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Lauwo, S; Kyriacou, Orthodoxia and Otusanya, Olatunde Julius. 2020. When sorry is not an option: CSR reporting and 'face work' in a stigmatised industry – A case study of Barrick (Acacia) gold mine in Tanzania. *Critical Perspectives on Accounting*, 71, 102099. ISSN 1045-2354 [Article]

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**When sorry is not an option: CSR reporting and ‘face work’ in a stigmatised industry –
A case study of Barrick (Acacia) gold mine in Tanzania**

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Abstract

This paper investigates how a stigmatised company mobilised accounting, particularly CSR reporting, to manage a crisis of legitimacy and spoiled identity following a series of social and environmental crises. Specifically, it uses Goffman’s (1959, 1963) writings on stigma and presentation of self and Benoit’s (1995) image restoration theory to explore how a large mining company in Tanzania used various strategic responses in striving to distance and dissociate itself from the attached ‘stigma’. The evidence shows that, in response to attacks from pressure-group organisations, rather than apologising for the social and environmental crises, the company was preoccupied with ‘defensive stigma management’ strategies, including denial and refocusing attention, evading responsibility, image bolstering, excuses and dissociation. Drawing on our findings, we argue that, rather than making the effects of stigma more visible, accounting and CSR disclosures were mobilised to conceal the threats of stigma, manage the legitimacy crisis and repair spoiled identity. This study moves beyond the current focus on legitimacy in the extant CSR reporting literature, by bringing in the concept of *organisational stigma* to examine stigma management strategies implemented by a company operating in a stigmatised industry to avoid, reduce or minimise its audiences’ disapproval.

Keywords: Benoit, Goffman, stigma, image repair, mining industry, CSR discourse, Tanzania.

1. Introduction

Non-governmental organisations (NGOs), academics and the public have become increasingly sensitive to unsustainable business practices associated with global expansion, thereby eroding business organisations' legitimacy (Bebbington, Larrinaga-González, & Moneva, 2008; Palazzo and Scherer, 2006; Scherer, Palazzo, & Seidl, 2013; Zyglidopoulos & Fleming, 2011). Arguably, '[t]he legitimacy of business has fallen to levels not seen in recent history' (Porter & Kramer, 2011, p.64), widening the scope for companies to be stigmatised (Du & Vieira, 2012; Goffman, 1963; Tracey & Philips, 2016). In the organisation and management literature, the notion of stigma¹ has long been widely applied, especially regarding how individuals seek to manage their connection with stigma, and how organisational practices reinforce stigmatising labelling and classification of individuals such as those from ethnic minorities (see Page, 1984; Neu & Wright, 1992; Solomon et al., 2013; Walker, 2008).

More recently, scholars have begun to focus on stigma at the organisational level (Devers et al., 2009; Hudson & Okhuysen, 2009; Warren, 2007). Increasing evidence of discrediting events, including bankruptcy, industrial accidents, pollution and hazardous workplace conditions, has led to the stigmatisation of companies in sectors such as tobacco, mining, cocoa and oil (Devers et al., 2009; Hudson & Okhuysen, 2009; Manning, 2008). This has become even more serious for companies operating in extractive industries, where humanitarian and ecological problems have historically been embedded in their core operations (Banerjee, 2011; Napoleoni, 2008; Reinecke, Arnold, & Palazzo, 2016; Tregidga & Milne, 2006). Owing to the large-scale extraction of natural resources and social and environmental conflicts arising from their activities, companies operating in this industry are often singled out for causing pollution, environmental degradation and social unrest (Campbell, 2012; Lauwo, Otusanya, & Bakre, 2016; Hilson, 2012; Hilson, Yakovleva, & Banchirigah, 2007). This stigmatisation has inevitably continued to damage these companies' image and identity, with adverse effects on their reputation and performance, and negative reactions from stakeholders in the form of boycotts and strikes (see Gond et al., 2016; Tracey & Philips, 2016; Warren, 2007). As proponents of legitimacy theory suggest, organisations caught engaging in actions that violate social, moral, ethical or legal values will suffer reputational loss (Suchman, 1995). Nevertheless, a vital question remains unanswered: why do some stigmatised organisations

¹ Goffman (1963, p.3) defines stigma as an 'attribute that is deeply discrediting' and reduces the bearer from a whole person to a tainted one.

survive, and indeed thrive, despite the apparent stain associated with their stigmatisation and its attendant identity problems (Tracey & Phillips, 2016, p.740)?

In seeking to provide answers to this puzzle, scholars suggest that companies operating in a stigmatised industry, such as mining, proactively protect and repair their image and identity in various ways, including lobbying and participating in voluntary initiatives and sponsorship to demonstrate their ethicality, responsibility and morality (see Napoleoni, 2008; Campbell, 2012; Hilson, 2012; Hilson et al., 2007; Lauwo et al., 2016; Lauwo and Otusanya, 2014; Tregidga & Milne, 2006). As a result, discourses such as CSR and sustainability have become popular in these industries, as evidenced by an increase in social, environmental and sustainability reports. Unsurprisingly, mining and oil companies are now considered to be global leaders on social responsibility and sustainability: the Global 100 Index reports that eight out of the 100 most sustainable firms are in extractive industries (Corporate Knights, 2015). Yet despite this development, the literature underlines that pressure-group organisations (e.g. human rights NGOs) are increasingly criticising extractive companies' unsustainable practices (Du & Vieira, 2012; Tracey & Philips, 2016). For example, Lauwo and Otusanya (2014) observe that ecological problems, human rights abuses and other social injustices remain prevalent in the Tanzanian mining sector, and that social, humanitarian and ecological problems seem to be embedded in and reinforced by the institutional infrastructure of mining (such as the Tanzanian Mining Act, 2010 and Mining Policy, 2009). These contradictions inevitably render the mining sector, and extractive industries more generally, a site of controversy (Hilson et al., 2007; Hilson, 2012; Reinecke et al., 2016; Lauwo, 2016; Lauwo et al., 2016; Lauwo & Otusanya, 2014). Therefore, there is a need to problematise CSR practices in this industry, and particularly to explore the strategic responses deployed by companies in attempts to manage stigma, as well as ensuing legitimacy crises, and image and identity threats.

In this paper, we seek to contribute to the literature on corporate legitimacy crises and CSR reporting (see Bebbington et al., 2008; O'Donovan, 2002; O'Dwyer, 2002; Roberts, 2003; Waddock, 2004) by examining strategies mobilised by a tainted mining company in Tanzania to manage a legitimacy crisis, and the threats associated with stigma in its aftermath. Specifically, we explore the strategic responses of Barrick Gold Corporation (BGC) and its subsidiary, Acacia Mining (formerly known as African Barrick Gold) to a crisis at its North Mara site in Tanzania.² To frame our analysis theoretically, we mobilise Goffman's (1959,

² The crisis at North Mara Gold Mine (NMGM) site emerged in the late 1990s, when foreign mining companies started to invest in exploring and extracting gold in Tanzania, leading to the mass displacement of local community members who originally depended on artisanal mining (Chachage, 1995). Ongoing social unrest at NMGM has

1963) notions of stigma and presentation of self in conjunction with Benoit's (1995) typology and projections of image restoration as strategic responses to stakeholder activism in the aftermath of the crisis. These are particularly suited to this study because they can be applied to analyse how stigmatised organisations' use various tactics in attempting to avoid or mitigate the effects of stigma (Hudson, 2008; Manning, 2008; Warren, 2007). Goffman (1959, 1963) and Benoit (1995) provide an appropriate theoretical framework to analyse how organisational stigma may damage an organisations image and identity, giving rise to stigma management strategies for justification, denial or self-presentation to audiences. As Goffman (1967, p.27) argued, 'when a face has been threatened, face-work must be done'. Similarly Benoit (1995, p.2) suggests that 'those who believe that their face or reputation has been injured or even threatened are unlikely to ignore these perils' and will 'feel compelled to offer explanations, defences, justifications, rationalisations, apologies or excuses'.

In this context, we make three key contributions. First, we extend current understandings of the relationship between corporations, legitimacy crises and CSR reporting (Bebbington et al., 2008; Belal & Owen, 2015; Lauwo et al., 2016; Waddock, 2004; O'Donovan, 2002) by bringing insights from the stigmatised mining industry in Tanzania. We acknowledge and extend subtle distinctions in CSR disclosures between *what is said* and *what is practised* (see Belal, 2008; Belal & Owen, 2015; Lauwo, 2016; Lauwo et al., 2016; Lauwo & Otusanya, 2014; O'Donovan, 2002; Spence, 2007, 2009a; Sikka, 2011). Specifically, we shed light on how a local crisis may lead to organisational stigma, and create an adverse context necessitating the deployment of a mixture of CSR disclosure strategies to reconstruct the organisation's image and identity. Second, we contribute to the limited accounting literature that has drawn on Goffman's (1959, 1963) writings on stigma and presentation of self, to explore how accounting is implicated in reinforcing the stigmatisation of individuals and social control (Detzen & Hoffmann, 2018; Graham & Grisard, 2019; Neu & Wright, 1992; Solomon et al., 2013; Walker, 2008). Although research on organisational stigma has increased in recent years, most accounting scholars tend to focus on stigmatisation's effects on individuals stigmatised by affiliation with particular organisations (e.g managers of a failed company), and the role of accounting in creating, supporting or maintaining stereotypical characteristics (e.g. race, gender) of individual stigmatisation (see McKinley, Ponemon, & Schick, 1996; Miley & Read, 2016; Neu & Wright, 1992; Ó hÓgartaigh, Ó hÓgartaigh, & Tyson, 2012; Walker, 2008).

been attributed to land and compensation disputes, environmental problems, arguments over economic benefits and, lately, allegations of sexual assault by police and security guards at the mining site (see Curtis & Lissu, 2008; Lauwo & Otusanya, 2014; Nyakeke, 2013a).

Consequently, there is a dearth of knowledge in accounting on organisational stigma in particular social contexts (see Jensen & Sandström, 2015). We therefore extend this literature theoretically, by foregrounding the concept of *organisational stigma* to show how stigma shapes organisational interactions with stakeholders, focusing on stigma management strategies used in CSR disclosures (see Hudson 2008; Manning, 2008; Warren, 2007). Third, we advance the accounting literature that has drawn on Benoit's (1995) image restoration theory, to explore the issue of corporate legitimacy crises and CSR reporting (see Bebbington et al., 2008; Brennan, Merkl-Davies, & Beelits, 2013). We suggest that Goffman's (1959, 1963) sociology can be used in conjunction with Benoit's (1995) typology to provide rich insights into how an organisation manages stigma and associated image threats through various strategies in its communications and presentations to audiences.

The remainder of this paper is structured as follows. Section 2 provides an overview of the literature. Section 3 explores the theoretical framing of our study. Section 4 describes the research methods employed and the background of the selected company. Section 5 analyses evidence collected from various sources, including sustainability reports, the company's website, press releases, blogs by human rights NGOs, correspondence between BGC and human rights NGOs, and other publicly-available social information relating to particular 'events', 'incidents' and 'crises' affecting the company. Section 6 discusses and draws conclusions from the findings.

