among the methods used by the NGOs to engage with mining companies are those which include requesting to speak at mining industry conferences and forums as well as formally requesting a meeting with a mining company. Additionally, NGOs are likely to frequently approach government bodies with a view to facilitate a discussion of a company's social and environmental reporting.

In relation to the disclosure of the social and environmental information that NGOs wish to see reported, the representatives of the mining companies which participated in the survey indicated that their respective companies address all the types of social and environmental information included in the survey in this study.

The next chapter will discuss the data collected via the surveys of the NGOs and mining companies as well as the content analysis of corporate disclosures in the context of the research questions posed.

Chapter 9. Discussion

9.1. Introduction

The objective of this study was to explore social and environmental information needs of NGOs, as a group of corporate stakeholders, whether NGOs and companies engage in order to identify the information needs and whether companies address those information needs in their reporting thereby meeting their accountability obligation for their social and environmental effects. The following six Research Questions were posed and, to aid answering the research questions, propositions developed.

Research Question 1: What are the social and environmental information needs of NGOs with regards to performance of the mining companies operating in Australia?

> Proposition 1A: NGOs expect information about environmental performance to be reported by mining companies in Australia.
>
> Proposition 1B: NGOs expect information about social performance to be reported by mining companies in Australia.

Research Question 2: Do mining companies engage NGOs in order to identify their social and environmental information needs?

> Proposition 2: Mining companies engage with NGOs to identify their social and environmental information needs.

Research Question 3: What methods do mining companies utilise in engaging with NGOs in order to identify their social and environmental needs?

> Proposition 3: Mining companies utilise a variety of methods to engage with NGOs in order to identify their social and environmental information needs

Research Question 4: Do NGOs engage with mining companies in order to let them know their social and environmental information needs?

Proposition 4: NGOs engage with mining companies to communicate their social and environmental information needs

Research Question 5: What methods do NGOs utilise in engaging with mining companies in order to let them know their social and environmental information needs?

Proposition 5: NGOs utilise a variety of methods to communicate to mining companies their social and environmental information needs

Research Question 6: Do mining companies meet social and environmental information needs of NGOs as a result of engagement?

Proposition 6A: Mining companies do not meet NGO's environmental information needs in their reports

Proposition 6B: Mining companies do not meet NGO's social information needs in their reports

This chapter will be organised focusing on each of the research questions and discussing the data and the relevant literature and identifying the contribution of this study. The next section addresses the first research question posed in this study.

9.2. What are the social and environmental information needs of NGOs with regards to performance of the mining companies operating in Australia?

The literature investigating the information needs of stakeholders with regards to social and environmental performance of business has largely focused on the views of financial stakeholders. Studies which have concentrated on non-financial stakeholders have been found to be few and outdated and have focused on the demand for the information rather than specific information needs. Thus, although NGOs, as a group of non-financial stakeholders, have been found to seek information on the social and environmental performance of companies, their specific information needs have not been explored in detail (Tilt, 1994, 2001; O'Dwyer et al, 2005a,b). This study, therefore, aimed to identify specific social and environmental information needs of NGOs.

Recognising the multitude of potential information needs of NGOs, only selected information types were included in the study.

The environmental information needs included in this study included the following: Usage of Materials, Energy, Water; Reduction in Usage of Materials, Energy, Water; Amounts and Levels of Emissions, Effluents, Waste; Minimisation of Emissions, Effluents, Waste; Impacts on Biodiversity; Mineral Resource Depletion; and Land Use and Rehabilitation. The NGOs that participated in this study indicated that they would like to see each of these types of information. Thus this supports the proposition put forward in this study stating that NGOs wish to see information covering environmental performance of mining companies in Australia.

Proposition 1A: NGOs expect information about environmental performance to be reported by mining companies in Australia – Supported

The finding is consistent with the previous research focused on identifying information needs of several groups of stakeholders, including NGOs (Azzone et al, 1997; Deegan and Rankin, 1997; Deegan and Blomquist, 2006). It is, however, in contrast to the perceptions of mining companies participating in this study which indicated that not all of these environmental information types are of potential interest to NGOs. In particular, half of the mining companies disagreed or strongly disagreed that NGOs look for the information focused on mineral resource depletion. Additionally, mining companies do not seem to consider that information covering the usage of and the reduction in usage of materials, energy and water, along with the impacts on biodiversity, is of importance to NGOs, as only a little more than half of the respondents from mining companies (57%) (see Chapter 8) agreed that NGOs wish to see these types of information reported. This is interesting as the mining is a resource intensive industry with its being one of the largest consumers of energy in Australia (Ali and O'Faircheallaigh, 2007; Mudd, 2010; Australian Bureau of Statistics, 2013; Northey et al, 2013). Similarly, the mining industry is considered the highest contributor to the decline of biodiversity; it affects the flora and fauna not just by mining itself, but also by building infrastructure (Yellishetty et al, 2009; Boiral and Heras-Saizarbitoria, 2015).

Thus, whilst NGOs want to see all seven types of environmental information included in this study, mining companies believe that NGOs would be interested only in three types of information. This discrepancy highlights the fact that mining companies do not know what types of environmental information NGOs wish to see addressed in their reports. It also explains why NGOs do not find corporate social and environmental reporting useful (Tilt, 1994, 2001; O'Dwyer et al, 2005a,b).

In relation to the corporate social performance, the following issues have been considered in this study: Total number of employees; Total number of employees from minority groups; Employee training and education; Consultation and negotiations with employees; Types and rates of injuries and occupational diseases; Respect for Indigenous rights, and Impacts on local communities. NGOs whom participated in this study indicated that they would like to see reported the majority of the information types identified with the exception of the *total number of employees from minority groups* and *employee training and education*. This supports the proposition put forward in this study stating that NGOs wish to see information covering social performance of mining companies in Australia.

Proposition 1B: NGOs expect information about social performance to be reported by mining companies in Australia – Supported

This is also consistent with the earlier research aimed at identifying the areas of social and environmental performance that might be of interest to a range of corporate stakeholders, including NGOs (Deegan and Rankin, 1997; O'Dwyer et al, 2005a, b).

However, there has been identified a discrepancy in the types of social information that NGOs wish to see disclosed as per the views of NGOs and mining companies participating in this study. For example, although the information *addressing employee training and education* is of lesser interest to NGOs, the mining companies believed otherwise. A further discrepancy lies with the information covering the *consultation and negotiation with employees*: whilst NGOs would like to see this disclosed in corporate reports, mining companies deem this information irrelevant to NGOs.

Given the fact that the environmental information needs of NGOs also differ from the information that mining companies believe NGOs to be interested in, this inconsistency is indicative of the misguided understanding of stakeholder information needs on the

part of mining companies. Considering the fact that the environmental and social information included in this study is also part of the disclosure prescribed by the GRI Guidelines, being the most prominent reporting standard on social and environmental performance (Hussey et al, 2001; Morhardt et al, 2002; Lozano, 2006; Adams and Frost, 2007; Skouloudis et al, 2009; Brown et al, 2009a,b; Fonseca et al, 2014) as well as the one promoted by mining industry associations such as ICMM and MCA, the fact that mining companies find some of the categories of information irrelevant to NGOs also might indicate that the mining companies do not consider the GRI Guidelines to encompass the information needs of their stakeholders. The poor level of adoption of GRI Guidelines revealed by the content analysis of mining companies' reports (12 companies adopted GRI in report preparation out of the total sample of 67 companies, or 18%) may support this conclusion.

The fact that NGOs seem to be interested in all of the types of environmental information, but not all types of the social information considered in this study, prompted further investigation. The interviewees who participated in this study posited that "*social well-being is dependent on a healthy ecosystem*" (Interviewee 4, representative of the environmental NGO) or that "*most concerns are around the environmental impact first and foremost rather than the employee make-up*" (Interviewee 2, representative of the social NGO). However, according to Interviewee 1 it can also be because some information is more relevant to certain groups than others.

The next two sub-sections address the next two research questions posed in this study by discussing whether and how mining companies engage with NGOs in order to identify their social and environmental information needs.

9.3. Do mining companies engage with NGOs in order to identify their social and environmental information needs?

The content analysis of the reports of mining companies quoted on the ASX has revealed that the majority of companies engage with such groups of stakeholders as government authorities, communities, and employees; whilst less than a quarter of companies (13 companies, or 19%) engage with NGOs. However, among these companies, only eight (12% of the sample) engage with NGOs in order to identify their

information needs (the remaining five companies have approached NGOs for other reasons).

This is significantly less compared to what the survey of the mining companies has shown. Among the respondents, 53% have indicated that the companies they represent engage with NGOs. A different result yet is yielded in the survey of NGOs, where participants have shown that mining companies have approached only 31% of organisations they represented, which is higher than that revealed by the content analysis and lower than the results of the mining companies' survey.

Given the fact that the sample of the content analysis is significantly larger than that of both surveys (67 companies included in the content analysis compared to 15 mining companies and 26 NGOs participated in the surveys), the engagement with NGOs is more likely to be reflected by the level identified in the content analysis. It is possible, however, that information on the engagement with NGOs which might be taking place is not being included in corporate reports, in which case the actual levels of engagement with NGOs might be higher, for example, at the level indicated by the NGOs in the survey.

The frequency of engagement with NGOs is poorly disclosed in mining companies' reports: only eight companies in the sample (12%) mention it. This might support the suggestion that the level of mining companies' engagement with NGOs is in fact in accordance with the content analysis results (that is, the lowest level at 12%).

The majority of these companies indicate that they engage with their stakeholders regularly. However, they do not specify how regularly. Results of the surveys might help identify how regularly. The majority of mining companies in the survey (71%) have indicated that they engage with NGOs occasionally. According to the results of the NGOs survey, they are being approached by mining companies either every three or six months (25% respectively) or on request (25%). Given the disparity in the data on the frequency of engagement, it is difficult to draw any conclusion as to how often mining companies engage with NGOs.

According to the available data, it seems that the minority of mining companies engage with NGOs in order to identify their information needs. Despite the low level of engagement, the proposition posed in this study as follows is nevertheless supported.

Proposition 2: Mining companies engage with NGOs to identify their social and environmental information needs – Supported

Given the low level of engagement identified as a result of the content analysis and the survey of NGOs, the latter has addressed the possible reasons why mining companies do not approach NGOs. This is especially worth considering given the assertion of one of the interviewees who participated in this study that it is the responsibility of mining companies to organise engagement with NGOs: "*If [mining companies] made forums and invited all the stakeholders, and it doesn't have to be public or publicized, just if they had a forum where they could sit down and talk to them and make contact, you would find a lot of people more willing to have a dialogue with [them] ... They know the company, they know who to talk to if they've got a concern. It's more about resolving the issue. And I think the responsibility here lies with the mining companies"* (Interviewee 2, representative of the social NGO).

According to the results of the survey of NGOs, the predominant reason why mining companies do not engage with NGOs is the fact that they do not consider NGOs their stakeholders (71% of respondents agreed). This view is also supported by one of the NGO interviewees who has stated that "*In the public eye, [mining companies] don't really care unless it's something really serious, they don't care about their stakeholders. That's their attitude and that's the problem*".

Other interviewees, however, have disagreed with this view, but pointed out that mining companies might be reluctant to consider them their stakeholders due to the fact that NGOs campaign against them. In words of one of the participants in the mining companies' survey: "*Our involvement is limited due to … a long track record of NGO's using undesirable tactics to terminate [our] projects…"* However, the reason might also be the unresponsiveness of mining companies to NGOs' concerns; in the words of one of the interviewees "*If they can't get the information because politicians aren't sharing it, mining companies aren't sharing it, they have to go into a lot of their attacks, filming stuff, trying to get the information disclosed as it should be.*"

One of the participants also argued that not all organisations can be considered by mining companies to be their stakeholders. For example, only the NGOs in the area of the mining company's operation or NGOs focused on social or environmental issues the mining company focuses on, can be viewed as stakeholders. In addition, the possibility

that larger rather than smaller NGOs would be considered stakeholders was brought up by one of the interviewees.

One of the representatives of the mining companies surveyed, however, voiced their concern with regards to the current dynamic among the larger and smaller NGOs in the sector. They posited that bigger NGOs might be becoming more corporate in their operations and competing for donations, consequently pushing smaller NGOs out. According to them, this has implications for the relationship between mining industry and NGOs: "*As a result, I see NGO's as becoming more corporate in operations to support their objectives and less focused on social and environmental outcomes. Unfortunately, this will result in many smaller NGO's ... no longer able to survive or compete for donations ... This fractured landscape will make it difficult for industry to have any meaningful engagement with [NGOs]*".

