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Corporate reporting on conflict: A struggle over land

Chinyere Uche [a,*], Sharif Khalid [b]

[a] Accounting and Finance, University of Bristol, BS8 1TU, United Kingdom
[b] Sheffield University Management School, University of Sheffield, Conduit Road, S10 1FL Sheffield, United Kingdom

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ABSTRACT

This paper explores how discourse is used as a strategic resource in boundary work to confront conflict between large scale mining companies and artisanal small-scale miners for legitimacy management. This research process involves relying on a case study of corporate reporting by AngloGold Ashanti and interviews with mainly managers working in large-scale mining companies in Ghana. This study is positioned within a post-colonial context which enables us to explain how colonial legacies in Ghana have created conditions that generate conflict over land between large-scale mining companies and artisanal small-scale miners. This paper utilises the theory of discourse, boundary work, and legitimacy. First, this paper draws attention to corporate use of discourse of physical conflict as opposed to legal conflict in the creation of distinction for the legitimisation of violence against artisanal small-scale miners in reporting. Second, this paper suggests that the language of corporate reports lend support to post-colonial ideologies. Specifically, it suggests that corporate discourse of conflict enables post-colonialism to thrive in Ghana by contributing to the erasure of the historical rights of indigenes to land ownership. It also conceals the negatives consequences of State adoption of colonial legacies that benefit large-scale mining companies. Third, this paper suggests that conflict over land is rooted in colonial legacies.

1. Introduction

For large scale mining companies, conflict can manifest in the form of a dispute over land rights with customary landowners, resettlement, forceful eviction, compensation problems, or confrontations with 'illegal' artisanal miners. These conflicts threaten corporate reputation and legitimacy. Large scale mining companies have sought to influence this sort of outcome in corporate reporting (Jenkins, 2004; Lauwo et al., 2019). Hardy et al. (2000) argue that discourse serves as a strategic resource for influencing an outcome. Discourse has the political muscle to change our understanding of a situation (Hardy and Phillips, 1999). Accounting studies have examined how large-scale mining companies use discourse to manage conflict in corporate reporting (Jenkins, 2004; Lauwo et al., 2019, 2016). They suggest that discourse is used as a deflecting device to mask conflict in legitimacy management. While insightful, these studies provide a limited understanding of how large-scale mining companies use discourse as a confrontational device to communicate conflict.

This study turns to boundary work to understand how discourse can be used as a strategic tool to confront conflict in corporate reporting. Boundary work refers to the use of discourse to make claims that there exist lines of distinction that separate and demarcate objects, people, and practices (Annisette, 2017). An example of boundary work is claiming differences over moral standards between

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large scale mining companies and artisanal small-scale miners. Discourse in boundary work serves to reinforce distinctions that are pivotal to the legitimisation of action in the face of conflict between groups (Annisette, 2017; Lamont, 1992). Hence, this paper intends to utilise the theory of discourse and boundary work from a legitimacy management perspective to understand how discourse is used as a strategic resource to confront cases of conflict between large scale mining companies and artisanal small-scale miners in corporate reporting. How do large scale mining companies use discourse in boundary work to confront conflict as part of legitimacy management? In what way are corporate discourse of conflict resisted in counter accounts by other organisations?

This paper uses the case of AngloGold Ashanti in Ghana to address the two questions. The conflict between AngloGold Ashanti and artisanal small-scale miners is well-publicised in Ghana. The corporate report of this company documents these conflicts and therefore provide empirical materials to address the first question. This case study would provide an opportunity to understand how discourse in invoking distinctions between mining groups is used to confront conflict by AngloGold Ashanti. The second question recognises that there are organisations that resist corporate discourse of conflict. Studies suggest that corporate discourse can be resisted through counter accounts by non-governmental organisations (Denedo et al., 2017: Himick & Ruff, 2019). This paper recognises the power of such voices in studying discourse by non-governmental organisations and media outlets.