2. Overview of the literature

Research on CSR has expanded across disciplines in recent years. In the accounting literature, research on the relationship between corporations, legitimacy and CSR has become more sophisticated over the last three decades (Campbell, Craven, & Shrides, 2003; Elsbach, 1994; Elsbach & Sutton, 1992; Ginzler, Kramer, & Sutton, 1992; Hooghiemstra, 2000; Livesey & Kearins, 2002; Moerman & Van der Laan, 2005; Tilling & Tilt, 2010; Vestergaard, 2014). This relationship has been explored from a variety of theoretical perspectives, such as stakeholder, legitimacy and impression management theories (Elsbach, 1994; Elsbach & Sutton, 1992; Ginzler et al., 1992; Hooghiemstra, 2000; Livesey & Kearins, 2002; Parker, 2005; Tilling & Tilt, 2010; Vestergaard, 2014). For example, one notion arising from this literature is that impression management may play a role in restoring reputation, image and legitimacy at times of crisis or change, such as adverse financial performance (e.g. Abrahamson & Park, 1994; Courtis, 2004; Solomon et al., 2013), corporate scandals (e.g. Linsley & Kajuter, 2008), environmental disasters (e.g. Hooghiemstra, 2000) and major reorganisations (e.g. Arndt &

Bigelow, 2000; Ogden & Clarke, 2005). The general conclusion from this literature is that, when faced with a crisis situation, companies may deliberately tailor the information they disclose to manage their legitimacy and public image (Hopwood, 2009; O'Donovan, 2002). Accordingly, companies can manage their public image by deciding on the quantity and range of information and the language and verbal tone used in their social and environmental disclosures (Cho, Roberts, & Patten, 2010; Milne & Patten, 2002; O'Donovan, 2002; Merkl-Davies & Brennan, 2007). As a result, CSR has arguably become a new device for corporate representation and public relations, as the gap between *what is said* in CSR disclosures and *what is practised* continues to widen (see Banerjee, 2008, 2014; Hopwood, 2009; Cho et al., 2010; Spence, 2007, 2009a, 2009b).

While the extant accounting literature touches on the issue of corporate legitimacy crises and CSR reporting (see O'Donovan, 2002; O'Dwyer, 2002; Roberts, 2003), relatively little research has been carried out on stigmatised companies' specific strategic responses to stakeholders' activism in the aftermath of crises to manage the effects of the stigma (Bebbington et al., 2008). For example, Bebbington et al. (2008) use Benoit's (1995) image restoration framework to analyse strategic responses in Shell's reports to address its legitimacy and reputation crisis. They suggest that Shell's reports do not merely adopt impression management techniques aimed at 'making the organisation look good' (Bebbington et al., 2008, p.355), but emerge from a 'complex organisational environment' in which differing strategies, rationales and discourses are adopted for different activities. Bebbington et al. (2008) call for a more sociologically-informed analysis of corporate strategies adopted in the reputation and risk management process. Similarly, Arora and Lodhia (2017, p.1290) urge researchers to move beyond legitimacy theory in explaining companies' actions immediately after major incidents.

We respond specifically to Bebbington et al.'s (2008) call and address the concerns of Arora and Lodhia (2017), Unerman (2008) and Unerman and Chapman (2014). In so doing, we bring to the fore Goffman's (1959, 1963) writings on stigma and presentation of self and Benoit's (1995) image restoration theory to show how stigma gives rise to various management strategies to restore and repair a damaged image (see Brennan et al., 2013; Tracey & Phillips, 2016; Walker, 2008; Warren, 2007). We argue that Goffman's (1959, 1963) and Benoit's (1995) work may be particularly useful in explaining the idea that CSR tactics are central defensive mechanisms for managing the effect of organisational stigma. Our interest is in how an organisation in the mining sector of a developing country responded to the negative consequences of organisational stigmatisation through its subsequent interactions (social

disclosures) with external audiences. While existing accounting literature uses Goffman's (1959, 1963) work for individual-level analysis, the central focus of our study is on *organisational stigma*, and particularly how stigma shapes how an organisation communicates with external stakeholders (see Hudson, 2008; Manning, 2008; Warren, 2007). We then use Benoit's (1995) image restoration typology to extend and deepen our analysis by examining an organisation's strategy for managing the effect of stigma. Our analysis unveils the strategic responses of a stigmatised mining company seeking to conceal, transform or resist the effect of stigma, following crises and unpredictable actions that might 'discredit' or - 'muddy' its image and identity.

2.1 *Crisis and stigmatisation in the mining industry*

The mining industry is subject to intense public debate owing to its propensity for negative social and environmental impacts, including industrial accidents, environmental degradation, health and safety issues, social dislocation of local communities and violations of human rights (see Banerjee, 2011; Mutti et al., 2012). Of all industrial sectors, mining may cause the most significant irreversible damage to the natural environment and local populations (see Jenkins, 2004; Kapelus, 2002; Lauwo & Otusanya, 2014; Lauwo et al., 2016; Yakovleva, 2005). There is thus an inherent tension between industrial resource extraction and commitment to CSR or, as Slack (2012, p.180) posits, a contradiction between commitment to operating responsibly and the actual mechanics of the industry. For example, displacing a community of thousands of people, most of whom depend on artisanal mining for their livings, in order to dig a massive pit and pile up 300 metre-high mountains of waste rock that will inevitably begin to leach sulphuric acid and other chemicals into groundwater used by local communities, will contradict any claims made by mining companies for social responsibility (see Slack, 2012). This inevitably aggravates the legitimacy problems of mining activities, especially in developing countries (see Campbell, 2012; Hilson, 2012).

Consequently, mining has become a stigmatised industry, and this has triggered the emergence of human rights NGOs questioning the sector's ability to behave sustainably (see Fonseca, 2010; Garvin et al., 2009). Within the mining industry, gold extraction and processing are particularly associated with directly and indirectly harmful outcomes and social and environmental impacts, especially in developing countries (Bird, 2016; Lauwo et al., 2016). Terrestrial and aquatic ecosystems, such as soils, lakes, rivers and coastal areas, are severely affected by conventional gold-mining activities at local and regional levels. High levels of heavy metals, including mercury and cyanide, often result from mine drainage and erosion of

waste dumps and tailing deposits (Bland, 2014; No Dirty Gold, n.d., 2010; The World Counts, 2016; Perlez & Johnson, 2010; Asia Dive News, 2013; Rastogi, 2010; Thorpe, 2001; Moskowitz, 2014; NBC News, 2009). Human rights NGOs have also raised serious concerns about the impact of gold-mining firms' practices (Oxfam Australia, n.d.). It is widely perceived that gold mining makes it difficult for local populations to access clean land and water, impacts on their health and livelihoods, changes the social dynamics of communities, and often exposes locals to harassment by mine and government security personnel (Earth Institute, 2016; Human Rights Watch, 2015a, 2015b). Moreover, as workers continue to complain about unhealthy and unsafe working conditions, mining sites have become embroiled in conflict and violence (Bird, 2016).

Gold-mining operations have attracted growing criticism in recent years, particularly for their controversial activities and practices (Bird, 2016; Christian Aid, 2008). Organised reactions have recently intensified, ranging from activism and negative press, to litigation instigated by third parties. Influential demonstrations and protests over alleged environmental and human rights abuses have been organised beyond national borders, promoting a global perception of the negative impact of gold-mining companies' operations. For instance, campaigners from Colombia, Mongolia, South Africa and the USA recently met in London to raise public awareness of the damaging effect of gold-mining companies (London Mining Network, 2013). Moreover, assisted by various organisations, activists have sought to mobilise political support (Blanchfield, 2016), and in some cases have resorted to gatecrashing shareholders' meetings (Beaumont, 2016) and taking violent action against mining establishments (Earth First, 2016). In South Africa, for example, mine workers and families of those who have died of silicosis and tuberculosis recently filed a class-action suit against 32 transnational gold-mining companies (Cole, 2016). This action, which was supported by influential activist groups including the Treatment Action Campaign and Sonke Gender Justice, gained publicity by organising pickets and protest marches (Business Day, 2015.). Similarly, 300 local people in Thailand filed a lawsuit against a gold-mine operator on health and environmental impact grounds (Satrabhaya, 2016; The Nation, 2016; Asian Human Rights Commission, 2016).

The above evidence provides a glimpse into problems in the mining sector, which have provoked further campaigns against the industry by human rights NGOs. This is consistent with the literature on organisational stigma, which suggests that when an organisation's core sense of self is evaluated negatively by key stakeholders, this may seriously damage its identity

and lead to its stigmatisation (Hudson, 2008; Hudson & Okhuysen, 2009).³ Stigmatised mining companies attempt to minimise disapproval and mitigate the negative consequences of the industry's core stigmatisation (Grougiou, Dedoulis, & Leventis, 2016). They increasingly publish standalone social and environmental reports and adopt voluntary codes of conduct, such as the Extractive Industry Transparency Initiative (EITI), as a way of mitigating the effect of stigma (see Campbell, 2012; Hilson, 2012; Jensen & Sandström, 2015). CSR reporting has thus become a device mobilised by stigmatised companies seeking to preserve and restore their image and identity in the adverse context of the mining industry. The next section outlines the theoretical framework of the study.

3. Theoretical background

We draw on Goffman's writings on stigma and presentation of self (1959, 1963) and Benoit's (1995) image restoration typology to frame our analysis theoretically.⁴ Although Goffman's (1959, 1963) work begins at the individual level, his framework, and particularly his analysis of how individuals interact after stigmatising events and how they 'perform' and 'communicate' (Goffman, 1959, 1963), can be extended to the organisational level (see Hudson & Okhuysen, 2009; Warren, 2007). This is because, like individuals, organisations are also often accountable to multiple social audiences with disparate values, conflicting ideologies and belief systems, which may disqualify them from full social acceptance (Roulet, 2015). Our interest is in the interactional level, and specifically organisational-level strategies employed by a stigmatised mining company to attempt to conceal, transform or resist negative social evaluations and project a desirable image and identity (see Hudson, 2008).

3.1 *Understanding organisational stigma*

This section sheds light on how stigmatisation originates at an organisational level by focusing on the types of activities and situations that cause organisational stigmatisation and the nature of the social context in which it is manifested. Organisation and management scholars have sought to develop a comprehensive description of organisational stigma, which differs from individual-level stigma and other close constructs such as reputation, legitimacy and status

³ Groups of stakeholders often associate firms with stigmatised industries on the basis of their outputs, routines, actions and operations (Hudson & Okhuysen, 2009). Hudson (2008) characterises this type of stigma as 'core stigmatisation', where an organisation breaches institutional values, thereby creating a perception that its activities are incongruent with endorsed standards of corporate behaviour.

⁴ Goffman (1963) was among the first scholars to use the concept of stigma to analyse the effect of physical attributes (e.g. deformation, race, gender and mental illness) and attributes relating to social practices (e.g. drug consumption) on individuals' social acceptance.

