

**SAMARCO AND BHP CSR REPORTING PRACTICES AND THE MARIANA DAM  
COLLAPSE**

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### Introdução

In the last decades, corporations have been increasingly reporting on their social and environmental activities, to highlight transparency and accountability towards their business activities. This positive trend is strongly driven by stakeholder pressuring in various dimensions. However, in the context of major crisis/ incidents, questions have been raised on how companies may use Corporate Social Responsibility disclosures to regain legitimacy and restore reputation towards those negative situations.

### Problema de Pesquisa e Objetivo

The aim of this study is to extend this type of analysis and to address changes in CSR reporting in a context of serious accidents occurred in the mining industry. We examine how two Brazilian companies, Samarco and BHP, used their CSR reporting in the context of a major scandal they were confronted with, the Mariana dam collapse. This study aims to understand how these two companies' CSR public disclosures tended to adapt over time, considering a before, during and after the incident framework.

### Fundamentação Teórica

The literature has been studying the inherent link between legitimacy and CSR public disclosures and has discovered significant correlation. For instance, Bachmann and Ingenhoff (2016) have assessed, within their sample, that companies can gain (or regain) legitimacy by extensively sharing CSR disclosures, which outweighs stakeholder skepticism. Looking through the lens of the media, according to Dai et al. (2018), CSR public information is able to boost the company's legitimacy.

### Metodologia

This study uses a qualitative, content analysis method. The information collection relies on stand-alone sustainability reports from Samarco and BHP. To assess the impact of the Mariana dam disaster on Samarco and BHP's disclosures, 8 stand-alone sustainability reports were examined. For the Mariana dam disaster, Samarco only had 3 sustainability reports available for analysis within the established timeframe (2015-2016 report is bi-annual).

### Análise dos Resultados

The total amount of disclosures points towards a positive correlation between the negative occurrences and the evolution of the corporate volume of disclosures. This inference is consistent with the findings of multiple authors throughout the years (e.g. Savage et al., 2000; Deegan et al., 2002; Cho, 2009; Summerhays & Villiers, 2012; Vourvachis et al., 2016; Blanc et al., 2019). Both companies assumed accountability by directly apologizing to the affected communities and ensuring action plans were in place to mitigate and repair the damage done, thus assuming a full mortification strategy.

### Conclusão

The purpose of this study was to examine how Samarco and BHP publicly reacted through its CSR disclosures in the face of a major adverse event - the Mariana dam collapse - in order to regain legitimacy. To achieve this purpose, the companies' sustainability reports were analysed through the content analysis method. Findings extend and corroborate the previous literature research on the legitimacy theory, by demonstrating that the company did, in fact, changed its CSR disclosure patterns and strategies, presumably by attempting to regain legitimacy after the incidents.

### Referências Bibliográficas

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