This study is positioned within a post-colonial context which explains how colonial legacies in Ghana have created conditions that generate conflict between large scale mining companies and artisanal small-scale miners. Postcolonialism can be described as the continuity of colonialism through State adoption of colonial legacies, for example, the importation of laws, mentality, and administrative practice of the colonial state (Obeng-Odoom, 2016). This paper makes some key contributions. First, the paper contributes to critical accounting studies on corporate reporting of conflict by mining companies (Jenkins, 2004; Lauwo et al., 2019, 2016). This paper unveils corporate strategic use of discourse in boundary work to confront rather than deflect conflict in legitimacy management. It draws attention to corporate use of discourse of physical conflict as opposed to legal conflict in the creation of distinction for the legitimisation of violence against artisanal small-scale miners in reporting.

Second, the paper contributes to studies that draw on the post-colonial context in the accounting field (Alawattage & Fernando, 2017; Annisette, 2000; Lassou et al., 2019). The paper suggests that the language of corporate reports lend support to post-colonial ideologies. Specifically, it suggests that corporate discourse of conflict enables post-colonialism to thrive in Ghana by contributing to the erasure of the historical rights of indigenes to land ownership. It also conceals the negatives consequences of State adoption of colonial legacies that benefit large-scale mining companies. Third, this paper suggests that conflict over land is rooted in colonial legacies. These contributions are discussed in the paper which is divided into several sections. The literature section which theorises discourse as a strategic resource in boundary work that enables legitimacy management. This section also provides a post-colonial contextualisation of mining and conflict over land rights in Ghana. The next section explains the methodology of this study. This is followed by a finding section that covers corporate reporting and related accounts on conflict. The contributions and summary of findings are presented in the discussion and conclusion sections.

2. Theoretical framework: Discourse, legitimisation management and boundary work

Discourse is described as a set of texts or statements that creates a social reality in the production of concepts and subject positions that shape our understanding as well as reaction to the world (Fairclough, 1992; Hardy et al., 2000). Discourse produces concepts such as categories and relationships that carry a moral evaluation of what is right or wrong. An example of a category used in the mining space is the concept of being 'legal' or 'illegal'. Discourse produced is interwoven with a context that is strategically constructed and interpreted by an actor to make it relevant to a group (Hardy et al., 2000; Van Dijk, 1997). For example, large-scale mining companies can use a legal context to categorise small-scale miners as 'illegal' for differentiation and alienation. Such categorisation originates from existing social practices embedded in social structures. The transformation of concepts changes not only our understanding but the manner of accomplishing social relations (Hardy & Phillips, 1999). Hence, discourse represents a strategic resource drawn upon for intervention in social relations (Hardy et al., 2000). The work of Ainsworth and Hardy (2009) illustrate the effect of physical and psychotherapeutic discourses as a strategic resource in the regulation of identity work of older workers.

This paper draws attention to the discourse of conflict between large-scale mining companies and small-scale miners. Accounting studies suggest that mining companies use discourse as a strategic tool to manage conflict in corporate reporting (Jenkins, 2004; Lauwo et al., 2019, 2016). However, these studies explore discourse as a device used in the deflection of conflict rather than the confrontation of this issue. Jenkins (2004) cites a case of dispute over land rights by a mining company with customary landowners as well as confrontations with illegal artisanal miners. The mining company uses narratives to rationalise conflicts in corporate reports. Excuses are used to divert attention away from the cause of the conflict. Also, the author finds that responsibility for conflict with illegal miners and communities over land compensation problems is placed on the political system. Lauwo et al. (2019) study a mining company facing community grievance because of accusations of environmental problems, water pollution, compensation disputes and allegations of sexual harassment of women by the company security guards. Specifically, the authors find the mining company relied on stigma management strategies such as denial, excuses, and dissociation in stigma and legitimacy management. Lauwo et al. (2016) uncover a situation where conflicts with communities were hidden in reports.

This paper is interested in how discourse serves as a strategic resource for confronting conflict through boundary work. Annisette (2017) examines the dispute between professional accountancy bodies over the recognition of the certified status of accountants trained outside Ontario, Canada. The Canadian professional bodies were seeking to claim monopoly as the only provider of professional accounting service with the support of the State while silencing other service providers. Labels were used to create distinction by categorising accountants into 'foreign-trained' and 'Canadian trained' accountants. The labels were intended to symbolise inferiority in suggesting that the former was undertrained or untrained. The Canadian professional bodies resorted to differentiation to

undermine the status of foreign-trained accountants recognised by the British professional bodies. For example, the Canadian bodies use moral differentiation to question the moral standards of these accountants and to legitimatise their action during this dispute. A moral distinction was used to emphasise the moral superiority of 'Canadian trained' over 'foreign-trained' based on claims that moral/ethical standards are assured through close regulatory supervision.