(Devers et al., 2009; Mishina & Devers, 2012; Roulet, 2015). Although many organisation and management studies have examined stigma, what organisational stigma is and how it emerges within a particular social context remain under-researched (see Devers et al., 2009; Jensen & Sandström, 2015; Pozner, 2008; Mishina & Devers, 2012). More recent work has begun to focus on how organisations seek to manage stigma associated with their operations and minimise disapproval (see Devers et al., 2009; Jensen & Sandström, 2015; Hudson & Okhyusen, 2009; Manning, 2008). In conceptualising organisational stigma, scholars have drawn predominantly on Goffman's (1963, p.3) concept of individual-level stigma, defined as an 'attribute that is deeply discrediting', which reduces the bearer 'from a whole and usual person to a tainted, discounted one'.⁵ More recently, explicitly organisational definitions of stigma have been offered (Devers et al., 2009; Hudson & Okhyusen, 2009; Jensen & Sandström, 2015; Manning, 2008; Mishina & Devers, 2012). In this context, organisational stigma is defined as a label that audience members affix to an organisation, which evokes a perception by a collective stakeholders' group that an organisation has a deep-seated flaw that deindividuates and discredits it (Devers et al., 2009; Pozner, 2008; Mishina & Devers, 2012). Thus, an organisation becomes stigmatised when salient audiences mark it out, publicly shame its conduct as highly inappropriate, and express strong moral disapproval of it (Devers et al., 2009; Goffman, 1963; Hudson, 2008). As Devers et al. (2009, p.157) stress, a stigmatised organisation is viewed as fundamentally flawed, in the sense that it is perceived as emblematic of the negatively evaluated category to which it is linked. Therefore, stigmatised industries (such as tobacco, mining, armies, bathhouses) form a subset of the broad category of 'dirty industries' (see Hudson, 2008). Hudson (2008, p.253) classifies organisational-level stigma into two groups: *event stigma*, which results from discrete, anomalous episodic events (e.g. financial distress, bankruptcy) and *core stigma*, which is based on the nature of the organisation's core activities (e.g. tobacco, mining, bathhouse). Unlike event stigma, core stigma may permanently stain the organisation, preventing full social acceptance (Durand & Vergne, 2015). Thus, in the context of this research, organisational stigma relates to the core activities of the organisation (mining extraction), which are the dirty work negatively evaluated by society (Hudson & Okhyusen, 2009).

Although stigmatisation may derive from a particular practice, structure or action, according to Goffman (1963), stigma relates rather to negative observations made about the

⁵ Goffman (1963, p.14) refers to three types of stigma: physical deformities, 'blemishes of individual character' such as dishonesty, and the tribal stigma of race, nation and religion.

organisation's core essence. Thus, stakeholders' reactions are a key construct in organisational stigmatisation, and an important antecedent is a collective perception of generalised value incongruence between the focal organisation and stakeholder groups (Hudson, 2008). As Devers et al. (2009, p.162) suggest, 'organizational stigma relies on stereotyping and emerges when a critical mass of stakeholder group members reaches this categorization'.

Although the notion of organisational stigma draws, in part, from the definition of stigma at an individual level,⁶ key distinctions can be observed at an analytical level in the conditions or causes of stigma and the possibility of preventing or removing it (see Devers et al., 2009; Mishina & Devers, 2012). Unlike individual-level stigma, which focuses on individual life consequences associated with individual stigmatisation (such as physical imperfections, race, gender and other deviant behaviours), most organisational-level stigma is 'conduct' stigma, based on the specific actions and choices of organisation members (e.g scandals or the nature of the industry) (see Jensen and Sandström, 2015). Whereas stigmatisation at an organisational level can be viewed as an active process, individual stigma is often passively acquired through the possession of negatively perceived attributes (Link & Phelan, 2001; Roulet, 2015). Moreover, although individual-level stigma varies in the level of responsibility attributed to the individual for acquiring it, organisations are seen as largely responsible for any stigma that they acquire. However, owing to the nature of such stigma, the organisation may shift the blame for its effect or distance itself from its taint by isolating or removing offending components through decoupling efforts (Devers et al., 2009). Organisational decoupling may include removing offending members, shifting geographical location, or completely changing the organisation's identity, but such avenues are rarely available to individuals (Hudson & Okhyusen, 2009). Indeed, prevention or removal of stigma is more difficult for individuals, who usually remain stuck within stigmatising categories (Goffman, 1963). Thus, organisational stigma is generally perceived to be more controllable by stakeholders, but investigation of how a collective perception is reached, how the group initiating the stigmatisation process seeks to spread its beliefs among other stakeholders, and how these beliefs are rationalised to seem more convincing are topics beyond the scope of this paper. We focus on BGC, an interesting case from the stigmatised mining industry (see Vergne, 2012; Durand & Vergne, 2015). Like many companies operating in this industry, Barrick has faced

⁶ Both concepts draw heavily on labelling theory grounded in the sociology of deviance (Erickson, 1962; Gibbs and Erickson, 1975; Devers et al., 2009).

strong resistance from key stakeholders, including the media, local community members, human rights NGOs and other activist organisations.

3.2 Organisational stigma and presentation of self

As suggested in the previous section, unlike individual stigma, organisational stigma involves a binary evaluation: those lacking stigma are viewed as normal or usual, and those possessing it are viewed as tainted or faulty (see Pozner, 2008). Like individual stigma, organisational stigma has negative consequences for an organisation, and inevitably compromises its image and identity (Devers et al., 2009). Therefore, companies are motivated to avoid these negative outcomes by attempting to overcome the threat of organisational stigma and repairing their image through various stigma-management strategies (Hudson & Okhuysen, 2009). Controlling information about stigma through disclosures is therefore central to whether the organisation is considered discreditable or discredited (Page, 1984). However, the extent to which discrediting events are disclosed and made (in)visible to the audience depends on the organisation's perception of the magnitude of those events, and the potential consequences of stigma to its image and identity (see Walker, 2008). Accordingly, the elements they choose to reveal or conceal are intended to manage stigma strategically (Wolfe & Blithe, 2015). Organisations may use various strategies to attempt to conceal information about their failure, justify their position or present themselves in ways that impress their audiences (Benoit, 1995). Benoit (1995, p.vii) proposes a theory of image restoration strategies, based on the premise that organisations engage in recurrent patterns of communicative behaviour designed to reduce, redress or avoid damage to their image and identity from perceived wrongdoing in the aftermath of a crisis.

3.2.1 Stigma management: Image restoration strategies

Benoit's (1995) typology of image restoration strategies helps focus on a stigmatised company's crisis communication tactics, especially responses and messages designed and communicated to improve an image tarnished by stakeholders' criticism and suspicion in the aftermath of a crisis (1995, p.3). According to Benoit (1995, p.22), in seeking to address issues of responsibility and repair a damaged image, an organisation will employ five possible strategic responses: denial, evasion of responsibility, reducing offensiveness, corrective action and mortification. Benoit (1997) further classifies these crisis communications and strategic responses for image restoration into three groups: denial, evasion of responsibility, and reducing offensiveness. In relation to our study, the ongoing crisis at North Mara site forced BGC and its subsidiary in Tanzania (Acacia Mining) to produce statements intended to shield

the company from the crisis, such as denial and counter attack, excuses, dissociation, bolstering and refocusing attention.

A *denial* strategy is often mobilised to refuse responsibility for wrongdoing or avoid blame after a crisis (Benoit, 1995). According to Benoit (1995, p.75), individuals or organisations forced to defend themselves against suspicion or attacks may deny performing the wrongful acts or undesirable actions. This may entail a simple denial of the offence, or shifting the blame (or responsibility) to another person or organisation (Benoit, 1995), for example by attacking the accuser. The aim of this strategy is to deny the wrongdoing and repair the spoiled image. This relies on creating ‘new beliefs about the accuser to undermine the attack’ (Benoit, 1995, p.29), so the audience or stakeholders are supplied with (new) information that undermines the accuser.

In using an *evasion* strategy, an organisation may be unable to deny some responsibility for the failure, and will thus communicate messages that reduce its responsibility for the crisis (see Benoit, 1995). Through this strategy, a stigmatised company may wish to show that it has limited responsibility for the failure or crisis. This may also entail tactics such as defeasibility (using lack of control or information as tactics to reduce responsibility for the crisis) or provocation (suggesting that the accused company was forced into the crisis, as it had no other way out; Benoit, 1995).

According to Benoit (1995, p.6), ‘excuses are accounts in which the accused admits that the act was wrong in some way, but does not accept full responsibility for the act’. Companies often use this strategy to shield themselves from the blame and associated stigma of a crisis. In their responses, stigmatised companies may try to show that they are not to blame for the crisis, or that it was caused not by them but by another organisation or by other groups of actors (Benoit, 1995, p.28). A stigmatised company may also mobilise a series of complex defensive tactics in order to further evade or reduce responsibility for the crisis, in the hope of reducing damage to its image and identity. For example, the company may claim that an (uncontrollable) event helped to bring about the crisis, and therefore it cannot be held ‘solely responsible’ for the damage (Benoit, 1995, p.27). Furthermore, organisations may adopt the ‘accident’ tactic to evade responsibility. They may try to *excuse* themselves from the crisis by explaining that the action happened ‘accidentally’, or that the act was performed with ‘good intentions’ but unfortunately led to the unintended crisis (Benoit, 1995, p.27).

A *bolstering* strategy can be mobilised to reduce the negative effect of crisis and stigma, by refocusing the audience’s attention away from the wrongful act (Benoit, 1995). This involves the organisation taking steps to reinforce its previous commitment to the audience by

referring to its past actions (e.g. community investment initiatives). It invokes aspects of ‘positive memories’ in order to minimise negative feelings toward the most recent act of wrongdoing, which may improve its organisational image. As Benoit (1995, p.77) posits, ‘while the amount of guilt or negative affect from the crisis remain the same, increased positive feelings toward the actor may help to offset the negative feelings towards the act, yielding a relative improvement in the actor’s image’.

Benoit (1995) suggests that individuals or organisations may employ *apology* and *corrective measures* strategies as ways of taking full responsibility for failures. However, in many cases they prefer not to use these strategies (see Coombs, 2007), because apologising may mean accepting full responsibility for the wrongdoing, thereby deepening the legitimacy crisis and doing further damage to their image and identity (Coombs, 2007). According to Coombs (2007, p.163), this strategy may be deemed ‘too risky for their identity and image assets during a crisis’. Indeed, organisations are keen to protect their image and identity, as damage to these may affect stakeholders’ behaviour in potentially unfavourable ways, ultimately affecting their financial performance (Coombs, 2007, p.164). Adopting an *apology* strategy will invariably inflict some damage on their image.

Reflecting on Goffman and Benoit, in managing the effect of stigma, our premise is that accounting and CSR reporting, in particular, may play a major role in (re)constructing a spoiled image and reinforcing social relationships with stakeholders (Walker, 2008). Indeed, a stigmatised company may be keen to employ various image restoration strategies in attempting to manage issues of visibility versus concealment (see Walker, 2008). We argue that, faced with image crisis situations, companies may use CSR communications to demonstrate their responsiveness and sensitivity to social demands and to construct a consistent and credible image. As Grougiou et al. (2016) suggest, CSR reports broadcast important signals of institutional congruence which are highly likely to mask, or at least distract attention from, core stigmatised activities. Therefore, CSR disclosures may be proactive and/or reactive defence mechanisms employed by stigmatised firms to cushion the impact of negative evaluations of their operations and reduce or manage social disapproval (Vergne, 2012; Elsbach, 1994; Elsbach & Sutton, 1992; Philippe & Durand, 2011).

4. Background, scope and research methods

4.1 Background of the selected case study

We focus on BGC, one of the largest and most highly visible transnational mining companies in the world, and its subsidiary in Tanzania, Acacia Mining (formerly known as African Barrick

Gold – ABG). BGC has its headquarters in Toronto, Canada and a portfolio of mining and exploration projects in the United States, Canada, Australia, Peru, Chile, Argentina, the Dominican Republic, Papua New Guinea, Peru, Saudi Arabia, Zambia and Tanzania. The company was founded in 1983 by Canadian entrepreneur, Peter Munk, and its shares are listed on the New York, London and Toronto stock exchanges. Acacia Mining provides a typical case study of how ongoing social and environmental crises in local communities may lead to serious image threats and legitimation challenges. Specifically, we focus on North Mara Gold Mine (NMGM), a mining site owned by Acacia Mining in Tanzania. NMGM is located in northwest Tanzania, in the Tarime district of the Mara region about 12 miles south of the Kenyan border.⁷ Conflict at this mine goes back to 2002, when a Canadian company, Placer Dome, took full ownership and control of mining in the district, forcing out all artisanal miners in the area. Many of these had been working there for generations but had no legal claim to the land, either because they were ignorant of the law or because they had no money to pay for licence fees (Curtis & Lissu, 2008; Lauwo et al., 2016).