Among other, albeit less prominent, reasons provided by the NGOs are the following: mining companies distrusting NGOs as well as considering them to be hostile to business, and to be a source of (new) problems. This is somewhat similar to the perceptions of the mining companies surveyed. They claimed that "*NGO's in Australia generally have anti mining platforms that would seek to harm mining interest rather than cooperate*" and "*Most NGOs are ideology driven and have agendas that do not reflect the interest or outcomes of the mining industry*," or they "*have preconceived ideas about the mining industry*".

One possible way to change the status-quo is through dialogue and engagement: ""*If you get the dialogue people will start understanding each other better… Maybe some NGOs do see [mining companies] as evil or bad, and maybe mining companies see [NGOs] as radical and left-wing... So you need to change that and the only way to do that is to get them to see each other as people and create a relationship, it's only possible to sit down face-to-face and then it's really hard to keep that opinion*" (Interviewee 2, representative of the social NGO).

9.4. What Methods Do Mining Companies Utilise in Engaging with NGOs in order to Identify Their Social and Environmental Information Needs?

Content analysis of corporate reports has yielded little data with regards to the engagement methods used in order to identify NGOs' information needs. However, it has provided information, albeit limited, on the approaches and methods used by mining companies to approach their stakeholders.

Thus, it has been found that almost a third of mining companies in the sample of the content analysis (19 companies, or 28%) disclose their approach to engagement with stakeholders: half of these companies (53%) adopt a consultation approach and a quarter of companies use a communication approach.

The consultation approach appears to be acceptable for the identification of stakeholder information needs, as the company listens and learns what social and environmental issues NGOs would like to see addressed in corporate reports, although the final decision on what to disclose remains with the company. In contrast, the communication approach focused on keeping stakeholders informed about corporate performance but is not suitable for the identification of stakeholder information needs. This is a one-way flow of information from company to stakeholders with the latter having no opportunity to voice their concerns (AccountAbility et al, 2005; Morsing and Schultz, 2006).

The engagement methods corresponding to the approaches adopted by mining companies vary. According to the disclosures in corporate reports, the methods used to consult stakeholders as to their information needs most often are meetings, forums and surveys. Participants of the NGO and mining company surveys have also indicated meetings and discussions are utilised most frequently. In addition to these two methods, survey participants have pointed out that NGOs are also being approached at mining industry conferences and forums.

Among the companies whose reports have been included in the sample of the content analysis, only six companies disclose specific methods utilised to approach NGOs in order to identify their information needs. One of these companies uses a Forum for Corporate Responsibility (BHP Billiton) whilst the other provides NGOs with an opportunity of a direct liaison with their environmental and community relations department (OZ Minerals). Other companies reported using discussions and meetings,

forums and collaborative opportunities. In light of the data collected, the proposition posed in this study as follows is supported.

> **Proposition 3: Mining companies utilise a variety of methods to engage with NGOs in order to identify their social and environmental information needs – Supported**

These findings support earlier studies focused on stakeholder engagement where these methods have also been shown to be used by companies. In particular, conferences and community forums have been found to be used by mining companies in Murguía and Böhling (2013) and Dobele et al (2014). Additionally, earlier studies by Gao and Zhang (2001) and Cooper and Owen (2007) have indicated that companies use focus groups and one-to-one interviews in their engagement with stakeholders.

Although these engagement methods are adopted by mining companies in approaching NGOs, the question remains as to their effectiveness in letting NGOs communicate their information needs. The survey participants from both NGOs and mining companies have therefore been asked to assess the methods. They agreed that the most productive method is a meeting, which is followed by personal discussions and surveys, as well as being approached by mining companies at industry conferences or forums. Thus it seems that the methods of engagement that are being used by mining companies to engage with NGOs are also considered to be effective in letting NGOs communicate their information needs to mining companies.

The next part of the discussion focuses on the NGO. Research Questions 4 & 5 explored whether and how NGOs engage with mining companies in order to inform them of their information needs.

9.5. Do NGOs Engage with Mining Companies in order to Let Them Know Their Social and Environmental Information Needs?

The data collected via the survey of NGOs and mining companies is used in order to discuss this research question. According to the results of the survey of the NGOs, half of the participants have engaged with mining companies (54%). This is however lower than the level identified in the survey of mining companies which have showed that

three-quarters of companies (75%) have been approached by NGOs. The reason for this discrepancy is hard to pinpoint; but, nevertheless, the following proposition posed in this study is supported.

Proposition 4: NGOs engage with mining companies to communicate their social and environmental information needs – Supported

Despite the fact that NGOs tend to engage with mining companies, the potential reasons for NGOs choosing not to engage were also investigated. According to the NGOs survey participants, the reasons include mining companies being unresponsive to NGOs' concerns and that the engagement requires extensive resources. Additionally, a respondent from the mining companies surveyed pointed out that there is "no justification" for NGOs to engage with mining companies.

Representatives of the NGOs who participated in the interviews suggested that even when mining companies invite NGOs to have meetings with them, NGOs cannot accept them all due to the lack of resources or the industry forums and conferences being too expensive to take part in. In addition, almost a third of the representatives of NGOs who participated in the survey (27%) have showed that it is their distrust of mining companies which is a reason not to engage with them.

The unresponsiveness of mining companies to NGOs' concerns has also been somewhat supported by the interviewees who participated in this study. One of the interviewees has been rather categorical in stating that unless an activity which NGOs are concerned about is regulated, mining companies would not address it: "*Unless there is strong government legislation and strong regulations and compliance, [mining companies] won't take the steps*" (Interviewee 3, representative of the environmental NGO). Another interviewee pointed out that the responsiveness of mining companies towards issues brought up by the NGOs depends on the issue itself and the cost of addressing it, echoing the above-mentioned participant: "*I think fundamentally [mining companies] are business, they want to make money, they want to make profit margins within the regulations. If there is a situation where the regulation do not stipulate a course of action and there are entering in a grey area where NGOs are saying you should do one thing and they want to do another, they might push in that area to try to make profits and save money*" (Interviewee 1, representative of the environmental

NGO). Thus, it seems that NGOs experience a lack of mining companies' interest in the issues they raise.

9.6. What Methods Do NGOs Utilise in Engaging with Mining Companies in order to Let Them Know Their Social and Environmental Information Needs?

The data collected via the survey of NGOs has revealed that in order to inform mining companies of their social and environmental information needs, NGOs predominantly use indirect methods of engagement. For example, the most often utilised method of engagement involves approaching government bodies with a view to influence mining companies or industry. It is followed by using media and being involved in creating regulations concerned with corporate social and environmental reporting.

This is somewhat similar to the results of the survey of the mining companies. There it was been found that the two most frequently utilised methods by NGOs are campaigns directed at business and NGOs' approaching government bodies with a view to influence mining companies or industry. Among other often used methods are media comment or activism. Therefore, according to mining companies, NGOs also use indirect methods of engagement, and some are quite confrontational. This supports the findings of earlier research concentrating on the engagement between mining companies and NGOs. In particular, it has been found that NGOs employ confrontational approaches such as campaigns or media activism (Tilt, 1994, 2001; O'Dwyer et al, 2005a,b; Danastas and Gadenne, 2006).

However, in this study it has also been found that although used less frequently, NGOs also choose to approach individual companies or a group of companies or the industry as a whole. The mining companies surveyed have also indicated that NGOs request meetings with mining companies, and to a lesser degree, accept their invitation to participate in a committee or a team focused on their social and environmental reporting. These results also support the literature on engagement between companies and stakeholders in that NGOs seek collaborative approaches to engagement (Bliss, 2002; Burchell and Cook, 2006a,b, 2011, 2013; Deegan and Blomquist, 2006).

The interviews have also addressed the methods that NGOs use in engaging with mining companies. Several engagement types were mentioned by the interviewees, such

as discussion and dialogue, forums or face-to-face group consultations. In addition, one of the interviewees has provided examples of engagement methods as undertaken by the NGO they represent such as distribution of newsletters and information via website, social and standard media. Additionally, the NGO utilized community campaigns which included workshops, seminars, acquiring shares of mining companies in order to participate in their shareholders' meetings, and lobbying government authorities.

An interesting method of engagement has been suggested by one of the interviewees – partnerships between larger and smaller NGOs. The larger NGOs "have "*...corporate level influence ... state-wide level of influence. They can lobby at government level. But ... while supported by the big NGOs ... essentially it was the local people on the ground who ran all the workshops and seminars and the ground campaign that did a lot of the work. ... it takes a combination of both, the big NGOs to influence at corporate-level and it takes the individual involvement at ground level"* (Interviewee 3, representative of the environmental NGO). Thus the results of the survey and interviews support the proposition posed in this study.

Proposition 5: NGOs utilise a variety of methods to communicate to mining companies their social and environmental information needs – Supported

Along with focusing on the engagement methods used by NGOs, the survey also covers the effectiveness of these methods in letting NGOs communicate their information needs to mining companies. The majority of NGOs (75%) have indicated that the most successful method involves *using media;* however, it is also the method that the mining companies which participated in the survey do not favour. Two-thirds of NGOs (67%) have also believed that *approaching individual companies* is effective. This is the engagement type which all the mining companies surveyed have agreed to be the method they would prefer NGOs to use in voicing their issues and concerns. Thus, it seems that a direct non-confrontational approach to engagement is both favoured by mining companies and considered effective by the NGOs.

A further method deemed effective by NGOs involves *approaching government bodies with a view to influence mining companies or the industry* (59%). Interestingly, a third of mining companies participated in the survey have indicated that they would also wish NGOs to *approach government bodies with a view to influence mining companies*

or the industry when they wanted to communicate their information needs. This might suggest that mining companies are more comfortable dealing with NGOs through government authorities rather than directly.

The method which involves *participating in a joint committee or a team focused on the mining company's social and environmental reporting* was considered successful by half the mining companies and 42% of NGOs surveyed. Among other methods deemed to be successful by NGOs are *approaching a group of companies or the industry* and *being involved in creating regulations concerned with corporate social and environmental performance* (50% respectively). These three methods, if used by the NGOs, therefore, can be considered potentially effective in letting them communicate their information needs to mining companies.

The final research question posed in this study focused on the disclosure of information needs of NGOs in corporate reports.

9.7. Do Mining Companies Meet Social and Environmental Information Needs of NGOs as a Result of Engagement?

According to the results of the content analysis of the mining companies' disclosures, those companies which approach their stakeholders in order to identify their information needs, state that they address those needs in their reports. In this way, 11 companies in the sample (16%) indicated that engagement is undertaken to learn what concerns their stakeholders have used the information to develop the content of their social and environmental reports. The mining companies surveyed have also revealed that they disclose all the types of social and environmental information (included in the survey in this study) that might be of interest to NGOs.

In contrast to the mining companies, the NGOs surveyed have indicated that the disclosure provided by mining companies on every type of the social and environmental information (included in the survey in this study) does not meet their information needs. Thus, the propositions posed in this study are supported.

Proposition 6A: Mining companies do not meet NGO's environmental information needs in their reports – Supported

Proposition 6B: Mining companies do not meet NGO's social information needs in their reports – Supported

This dissatisfaction with the corporate reporting supports the findings in earlier studies which have examined whether corporate disclosure meets information needs of stakeholders (Tilt, 1994, 2001; Azzone et al, 1997; Deegan and Rankin, 1997; O'Dwyer et al, 2005a,b; Danastas and Gadenne, 2006; Cho et al, 2009; Kuruppu and Milne, 2010; Haque et al, 2011). Thus, in the span of 20 years, the corporate social and environmental reporting has not changed in relation to how well it addresses stakeholder information needs.

One of the interviewees has noted that what is lacking in corporate reports is negative information: "*I think what is missing is the negatives – mining companies report what they are doing well in environment or community spaces but are not honest about the negatives and that information is hard to find. I think that is where the criticism lies".* Whilst another interviewee has pointed out in relation to the GRI Guidelines that even when they are being followed in developing the report, the information needs of the NGOs might not be addressed as the materiality process as prescribed in the Guidelines is a "loose" process. They have also added that even when information is disclosed, there is no third-party assurance that the information is accurate, so NGOs are reluctant to trust what is reported by mining companies.