There are other types of distinctions that can be created in the process of boundary work. For instance, legal distinctions where demarcation in discourse is based on claims of difference in rules and regulation (Llewellyn, 1998). An example would be a mining licence which provides a basis for differentiating mining companies as legal and illegal. Physical distinctions in which claims of difference in discourse is based on material partitioning or rules that highlight the outer limit of structures (Hernes, 2004). An example is property markers such as fence which can be used to differentiate between properties of mining companies. Claims to moral, legal, and physical distinctions in discourse can be drawn upon in boundary work (Lamont, 1992; Lamont et al., 2015; Vallas, 2001). The paper adopts the assumption that corporate engagement in boundary work using discourse in corporate reporting is for legitimacy management. Prior accounting studies indicate that mining companies use discourse to manage negative publicity and threat to legitimacy (Coetzee & Van Staden, 2011; De Villiers & Van Staden, 2006; Lauwo et al., 2019). Discourse is explored within a post-colonial context.

Recent accounting literature has highlighted the richness of studying discourse within a post-colonial context (Alawattage & Fernando, 2017). The post-colonial context directs attention to the influence on colonial legacies in affected countries when studying events. For example, Alawattage and Fernando (2017) argue that corporate social and environmental accountability (CSEA) in the postcolonial context of Sri Lanka is a textual space in which local managers use mimicking to create a hybrid cultural identity. The authors show how these managers draw on global discourse using imitation, redefinition, innovation, and codification to translate 'corporate social and environmental accountability' to their local circumstance in Sri Lanka. Their study suggests that the agency of the colonised can create a hemogenic order through corporate social and environmental accountability discourse.

Also, Alawattage and Fernando (2017)'s study like other studies exploring West African and Caribbean settings highlight the sustained influence of colonial legacies in different areas (Annisette, 2000; Lassou et al., 2019). For example, Annisette (2000) expose post-colonialism in highlighting how a British professional accountancy body exerted dominance over the education of professional accountants in a former British colony, Trinidad and Tobago. Lassou et al. (2019) in exploring government accounting reforms in Anglophone and Francophone countries identify how Britain relies on post-colonialism infrastructures to exert influence over Ghana. The authors identify traces of post-colonialism in the government accounting system and departments supporting the administration of accounting responsibility. Their work suggests that post-colonialism exists in varied forms in Ghana. This paper goes on to explore one of several contexts, land tenue system where colonial legacies thrive and explains the conflict that persists in the mining context in relation to corporate reporting.

In sum, this paper argues that discourse is a vital strategic resource that is relevant even in a post-colonial context. Boundary work is one channel that enables the operationalisation of discourse. Discourse of conflict is an example of a type of discourse. Corporate engagement in boundary work can result in legitimacy management. Therefore, this paper argues that discourse can be used as a strategic resource in boundary work to confront conflict between large-scale mining companies and artisanal small-scale miners for legitimacy management. Hence, this study seeks to address the question: how do large scale mining companies use discourse in boundary work to confront conflict as part of legitimacy management? In so doing, it recognises that different distinctions are created through discourse in boundary work that enables corporations to legitimise their action. Also, the paper recognises the potential for accounts of conflict to be subjected to challenge. This paper addresses a second question: In what way are corporate discourse of conflict resisted in counter accounts by other organisations?

3. The historical context of mining in Ghana

The historical context of mining in Ghana will be discussed in three sections. The first section discusses 'colonialism and mining in Ghana'. The second discusses 'post-colonialism and mining in Ghana'. The third section discusses the 'post-colonial era: AngloGold Ashanti'. The three sections together help to explain the reason for conflict over land rights in the mining space from a post-colonialism perspective.