BGC acquired North Mara in 2006 when it took over Placer Dome. In February 2010, BGC sold its shares in Africa to ABG, a new company listed on the London Stock Exchange, with headquarters in London. In 2014, Barrick changed the name ABG to Acacia Mining plc, a company based in London that still focuses on the African continent and is still 64 per cent owned by BGC. Acacia Mining has since become the largest foreign direct investor in Tanzania, having invested over US\$2.5 billion in the country over the past 15 years, representing around two per cent of total Tanzanian gross domestic product in 2015.⁸ However, whilst the change of name to Acacia dropped ‘Barrick’ from the company’s title, Barrick’s underlying majority holding remains unaltered. In other words, Barrick retains exactly the same holding in Acacia as it did in ABG immediately prior to the name change. As BGC’s website underlines:

Acacia Mining plc is a company listed on the London Stock Exchange that owns gold mines and exploration properties in Africa. Barrick holds a 63.9% equity interest in Acacia.⁹

Astonishingly, despite indicating that it owns the majority of shares, Barrick has made several attempts to distance itself from Acacia Mining, as stated in its sustainability report (Barrick, 2015, p.7): ‘due to the decision to exclude Acacia Mining plc from the Responsibility

⁷ <http://www.acaciaming.com/operations/operating-mines/north-mara/location.aspx>

⁸ <http://www.acaciaming.com/operations/operating-mines/north-mara/mine-statistics.aspx>

⁹ <http://www.barrick.com/operations/>

Report, Tanzania is not included in our 2014 or 2015 data'. Indeed, apart from the name change, there appear to be relatively few significant legal differences between the previous ABG and the present Acacia Mining. For example, the composition of the board of directors remains the same,¹⁰ and the president of BGC (the parent company), who was chairman of ABG's board of directors, is also chairman of Acacia's board of directors. Therefore, Barrick's name change indicates how the organisation has sought to present itself to the outside world and attempted to decouple itself from stigmatised practices (Vergne, 2012). It may have been a strategy to shield itself from the local disputes and conflicts attached to operations in Tanzania. Goffman (1963, p.25) argues that there are times when 'the stigmatized feels uncertainty ... during mixed contacts the stigmatized individual is likely to feel that he is "on", having to be self-conscious and calculating about the impression he is making, to a degree and in areas of conduct which he assumes others are not'. According to Goffman (1963), in attempting to make an impression, stigmatised individuals or organisations may opt to 'conceal their identity' (1963, p.79). This may be viewed as an attempt to manage and control stigma and minimise adverse impressions conveyed to others.

Owing to the crisis at North Mara, Barrick's operations in Tanzania have been under scrutiny by the media and human rights NGOs for many years, which may have significantly impacted on the company's performance, image and identity. According to Blas (2013), 'nothing portrays better the crisis engulfing Tanzania's mining sector than the plight of BGC and its subsidiary company ABG, the London-listed company that has all its precious metals mines in the East African countries'. This report emphasises that:

Its shares have lost more than 60 per cent this year; its chief executive has left, and it has announced a review that includes cost-cutting and job losses to try to weather a perfect storm of rising costs, electricity shortages, higher taxation and lower gold prices¹¹.

The operations of ABG (now Acacia Mining) at North Mara site have been criticised for environmental destruction, political corruption, community struggles, human rights abuses and the creation of serious health problems (see Christian Aid, 2008).

We selected NMGM as a case study because of the ongoing conflict and violence reported in local communities (Christian Aid, 2008; Curtis & Lissu, 2008; Lauwo & Otusanya, 2014; Lauwo et al., 2016). Civil society organisations, including human rights NGOs (e.g.

¹⁰ <http://www.barrick.com/operations/>

¹¹ <https://www.ft.com/content/d7503d88-1ebe-11e3-b80b-00144feab7de>

Mining Watch Canada and RAID), the media and local residents, have expressed concerns about ongoing social unrest, human rights abuses and unresolved conflicts at NMGM, stemming from forceful evictions of local people who previously owned land and mining rights.

4.2 Research methods

To address our research objective, we conducted a qualitative case study of archival data relating to the crisis at North Mara site.¹² According to Yin (2003), a case study is the most appropriate research method for an exploratory study seeking to address ‘how’ or ‘why’ questions. As mentioned in the previous section, the conflict at North Mara site over social and environmental issues has been under the spotlight of the media and human rights NGOs for the past 15 years. Our analysis was therefore geared at examining ‘the crisis at North Mara site’ and how Barrick and Acacia Mining have employed various strategic responses in attempting to respond to this crisis. Our period of interest was from 2006 to 2015, which corresponded with a series of events in the company’s history. This timeframe was considered relevant as BGC had undergone some important structural changes. For example, it acquired North Mara in 2006, and in 2010 created ABG to manage operations in Africa, including North Mara mine site. The name change from ABG to Acacia Mining took place in 2014.¹³ As discussed in the previous section, despite changes to its name and organisational structure, BGC remains the parent company, holding the majority of shares in Acacia Mining plc.

We employed a modified form of content analysis to collect and analyse archival materials referring to the ‘crisis’ at North Mara. This modified form has been widely used in previous accounting literature, for example to examine emerging narratives and discourses in the aftermath of crises (see Detzen & Hoffmann, 2018; Gendron & Spira, 2010) and developments in accounting regulation (see Canning & O’Dwyer, 2013; Malsch, Gendron, & Grazzini, 2011; Shapiro & Matson, 2008; Suddaby, Cooper, & Greenwood, 2007). Accordingly, this approach focused on exploring both manifest evidence, in the form of visible and obvious components expressed in the text, and latent evidence of underlying meanings in

¹² A case study allows investigation of a contemporary phenomenon in a context in which the boundaries between the phenomenon and the context are blurred and multiple sources of evidence are employed (Yin, 2003).

¹³ The company’s operations include exploration, development, mine construction and operations. It has reserves and resources of approximately 30 million ounces of gold. The company has three productive mines, all located in northwest Tanzania (Bulyanhulu, Buzwagi and North Mara), and a portfolio of exploration projects in Tanzania, Kenya and Burkina Faso. Bulyanhulu is an underground gold mine with shaft and ramp access. Buzwagi is a low-grade bulk deposit with a single large open pit. North Mara is a combined open pit and underground operation from two deposits, Gokona (underground) and Nyabirama (open pit).

the text (see Canning & O'Dwyer, 2013; Suddaby et al., 2007). In line with Detzen and Hoffmann (2018), our initial analysis focused on the manifest content, specifically on narratives and other information relating to the 'crisis at the North Mara site'. We collected information from newspaper articles, government reports (Tanzania's National Environmental Management Council – NEMC), reports by think tanks, human rights NGOs and international organisations (e.g the World Bank) and blogs, which provided documentary evidence on the crisis at North Mara. All the documents gathered for analysis were written in English, not in the native language, Swahili. Therefore, no translation issues were encountered. We screened these documents for relevant contextual information and themes relating to social and environmental incidents reported at North Mara from 2006 (when Barrick took ownership of the mining rights in Tanzania) to 2015. We only selected texts that aimed to make a case that Barrick's operations in Tanzania, and specifically at North Mara, might be socially flawed, i.e. discredited by the audience (see Goffman, 1963). At this stage, our interest was in identifying and capturing the magnitude of the social and environmental problems at North Mara site and the associated threats created by the crisis to Barrick and Acacia Mining, as reported in the documents. While looking for themes relating to flaws in Barrick and Acacia Mining, we used 'crisis at north Mara' as a keyword. We then used Benoit's image restoration typology to classify the strategic responses to the negative evaluation deployed by Barrick and Acacia Mining. Our interest lay in categories and subcategories of text and words used in letters and other correspondence from Barrick to the media and human rights NGOs (particularly Mining Watch and RAID), as well as in company reports and websites. Our final units of analysis included six newspaper articles (*Daily News, The Guardian, The Citizen, The Nation, The Telegraph, This Day*); five reports from two human rights NGOs (Mining Watch Canada and RAID); two reports from NEMC; four blogs (Bloomberg News, Reuters, Financial Times and protestbarrick.net), and Barrick's and Acacia/ABG's annual reports, CSR reports and websites.

The second stage of our analysis focused on the latent content of evidence, involving interpretative content analysis that focused on understanding and explaining what the texts and narratives talked about and their underlying meanings. According to Berg (2004, p.107), this type of analysis involves an interpretative reading of representations underlying physically presented data, and thus focuses on 'the deep structural meaning conveyed by the message'. At this stage we were interested in capturing texts, words or phrases that would reveal the stigma-management techniques and related arguments employed by Barrick and Acacia Mining in the aftermath of potentially adverse problems at North Mara. Our initial clues to the data were

based on the theoretical framework developed earlier. The passages were analysed thematically by the three authors independently, guided by Goffman's (1959, 1963) concepts of stigma and presentation of self and Benoit's (1995) typology of image restoration theory. Refining our categories of responses entailed studying the words, texts and styles used in the responses, which required us to incorporate elements of discourse analysis (see Beattie, 2014) and to contextualise the documents both historically (from 2006 to 2015) and socially (see Detzen & Hoffman, 2018). Despite their differences, content and discourse analysis have some overlap and often complement each other (see Beattie, 2014). Our analysis also entailed the researchers separately re-reading and interpreting the evidence collected from multiple sources, including detailed excerpts from the materials, and then engaging in a joint discussion of the results until a consensus was reached on their meaning. Detailed reading of the evidence led to the identification of key themes, including denial and refocusing attention, evading responsibility, image bolstering, excuses and dissociation. This enabled us to see how negative evaluations were either resisted, concealed, managed or rationalised.

We acknowledge that our analysis may be limited by our interpretations of the texts, words and phrases, which were grounded in Goffman's (1963) writings on stigma and presentation of self and Benoit's (1997) image restoration strategies. As Berger and Luckman (1966) suggest, the meanings of such material are subject to multiple interpretations depending on the theoretical lens adopted. Thus, our analysis offers possible explanations for strategic responses to organisational stigma using Barrick and Acacia/ABG as our case study.

5. Findings

5.1 *The crisis at North Mara site: Stigma mirroring*

NMGM, one of Barrick's smallest mine sites, operates as both an open pit and an underground gold mine in the Tarime District of the Mara Region of Tanzania (Curtis & Lissu, 2008; Lauwo & Otusanya, 2014). As explained in the previous section, North Mara has been one of the most controversial mining sites in Tanzania, with protests dating back to 2002, when Placer Dome Tanzania purchased the site from the Tanzanian government. As Goffman (1963, p.15) suggests, stigma attributed to an individual (or organisation in our context) may draw attention to that individual, and may thus have some form of negative impact on those with whom the individual interacts. The stigma at North Mara has been attributed to legacy issues, historical community grievances and social unrest over many years at the North Mara site, as a result of the mass displacement of local communities who originally depended on artisanal mining to make room for the transnational mining company's operations (see Chachage, 1995; Curtis &

Lissu, 2008). The local community's grievances at North Mara have also been attributed to land and compensation disputes, pollution and environmental problems, arguments over economic benefits and, more recently, allegations of sexual assault by police and security guards at the mining site (see Curtis & Lissu, 2008; Lauwo & Otusanya, 2014; Nyakeke, 2013a). In addition to contributing to stakeholders' negative social evaluation of the mining site and its stigmatisation, these problems have led to numerous conflicts in the area. As Devers et al. (2009) suggest, a stigmatised organisation is marked as deviant, and is perceived to be emblematic of the negatively evaluated category to which it is linked. Thus, its values are often seen to conflict with those of the stakeholder group.