The NGOs have also been asked to indicate why mining companies may choose not to address their social and environmental information needs. The prevalent reason is the fact that *disclosure of social and environmental information is not mandatory* (90% of respondents agree or strongly agree). However, according to the interviewees who participated in this study, even in the event of legal obligation to produce social and environmental reports, mining companies may not meet NGOs' information needs: "*If a company is committed to [reporting], it will report fully and frankly, and if it is not, [then it will] comply with requirements without revealing too much*" (Interviewee 2). Other reasons identified by the NGOs include the fact that *disclosure of requested information may prompt criticism* (85%) which is linked to the fact that companies are reluctant to report negative information; and that *NGOs do not have the power to make companies disclose information of their interest* (80%) which is indicative of the marginalisation of NGOs (O'Dwyer et al, 2005a,b).

In contrast to NGOs, the mining companies surveyed have revealed that the leading reasons not to disclose information are the facts that *the information may be private to the company* (83%) and *confidential due to its strategic or competitive nature* (67%) or *expensive to collect or compile* (67%). Although some of the NGOs have also indicated that these may be the reasons, the interviewees participated in the study have disagreed. In particular, one of the interviewees has argued that the cost of information is being used as an excuse for not reporting certain information: "*I think it is easy to use cost to disclose less information. It is one of those arguments against transparency. I don't think any NGO would expect [a mining] company to ... spend hundreds of thousands but they would expect them to spend some money. I can't think of a situation where [this] argument really stands*" (Interviewee 2). Other interviewees concurred and posited that the information needs of NGOs should at least be minimally addressed.

In regards to the private and confidential nature of the information that NGOs would like to see reported, the interviewees have indicated that it is very unlikely to be the case: "*Frankly, I can't see any reason this information is confidential ... Except maybe when [mining companies are] competing for capital; or investor that might be looking at their operation and saying "Are you as good as your peer and what sort of risk should we put on this operation", then they would be penalized for being an inefficient operation... Other than this example I'm not 100% sure where confidential and commercial confidence would matter on other areas*". They have also expressed a willingness to enter a non-disclosure agreement (although not a full one, still reserving the right to go public with certain information) in order to gain access to the information they would like to see. Nevertheless, it appears that the reasons as to why mining companies choose not to address certain information needs of NGOs provided by the mining companies are unlikely to be corroborated by the NGOs.

9.8. Summary

In this chapter, the data collected was discussed in relation to each of the research questions posed in this study and the relevant literature thereby identifying the contribution of this study. Each section focused on a single research question.

The next chapter concludes the study by presenting the major findings and discussing them in relation to their contribution to the theory and practice. The limitations of the study as well as the future research opportunities are also discussed.

Chapter 10. Conclusion

10.1. Introduction

This study has explored the notion of stakeholder engagement in the corporate reporting of social and environmental information. The study investigated these practices from both the point of view of the Mining Companies and the NGO, a specific stakeholder group. The fundamental objective of this project was to identify whether there is engagement between the mining company and the stakeholder group, and whether the information reported aligns, that is, whether mining companies are establishing the information needs of the stakeholder group, the NGO, and then including this information in their reporting. As a result, the research question posed was:

"Stakeholder Engagement and Corporate Social and Environmental Reporting: Are Companies Meeting Their Accountability Obligations?"

10.2. Key Findings

In this study it was found that both mining companies and NGOs engage with each other in order to learn (in case of mining companies) or communicate (in case of NGOs) their social and environmental information needs. In engaging with each other both mining companies and NGOs utilise a variety of methods. In particular, it was identified that the most often used methods by mining companies were meetings, forums and surveys. NGOs were found to prefer indirect methods of engagement such as approaching government bodies with a view to influence mining companies, using media or being involved in creating regulations concerned with corporate SE reporting.

In relation to the social and environmental information needs of NGOs, there was identified as discrepancy between the information types which NGOs would like to see reported and which mining companies believe NGOs wish to see addressed in their report. In particular, it was found that NGOs wish to see all seven types of environmental information types and the majority of social information types included in this study. Mining companies which participated in the survey, however, thought that NGOs would like to see reported only three out of seven environmental information types and a different combination of social information types (as compared to NGOs). This discrepancy indicates the fact that mining companies do not know the types of

information NGOs would like to see reports. It also sheds the light as to why NGOs do not find corporate SE reports useful (Tilt, 1994, 2001; O'Dwyer et al, 2005a,b).

In relation to the resultant disclosure of the social and environmental information needs of NGOs in corporate reports, the perceptions of NGOs and mining companies as to whether the information included in the reports address the information needs differed. Mining companies believed that they disclosed all the information types of interest to NGOs; whilst NGOs indicated that corporate disclosures did not meet their information needs. Thus, it would seem that according to the perceptions of stakeholders, following the engagement with a view to identify their information needs, companies nevertheless did not address them in their SE reports thereby failing to discharge their accountability obligation to their stakeholders.

10.3. Contribution of the Study

The study focuses on the information needs of stakeholders, specifically NGOs, with regards to the social and environmental performance of mining companies, the engagement between companies and stakeholders with the aim to identify their social and environmental information needs, and the resultant disclosure of the information that is of interest to stakeholders in corporate SE reports. The findings in this study contribute to the current literature as well as have implications for practice and policy, which are discussed below.

10.3.1. Theoretical Contributions

The earlier research focused on the corporate SE disclosures which commonly uses managerial stakeholder theory (and legitimacy theory), concentrates on the information needs of financial stakeholders, primarily individual and institutional investors. In contrast, in this study the normative stakeholder theory was adopted, and, thus, the information needs of stakeholders with non-financial interests were investigated.

Additionally, the majority of previous studies investigating stakeholder information needs concentrated on a range of stakeholder groups, whilst in this study the focus was on the information needs of a single group of stakeholders, namely NGOs, interested in social and environmental impacts of corporate performance. Thus, by adopting the

lenses of the normative stakeholder theory, this study contributes to the existing literature by providing data on the social and environmental information needs of a single group of stakeholders with non-financial interests.

In this study it was recognised that stakeholder engagement is a vehicle to learn social and environmental information needs of stakeholders with regards to corporate performance. Earlier studies, which focus on the engagement with a view to learn information needs of stakeholders, have investigated cases of engagement organised by companies and/or explored their perceptions of the engagement process and results. Additionally, these studies have concentrated on the engagement with a range of stakeholders. In contrast to this earlier research, in this study the engagement with a single group of stakeholders, namely NGOs, was investigated; the focus was also on the engagement as organised by both parties, companies and stakeholders, as well as their perceptions of the engagement methods' success or productivity in letting companies identify and NGOs communicate their social and environmental information needs.

The investigation of the engagement was also undertaken in greater detail than previous studies, in focusing not only on the approach to and methods of engagement, but also on the frequency of engagement, number of engagement events as well as the perceived success of different engagement methods.

Thus, this study contributes to the existing literature by shedding light on the details of the process of the engagement between companies and a single group of stakeholders which is aimed at identifying their information needs. It also provides the views on the engagement from the point of view of both participants, and not just the companies as it was done in earlier literature. This provides details of the perception of the stakeholder group participated in the engagement which lack in the literature.

In this study the resultant disclosure of social and environmental information that is of interest to NGOs as a group of corporate stakeholders was investigated. Earlier studies which focused on whether corporate SE reports meet the information needs of stakeholders, concentrated on perceptions of a range of stakeholder groups, rather than a single group of stakeholders. Additionally, previous research provided contrasting evidence as to whether companies address the information needs of stakeholders identified as a result of engagement in their SE reporting.

This study, therefore, contributes to the literature by providing evidence that (according to the perceptions of a single group of stakeholders, namely NGOs) companies do not meet their information needs in corporate disclosures. The results of this study also shed light on the fact that in the span of 20 years (dating from the earliest research which looked at NGOs' perceptions of whether companies address their information needs), the corporate SE reporting has not changed in how well it meets stakeholder information needs.

10.3.2. Practical Implications

The focus of this study was stakeholder engagement with a view to identify stakeholder information needs with regards to social and environmental performance of mining companies. In addition to exploring the approaches to and methods of engagement, the perceived success or productiveness of engagement methods was also investigated. This arguably has implications for those companies and NGOs which look to engage with each other.

According to mining companies, the most productive methods were personal meetings or interviews as well as focus group discussions (which are the most frequently used methods by the mining companies surveyed). According to NGOs, the most successful methods of engagement with mining companies were the indirect ones such as using media, approaching government bodies with a view to influence mining companies or industry (which are also the most used by NGOs methods). Therefore, it seems that the engagement methods used to date by both mining companies and NGOs are successful and productive and thus both parties should continue using these methods.

In relation to the social and environmental information needs of stakeholders, namely NGOs, there was identified a discrepancy between the information needs of NGOs and the information needs which mining companies believed NGOs had. Producing corporate SE reports based on the perceptions of NGOs' information needs by mining companies may therefore result in disclosure which is of little interest to NGOs. This suggests that engagement for the purpose of identifying NGOs information needs may need to be undertaken by the mining companies which aim to discharge their accountability obligation to stakeholders.

10.3.3. Implications for Policy

This study focused on social and environmental information needs of stakeholders with regards to corporate performance and the stakeholder engagement which is recognised to be a vehicle to explore the information needs. There exists guidance as to the nature and types of the information needs of stakeholders; the most commonly used is that produced by the Global Reporting Initiative (GRI), currently in its fourth version G4 Sustainability Reporting Guidelines ((Hussey et al, 2001; Morhardt et al, 2002; Lozano, 2006; Adams and Frost, 2007; Skouloudis et al, 2009; Brown et al, 2009a,b; Fonseca et al, 2014).

The information needs included in this study were adopted from the G4 Guidelines (and an appropriate Sector Supplement) and the perceptions of NGOs as a group of corporate stakeholders and mining companies as to whether these information types constitute needs of NGOs can shed light as to the usefulness of the G4 Guidelines in preparing such corporate SE reports pertaining to the performance of mining companies that discharge accountability obligation. In relation to the environmental information needs, NGOs find all seven types of information included in this study as those of interest to them. With regards to social information needs, NGOs were found to not be particularly interested in the following information: the total number of employees from minority groups, and the information on employee training and education.

The fact that stakeholders participated in this study are not interested in some of the information types included may support some of the criticism of the GRI Guidelines in that the multi-stakeholder consultation process may be flawed. Specifically, there is an argument that large organisations have been overly represented and that the preparers rather than users of corporate SE reports influence the indicators included in the Guidelines (Moneva et al, 2006).

Additionally, the GRI Guidelines emphasise stakeholder engagement, or stakeholder inclusiveness, as a principle for defining report content, which means that the report should contain the social and environmental information that corporate stakeholders wish to see. Thus, it is acknowledged that the indicators and the information prescribed to be disclosed by the GRI Guidelines are to be complemented by the information corporate stakeholders wish to see addressed. The fact that following the engagement between NGOs and mining companies, as identified in this study, does not necessarily

lead to covering the information needs of stakeholders in corporate reports can mean that the GRI organisation may need to emphasise the need for stakeholder engagement more profoundly or vigorously.

10.4. Limitations of the Study

As with any study of this exploratory nature, the present study has a number of limitations which are now discussed.

Firstly, the content analysis of corporate social and environmental disclosure could only be used to collect the information on the engagement between mining companies and stakeholders. The information needs of the stakeholders along with whether the company addresses them could not be ascertained. Thus, the data collected via the content analysis could only be used to answer the research questions focused on the engagement.

Further, both the survey of the NGOs and the survey of mining companies yielded low response rates which excluded the possibility of generalizability of the data collected. The low number of participants in the interviews with representatives from NGOs also results in low generalizability as well as modest narrative. Conducting interviewees among a wider selection of representatives of NGOs would have provided a deeper understanding of the trends identified in the surveys. Equally, interviewing the representatives of mining companies would have provided a richer picture of the relationship and engagement between mining companies and NGOs as well as a more detailed comparison between their representatives' perceptions.

The use of surveys and interviews in this study also entailed a possibility of bias on the part of the participants as well as the interviewer. For example, such options in the survey as "occasionally" or "frequently" in the question about the frequency of engagement might have been interpreted differently by the respondents. However, with regards to the interviews, in order to minimize the bias, semi-structured interviews were conducted which allow the interviewer to clarify the issues being covered if the interviewee interpreted them differently.

