

Environmental and Social Online Disclosure

by

Australian Gold Mining Companies

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In Australia, CSR-related **non-financial reporting** is voluntary. Only the largest international mining companies provide stand-alone sustainability reports using **GRI guidelines**. However, **communicating CSR**-related information **effectively** is a major expectation of some stakeholder groups. Inadequate communication, such as complicated access to information, as well as deficits in its completeness, transparency and accuracy, are major reasons for rejecting the mining industry and distrusting their notional CSR engagement. Due to **significant environmental damage** caused by contaminative extraction processes and social impacts on people, this research examines Corporate Social Responsibility (CSR) in the **Australian gold mining industry** with a specific focus on non-financial online disclosure.

1 Reasons

Why...
CSR and Sustainability?

- No generally accepted definition of CSR (Taneja, Taneja & Gupta 2011)
- Less interest (CAER 2005)
- Non-financial reporting = voluntary (Parliament of Australia 2010)
- GRI guidelines less popular (Guenther, Hoppe & Poser 2006)
- Stakeholder-company relationship in a B2B environment

Gold Mining Industry?

- Environmental impacts due to contaminative extracting process (cyanide) (Marsden & House 2006)
- Social impacts on people (Health & Safety) (Vintró et al. 2012)

Australia?

- 2012 + 2013 second largest global gold producer (U.S. Geological Survey 2014)
- Specific organisational field of sub-industry (Dimaggio 1982)

2 Significance/Innovation

What...
is significant?

- Improving non-financial reporting
- Re-assessing CSR strategies
- Making online communication more effective

is innovative?

- Aligning companies' online disclosure to stakeholders' information needs

3 Research Questions

RQ1...

- To what extent do Australian Gold Mining companies meet their investment-related key stakeholders' expectations in terms of environmental and social CSR communication?

RQ2...

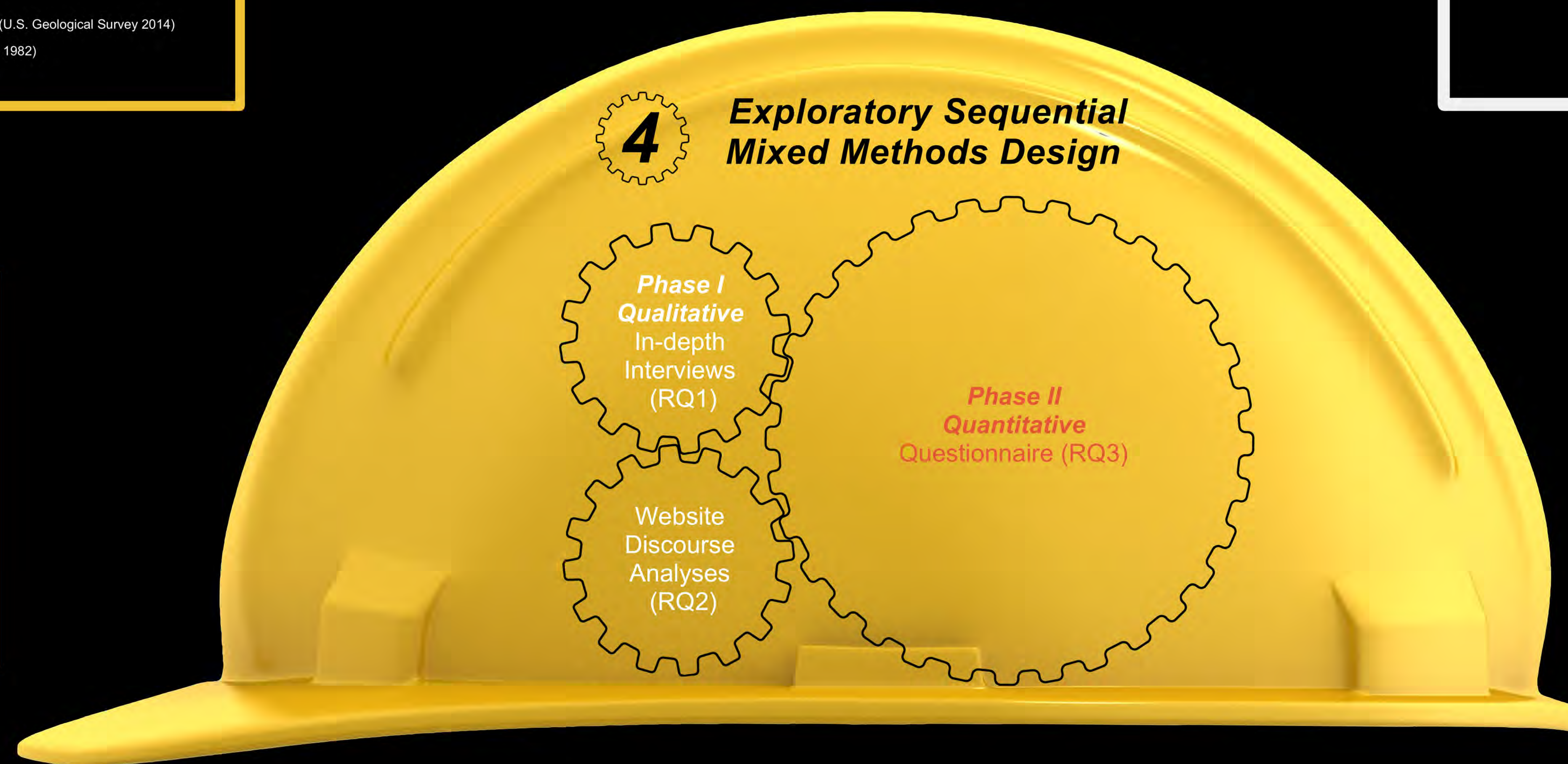
- How do Australian Gold Mining companies disclose information about their CSR-related environmental and social activities online?

RQ3...

- To what extent do investment-related key stakeholders demand online information in terms of environmental and social activities?

5 Expected Outcomes

- Benchmarks in terms of CSR communication
- Investors to focus on CSR
- Non-financial reporting theory
- Contribution to the academic literature



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