As a result, the stigma attached to North Mara escalated conflict in the area. For example, in 2008, one villager was shot dead by the police when a group of 200 villagers allegedly broke into the North Mara mine site looking for gold in the pit and waste rocks for re-processing (The Guardian, 2008). In 2009, a chemical spill at Barrick's mine in the Mara region reportedly contaminated the Tigithe River, which supplies water to local communities around the mine area, impacting on health and prompting calls for the operation's closure (This Day, 2009). One local newspaper reported that a series of health-related issues might be linked to toxic spills from NMGM, severely affecting local villagers and animals living around the mining areas:

... already, scores of people residing around Barrick's North Mara Gold Mine are showing serious signs of exposure to pollution in the form of water contaminated with various chemicals allegedly flowing out of the mine and into the nearby River Tigithe ... the villagers accuse the mine management, under the Canadian investor company, of causing fatal health hazards to human beings, livestock, and land, where the mine is located (This Day, 2009).

Thus, as the crisis continued to unfold at North Mara, a succession of events placed the company under greater scrutiny by various stakeholders. For example, the media reported that water samples taken from the Tigithe River in North Mara contained high levels of nickel, chromium and lead, which posed a high health risk to people and animals drinking the river water.¹⁴ In a report on local community concerns about poor waste management systems at the mining sites that might have a significant impact on the environment, one newspaper observed:

The tailing ponds are not often furnished with liners to prevent toxic water leaking and seeping into the rivers and other natural water sources. For example, the villagers of Nyamongo in Mara region have been complaining about contamination of Tigithe

¹⁴ At least 43 villagers and 1,358 livestock were reported to have died from consumption of poisoned water which leaked from the mining tailing dam into the nearby Tigithe River (*The Guardian*, 16 July 2009).

River since 2002, but the government waited until 2009, a year before the general election, to investigate the local community concerns (Mnyanyika, 2009).

When asked to respond, Barrick denied the health issues and deaths of villagers, blamed the villagers for stealing the PVC lining from the mine's waste pond, and reported only four chemical-related wildlife mortalities for the whole of 2009 at its North Mara site (Nyakeke, 2013b). This suggests that it was trying to avoid the negative outcome of the reported scandal and the threat of stigma. As Hudson (2008, p.252) suggests, core stigma drives many organisations to adopt strategic responses such as denying and concealing, in order to manage their collective organisational image and to protect their identity from the taint of association. Despite Barrick's denial of health issues relating to toxic spills at North Mara, pressure from NGOs, the media and local people increased, forcing Tanzania's NEMC to respond by ordering the company to close the site's tailing storage dump (which stores dirty water and waste from processing) due to toxic leakages and contamination of local water sources (Nyakeke, 2013a).

The National Assembly of Tanzania then ordered the government to conduct a study to determine whether NMGM was polluting the Tigithe River, the source of drinking water for more than 250,000 local people. The government accepted 'in principle' that a study should be conducted, and stated that minimal environmental monitoring had been carried out in the area because the NEMC had only 20 environmental inspectors for the entire country. In February 2010, the Tanzanian government reported to the media that it had finally agreed to allocate funds to conduct research into the deaths of people and livestock near the Tigithe River in North Mara (The Citizen, 2010). In June 2010, after more than six years of public outcry, the government, through the Minister of State in the Vice President's Office (Environment Department), issued a public statement confirming that the Tigithe was indeed polluted and that the water was unfit for human and animal consumption (The Citizen, 2010).

Following changes to Barrick's environmental programme, and as a result of environmental auditing, the Tanzanian government later declared the Tigithe River pollution-free and suitable for human consumption. A government spokesperson stated:

The water is potable and suitable for human consumption. Barrick had replaced 40,000 square metres (430,000 sq ft) of liner within their effluent pond, which they claim was destroyed by vandalism (Bariyo, 2010).

This claim of vandalism again illustrates Barrick's employment of a denial strategy, through the tactic of shifting blame (see Benoit, 1995): the liners had allegedly been destroyed by vandalism, leading to the problem of polluted water. Reflecting on Benoit's (1995, p.24) typology, this denial appears to have been used in combination with a strategy of 'shifting the

blame' in order to minimise the 'amount of negative affect associated with the offensive act'.

Contrary to the government's statement, it was reported in *The Guardian* that:

There is weakness in the auditing system; the audit of mining activities is poor, corruption is also high, people are getting paid under the table. We need a coalition of non-state organisations like civil society organisations and religious leaders to demand to follow up what is going on in the mining companies (The Guardian, 2009).

In 2010, Barrick was again in the media spotlight over the killing of local community members at the North Mara site, where security guards and police were accused of shooting and killing seven people who were scavenging the waste piles (Simpson, 2010). Surprisingly, Barrick's local subsidiary (ABG) 'denied the allegation' and 'shifted the blame' by describing the killings as the act of a group of 'criminal intruders' who had allegedly entered the mine site with the intention of stealing gold ore (Simpson, 2010). Reporting on the crisis at North Mara mine, *Bloomberg News* stated that at least 19 villagers had been killed by police and security guards at North Mara between early 2009 and mid-2011, and that Barrick disagreed with this figure but was refusing to provide its own estimate (Simpson, 2010).

After many years of grievances and ongoing conflicts in local communities surrounding the mine site, Mining Watch Canada and RAID campaigned jointly against the excessive use of force by mine security and police, and the human rights abuses at the North Mara site. This culminated in a lawsuit against ABG, launched in the UK high court by UK-based Leigh Day in July 2013, accusing it of complicity in the deaths of local villagers. Only after Leigh Day began to communicate with ABG in the lead-up to filing the suit did NMGM implement a grievance mechanism to deal with victims of the use of excessive force by mine security and police (Mining Watch Canada, 2014). Although ABG had denied the killings of local people and human rights abuses at the site, claiming that violent intruders had been involved, in 2015 Acacia Mining Plc reportedly settled the case out of court without disclosing the terms (The Guardian, 2015). However, Mining Watch and RAID (2014, p.2) claimed that the remedy mechanism was flawed, stating in a joint report that:

ABG's grievance mechanism for victims of violence by police or mine security does not appear to be rights-compatible, although ABG deny this and claim to have reviewed its grievances mechanism to ensure compliance. ABG's use of legal waivers means that compensation is dependent on the victim signing away their right to pursue civil legal action against the company. Participants interviewed by Mining Watch and RAID not only expressed dissatisfaction with the remedy they have been offered, but also confirmed that they had not understood when they signed the compensation

agreements that they had lost the right to pursue their claims in legal proceeding against the North Mara Mine and Barrick/ABG¹⁵.

In 2014, after many reported incidents, Barrick decided to change the name of its operation in Tanzania from ABG to Acacia Mining. This may have been another strategy to ‘dissociate’ or decouple itself from the crisis at North Mara and the stigma attached to the site. Stigmatisation creates major challenges for organisations’ survival, as stigmatising audiences often confront them (see Hudson & Okhuysen, 2009). This may be linked to what Goffman (1959, p.59) refers to as ‘stigma symbols’, which are especially effective in ‘drawing attention to a debasing identity discrepancy, breaking up what would otherwise be a coherent reduction in our valuation of the individual’. Indeed, Barrick’s decision to change the name to ‘Acacia’ might be viewed as a means of moving away from a ‘stigma symbol’ and disassociating itself from the cause of the stigma (see Goffman, 1963).

In summary, NMGM, one of the smallest of ABG/Acacia’s subsidiary companies in Tanzania, faced a series of socioeconomic and environmental crises, which severely damaged the company’s image and identity. Andon and Free (2012) argue that crises raise questions about an organisation’s past, present and future functioning and challenge its conduct, image and legitimacy. Like many stigmatised organisations, Barrick and its subsidiary adopted stigma management strategies in an effort to conceal or distance themselves from identities they perceived as socially undesirable and to manage the effect of stigma. The next section examines Barrick/Acacia’s response to the crisis at the North Mara site.

5.2 *Barrick/Acacia’s strategic response to the crisis at North Mara site*

The previous sections have shown that Barrick and Acacia were facing serious crises at NMGM, which have had serious implications for the organisation’s image and identity. Barrick and ABG had to devise a mix of image restoration and stigma management strategies to manage this crisis and repair their damaged image, including denial, excuses, evasion and dissociation, to enable them to cope with the situation they faced. These strategies were deployed systematically in response to stakeholders’ negative social evaluation (resulting from criticisms and attacks by the media and NGOs) and to attempt to gain social approval (Mishina & Devers, 2012). As Goffman (1963, p.69) argues, in the *presentation of self*, stigmatised entities may employ communication techniques such as ‘innuendo, strategic ambiguity, and crucial

¹⁵ <https://www.business-humanrights.org/sites/default/files/documents/letter-on-north-mara-22-april-2014.pdf>

omissions' to manage the effects of stigma on their image and identity, which may allow the performer 'to profit from lies without, technically, telling any'. Benoit (1995) also suggests that organisations are motivated by negative image(s) to attempt to restore the damage and build their reputation using various communication strategies.

Denial

In reaction to massive criticisms of its operation at North Mara, Barrick's first public communication was to deny any responsibility for the reported social and environmental crisis there. For example, in 2011, Barrick's website stated that:

There is a great deal of misinformation circulating in the local community at North Mara, and being reported by media. Barrick and African Barrick Gold (ABG) have been unable to verify a number of allegations circulating involving Tanzanian police activity. The police are the appropriate authority to confirm or deny those allegations. We are continuing to focus our efforts on re-establishing a constructive dialogue with the local community and also continuing our efforts to work together to improve the situation in the area surrounding our property. Further updates and information will be provided as required (Barrick, 2011b).

This statement suggests that, rather than accepting responsibility for the crisis, Barrick's experience of 'spoiled image' led it to choose a denial strategy, as a way of distancing itself from the negative outcomes of the scandal and manage its organisational image (see Hudson & Okhuysen, 2009). As Goffman (1963, p.57) argues, as long as the stigma is concealed through decisions such as 'to display or not to display, to tell or not to tell, to lie or not to lie', an individual (or organisation) may remain discreditable. Reflecting also on Benoit's (1995, p.24) typology, this strategy may have been used to minimise the 'amount of negative affect associated with the offensive act'.

In response to longstanding and well-publicised allegations of excessive use of force by mine security and police, involving the shooting of 65 civilians and injuries to villagers (York, 2016), Acacia again issued a statement to the media which directly denied the allegations and disputed the figures (Yeomans, 2017).¹⁶ In its statement, Acacia instead mentioned that there had been 32 'trespasser-related' fatalities over a two-year period between 2014 and 2016 (Acacia, 2016a). Thus, despite the reported evidence (see York, 2016), Barrick and Acacia chose to disclose little information on the shootings, and instead mentioned in their

¹⁶https://www.telegraph.co.uk/business/2017/07/23/acacia-mining-faces-legal-claims-mine-site-deaths/?WT.mc_id=tmg_share_em

sustainability report (2016) that there had been six ‘intruder’ fatalities in 2016, two of which related to police involvement:

We are deeply disappointed that there were six intruder fatalities at North Mara. There were two security-related trespasser fatalities, both a result of confrontations between police and trespassers (Acacia, 2016a).