10.5. Future Research and Opportunities

There are a few potential avenues for future research available. Firstly, it would be interesting to obtain more information with regards to NGOs' information needs and engagement from the mining companies in Australia given the low response rate obtained in the survey. This will provide a richer and deeper understanding of the relationship between mining companies and NGOs and whether and why the information needs of NGOs are addressed or not. A further interesting aspect would be to explore reasons for low response rates and willingness to interview and to explore how, as a researcher, it might be possible to gain access to the data required.

Secondly, information needs of as well as the engagement between a number of stakeholder groups and a number of different industries can be explored. This will aid understanding of what social and environmental information different stakeholders wish to see and inform companies as to what information they should cover in their reports in order to fulfil their accountability obligation. Additionally, it may contribute to the GRI Guidelines Sector Specific Supplements which focus on the social and environmental information disclosures of a number of specific industries. Further, a potential avenue is researching the accountability of the non-profit sector; NGOs themselves have to fulfil accountability obligation for their social and environmental impacts.

Appendix 1. Studies Exploring Stakeholder Information Needs

#	Researchers	Category of Stakeholder	Year
1	Buzby and Folk	US institutional investors	1978
2	Smith and Firth	New Zealand employees	1986
3	Rockness and Williams	US institutional investors	1988
4	Harte, Lewis and Owen	UK institutional investors	1991
5	Stikker	Banks, trade unions, customers	1992
6	Epstein and Freedman	US individual investors	1994
7	Tilt	Social and environmental NGOs (Australia)	1994
8	Goodwin , Goodwin and Konieczny	New Zealand individual investors	1996
9	Deegan and Rankin	Financial and non-financial stakeholders (Australia)	1997
10	Azzone, Brophy, Noci, Welford and Young	Financial and non-financial stakeholders	1997
11	Bouma and Kamp-Roelands	Non-financial internal and external stakeholders (The Netherlands)	2000
12	Friedman and Miles	UK institutional investors	2001
13	Tilt	Social and environmental NGOs (Australia)	2001
14	Thomson and Cowton	Banks, lending in the UK	2004
15	O'Dwyer, Unerman and Bradlet	Social and environmental NGOs (Ireland)	2005a
16	O'Dwyer Unerman and Hession	Social and environmental NGOs (Ireland)	2005b
17	Deegan and Blomquist	NGO (Australia)	2006
18	Tilt	Banks	2007
19	De Villiers and van Staden	UK, US and Australia individual investors	2010
20	Belal and Roberts	Non-financial stakeholders (Bangladesh)	2010
21	Tsoi	Financial and non-financial stakeholders (China)	2010
22	De Villiers and van Staden	New Zealand individual investors	2012
23	Said, Sulaiman and Ahmad	Fund managers in Malaysia	2013

Appendix 2. Comparison of Sustainability Indicators

Indicators	
GRI G4 Sustainability Reporting Guidelines, including the Mining and Metals Sector Supplement	**Framework for sustainable development indicators for the mining and minerals industry (Azapagic, 2004)**
CATEGORY: ECONOMIC	
ASPECT: ECONOMIC PERFORMANCE	
G4-EC1 Direct economic value generated and distributed	Breakdown by product type and amount sold
G4-EC2 Financial implications and other risks and opportunities for the organization's activities due to climate change	Net sales
G4-EC3 Coverage of the organization's defined benefit plan obligations	Earnings before interest and tax (EBIT)
G4-EC4 Financial assistance received from government	Value-added
	Value-added per unit value of sales
ASPECT: MARKET PRESENCE	
G4-EC5 Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	Ratio of lowest wage to national legal minimum, breakdown by country
G4-EC6 Proportion of senior management hired from the local community at significant locations of operation	Geographic breakdown of markets, disclosing: National market share greater than 25% Contribution to GDP greater than 5%
ASPECT: INDIRECT ECONOMIC IMPACTS	
G4-EC7 Development and impact of infrastructure investments and services supported	
G4-EC8 Significant indirect economic impacts, including the extent of impacts	
ASPECT: PROCUREMENT PRACTICES	
G4-EC9 Proportion of spending on local suppliers at significant locations of operation	Cost of all goods, materials, and services purchased
ASPECT: EMPLOYEES	

	Total payroll costs and benefits (including pension and Employee income and redundancy payments) broken down by region or country
	Total costs of employment as percentage of net sales
	Health, pension and other benefits and redundancy packages provided to employees as percentage of total employment costs
	Investment in employee training and education as percentage of net sales
	Percentage of employees that are shareholders in the company
ASPECT: PROVIDERS OF CAPITAL	
	Distributions to providers of capital broken down by interest on debt and borrowings and dividends on all classes of shares
	Average capital employed
	Return on average capital employed (ROACE)
	Percentage of ethical investments relative to total investments
ASPECT: LOCAL COMMUNITIES	
	Percentage of revenues that are redistributed to communities from the relevant areas of operation, relative to the net sales
	Investments into community projects (e.g. schools, hospitals, infrastructure) as percentage of net sales
ASPECT: PUBLIC SECTOR	
	Breakdown by country of the total sum of all types of taxes and royalties paid
	Fines paid for non-compliance (economic, environmental and social
	Total investment for pollution prevention and control (air, water and solid waste)

	Total fund for mine closure and rehabilitation, including mitigating the post-closure environmental and social impacts
	Amount of money paid to political parties and institutions whose prime function is to fund political parties or their candidates
CATEGORY: ENVIRONMENTAL	
ASPECT: MATERIALS	
G4-EN1 Materials used by weight or volume	Breakdown by type and the total amount of chemicals used
G4-EN2 Percentage of materials used that are recycled input materials	Percentage of waste chemicals (processed or unprocessed) used from both internal and external sources
	Breakdown by type and the total amount of packaging used
	Percentage of recycled or re-used packaging relative to the total amount of packaging
ASPECT: ENERGY	
G4-EN3 Energy consumption within the organization	Breakdown by type of the amount of the primary energy used (including natural gas, diesel, LPG, petrol and other fuels)
G4-EN4 Energy consumption outside of the organization	Breakdown by type of the amount of the secondary energy (electricity and heat) used and exported
G4-EN5 Energy intensity	Energy from renewable sources used and exported
G4-EN6 Reduction of energy consumption	Total primary and secondary energy used
G4-EN7 Reductions in energy requirements of products and services	Percentage of renewable energy used relative to total energy consumption
	Summary of energy policy
ASPECT: WATER	
G4-EN8 Total water withdrawal by source	Total water use (mains and surface/underground water)
G4-EN9 Water sources significantly affected by	Percentage of water recycled

withdrawal of water	and reused (e.g. cooling, waste and rain water) relative to the total water withdrawn from source
G4-EN10 Percentage and total volume of water recycled and reused	
ASPECT: BIODIVERSITY	
G4-EN11 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Description of the major impacts on biodiversity associated with company activities and/or products and services in terrestrial, freshwater, and marine environments
G4-EN12 Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	Number of IUCN Red List species with habitats in areas affected by operations
G4-EN13 Habitats protected or restored	Description of the activities for habitat protected or rehabilitation
G4-EN14 Total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	Summary of the biodiversity policy
MM2 The number and percentage of total sites identified as requiring biodiversity management plans according to stated criteria, and the number (percentage) of those sites with plans in place	
ASPECT: EMISSIONS	
G4-EN15 Direct greenhouse gas (GHG) emissions (Scope 1)	Emissions of greenhouses gases (CO2, CH4, N2O, HFCs, PFCs, SF6), breakdown by substance
G4-EN16 Energy indirect greenhouse gas (GHG) emissions (Scope 2)	Equivalent number of fully grown trees that would be required for sequestration of the total CO2 emissions
G4-EN17 Other indirect greenhouse gas (GHG) emissions (Scope 3)	The amount of CO2 emissions that can (theoretically) be sequestered by the trees planted by the company

G4-EN18 Greenhouse gas (GHG) emissions intensity	Net emissions of CO2 (total CO2 emissions minus CO2 emissions potentially sequestered by trees)
G4-EN19 Reduction of greenhouse gas (GHG) emissions	Emissions of ozone-depleting substances, breakdown by substance
G4-EN20 Emissions of ozone-depleting substances (ODS)	Emissions of acid gases(NOx, SO2 and other), breakdown by substance
G4-EN21 NO_X, SO_X, and other significant air emissions	Emissions of particles
	Toxic emissions (including heavy metals, dioxins, crystalline silica and others), breakdown by substance
	Other emissions, breakdown by substance
ASPECT: EFFLUENTS AND WASTE	
G4-EN22 Total water discharge by quality and destination	Total volume of water discharged into waterways
G4-EN23 Total weight of waste by type and disposal method	Total volume of tailings and disposal methods
G4-EN24 Total number and volume of significant spills	Percentage of permitted sites causing downstream and/or underground water quality problems relative to the total number of permitted sites
G4-EN25 Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally	Describe any measures put in place to prevent acid main drainage, if applicable
G4-EN26 Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff	Describe any measures put in place to prevent tailings dam(s) failure
MM3 Total amounts of overburden, rock, tailings, and sludges and their associated risks	Breakdown of substances discharged with liquid effluents
	Total hazardous and non-hazardous solid waste and breakdown by type and description of disposal
	Percentage of permitted sites that have a problem of land

	contamination relative to the total number of permitted sites
ASPECT: PRODUCTS AND SERVICES	
G4-EN27 Extent of impact mitigation of environmental impacts of products and services	
G4-EN28 Percentage of products sold and their packaging materials that are reclaimed by category	
ASPECT: COMPLIANCE	
G4-EN29 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	
ASPECT: TRANSPORT	
G4-EN30 Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce	Total transport distance, including in the mine/quarry, transport of products to customers, business travel and commuting for 'fly-in, fly-out' operations
	Total distances for all transport per tonne of products
	Percentage distance for transport of products to customers covered by road, rail and water transport, breakdown by type
ASPECT: OVERALL	
G4-EN31 Total environmental protection expenditures and investments by type	
ASPECT: SUPPLIER ENVIRONMENTAL ASSESSMENT	
G4-EN32 Percentage of new suppliers that were screened using environmental criteria	Summary of any assessments of suppliers and contractors on quality and environmental performance
G4-EN33 Significant actual and potential negative environmental impacts in the supply chain and actions taken	
ASPECT: ENVIRONMENTAL GRIEVANCE MECHANISMS	
G4-EN34 Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms	
ASPECT: MINERAL RESOURCES	
MM11 Programs and progress relating to materials	Breakdown of the amount of each

stewardship	saleable primary resource extracted
	Total waste extracted (non-saleable material, including the overburden
	Total products' yield as percentage of the amount of saleable products relative to the total amount of material extracted
	Percentage of each resource extracted relative to the total amount of the permitted reserves of that resource
ASPECT: CLOSURE AND REHABILITATION	
MM10 Number and percentage of operations with closure plans	Number of quarries/mines closed
	Number of sites rehabilitated
	Total land area rehabilitated
	Percentage of the land area rehabilitated relative to the total land area occupied by the closed mines/quarries awaiting rehabilitation
	Number of awards for rehabilitation and a summary, if applicable
	Number of sites officially designated for biological, recreational or other interest as a result of rehabilitation
	Net number of trees planted (after thinning and after subtracting any trees removed for the extraction activities)
	Summary of the policy for closure and rehabilitation
ASPECT: LAND USE	
MM1 Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated	Total area of permitted developments (quarries/mines and production facilities
	Total land area newly opened for extraction activities

	Percentage of newly opened land area relative to total permitted development
	Total land area covered by ancient or rain forest that was cleared for the extraction activities
	Number of sites on environmentally protected or sensitive areas and a description, including both current and planned developments
ASPECT: NUISANCE	
	Total number of external complaints related to noise, road dirt and dust, visual impact and other nuisance
ASPECT: COMPLIANCE AND VOLUNTARY ACTIVITIES	
	Total number of prosecutions for environmental non- compliance and a summary for each region and country, if applicable
	Percentage of planning permissions refused on environmental and social grounds relative to the number of applications for permissions
	Number of environmental accidents and a summary for each region or country, as applicable
	Percentage of sites certified to an EMS (e.g. ISO14001/EMAS)
	Summary of any other environmental voluntary activities
ASPECT: ARTISINAL AND SMALL-SCALE MINING	
MM8 Number (and percentage) of company operating sites where artisanal and small-scale mining (ASM) takes place on, or adjacent to, the site; the associated risks and the actions taken to manage and mitigate these risks	
CATEGORY: SOCIAL	
SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK	

ASPECT: EMPLOYMENT	
G4-LA1 Total number and rates of new employee hires and employee turnover by age group, gender and region	Breakdown by region or country of the: Number of direct employees (on company payroll)
G4-LA2 Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	Breakdown by region or country of the: Number of indirect employees (e.g. contractors, consultants) expressed as full-time equivalents
G4-LA3 Return to work and retention rates after parental leave, by gender	Breakdown by region or country of the: Percentage of indirect relative to direct jobs
	Net employment creation expressed as percentage contribution to employment in a region or country
	Employee turnover expressed as percentage of employees leaving company relative to the total number of new employees
ASPECT: LABOR/MANAGEMENT RELATIONS	
G4-LA4 Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	Ranking of the company as an employer in internal surveys
MM4 Number of strikes and lock-outs exceeding one week's duration, by country	Policy and procedures involving consultation and negotiation with employees over changes in the company (e.g. restructuring, redundancies etc.)
ASPECT: OCCUPATIONAL HEALTH AND SAFETY	
G4-LA5 Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and Safety programs	Percentage of hours of training regarding health and safety relative to the total number of hours worked
G4-LA6 Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	Number of fatalities at work
G4-LA7 Workers with high incidence or high risk of diseases related to their occupation	Lost-time accidents

G4-LA8 Health and safety topics covered in formal agreements with trade unions	Lost-time accidents relative to the total hours worked
	Percentage of total absence-hours on health and safety grounds relative to the total hours worked
	Number of compensated occupational diseases
	Summary of the policy on HIV/AIDS
ASPECT: TRAINING AND EDUCATION	
G4-LA9 Average hours of training per year per employee by gender, and by employee category	Percentage of hours of training (excl. health and safety) relative to the total hours worked (e.g. management, production, technical, administrative cultural etc.)
G4-LA10 Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	Number of employees that are financially sponsored by the company for further education
G4-LA11 Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	Summary of programmes to support the continued employability of employees and to manage career endings
ASPECT: DIVERSITY AND EQUAL OPPORTUNITY	
G4-LA12 Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	Percentage of women employed relative to the total number of employees
	Percentage of women in senior executive and senior and middle management ranks
	Percentage of ethnic minorities employed relative to the total number of employees, with an explain of how representative that is of the regional or national population makeup

	Percentage of ethnic minorities in senior executive and senior and middle management ranks
	Summary of the equal opportunity policy
ASPECT: EQUAL REMUNERATION FOR WOMEN AND MEN	
G4-LA13 Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation	
ASPECT: SUPPLIER ASSESSMENT FOR LABOR PRACTICES	
G4-LA14 Percentage of new suppliers that were screened using labor practices criteria	
G4-LA15 Significant actual and potential negative impacts for labor practices in the supply chain and actions taken	
ASPECT: LABOR PRACTICES GRIEVANCE MECHANISMS	
G4-LA16 Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms	
SUB-CATEGORY: HUMAN RIGHTS	
ASPECT: INVESTMENT	
G4-HR1 Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	
G4-HR2 Total hours of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	
ASPECT: NON-DISCRIMINATION	
G4-HR3 Total number of incidents of discrimination and corrective actions taken	
ASPECT: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING	
G4-HR4 Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be	Statement on whether the company conforms with the International Labour Organization

violated or at significant risk, and measures taken to support these rights	Conventions the ILO on the Right to Organize (no. 87&98)
ASPECT: CHILD LABOR	
G4-HR5 Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor	Summary of the policy on excluding child labour as defined by the ILO Convention 138 Specify any verified incidences of non-compliance with child labour national and international laws
ASPECT: FORCED OR COMPULSORY LABOR	
G4-HR6 Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor	Summary of the policy to prevent forced and compulsory labour as specified in ILO Convention No. 29, Article 2
ASPECT: SECURITY PRACTICES	
G4-HR7 Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations	
ASPECT: INDIGENOUS RIGHTS	
G4-HR8 Total number of incidents of violations involving rights of indigenous peoples and actions taken	Percentage of quarries/mines on sites sacred for indigenous people relative to the total number of quarries/mines their rights
MM5 Total number of operations taking place in or adjacent to Indigenous Peoples' territories, and number and percentage of operations or sites where there are formal agreements with Indigenous Peoples' communities	Summary of the policy to addresses the needs and particularly the land rights of indigenous people
ASPECT: ASSESSMENT	
G4-HR9 Total number and percentage of operations that have been subject to human rights reviews or impact assessments	
ASPECT: SUPPLIER HUMAN RIGHTS ASSESSMENT	
G4-HR10 Percentage of new suppliers that were screened using human rights criteria	

G4-HR11 Significant actual and potential negative human rights impacts in the supply chain and actions taken	
ASPECT: HUMAN RIGHTS GRIEVANCE MECHANISMS	
G4-HR12 Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms	
SUB-CATEGORY: SOCIETY	
ASPECT: LOCAL COMMUNITIES	
G4-SO1 Percentage of operations with implemented local community engagement, impact assessments, and development programs	Total number of health and safety complaints from local communities, with a summary, if applicable
G4-SO2 Operations with significant actual and potential negative impacts on local communities	Number of proposed developments that require resettlement of communities, with a description, if applicable
MM6 Number and description of significant disputes relating to land use, customary rights of local communities and Indigenous Peoples	Percentage of sites with 'fly-in, fly-out' relative to the total number of sites
MM7 The extent to which grievance mechanisms were used to resolve disputes relating to land use, customary rights of local communities and Indigenous Peoples, and the outcomes	Percentage of employees sourced from local communities relative to the total number of employees
MM9 Sites where resettlements took place, the number of households resettled in each, and how their livelihoods were affected in the process	Specify any community projects in which the company has been involved
	Awards received for social and ethical behaviour in relation to local communities
	Summary of the policy for liaison with local communities
	Summary of the policy for protection of land rights and for land

	Summary a Community Sustainable Development Plan to manage impacts on communities in areas affected by its activities during the mine operation and post-closure
ASPECT: ANTI-CORRUPTION	
G4-SO3 Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	Summary of the policy on addressing bribery and corruption that meets (and goes beyond) the requirements of the OECD Convention on political regimes Combating Bribery
G4-SO4 Communication and training on anti-corruption policies and procedures	
G4-SO5 Confirmed incidents of corruption and actions taken	
ASPECT: PUBLIC POLICY	
G4-SO6 Total value of political contributions by country and recipient/beneficiary	Summary of the policy for managing political contributions and lobbying
ASPECT: ANTI-COMPETITIVE BEHAVIOR	
G4-SO7 Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes	
ASPECT: COMPLIANCE	
G4-SO8 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	
ASPECT: SUPPLIER ASSESSMENT FOR IMPACTS ON SOCIETY	
G4-SO9 Percentage of new suppliers that were screened using criteria for impacts on society	
G4-SO10 Significant actual and potential negative impacts on society in the supply chain and actions taken	
ASPECT: GRIEVANCE MECHANISMS FOR IMPACTS ON SOCIETY	
G4-SO11 Number of grievances about impacts on society filed, addressed, and resolved through	

formal grievance mechanisms	
SUB-CATEGORY: PRODUCT RESPONSIBILITY	
ASPECT: CUSTOMER HEALTH AND SAFETY	
G4-PR1 Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	Number and type of instances of non-compliance with regulations concerning customer health and safety, including the penalties and fines assessed for these breaches
G4-PR2 Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes	Summary of the policy for preserving customer health and safety during use of products
ASPECT: PRODUCT AND SERVICE LABELING	
G4-PR3 Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements	Summary of customer satisfaction and complaints
G4-PR4 Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	Summary of the policy related to information and labelling
G4-PR5 Results of surveys measuring customer satisfaction	
ASPECT: MARKETING COMMUNICATIONS	
G4-PR6 Sale of banned or disputed products	
G4-PR7 Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes	
ASPECT: CUSTOMER PRIVACY	
G4-PR8 Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	

ASPECT: COMPLIANCE	
G4-PR9 Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	
ASPECT: SUPPLIERS AND CONTRACTORS	
	Percentage of contracts that are paid in accordance with agreed terms, with an explanation, if appropriate
	Percentage of local suppliers, relative to the total number of suppliers
ASPECT: ARTISINAL AND SMALL-SCALE MINING	
MM8 Number (and percentage) of company operating sites where artisanal and small-scale mining (ASM) takes place on, or adjacent to, the site; the associated risks and the actions taken to manage and mitigate these risks	

Appendix 3. Types of Engagement Practices (adopted from AccountAbility et al, 2005)

Level	Goal	Communication	Nature of relationship	Engagement approaches
Remain Passive	No goal. No engagement	No active communication	No relationship	Stakeholder concern expressed through protest, letters, media, web-sites etc., or pressure on regulatory bodies and other advocacy efforts
Monitor	Monitor stakeholder's views	One-way: stakeholder to company	No relationship	Media and internet tracking. Second-hand reports from other stakeholders possibly via targeted interviews
Inform	Inform or educate stakeholders	One-way: company to stakeholder, there is no invitation to reply	Short or long term relationship with stakeholders "We will keep you informed"	Bulletin and letters. Brochures, reports and websites. Speeches, conference and public presentation. Open houses and facility tours. Road shows and public displays. Press releases, press conferences, media advertising, lobbying.
Transact	Work together in a contractual relationship where one partner directs the objectives and provides funding	Limited two-way: setting and monitoring performance according to terms of contract	Relationship terms set by contractual agreement "We will do what we said we would" or "we will provide the resources to enable you to do what we agree"	'Public Private partnerships' and Private Finance Initiatives, Grant-making, cause related marketing
Consult	Gain information and feedback from stakeholders to inform decisions made internally	Limited two-way: company asks questions and the stakeholders answer	Short- or long-term involvement "We will keep you informed, listen to your concerns, consider your insights, and provide feedback on our decision"	Surveys. Focus groups. Workplace assessments. One-to-one meetings. Public meetings and workshops. Standing stakeholder advisory forums. On-line feedback and discussion
Involve	Work directly with stakeholders to ensure that their	Two-way, or multi-way between company and	May be one-off or longer term engagement "We will work with you to ensure that your	Multi-stakeholder forums. Advisory panels. Consensus building processes. Participatory

Level	Goal	Communication	Nature of relationship	Engagement approaches
	concerns are fully understood and considered in decision making	stakeholders. Learning takes place on both sides. Stakeholders and company take action individually	concerns are understood, to develop alternative proposals and to provide feedback about how stakeholder views influenced the decision making process"	decision making processes
Collaborate	Partner with or convene a network of stakeholders to develop mutually agreed solutions and joint plan of action	Two-way, or multi-way between company/ies and stakeholders. Learning, negotiation and decision making on both sides. Stakeholders work together to take action.	Long-term "We will look to you for direct advice and participation in finding and implementing solutions to shared challenges"	Joint projects, voluntary two-party or multi-stakeholder initiatives, Partnerships
Empower	Delegate decision-making on a particular issue to stakeholders	New organisational forms of accountability: stakeholders have formal role in governance of an organisation or decisions are delegated out to stakeholders.	Long-term "We will implement what you decide"	Integration of stakeholders into governance structures (eg. As members, shareholders or on particular committees etc.)

Appendix 4. Survey Questionnaire for Social and Environmental NGOs

PART 1. ABOUT YOUR ORGANISATION

1. What is your job title? _____

2. Where are your organisation offices located? (choose all those relevant):

☐ NSW
☐ NT
☐ QLD
☐ SA
☐ TAS
☐ VIC
☐ WA

3. What is the scale of your organisation's operations?

☐ Regional

☐ National

4. How many years has your organisation been active?

☐ <1 year
☐ 1-5 years
☐ 5-10 years
☐ >10 year

5. How many employees does your organisation have?

☐ 1-25
☐ 25-50
☐ 50-100
☐ >100

6. Is your organisation concerned with the social and environmental performance of the mining industry in Australia?

☐ YES
☐ NO [Please explain why]

7. Does your organisation wish to see specific social and environmental information disclosed by mining companies?

☐ YES
☐ NO [Please explain why and SUBMIT]

PART 2. INFORMATION NEEDS

8. Does your organisation wish to see reported the information about the following aspects of environmental performance of mining companies in Australia?

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Materials, Energy, Water - Usage	☐	☐	☐	☐	☐
Materials, Energy, Water - Reduction in Usage	☐	☐	☐	☐	☐
Emissions, Effluents, Waste – Amounts and Levels	☐	☐	☐	☐	☐
Emissions, Effluents, Waste - Minimisation	☐	☐	☐	☐	☐
Impacts on Biodiversity	☐	☐	☐	☐	☐
Mineral Resource Depletion	☐	☐	☐	☐	☐
Land Use and Rehabilitation	☐	☐	☐	☐	☐
Other:					

9. Does your organisation wish to see reported the information about the following aspects of social performance of mining companies in Australia?