In this statement, while *denying* the accusation of civilian shootings, Acacia also provided new evidence that it was not ‘civilians’ who had been shot by the police and mining security guards, but rather ‘intruders’. Again, Acacia appears to have used a variant of denial, while at the same time shifting the blame to the villagers, calling them ‘intruders’ and ‘trespassers’, in order to avoid any wrongdoing, as well as protecting its image (Benoit, 1997). Benoit (1997, p.3) suggests that shifting the blame may be a chosen strategy to ‘undermine the credibility and impact of the accusations’ and ‘shift the audience’s attention away from the alleged wrongdoing of the original target to the new prey’. It may also be used to make disgraceful information appear less offensive (Benoit & McHale, 1999). According to Benoit (1997, p.75), ‘whether the accused denies the offensive act actually occurred or denies performing any wrongful act, either option, if accepted, should obviate the actor of culpability’. Thus Barrick and Acacia chose to avoid any responsibility for the unfolding problems at North Mara to elude the anticipated threats associated with stigma (see Hudson, 2008).

Continued allegations of human rights abuses at North Mara dominated newspaper headlines, and provoked further criticism and pressure from local and international human rights activists and NGOs. This inevitably continued to erode Barrick/ABG’s legitimacy (Scherer et al., 2013; Zyglidopoulos & Fleming, 2011). Responding to mounting pressure, and to address the image threat, in 2011 Barrick issued a statement expressing its distress over the reported human rights atrocities:

Barrick is deeply distressed by the evidence that has emerged. Barrick policies, and those of ABG, are unambiguous in their requirements. Both companies are aligned in their zero tolerance approach to human rights violations. For both companies, any employee implicated in human rights violations or other serious criminal acts will be terminated. Any employee who has direct knowledge of but fails to report human rights violations, or other serious criminal acts, of employees or public security will be terminated. Any employee who misleads or hinders investigators inquiring into human rights violations or serious criminal acts will be terminated.¹⁷

¹⁷ <https://www.barrick.com/news/news-details/2011/Statement-from-Barrick-Gold-Corporation-concerning-the-North-Mara-Mine-Tanzania/default.aspx>

Interestingly, in this response, for the first time Barrick showed some empathy for the situation at North Mara. However, rather than accepting any responsibility for the reported human rights crisis or suggesting corrective measures to deal with the problems, it focused on underlining its commitment to human rights policies and how its subsidiary was keen to train the security forces on human rights issues. Again, this strategy may have been used as a way to contain the disapproval and manage its spoiled image (see Vergne, 2012). As Goffman (1963) suggests, when evaluated negatively, an organisation may frame the meaning that organisational members attach to the stigma through its communications so that it is viewed in an alternative way. However, this did not solve Barrick's problems, but further contributed to its legitimacy crisis.

As social unrest at North Mara continued to be reported by the media and NGOs, pressure on the company from human rights NGOs intensified (see Mining Watch Canada, 2014), culminating in a lawsuit in the UK high court.¹⁸ In response, Barrick again denied any wrongdoing, and instead attacked the media and NGOs for their inaccurate reports. For example, it confronted Mining Watch Canada and RAID with the fact that their criticisms of the problems at North Mara, and specifically of the lack of 'transparency' in its grievance remedy mechanisms, were based on their own misreading of the term as used in United Nations Guiding Principle 31(e). In its correspondence, ABG's representative stated:

... In your letter you continue to accuse ABG of not being transparent with respect to remedies that NMGM has provided in connection with alleged incidents of the use of excessive force and sexual violence by police and site security personnel against individuals intruding on the mine site ... We appreciate that civil society has an important role to play in monitoring and helping improve company performance in that regard ... We are disappointed that you have largely overlooked or misrepresented our responses, and chosen to ask many of the same questions again in your recent letter ... Your apparent view that transparency should trump the need for confidentiality is problematic ... your concerns regarding the confidential nature of the grievance resolution agreement appear misplaced (Vice President Corporate Affairs, ABG letter, 11 March 2014).

Barrick also issued another statement explaining why it had decided that it could not release any information about the sexual assault allegations or the remedy paid to affected third parties.

In a letter to RAID and Mining Watch Canada, ABG stated:

ABG is unwilling to provide the information you have requested about specific remedies and levels of financial compensation provided to women complainants.

¹⁸ <https://www.telegraph.co.uk/business/2017/07/23/acacia-mining-faces-legal-claims-mine-site-deaths/>

Barrick has been very clear from the outset that no wrongful act was performed at North Mara, and justified the reason for non-disclosure of the disputes and remedy paid.¹⁹

Barrick continued to deny the allegations, and refused to disclose information on the compensation paid to the victims. Again, it may have used this strategy in an attempt to distance itself from the stigma and associated image threats. As Goffman (1963, p.53) suggests, during a performance, the individual (or organisation) rarely expresses any disturbing facts; although these may be present, they are silenced. This also reflects Hecht and Faulkner's (2000) argument that when an organisation discloses potentially stigmatising information, its image and identity become vulnerable to damage. Thus, Acacia chose not to disclose information on the financial compensation paid to the victims of sexual assault, which would have indicated that they had been to blame for the crisis (Benoit, 1997).

In responding to the reported problems of pollution and environmental degradation at North Mara, Acacia also repeatedly *denied* claims that its operations, and specifically the toxic chemicals discharged from its tailing storage facility, had been polluting the environment, endangering people's lives and causing livestock deaths (Nyakeke, 2016).²⁰ In its media communication in response to complaints from local residents and community leaders living around North Mara regarding discharges of toxic waste, it simply issued a denial, stating that 'there was no evidence supporting these allegations'. As Benoit (1997, p.75) suggests, *denial* may be supplemented with explanations of apparently damaging facts or lack of supporting evidence. Surprisingly, in a statement in February 2016 responding to a Business & Human Rights Resource Centre enquiry regarding allegations of contamination of water sources around North Mara mine, Barrick stated:

North Mara Gold Mine Ltd (NMGML) hosted a visit by the Deputy Minister for Environment to conduct additional water samples and is currently awaiting the results of these samples. NMGML already has a comprehensive sampling programme in place in and around its licence areas and in relation to any water discharge. Any water discharged from the operation complies with the applicable regulatory requirements and is monitored regularly by the responsible authority. Allegations of human and livestock deaths in the area have been investigated by NMGML, in addition to the National Environmental Management Council and a Parliamentary Committee, and there was no evidence supporting these allegations.²¹

¹⁹<http://www.raid-uk.org/sites/default/files/Letter%20from%20ABG%20re%20North%20Mara%201%20July%202014.pdf>

²⁰ <https://www.thecitizen.co.tz/News/1840340-3032850-ltcmdbdz/index.html>.

²¹ <https://www.business-humanrights.org/de/node/133212>

This statement reinforced Barrick's intention to boost its image by denying any responsibility for the environmental issues, in an attempt to avoid the stigma and distance itself from the reported problems. According to Benoit (1995), when an individual or organisation is accused of wrongdoing, it may first opt to simply deny committing the offensive action in the hope of protecting its image. However, as the pollution crisis continued to unfold, Barrick/Acacia sought to repair the damage done to their image by using further denial tactics, while at the same time emphasising the maintenance of good relationships with the local community. The CEO's statement provides an example:

This year we have focused on improving our relationships with both the communities around our mines and with the Government. As part of this, we have engaged more actively with the community ... We invest in communities through both the Acacia Maendeleo Fund, which supports our broader company initiatives across Tanzania and Kenya, and our Village Benefit Implementation Agreements, which provide for specific investments at North Mara to fulfil legacy commitments (Acacia, 2014, p.8).

These statements reveal that Barrick repeatedly adopted a denial strategy to distance itself from responsibility for the social and environmental crisis reported at North Mara. Indeed, it denied the allegations of human rights abuses, pollution and environmental degradation, and attempted to divert attention away from the crisis by presenting positive information on its social commitments. This accords with Benoit's (1995) suggestion that when an individual or organisation is accused of wrongdoing, it may first opt simply to deny having committed the offensive action, in the hope of protecting its image.

Evasion of responsibility

According to Benoit (1995, p.76), those who are unable to deny performing the act in question may be able to *evade* or reduce their apparent responsibility for it. In this case study, despite many years of social unrest in the local communities, it was not until 2011, as pressure intensified from NGOs, that Barrick's reports admitted serious problems at North Mara. Its sustainability report stated that:

ABG recently notified Barrick that it had received highly disturbing allegations of sexual assaults by the police and security against local women ... As a response, ABG has also been pursuing enhancements to its human rights program generally, in parallel to Barrick commencing its new human rights compliance program. Employees raised these allegations to external investigators retained by ABG to inquire into an unrelated matter (Barrick, 2011c).

This statement implies that, rather than accepting responsibility for human rights problems, or even implementing corrective measures to address the ongoing human rights crisis, Barrick employed an evasion strategy to distance itself from its spoiled image (see Hudson & Okhuysen, 2009). Consequently, rather than addressing the magnitude of social and environmental problems at North Mara, Barrick instead underlined its commitment to human rights to avoid association with the stigma (Hudson, 2008). This was intended to shift attention away from the negative stigma and replace it with a stronger positive image of its commitment to human rights issues. Such disclosures continued as criticisms of Barrick/Acacia's human rights atrocities continued to unfold (see Lauwo & Otusanya, 2014; Christian Aid, 2008). For example:

We encounter human rights allegations and security challenges at North Mara mine in Tanzania, a mine site operated by our affiliate ABG. Working with the international NGO Search for Common Ground, ABG has been moving forward with a comprehensive strategy to address issues at this operation and develop conflict resolution and human rights training in the region. This strategy, which features increased community investment, supports greater social and economic development. It builds on efforts to address legacy issues, increase awareness of human rights and improve community infrastructure in such areas as education and access to water. ABG has tripled its investment in community development initiatives to US\$10 million annually in Tanzania and, most recently, signed agreements valued at US\$8.5 million with seven villages surrounding the North Mara mine (Barrick, 2011c).

Although Barrick admitted in its sustainability report that it had been encountering challenges in Tanzania, particularly at North Mara, it chose to redefine the situation for the audience, using a bolstering strategy to evade responsibility and bolster its image (Benoit, 1997). Again, rather than accepting responsibility for the social and environmental crisis at North Mara, Barrick chose to refocus attention on community development initiatives. It highlighted its commitment to the local community to deflect attention from the crisis at North Mara. Reflecting on Goffman (1963), through community engagement, Barrick was able to manage its performance with significant (societal) others and create an image that common goals could be achieved through dialogue and 'open' communication.

Barrick chose to refocus the attention of its audience on other facts, as well as on its values and worthwhile projects in the local community (Benoit, 1997). In addition to Acacia's report that 'we continued to make good progress across Corporate Social Responsibility (CSR) and Community Relations initiatives' (see above), its 2015 annual report stated that:

In 2015, we continued our efforts to publicise the availability of the Grievance Mechanism at all the sites and encouraged the reporting of any grievances through

this Mechanism. As a result, we have seen an increase in the registration of some categories of grievances, including human rights grievances. ... The majority of these grievances are at North Mara and relate to land issues at North Mara, where speculative investments have delayed the land compensation/resettlement programmes as well as intruder related and human rights related grievances. Whilst our assessment is that a number of these grievances are not justified, we are encouraged by the increased usage of the Grievance Mechanism which demonstrates that this Mechanism is accessible and seen as a credible option by members of the communities in which we operate (Acacia, 2015, p.44).