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Total Number of Employees	☐	☐	☐	☐	☐
Total Number of Employees from Minority groups	☐	☐	☐	☐	☐
Employee Training and Education	☐	☐	☐	☐	☐
Consultation and Negotiations with Employees	☐	☐	☐	☐	☐
Types and rates of injuries and occupational diseases	☐	☐	☐	☐	☐
Respect for Indigenous rights	☐	☐	☐	☐	☐
Impacts on Local communities	☐	☐	☐	☐	☐
Other:					

PART 3. ENGAGEMENT

PART 3A. This section explores whether and how MINING COMPANIES approach your organisation to identify information your organisation would like to see reported.

10. At any time, have MINING COMPANIES approached your organisation to explore reporting of social and environmental information?

☐ YES

☐ NO,

11. Why do you think MINING COMPANIES have NOT approached your organisation to discuss their reporting of social and environmental information? [Please tick all applicable]

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Mining companies:					
Distrust NGOs	☐	☐	☐	☐	☐
Don't consider NGOs a stakeholder	☐	☐	☐	☐	☐
Consider NGOs to be hostile to business	☐	☐	☐	☐	☐
Consider NGOs to be a source of (new) problems	☐	☐	☐	☐	☐
Believe NGOs to be too emotional with regards to their concerns	☐	☐	☐	☐	☐
Believe NGOs to be unwilling or incapable to engage in rational discussion	☐	☐	☐	☐	☐
Other:	☐	☐	☐	☐	☐

[Please move to Part 3B]

12. Approximately HOW MANY mining companies have approached your organisation to identify the types of social and environmental information your organisation would like to see reported?

1-2	2-5	5-10	10-20	More than 20
☐	☐	☐	☐	☐

13. Approximately WHEN did mining companies FIRST engage with your organisation in order to identify the types of social and environmental information your organisation would like to see reported?

Less than 6 months ago	1 year ago	2 years ago	3-4 years ago	4-5 years ago
☐	☐	☐	☐	☐

14. Approximately HOW OFTEN ON AVERAGE is your organisation approached by mining companies to explore the types of social and environmental information your organisation would like to see reported?

Never	☐	Once every year	☐
Once every 3 months	☐	Once every 2-3 years	☐
Once every 6 months	☐	Other:	

15. Which METHODS do MINING COMPANIES adopt in engaging with your organisation in order to explore the types of social and environmental information your organisation would like to see reported?

	Never	Rarely	Sometimes	Very Often	Always
Survey (telephone, postal, web)	☐	☐	☐	☐	☐
Personal meeting/interview	☐	☐	☐	☐	☐
Online Discussion	☐	☐	☐	☐	☐
Focus Groups/Personal Discussion	☐	☐	☐	☐	☐
Approached representatives of your organisation at an Industry Conference/Forum	☐	☐	☐	☐	☐
Set up a Committee/Team concerned with social and environmental reporting with representatives of your organisation	☐	☐	☐	☐	☐
Offer representation of your organisation on the corporate Board of Directors	☐	☐	☐	☐	☐
Other:	☐	☐	☐	☐	☐

16. Which methods have proved to be the MOST successful in allowing your organisation to communicate information needs to mining companies?

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Survey (telephone, postal, web)	☐	☐	☐	☐	☐
Personal Meeting/Interview	☐	☐	☐	☐	☐
Online Discussion	☐	☐	☐	☐	☐
Focus Groups/Personal Discussion	☐	☐	☐	☐	☐
Approached representatives of your organisation at an Industry Conference/Forum	☐	☐	☐	☐	☐
Set up a Committee/Team concerned with social and environmental reporting with representatives of your organisation	☐	☐	☐	☐	☐
Offer representation of your organisation on the corporate Board of directors	☐	☐	☐	☐	☐
Other:					

PART 3B. This section explores whether and how <u>YOUR ORGANISATION</u> approaches mining companies in order to let them know what information you wish to see reported.

17. At any time, has <u>YOUR ORGANISATION</u> approached mining companies in order to let them know the types of social and environmental information your organisation would like to see reported?
    ☐ YES
    ☐ NO

18. Why has YOUR ORGANISATION NOT approached mining companies in order to let them know the types of social and environmental information your organisation would like to see reported? [Please tick all applicable]

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Mining companies are unresponsive to NGO concerns	☐	☐	☐	☐	☐
Engagement requires extensive resources from your organisation: time, monies, personnel	☐	☐	☐	☐	☐
Your organisation does not trust mining companies	☐	☐	☐	☐	☐
Your organisation does not have influence over mining companies	☐	☐	☐	☐	☐
Your organisation is satisfied with social and environmental information mining companies report	☐	☐	☐	☐	☐
Other:	☐	☐	☐	☐	☐

<u>[Please move to Part 4]</u>

19. Approximately HOW MANY mining companies have YOUR ORGANISATION approached in order to let them know the types of social and environmental information your organisation would like to see reported?

20. Approximately <u>WHEN</u> did your organisation <u>FIRST</u> engage with mining companies in order to let them know the types of social and environmental information your organisation would like to see reported?

<6 months ago	1 year ago	2 years ago	3-4 years ago	4-5 years ago
☐	☐	☐	☐	☐

21. Has YOUR ORGANISATION continued to engage with mining companies in order to let them know what types of social and environmental information your organisation would like to see reported?

22. Approximately HOW OFTEN ON AVERAGE does your organisation engage with mining companies in order to let them know the types of social and environmental information your organisation would like to see reported?

Once every 3 months	☐	Once every year	☐
Once every 6 months	☐	Once every 2-3 years	☐
Other:			

23. What methods does your organisation adopt in engaging with mining companies in order to let them know the types of social and environmental information your organisation would like to see reported?

	Never	Rarely	Sometimes	Very Often	Always
Holding campaigns	☐	☐	☐	☐	☐
Using media (TV, radio, newspaper, internet)	☐	☐	☐	☐	☐
Approaching individual companies	☐	☐	☐	☐	☐
Approaching a group of companies/industry	☐	☐	☐	☐	☐
Approaching government bodies with a view to influence mining companies/industry	☐	☐	☐	☐	☐
Speaking at industry conferences and forums	☐	☐	☐	☐	☐
Speaking at companies' annual general meetings	☐	☐	☐	☐	☐
Setting up a joint Committee/Team concerned with social and environmental reporting	☐	☐	☐	☐	☐
Being involved in creating regulations concerned with corporate social and environmental reporting	☐	☐	☐	☐	☐
Other:	☐	☐	☐	☐	☐

24. Which methods have proved to be the MOST successful in communicating your organisation's information needs to mining companies?

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Holding campaigns	☐	☐	☐	☐	☐
Using media (TV, radio, newspaper, internet)	☐	☐	☐	☐	☐
Approaching individual companies	☐	☐	☐	☐	☐
Approaching a group of companies/industry	☐	☐	☐	☐	☐
Approaching government bodies with a view to influence mining companies/industry	☐	☐	☐	☐	☐
Speaking at industry conferences and forums	☐	☐	☐	☐	☐
Speaking at companies' annual general meetings	☐	☐	☐	☐	☐
Setting up a joint Committee/Team concerned with social and environmental reporting	☐	☐	☐	☐	☐
Being involved in creating regulations concerned with corporate social and environmental reporting	☐	☐	☐	☐	☐
Other_____	☐	☐	☐	☐	☐

PART 4. CORPORATE SOCIAL AND ENVIRONMENTAL DISCLOSURE

25. AS A RESULT OF ENGAGEMENT, do mining companies disclose information your organisation would like to see reported with regards to their ENVIRONMENTAL performance?

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	N/A
Materials, Energy, Water - Usage	☐	☐	☐	☐	☐	☐
Materials, Energy, Water - Reduction in Usage	☐	☐	☐	☐	☐	☐
Emissions, Effluents, Waste – Amounts and Levels	☐	☐	☐	☐	☐	☐
Emissions, Effluents, Waste - Minimisation	☐	☐	☐	☐	☐	☐
Impacts on Biodiversity	☐	☐	☐	☐	☐	☐
Mineral Resource Depletion	☐	☐	☐	☐	☐	☐
Land Use and Rehabilitation	☐	☐	☐	☐	☐	☐
Other:	☐	☐	☐	☐	☐	☐

26. AS A RESULT OF ENGAGEMENT, do mining companies disclose information your organisation would like to see reported with regards to their ENVIRONMENTAL performance?

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	N/A
Total Number of Employees	☐	☐	☐	☐	☐	☐
Total Number of Employees from Minority groups	☐	☐	☐	☐	☐	☐
Employee Training and Education	☐	☐	☐	☐	☐	☐
Consultation and Negotiations with Employees	☐	☐	☐	☐	☐	☐
Types and rates of injuries and occupational diseases	☐	☐	☐	☐	☐	☐
Respect for Indigenous rights	☐	☐	☐	☐	☐	☐
Impacts on Local communities	☐	☐	☐	☐	☐	☐
Other:	☐	☐	☐	☐	☐	☐

27. Why do you believe that mining companies may choose not to report social and environmental information NGOs consider to be important?

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
The management of mining companies believe they are not accountable to anyone except shareholders	☐	☐	☐	☐	☐
Disclosure of information of NGOs interest is not mandatory	☐	☐	☐	☐	☐
Corporate secrecy	☐	☐	☐	☐	☐
Requested information was considered confidential due to its strategic or competitive nature	☐	☐	☐	☐	☐
The requested information would focus on activities that the NGO sector would deem irresponsible.	☐	☐	☐	☐	☐
High cost of collecting/compiling requested information	☐	☐	☐	☐	☐
Disclosed information may prompt criticism	☐	☐	☐	☐	☐
NGOs do not have power to make companies disclose information of their interest	☐	☐	☐	☐	☐
The method of engagement did not allow to explore information	☐	☐	☐	☐	☐

your organisation wish to see reported					
The Board/management does not approve of inclusion of information of NGOs' interest in corporate reports	☐	☐	☐	☐	☐
Other:	☐	☐	☐	☐	☐

28. Will your organisation continue to engage with mining companies in order to let them know the types of social and environmental information your organisation would like to see reported?

☐ YES

☐ NO

29. Why will YOUR ORGANISATION NOT (continue to) engage with mining companies in order to let them know the types of social and environmental information your organisation would like to see reported?

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Engagement requires extensive resources from your organisation: time, monies, personnel	☐	☐	☐	☐	☐
Your organisation does not have influence over mining companies	☐	☐	☐	☐	☐
Mining companies are reluctant to engage with NGOs	☐	☐	☐	☐	☐
Mining companies are unresponsive to NGO concerns	☐	☐	☐	☐	☐
Your organisation experiences hostility from mining companies	☐	☐	☐	☐	☐
There is an overall distrust between NGO and mining sectors	☐	☐	☐	☐	☐
Mining companies use engagement as a smokescreen in pursuit of their private interests	☐	☐	☐	☐	☐
Other:	☐	☐	☐	☐	☐

30. Please add any other comments you wish to make in relation to engagement with mining companies in Australia and disclosure of information of your interest:

Contact Detail Page (accessed via the web link provided at the end of the survey)
(It is not linked to the survey to ensure the anonymity of responses)

1. **Would you like to receive a copy of the results of the survey?**

☐ YES [Please provide your details] ☐ NO
Your name _____
Email Address_____

2. Would you like to participate in a small number of interviews designed to discuss the results of the survey and any other issues pertaining to your organisation's engagement with mining companies and disclosure of information of your interest?

☐ YES [Please provide your details] ☐ NO
Your name _____
Email Address_____
Preferred Interview Method:
☐ Telephone
☐ Skype
☐ In Person

Thank you for completing the survey.