This statement suggests that Acacia chose to focus on positive information as a way to conceal the stigma (see Hudson, 2008) and avoid being more discredited by its audiences (Goffman, 1963) in the aftermath of the crisis. This echoes Goffman's (1963, p.32) argument that a 'stigmatized individual can use his disadvantage as a basis for organizing life, but he must resign himself to a half-world to do so'. According to Goffman, the individual 'may develop to its fullest his sad tale accounting for his possession of the stigma' (1963, p.32). In other words, Barrick acknowledged that it had been stigmatised, and thus adopted the narrative that it had been wronged in some way by society or even the audience.

Although greater disclosure of the magnitude of the crises at North Mara and corrective strategies employed to address the problems might have been expected, Barrick appears to have chosen a strategy of evading responsibility for the problems, and instead shifted attention to its community investment initiatives. For Benoit (1995), corrective action (taking measures to prevent an event from recurring) is a viable strategy, as it helps a company to address the source of the problem and explain how changes will eliminate recurrences, and to implement a remediation plan. According to Erickson, Weber and Segovia (2011), when companies use communication strategies other than corrective action, management reporting may lack transparency, suggesting that management is not taking full responsibility for the crisis.

Benoit (1995) suggests that in seeking to repair a damaged image, individuals or organisations may wish to evade or reduce their apparent responsibility for the crisis rather than using outright denial. Similarly, Barrick's CEO acknowledged that mining activities often impinge on human rights:

Businesses, even ones that strive to act responsibly, can contribute to negative human rights impacts ... At the North Mara mine in Tanzania, our affiliate African Barrick Gold is working with Search for Common Ground (SFCG), a leading international non-governmental organization, in a number of areas including human rights training for local police, aligned with the Voluntary Principles on Security and Human Rights (Barrick, 2012, p.7).

Again, in this case, rather than providing factual information on the extent of human rights atrocities and accepting responsibility for the social and environmental crisis at North Mara, Barrick adopted a strategy of bolstering its image, to demonstrate its limited responsibility for the crisis. This echoes Goffman's (1959) argument that individual or organisational visibility is always contingent on building and maintaining 'normal appearance' and 'proper performance'. Stephens, Malone and Bailey (2005, p.391) also suggest that communication strategies are used to 'manage meaning, represent the organization, build trust and credibility, and manage uncertainty'. A similar situation appears to have been reflected on Acacia's website, except that Acacia made more general references to 'challenges':

Operating in some areas of Tanzania requires Acacia, as well as the Tanzanian Government and the local communities, to deal with law and order issues. A number of these issues have been related to specific events such as instability in areas at the time of elections, while others are longer term challenges such as trespass and vandalism by intruders seeking to unlawfully take gold and other property from our operations. These challenges vary depending on the location of the operation and other circumstances. Acacia has implemented, and continues to identify, alternatives to manage these security issues in a manner that places at its heart the safety and security of people, property and assets (Acacia, n.d.)²².

Once again, Acacia appears to have mobilised a defensive tactic in order to avoid or reduce its apparent responsibility for the crisis (see Benoit, 1997). As Durand and Vergne (2015, p.1208) argue, a firm in a stigmatised industry may seek different ways to mitigate the negative consequences of media attacks. In this case, Acacia chose to refocus attention on managing the issues at North Mara, giving priority to community welfare, rather than accepting responsibility for the ongoing social unrest and environmental problems reported in the media and by NGOs. Like other stigmatised organisations, Barrick and its subsidiary in Tanzania attempted to (re)construct their image by strategically choosing what to reveal and conceal, with the intention of managing stigma (see Vergne, 2012).

Excuses

According to Benoit (1997), in using an *excuse* strategy, the actor admits that the act was wrong in some way, but does not accept full responsibility for the act (Benoit, 1997, p.6). Benoit (1995, pp.31-32) further argues that an audience's attitudes may be difficult to understand and unravel, as an organisation may have dealings with various audiences. Messages intended for

²² <https://www.acaciaining.com/sustainability/our-material-areas/security-and-human-rights.aspx>

one audience may not persuade or be appropriate for another, and may make the situation worse for the organisation. Therefore, a stigmatised organisation may strive to improve its image with different sections of its audience. Similarly, Barrick/Acacia used the *excuse* strategy as a way of reducing the ill feeling experienced by stakeholders as a result of the social and environmental crisis at North Mara. Although crises had occurred there for many years, Barrick did not acknowledge them in its CSR disclosures until May 2011:

Barrick Gold Corporation, and its affiliates and subsidiaries, operate in some of the most challenging environments in the world. Among Barrick's operations and affiliates, the Mara region of Tanzania, in which African Barrick Gold (ABG) owns and operates the North Mara mine, is especially challenging. The North Mara mine is located in a very remote, underdeveloped part of the country in close proximity to the Kenyan border. In-migration from other areas and countries is rampant and law enforcement capacity is limited, making the area a magnet for transients, criminals and organized crime. Civil unrest due to poverty is a particular problem in the area, a fact widely recognized by Tanzanian authorities. The vast majority of people living near North Mara share the same desire for security and safety as ABG and its employees. (Barrick, 2011a).

However, rather than admitting failure and accepting responsibility for the crisis, ABG used an *excuse* strategy as a way to manage the disapproval and perhaps repair its tainted image (see Benoit, 1997). As Benoit (1997, p.77) also posits, a person accused of wrongdoing may attempt to use defensive tactics, such as *excuses*, to reduce the degree of ill feeling and offence experienced by the audience. In an effort to further manage the effect of stigma associated with the social and environmental problems at North Mara, ABG also shifted the blame by stating that it was operating in a 'challenging' environment, reproducing the paragraph above in response to a letter from Mining Watch Canada and RAID (2014) regarding the non-judicial remedy programme at North Mara site. In its response, ABG added that:

NMGM strives to ensure that its operations create opportunities and do not cause or contribute to negative impact on neighbouring communities. NMGM recognises that where individuals believe they have been negatively affected by the mine's operations they should be able to seek a remedy and has accordingly provided for a non-judicial Grievance Mechanism since 2009. Given the mine's remote location and the population's limited access to judicial remedies, the mine's Grievance Mechanism plays an important role in enabling members of the communities surrounding the mine to have their grievances heard and addressed where appropriate.

These statements suggest that, rather than disclosing information on the impacts of mining operations, especially to local communities, Barrick instead diverted readers' attention from the crisis at North Mara to the more important issue of how the company was making a more

positive impact on the local community. For example, it was providing opportunities for ‘grievances’ to be heard, acting as a quasi facilitator in securing justice for ‘affected’ communities. This echoes Benoit’s (1995, p.31) argument that actors must be in a position to understand the audience’s beliefs about them, in addition to the values associated with those beliefs, in order to move toward repairing a stigmatised image. In these statements, the message was extended to various audiences, with the purpose of either reducing the company’s responsibility for the crisis by creating a perception that it was taking action in suggesting ‘remedies’ (although with no suggestion of corrective action through promises or performance), or reducing the seriousness of the crisis (Benoit, 1995, 1997). In so doing, Barrick and its subsidiary may have been trying to conceal information that associated them with the stigma, to minimise disapproval (see Hudson, 2008) and to protect their identity and image. Members of stigmatised industries may adopt concealment tactics (Hudson & Okhuysen, 2009) and typically avoid any media coverage that publicly reemphasises their association with the tainted industry (Devers et al., 2009).

Barrick also issued further statements in attempting to excuse itself and convince the audience that the crises in Tanzania were not unique. The CEO’s communication stressed:

A number of mining projects and operations around the world, including our own, are facing social conflicts and there are many reasons behind them. Now more than ever, communities, mining companies, civil society, and governments need to come together in open and respectful dialogue. We do this in a number of ways, including through community roundtables, the implementation of grievance mechanisms at all of our sites, and multi-stakeholder initiatives (Mining Watch Canada & RAID, 2014, p.7).

This suggests that, like many other organisations, Barrick’s instinct was to engage in recurrent patterns of communicative practices with the intention of reducing, redressing or avoiding damage to its reputation (or face or image) from perceived wrongdoing (see Benoit, 1995, p.vii). As argued in the literature, stigmatised organisations may seek to preserve or repair their organisational identity and image by producing texts, statements and other rhetoric that communicate reassuring information regarding contested practices or related activities (see Desai, 2011; Suddaby & Greenwood, 2005). As Barrick operates in a stigmatised industry, any minor failings on its own part or on that of its subsidiary in Tanzania might ‘be interpreted as a direct expression of its stigmatized differentness’ (Goffman, 1963, p.26). Therefore, as its operation at North Mara was already stigmatised, it tried to reassure the audience that it was careful in its activities, and any other failings were expressed and explained through its stigmatised identity. This entailed producing counter-assertions challenging that practices were

inappropriate, disputing claims regarding negative events, blaming actors outside the field, and providing reassurances that its ongoing activities were more reliable than typically presumed (Desai, 2011).

Dissociation

In crisis communications, a *dissociation* strategy is used to decouple the organisation from the image threats associated with the crisis (Coombs, 2013). In our case study, Barrick and Acacia adopted a similar strategy of dissociation in attempting to detach themselves from the crisis and the associated stigma at North Mara. For example, in 2014 Barrick issued a statement that:

Barrick and Acacia Mining plc (formerly African Barrick Gold) are parties to a relationship agreement that regulates various aspects of the ongoing relationship between the two companies to ensure that Acacia is capable of carrying on its business independently of Barrick. Consistent with this agreement, Acacia independently manages its CSR programs and issues its own annual CSR Report. As such, effective as of year-end 2013, our annual Responsibility Report no longer includes Acacia (Barrick, 2014a, p.2).

This implies that Barrick attempted to reduce its connection to the crisis at North Mara in a number of ways. As Pozner (2008, p.141) suggests, fear of being tainted by relationships with socially damaged others may motivate actors to distance themselves from those associated with organisational misconduct. The use of the word ‘formerly’ in Barrick’s statement clearly suggests that this relationship had ended (Benoit, 1995), dissociating itself from the tainted company (see Leary & Schreindorfer, 1998). Furthermore, Barrick’s responsibility report did not include Acacia’s CSR practices, which was a direct attempt to eliminate its connection to previous stigmatising events with which Acacia was connected, echoing Goffman’s (1963) removal of a damaging ‘stigma symbol’. Similarly, Durand and Vergne (2015) argue that stigmatised companies have strong incentives to be discreet and evade any public emphasis on their association with the tainted industry to ward off unwanted scrutiny.

In addition, Barrick sought to further dissociate itself from the stigma and reduce its responsibility for the crisis by identifying its subsidiary, Acacia, as being responsible for the crisis (see Coombs, 2013). In so doing, it issued another statement emphasising that:

Due to the decision to exclude Acacia Mining plc from the 2014 Responsibility Report, Tanzania is not included in our 2014 data. However, Acacia data for 2011–2013 are included in the global totals for each data set (Barrick, 2014a, p.3).

This statement implies that Barrick was uninvolved in the ongoing social and environmental problems at North Mara and should not be blamed for the crisis (Coombs, 2013). This is in line with Sutton and Callahan's (1987) argument that, in the face of crises, one possible organisational strategy is disassociation from the stigmatised group in order to reverse the transfer and remove the stigmatisation. According to Hearit (1995), dissociation seeks to redefine the crisis situation so that the organisation is viewed as less responsible for the crisis.