Appendix 5. Survey Questionnaire for Mining Companies

PART 1. ABOUT YOUR COMPANY

1. What is your job title? _____

2. How many employees does your company have in Australia?

☐ 1-250
☐ 251-500
☐ 501-1000
☐ >1000

3. Which Australian states are your company's mines located in? [Tick all applicable]:

☐ NSW
☐ NT
☐ QLD
☐ SA
☐ TAS
☐ VIC
☐ WA

4. Does your company engage with stakeholders in order to discuss your company's social and environmental reporting?
☐ YES
☐ NO, because:

5. Of the following stakeholder groups, please indicate those with whom your company engages to discuss its social and environmental reporting? [Tick all applicable]
[If the option 'NGOs' is checked, they will be taken to the question 5. If not, they will be taken to the next question and then to the Part 2B]
☐ Shareholders and other Investors
☐ Employees/Labour Unions
☐ Local and/or Indigenous Communities
☐ Non-governmental organisations (NGOs)
☐ Government (Local, State or National)
☐ Media
☐ Suppliers
☐ Other _____

6. Is there a reason why your company does not engage with Australian NGOs to discuss its social and environmental reporting?
[Only visible to companies which did not tick 'NGOs' option in the previous question. When they answer, they will be taken to the Part 2B focused on whether and how NGOs engage with mining companies]

PART 2. ENGAGEMENT

PART 2A. This section explores how <u>YOUR COMPANY</u> engages with Australian NGOs to identify the information they would like to see reported.

7. How frequently does YOUR COMPANY ENGAGE WITH NGOs to discuss your company's social and environmental reporting?

Very rarely	Rarely	Occasionally	Frequently	Very frequently
☐	☐	☐	☐	☐

8. In engaging with NGOs to discuss your company's social and environmental report, which of the following approaches are adopted?

	Never	Rarely	Sometimes	Very Often	Always
Survey (telephone, postal, web)	☐	☐	☐	☐	☐
Personal meeting/interview	☐	☐	☐	☐	☐
Online Discussion	☐	☐	☐	☐	☐
Focus Groups/Personal Discussion	☐	☐	☐	☐	☐
Approaching representatives of NGOs at an Industry Conference/Forum	☐	☐	☐	☐	☐
Inviting NGOs to an annual general meeting	☐	☐	☐	☐	☐
Setting up a Committee/Team concerned with social and environmental reporting with representatives of NGOs	☐	☐	☐	☐	☐
Offering representation of NGOs on the corporate Board of Directors	☐	☐	☐	☐	☐
Other:	☐	☐	☐	☐	☐

9. Among the approaches used in your engagement with NGOs to discuss your company's social and environmental reporting, which have proved to be the most productive?

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Survey (telephone, postal, web)	☐	☐	☐	☐	☐
Personal Meeting/Interview	☐	☐	☐	☐	☐
Online Discussion	☐	☐	☐	☐	☐
Focus Groups/Personal Discussion	☐	☐	☐	☐	☐
Approaching representatives of NGOs at an Industry Conference/Forum	☐	☐	☐	☐	☐
Inviting NGOs to an annual general meeting	☐	☐	☐	☐	☐
Setting up a Committee/Team	☐	☐	☐	☐	☐

concerned with social and environmental reporting with representatives of NGOs					
Offering representation of NGOs on the corporate Board of Directors	☐	☐	☐	☐	☐
Other:	☐	☐	☐	☐	☐

PART 2B. This section explores whether and how stakeholders engage with your company in order to let your company know what information they would like to see reported.

10. Do stakeholders approach your company in order to discuss your company's social and environmental reporting?
☐ YES
☐ NO

11. Of the following stakeholder groups, please indicate those which have approached your company in order to discuss its social and environmental reporting? [Tick all applicable]

☐ Shareholders and other Investors
☐ Non-governmental organisations (NGOs)
[If checked, they will be taken to the next Part C; If unchecked, they will be taken to the next question]
☐ Employees/Labour Unions
☐ Local and/or Indigenous Communities
☐ Government (Local, State or National)
☐ Media
☐ Suppliers
☐ Other _____

12. Why do you think NGOs have not approached your company to discuss social and environmental reporting?

[When answered, they will be taken to Part 3]

Part 2C. This section explores whether and how Australian NGOs engage with your company in order to let your company know what information they would like to see reported.

13. How frequently do NGOs seek to engage with your company to discuss social and environmental reporting?

Very rarely	Rarely	Occasionally	Frequently	Very frequently
☐	☐	☐	☐	☐

14. What methods do NGOs ADOPT in seeking to discuss with your company its social and environmental reporting?

	Never	Rarely	Sometimes	Very Often	Always
Formally requesting a meeting with your company	☐	☐	☐	☐	☐
Requesting to speak at the mining industry conferences and forums	☐	☐	☐	☐	☐
Accepting your company's invitation to participate in a Committee/Team focused on your company's social and environmental reporting	☐	☐	☐	☐	☐
Accepting your company's invitation to speak at an annual general meeting	☐	☐	☐	☐	☐
Media comment/activism (via TV, radio, newspaper, WWW.)	☐	☐	☐	☐	☐
Campaigns directed at your company	☐	☐	☐	☐	☐
Approaching government bodies with a view to facilitate a discussion of your company's social and environmental reporting	☐	☐	☐	☐	☐
Other_____	☐	☐	☐	☐	☐

15. Which methods would your company PREFER NGOs TO ADOPT in seeking to discuss with your company its social and environmental reporting?

PART 3. Social and Environmental Information Needs of Australian NGOs

16. Do you believe that each stakeholder group looks for specific information that is of interest to them in your company's reports?

☐ YES
☐ NO

17. Which types of environmental information do you believe NGOs would like to see addressed in your company reports?

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Materials, Energy, Water - Usage	☐	☐	☐	☐	☐
Materials, Energy, Water - Reduction in Usage	☐	☐	☐	☐	☐

Emissions, Effluents, Waste – Amounts and Levels	☐	☐	☐	☐	☐
Emissions, Effluents, Waste - Minimisation	☐	☐	☐	☐	☐
Impacts on Biodiversity	☐	☐	☐	☐	☐
Mineral Resource Depletion	☐	☐	☐	☐	☐
Land Use and Rehabilitation	☐	☐	☐	☐	☐
Other:					

18. Which types of social information do you believe NGOs would like to see addressed in your company reports?

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Total Number of Employees	☐	☐	☐	☐	☐
Total Number of Employees from Minority groups	☐	☐	☐	☐	☐
Employee Training and Education	☐	☐	☐	☐	☐
Consultation and Negotiations with Employees	☐	☐	☐	☐	☐
Types and rates of injuries and occupational diseases	☐	☐	☐	☐	☐
Respect for Indigenous rights	☐	☐	☐	☐	☐
Impacts on Local communities	☐	☐	☐	☐	☐
Other:					

PART 4. Corporate Social and Environmental Disclosure

19. FOLLOWING THE ENGAGEMENT with NGOs, which environmental information has your company chosen to address in reports?

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	N/A
Materials, Energy, Water - Usage	☐	☐	☐	☐	☐	☐
Materials, Energy, Water - Reduction in Usage	☐	☐	☐	☐	☐	☐
Emissions, Effluents, Waste – Amounts and Levels	☐	☐	☐	☐	☐	☐
Emissions, Effluents, Waste - Minimisation	☐	☐	☐	☐	☐	☐
Impacts on Biodiversity	☐	☐	☐	☐	☐	☐

Mineral Resource Depletion	☐	☐	☐	☐	☐	☐
Land Use and Rehabilitation	☐	☐	☐	☐	☐	☐
Other:						

20. FOLLOWING THE ENGAGEMENT with NGOs, which social information has your company chosen to address in reports?

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	N/A
Total Number of Employees	☐	☐	☐	☐	☐	☐
Total Number of Employees from Minority groups	☐	☐	☐	☐	☐	☐
Employee Training and Education	☐	☐	☐	☐	☐	☐
Consultation and Negotiations with Employees	☐	☐	☐	☐	☐	☐
Types and rates of injuries and occupational diseases	☐	☐	☐	☐	☐	☐
Respect for Indigenous rights	☐	☐	☐	☐	☐	☐
Impacts on Local communities	☐	☐	☐	☐	☐	☐
Other:						

21. Why may your company choose not to report the social and environmental information NGOs would like to see reported?

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Disclosure of information of NGOs interest is not mandatory	☐	☐	☐	☐	☐
The requested information is private to your company	☐	☐	☐	☐	☐
The requested information is considered confidential due to its strategic or competitive nature	☐	☐	☐	☐	☐
The requested information would focus on activities that the NGO sector would deem irresponsible	☐	☐	☐	☐	☐

The Board of Directors/management believe they are accountable only to shareholders	☐	☐	☐	☐	☐
High cost of collecting/compiling requested information	☐	☐	☐	☐	☐
Disclosed information may prompt criticism	☐	☐	☐	☐	☐
NGOs do not have the influence over your company	☐	☐	☐	☐	☐
The method of engagement did not allow to identify the information NGOs wish to see reported	☐	☐	☐	☐	☐
The Board/management does not approve of inclusion of information of NGOs' interest in your company's reports	☐	☐	☐	☐	☐
Other:	☐	☐	☐	☐	☐

22. Will your company continue to engage with Australian NGOs in order to identify the types of social and environmental information they would like to see reported?

☐ YES

☐ NO, please explain why:

23. Please add any other comments you wish to make in relation to engagement between your company and NGOs in Australia and disclosure of information of their interest:

Contact Detail Page (accessed via the web link provided at the end of the survey)
(It is not linked to the survey to ensure the anonymity of responses)

3. Would you like to receive a copy of the results of the survey?

☐ YES [Please provide your details] ☐ NO
Your name _____
Email Address_____

4. Would you like to participate in a small number of interviews designed to discuss the results of the survey and any other issues pertaining to your company's engagement with Australian NGOs and disclosure of information of their interest?

☐ YES [Please provide your details] ☐ NO
Your name _____
Email Address_____
Preferred Interview Method:
☐ Telephone
☐ Skype
☐ In Person

Thank you for completing the survey.

Appendix 6. Content Analysis Framework

Step	Category	Disclosure	Comments	Code
Step 1. Indication of stakeholder engagement in the report	If there is an indication of stakeholder engagement, then continue to Step 2.	A separate section covering engagement with stakeholders; paragraph/s or sentence/s describing engagement with stakeholders	Stakeholder engagement entails any practice which companies and stakeholders employ to establish relationships and communicate with each other for various purposes. Examples include but are not limited to such practices as stakeholder participation, stakeholder consultation, stakeholder dialogue, stakeholder partnerships	1
	If there is no indication of stakeholder engagement, then eliminate the report from the sample	N/A	N/A	0
Step 2. Stakeholder Identification	Definition of the term "stakeholder"	An identifiable definition of the term "stakeholder"	e.g. "*Any identifiable group or individual who can affect the achievement of an organization's objectives or who is affected by the achievement of an organization's objectives*" (Freeman, 1983, p.91)	N/A
	Method of identification of stakeholders	The method used by the company to identify its stakeholders	The definition of "stakeholder" may not indicate specific groups which a company considers its stakeholders. If that's the case, then in the report there should be a description of the way a company identifies which groups	N/A

Step	Category	Disclosure	Comments	Code
			represent their stakeholders. Examples of bases for stakeholder identification include: · Relationship with a company, actual or potential; · Relationship with a company based on: contractual relationship; stakeholders having a claim on a company; stakeholders having a moral claim on the company; stakeholder having an interest in a company, financial or otherwise; · Power dependence including where company is dependent on the stakeholder; where the stakeholder is dependent on the company; as well as where there is mutual power dependence (Mitchell et al, 1997).	
	List of stakeholder	An identifiable list of corporate stakeholders	Examples of stakeholders include but are not limited to employees, communities, shareholders, creditors, investors, government agencies, non-governmental organisations, customers, suppliers	N/A
Step 3. Engagement with Identified Stakeholders	Indication that the engagement has been undertaken with the stakeholders identified	A separate section covering engagement with stakeholders; paragraph/s or sentence/s describing engagement with stakeholders	N/A	YES (1) or NO (0)

Step	Category	Disclosure	Comments	Code
Step 4. Purpose of the Engagement	Disclosure of the purpose of the engagement	The purpose of the engagement with stakeholders is identifiable	There is a variety of reasons for companies to engage with their stakeholders which include but is not limited to the following: · developing a new product in collaboration with stakeholders; · developing a new social/environmental policy; · improving relationship with stakeholders; · gaining information on the possible issues and concerns stakeholders might have in relation to company's operation; · managing certain risks associated with company's operations; · gaining information and feedback from stakeholders to inform decisions made internally; · informing stakeholders about the developments in company's operations (AccountAbility Stakeholder Engagement Manual, 2005).	If the purpose is the identification of information needs (1); Other (0)
Step 5. Approach to the Engagement	Communication flow between company and stakeholders OR	Description of the communication flow between company and stakeholders OR	There are three types of communication flows between a company and its stakeholders: one-way communication; two-way asymmetric communication; two-way symmetric communication. One-way communication involves dissemination of information from the company to stakeholders. Two-way asymmetric communication involves	N/A