As human rights concerns at NMGM continued to unfold, Barrick attempted to further dissociate itself from its subsidiary's operations in Tanzania. Although it claimed to have divested a proportion of its equity interest in Acacia Mining Plc in March 2014, reducing its interest to 63.9 per cent (Barrick, 2014a, p.4), it remained the parent company, holding the majority of shares. In managing its front-of-stage performance (Goffman, 1963), Barrick used the financial tactic of reducing equity interest to make it appear to be no longer a majority shareholder. With respect to the change of name, Acacia's CEO stated that:

In order to further embed and reflect this approach, our shareholders voted to change the Company's name to Acacia Mining from African Barrick Gold on 26 November 2014. Our ambition is that, through the adoption of this new name, all of our people and external stakeholders become aligned with our new approach and goal of becoming a leading African mining company. We have already seen evidence that this is happening as the new approach is put into action (Acacia, 2014, p.1).

This echoes Leary and Schreindorfer's (1998) argument that to manage a tainted image and avoid anticipated threats associated with a stigma, an organisation may seek to dissociate itself from (by avoiding, excluding, ostracising, or otherwise minimising interaction with) the organisation perceived to be stigmatised. Thus, changing the name from ABG to Acacia suggests that Barrick was attempting to conceal its identity and disconnect itself from the stigma at North Mara.

To further dissociate itself from past stigmatising events, Barrick's first Conflict-Free Gold Report (Barrick, 2014b) stated that 'this report does not cover Barrick's affiliate Acacia Mining Plc ("Acacia") and its Tanzanian mines (Bulyanhulu, Buzwagi and North Mara). Acacia will issue its own Conflict-Free Gold Report in accordance with its independent reporting processes.' Surprisingly, Barrick used the term 'affiliate' in referring to Acacia, despite owning 63.9 per cent of Acacia's shares. In its 2015 Responsible Mining Report, Barrick repeated:

We do not report on data from Acacia Mining plc (formerly African Barrick Gold). Barrick and Acacia are parties to a relationship agreement that regulates various aspects of the ongoing relationship between the two companies to ensure that Acacia

is capable of carrying on its business independently of Barrick. Consistent with this agreement, Acacia independently manages its corporate social responsibility (CSR) programs and issues its own annual CSR Report. As such, effective as of year-end 2013, our annual Responsibility Report no longer includes Acacia (Barrick, 2015, p.5).

This statement implies that Barrick was attempting to decouple itself from the taint and stigmatisation of connection with the North Mara crisis and avoid the anticipated image and identity threats (see Hudson & Okhyusen, 2009; Devers et al., 2009). Echoing Coombs (2013) argument that, a *dissociation* strategy tries to define the situation so that the organisation in question appears to be less responsible for the crisis. In so doing, it strove to conceal practices that affirmed negative evaluations by potentially stigmatising stakeholders (see Hudson & Okhyusen, 2009) by distancing itself from its subsidiary. Thus, Barrick appears to have been attempting to reduce the negative effects of its reputational damage at North Mara by using a dissociation strategy. Coombs (1999) also notes, an organisation's crisis response may be viewed as a symbolic resource that can be used to protect its reputation and affect stakeholders' future interactions with the organisation by shaping perceptions of the crisis and the organisation itself.

From our analysis, it is clear that Barrick engaged in a variety of stigma management strategies to manage threats to its image and minimise disapproval. Through the various materials that we have analysed and the application of our theoretical framework, which borrows from Benoit's and Goffman's rich work, we have demonstrated that Barrick and Acacia used a number of defensive tactics in attempting to either conceal, transform or resist any stigma associated with their operations and repair their spoiled image. We suggest that a rich range of strategies may be used when undertaking stigma management (see Goffman, 1963). Our analysis shows that strategies involving blatant denial and evasion of responsibility, explicit use of excuses and claims to be operating in challenging environments, and employment of dissociation strategies to decouple themselves from image threats appear to have been well-orchestrated for their audiences. However, Barrick did not use the strategy of apology, as this would have meant admitting guilt, which in turn would have rendered it stigmatised. Goffman's and Benoit's combined framework allows us to see behind these carefully structured strategies to reveal how an organisation under image threats may realign itself to remove any connection with and trace to stigmatising activities. This, in turn, may present a more favourable image to outside audiences.

5. Conclusion and summary

This study has explored how a stigmatised mining company operating in a developing country, namely Tanzania, mobilised accounting disclosures, and specifically CSR reporting, to manage its spoiled image and identity in the aftermath of social and environmental crises. In general, stigmatisation of the mining industry derives from the nature of its core activities, as large-scale extraction of minerals has been discredited for causing social, humanitarian and ecological problems (see Hudson, 2008). For example, many environmentalists classify mining companies as stigmatised for destroying local environments and strongly contributing to global warming (see Hampel & Tracey, 2019). Using BGC and its subsidiary in Tanzania as a case study of a stigmatised company, our analysis focused on the period from 2006 to 2015, which corresponded with a series of structural and historical changes in the company's life. Drawing on Goffman's (1959, 1963) writings on 'stigma' and 'presentation of self' and Benoit's (1995) image restoration theory, alongside data collected from a modified form of content analysis of archival materials, we have examined organisational-level strategies employed by Barrick and Acacia/ABG to manage the effect of stigma and minimise disapproval. We have found that, in order to survive, Barrick and its subsidiary tried to protect themselves from the negative effects of stigma by using various stigma management and image restoration strategies.

This study contributes to the literature in three major ways. First, it extends previous literature on corporate legitimacy crises and CSR reporting (Bebbington et al., 2008; Brennan et al., 2013; Merkl-Davies & Brennan, 2007; O'Donovan, 2002) by bringing insights from a stigmatised mining company operating in a developing-country context. It shows various organisational-level tactics mobilised to manage the effect of stigma in the aftermath of a crisis. The study goes beyond previous literature that has focused on how legitimacy crises shape the quantity and range of information and the language used in social and environmental disclosures to manage public image (see Cho et al., 2010; Milne & Patten, 2002; O'Donovan, 2002; O'Dwyer, 2002). The study provides evidence of how a stigmatised mining company devised various defensive stigma management tactics in an effort to conceal, transform or resist the effect of stigma. Our analysis reveals that, rather than accepting responsibility for the crisis or admitting their own blame and apologising for the social and environmental problems at North Mara, Barrick and its subsidiary instead used denial, refocusing of attention, evasion of responsibility, image bolstering, excuses and dissociation strategies (Benoit, 1997). In so doing, Barrick hoped to distance itself from the crisis, conceal the threats of stigma and repair

its spoiled identity. Our analysis also suggests that its predominant strategies were denial, evasion of responsibility and refocusing of attention. Therefore, despite evidence of social unrest, human rights abuses, environmental degradation and other social ills reported by the media and human rights NGOs, Barrick/Acacia produced public statements that denied or even defended such allegations.

Second, in response to calls made in the previous literature (see Arora & Lodhia, 2017; Bebbington et al., 2008; Unerman, 2008; Unerman & Chapman, 2014), we foreground the concept of *organisational stigma* (Hudson & Okyusen, 2009; Warren, 2007; Devers et al., 2009) to show the potential impact of stigma on how an organisation presents itself to its audiences. Our framework therefore makes a contribution to the accounting literature by conceptualising the construct of *organisational stigma* to show how stigmatisation originates at an organisational level. In the stigmatised mining company in Tanzania, this organisational stigma necessitated the mobilisation of various strategies to reframe the meaning attached to the stigma by pressure groups and other stakeholders, so that it was viewed more constructively (see Tracey & Philips, 2016). Whereas most previous accounting literature has focused on stigma at the individual level (see Detzen & Hoffmann, 2018; Neu & Wright, 1992; Solomon et al., 2013; Walker, 2008), focusing on organisational-level stigma has enabled us to illustrate how crises at a local country level may create adverse contexts and stigma that necessitate a corporation's use of a mixture of defensive strategies to manage the effects of stigma and restore a damaged image.

Third, we extend the limited literature on social and environmental disclosures that has used Benoit's (1995) typology to analyse the nature of strategic responses to crises (Bebbington et al., 2008). Our analysis illustrates the unfolding of various attempts by Barrick and its subsidiary to maintain a positive image and to repair damage attached to the stigma through effective deployment of various strategic responses. Unsurprisingly, our analysis reveals that Barrick neither apologised nor offered any corrective action to avoid recurrence of similar problems in the future, as this would have entailed accepting responsibility for wrongdoing (Goffman, 1963). Echoing the sentiments of Tracey and Philips (2016, p.758), in the face of crises, one possible path for an organisation is to disassociate itself from the stigmatised group in an effort to reverse the transfer and remove the stigmatisation. This may result in presenting a more favourable image to its audiences.

Reflecting on the literature, organisational stigma is closely related to other distinct concepts such as legitimacy (see Devers et al., 2009; Hampel & Tracey, 2017, 2019; Jensen & Sandström, 2015). For example, when an organisation is evaluated negatively by its audiences,

some scholars characterise the organisation in question as illegitimate (Glynn & Marquis, 2004), stigmatised (see Devers et al., 2009; Hudson & Okhyusen, 2009) or both (see Fiol & Kooor-Misra, 1997). It follows from this literature that legitimacy is a positive construct that must be pursued by organisations, as those lacking it will inevitably suffer in terms of their ability to make favourable connections with stakeholders (Suchman, 1995).²³ On the other hand, unlike legitimacy, which categorises organisations as either legitimate or non-legitimate, organisational stigma is based on negative social evaluations by a critical mass of stakeholder group members, and deindividuates the organisation in question (Devers et al., 2009). In accounting, the extant CSR literature has focused mainly on the issue of legitimacy and how CSR narratives can be mobilised to offer organisational legitimacy, but more empirical and theoretical research is needed to extend organisational stigma to this literature.

Future research in accounting should develop richer theoretical explanations of the difference between legitimacy and organisational stigma. We suggest that further research is necessary to more fully understand how and what causes organisational stigmatisation to diffuse from a critical mass of stakeholders into the broader organisational environment (see Devers et al., 2009; Jensen & Sandström, 2015). Specifically, fuller exploration of the differences between event stigma and core stigma, and how event(s) stigma may become core stigma, would be insightful (Jensen & Sandström, 2015). Research is also needed to show how this critical mass is reached, and how the group initiating the stigmatisation process tries to spread its beliefs among other stakeholders. We also suggest further empirical investigation of stigma in accounting beyond the current focus on top management, including those directly involved in core processes, such as workers at the lower level who must tentatively conceal, transform or resist the organisational stigma (see Jensen & Sandström, 2015). While existing organisational and management literature has shown that organisations may manage the dynamics of stigmatisation by employing various tactics that allow them to cope with the effect of stigma (Hampel & Tracey, 2017, 2019; Hudson, 2008; Hudson & Okhyusen, 2009), more accounting research is needed to examine how these stigma management strategies may decrease disapproval levels and contribute to destigmatisation (Hampel & Tracey, 2017). Furthermore, to further such a direction in organisational stigma research, future studies should

²³ According to Suchman (1995, p.574), legitimacy is a general perception or assumption that an entity's actions are desirable or appropriate within a socially constructed system of norms, values, beliefs and definitions. In general, the literature suggests that organisations gain legitimacy by conforming to normative standards (DiMaggio & Powell, 1983), as well as engaging in various types of symbolic activities to deflect controversy and placate stakeholders (Meyer & Rowan, 1991).

also go beyond the research methods used in this study to incorporate more ethnographic approaches, such as in-depth interviews with managers and other key stakeholders to elicit their views and enrich understandings of the rationale for adopting different stigma management strategies. We argue that such a focus has the potential to extend the critical accounting debate, especially in areas and contexts that remained under-explored in stigmatised industries.

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