Step	Category	Disclosure	Comments	Code
			dissemination of information to stakeholders and then learning stakeholders' perceptions of what was communicated. Two-way symmetric communication involves a dialogue between a company and its stakeholders (Morsing and Schultz, 2006).	
	Level of involvement of stakeholders in decision-making	Description of the level of involvement of stakeholders in decision-making	There are three levels of involvement of stakeholders in the decision-making: 1. Informative level where stakeholders are informed about decisions; 2. Consultative level where stakeholders' views and perceptions on a particular issue, or on the company's plans and performance in general, are explored; 3. Decisional level where stakeholders participate in the decision-making and planning in a company (Green and Hunton-Clarke, 2003)	N/A
Step 6. Methods of the Engagement	Engagement methods	Method used in the engagement with each stakeholder group is identifiable	Examples of engagement methods include but are not limited to Surveys; Focus groups; Workplace assessments; One-to-one meetings; Public meetings and workshops; Standing stakeholder advisory forums; On-line feedback and discussion; Multi-stakeholder forums; Advisory panels; Consensus building processes; Participatory decision making processes; Joint projects; voluntary two-party or multi-stakeholder initiatives; Partnerships	N/A

Step	Category	Disclosure	Comments	Code
Step 7. Frequency of Engagement	Frequency of engagement	Frequency of engagement with each stakeholder group is identifiable	N/A	N/A
Step 8. Results of the Engagement	Has the purpose of the engagement been achieved?	Achievement of the purpose of the stakeholder engagement is described	If the purpose of the engagement is identification of stakeholder social and environmental information needs, then the following should be disclosed: 1. The types of social and environmental information stakeholders wish to see addressed in corporate reports (stakeholder information needs); 2. The information covering the social and environmental information stakeholders wish to see addressed in corporate reports (whether these information needs are met in the reports)	N/A

Appendix 7. Survey of Social and Environmental NGOs – Cover Letter

Dear Sir/Madam,

I am undertaking doctoral research in the area of corporate social and environmental reporting. My specific interest is to explore whether the information NGOs would like to see reported to assess the social and environmental performance of mining companies is in fact reported.

I am undertaking this project within the Tasmanian School of Business and Economics in the Discipline of Accounting at the University of Tasmania under the supervision of Associate Professor Trevor Wilmshurst and Dr Belinda Williams.

I would like to ask your assistance in identifying the information needs of NGOs regarding the social and environmental performance of mining companies in Australia and the nature of interaction between these companies and non-governmental organisations such as yours.

I would ask that you complete my questionnaire which can be accessed at www.surveymonkey.com/

The results of the survey will inform the development of a framework for social and environmental reporting of the mining industry with specific reference to NGOs.

The questionnaire will take approximately 15-30 minutes to complete.

Your response will be entirely anonymous. I will not be able (nor will attempt) to identify you or your organisation on receipt of the completed questionnaire. Although the results of the study may be published, it follows that they cannot be published in a way that potentially identifies you or your organisation.

I would be most pleased to provide you with a summary of the results when completed. If you would like a copy, please provide your contact details at the end of the survey. These will be sent to me separately from the questionnaire results.

I would also like to invite you to participate in the interview process designed to discuss and explore in depth the results of the survey. If you agree to be interviewed, please

provide your contact details at the end of the survey along with the preferred interview method (telephone, Skype, in person). These will be sent to me separately from the questionnaire results.

This study has been approved by the Tasmanian Social Sciences Human Research Ethics Committee. If you have concerns or complaints about the conduct of this study, please contact the Executive Officer of the HREC (Tasmania) Network on (03) 6226 7479 or email human.ethics@utas.edu.au. The Executive Officer is the person nominated to receive complaints from research participants. Please quote ethics reference number H0014800.

Your completion of the survey will signify your consent to participate in this study. I can be contacted at Daria.Varenova@utas.edu.au if you have any further questions. Alternatively, my supervisor Associate Professor Trevor Wilmshurst can be contacted on 03 63243570 or Trevor.Wilmshurst@utas.edu.au.

Thank you very much for your participation.
Yours sincerely,

Daria Varenova
Tasmanian School of Business and Economics
University of Tasmania

Associate Professor Trevor Wilmshurst
Tasmanian School of Business and Economics
University of Tasmania

Dr Belinda Williams
Tasmanian School of Business and Economics
University of Tasmania

Appendix 8. Survey of Mining Companies – Email Invitation

FAO: Senior Company Officers

Dear Sir/Madam,

I am undertaking doctoral research in the area of corporate social and environmental reporting. My specific interest is to explore whether mining companies in Australia report the social and environmental information that NGOs, representing a group of their stakeholders, would like to see reported.

I am undertaking this project within the Tasmanian School of Business and Economics in the Discipline of Accounting at the University of Tasmania under the supervision of Associate Professor Trevor Wilmshurst and Dr Belinda Williams.

I would like to ask your assistance in my project by completing the questionnaire which covers:

1) **whether and how your company approaches NGOs** with the view to discuss your company's social and environmental reports;
2) **the types of social and environmental information** your company believes NGOs are looking for in your company's reports;
3) **your company's preparedness to address the information of NGOs' interest** in the said reports.

The questionnaire can be accessed at https://www.surveymonkey.com/r/mining_companies_engagement and will take approximately 10 minutes to complete.

Your response will be entirely anonymous. I will not be able (nor will attempt) to identify you or your company on receipt of the completed questionnaire. Although the results of the study may be published, it follows that they cannot be published in a way that potentially identifies you or your company.

I would be most pleased to provide you with a summary of the results when completed. If you would like a copy, please provide your contact details at the end of the survey. These will be sent to me separately from the questionnaire results.

I would also like to invite you to participate in the interview process designed to discuss and explore in depth the results of the survey. If you agree to be interviewed, please provide your contact details at the end of the survey along with the preferred interview method (telephone, Skype, in person). These will be sent to me separately from the questionnaire results.

This study has been approved by the Tasmanian Social Sciences Human Research Ethics Committee. If you have concerns or complaints about the conduct of this study, please contact the Executive Officer of the HREC (Tasmania) Network on (03) 6226 7479 or email human.ethics@utas.edu.au. The Executive Officer is the person nominated to receive complaints from research participants. Please quote ethics reference number H0014800.

Your completion of the survey will signify your consent to participate in this study. I can be contacted at Daria.Varenova@utas.edu.au if you have any further questions. Alternatively, my supervisor Associate Professor Trevor Wilmshurst can be contacted on 03 63243570 or Trevor.Wilmshurst@utas.edu.au.

Thank you very much for your participation.

Yours sincerely,

Daria Varenova
Tasmanian School of Business and Economics
University of Tasmania

Associate Professor Trevor Wilmshurst
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Appendix 9. Interviews with Social and Environmental NGOs – Information Sheet

Dear Sir/Madam,

You receive this letter because you have agreed to participate in an interview process following the completion of the survey questionnaire focused on the engagement between NGOs and mining companies in Australia with a view to discuss their social and environmental reporting. The letter is designed to provide you with the details of the project and the interview process.

I am undertaking doctoral research within the Tasmanian School of Business and Economics in the Discipline of Accounting at the University of Tasmania under the supervision of Associate Professor Trevor Wilmshurst and Dr Belinda Williams. My specific interest is to explore whether mining companies in Australia report the social and environmental information that NGOs, as a group of their stakeholders, would like to see reported.

Participation in this interview process is entirely voluntary. If you do participate in this study, you can decline to answer any question and can withdraw without effect or explanation. If you withdraw, you may also withdraw any interview data your organization has supplied to date. It is anticipated that the interview will be fully audio recorded and transcribed. You will be given the opportunity to review and amend any material including any transcripts from these recordings. The interview would be arranged at a time that would minimise any disruptions to your organisational operations. It is envisaged that the interview would be conducted via telephone, Skype or in person depending on your choice and would take approximately 45 minutes.

Please note that I will ensure that you or your organisation are not identifiable in my thesis or other published material arising out of this study. Nor will I disclose you or your organizations identity as a participant to others except my supervisors. All raw data collected from this study will be stored at the Tasmanian School of Business and Economics in Launceston in a locked cabinet for a period of five years from publication. At the expiry of this five year period, the data will be destroyed in line with established University procedures.

This study has been approved by the Tasmanian Social Sciences Human Research Ethics Committee. If you have concerns or complaints about the conduct of this study, please contact the Executive Officer of the HREC (Tasmania) Network on (03) 6226 7479 or email human.ethics@utas.edu.au. The Executive Officer is the person nominated to receive complaints from research participants. Please quote ethics reference number H0014800.

I can be contacted at Daria.Varenova@utas.edu.au if you have any further questions. Alternatively, my supervisor Associate Professor Trevor Wilmshurst can be contacted on 03 63243570, 0419535007 or Trevor.Wilmshurst@utas.edu.au.

Thank you very much for your participation.

Yours sincerely,

Daria Varenova
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University of Tasmania

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Appendix 10. Interviews with Social and Environmental NGOs - Questions

Interview Questions (Based on the NGO survey)

1. With regards to environmental information, there is a general agreement among the participants that every one of the 7 types of information they wish to see disclosed by mining companies. This is not the case with social information. In some cases respondents seem NOT to be interested in whether the following types of social information are disclosed:
   1) total number of employees;
   2) total number of employees from the minority groups;
   3) employee training and education; and
   4) Consultation and negotiation with employees.

   Why do you think that is?

2. Only a third of NGOs surveyed have been approached by the mining companies. Among the reasons why they haven't been approached, the most prominent is "Mining companies do not consider NGOs as their stakeholders". Could you please comment/elaborate?

3. The most prominent reason why NGOs do not approach mining companies is because they feel that "Mining companies are unresponsive to NGO concerns". Could you please comment/elaborate?

4. The NGOs surveyed regarded every method of engagement (with the exception of "Speaking at companies' AGM") as successful in letting mining companies know their information needs; these methods included:

   1) "Approaching government bodies with a view to influence mining companies/industry";
   2) "Being involved in creating regulations concerned with corporate social and environmental reporting";
   3) "Approaching individual companies";
   4) "Approaching a group of companies/industry";
   5) "Using Media";
   6) "Holding campaigns".

However, none of these methods seem to be used by NGOs often. Why do you think that is?

5. The two remaining engagement methods, which NGOs consider successful, namely "*Speaking at the mining industry conferences or forums" and "Participating in a joint corporate-NGO committee focused on social and environmental reporting"*, are also the methods the mining companies surveyed would like NGOs to use. However, NGOs do not seem to utilise these methods. Why do you think that is?

6. Almost half of the NGOs surveyed believe that the social and environmental information they are interested in with regards to the mining companies' performance, "is expensive to collect/compile" for the mining companies. Having acknowledged that it's expensive to collect information to meet NGOs' interest, is it reasonable to expect mining companies to provide such information?

7. NGOs also believe that the social and environmental information they are interested in with regards to mining companies' performance, can be private and confidential. Having acknowledged this, would NGOs expect it to be provided to them privately?

<u>Interview Questions (Based on the mining companies' survey)</u>

8. According to NGOs, mining companies do not approach them because they don't consider NGOs their stakeholder. Mining companies, however, indicated that they don't engage with NGOs because NGOs are hostile to business, do not have good intentions and aim to harm mining companies. Do you think this perception is justified?

9. According to the survey results, NGOs are not satisfied with the social and environmental information mining companies provide; whilst mining companies indicate that they disclose the information which is of interest to NGOs. What do you think NGOs find lacking in mining companies' disclosures? What specifically are NGOs not satisfied with in mining companies' reports?

10. Mining companies and NGOs surveyed agree that the engagement methods that have been used to discuss social and environmental reporting "did not allow the

identification of NGOs' information needs". Which methods will allow identifying information needs of NGOs?

Interview Questions (unrelated to the surveys)

11. Some mining companies report their social and environmental performance in accordance with the GRI Reporting Standard. Do you find these disclosures cover the information needs of NGOs?

12. What do you believe is the role of the government in the relationship between mining companies and NGOs?

13. Do you believe that the mandatory regulation of social and environmental reporting will assist in meeting NGOs' social and environmental information needs with regards to the performance of mining companies?

14. Can you provide positive examples of the relationship between NGOs and mining companies?

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