3.1. Colonialism and mining in Ghana

The indigenes of Ghana formerly called Gold Coast traded in gold before the British colonisation (Maltby & Tsamenyi, 2010). For instance, in the 14th Century, King Akumfi Ameyaw of Bono Manso encouraged gold mining in his Kingdom. During this period, gold mining prospecting had spread to other kingdoms (Botchway, 1995). Also, the Wassa Kingdom of Western Ghana and the Ashanti Kingdom were trading in gold with other foreign western regions and Arabian countries (Botchway, 1995; Tsuma, 2010). In 1471, the indigenes traded gold in exchange for European goods with the Portuguese and subsequently the British. Gold was mined using traditional techniques such as alluvial gold mining involving the sifting of sand containing gold from the riverbank. According to customary law, small-scale mining was carried out alongside farming with the permission of Chiefs or clan heads who had oversight of the customary land system. Families owned and managed their land (Botchway, 1995; Obeng-Odoom, 2016). There is no requirement for a licence. The indigenes preferred engaging in small-scale mining to working for large-scale mining. The shortage of labour in large scale mining encouraged the introduction of the Mercury Ordinance of 1933 by the colonial administrators. This Ordinance ban the sale of mercury to natives, criminalised small-scale mining by making it illegal to use mercury in mining while protecting large-scale mining (Tsuma, 2010).

The promotion of large-scale mining was also supported by colonial laws. For example, land ownership was vested in the governor of the protectorate in accordance with the Land and Native Rights Ordinance, 1927 (Bening, 1995). This Ordinance declared both occupied and unoccupied land as public land. The governor had the right to determine the manner of use in the interest of the natives. The Mineral Rights Ordinance (1904) required miners to obtain a licence for exploration (Bening, 1995). This colonial regulation gave legitimacy to foreign large-scale miners thereby creating a new class of legal miners while delegitimising local small-scale miners. The legitimacy of customary laws was recognised alongside these instituted laws so long as the former supported British interest (Blocher, 2006). However, the Ordinance and recognition of customary law had limited effectiveness on land administration as disputes arose from Chiefs repeatedly granting out the same piece of land. This situation created conflict between multiple owners (Nyame and Blocher, 2010). The colonial regime had co-opted Chiefs in the administrative process of allocating lands in return for compensation. The Chiefs received twenty-five percent of prospecting rent and the rest was retained by the colonial regime (Bening, 1995; Blocher, 2006).

3.2. Post-colonialism and mining in Ghana

Obeng-Odoom (2016) suggest that continuity, as well as changes, exist between the colonial and postcolonial land reforms. The colonial tradition continues to marginalise indigenous miners in favour of the legitimisation of the monopoly of foreign large-scale mining companies over resource due to State laws. This is exemplified around the period when the State attempted to control the mining industry by nationalising enterprises after independence in 1957. The State Gold Mining Corporation was formed in 1961. The State Gold Mining Corporation took over the mines from the British regime. In line with postcolonialism, the State adopted similar legislative systems as the colonial regime by vesting ownership in President (Tsikata, 1997). For example, in 1962, the Land Registry Act was introduced by the post-colonial government to replace the Land Registration Ordinance that existed from 1895 up to 1957. The Land Registry Act required the voluntary registration of land ownership. The State introduced the Ashanti Stool Lands Act of 1958 to gain control and oversight of the land. However, Chiefs are still allowed to manage lands through customary law similar to the colonial regime (Obeng-Odoom, 2016).

Towards the 1970s, the State-run enterprise became plagued by mismanagement, inefficiencies, lack of investment, losses, a decline in gold exportation, and plant closure. The State reached an agreement with World Bank to engage in neoliberalisation programmes in return for financial aid. One of the conditions was the privatisation of the mines which led to the sale of all the mining companies to foreign investors (Decker, 2010; Tsikata, 1997). For example, the State sold off Ashanti Goldfield Corporation to AngloGold Ashanti in 1994 (Tsuma, 2010). This shift in ownership and control of mines strengthened the influence of foreign companies in the mining sector. The State privileged foreign large-scale miners in the distribution of land concessions in return for revenue generated through tax, creation of employment and other economic contributions. In I994, the corporate tax for this mining group was reduced to 35% from 50% in 1975 (Tsikata, 1997). On the other hand, the dark side of the neoliberal reforms was the creation of high levels of unemployment and poverty in the country.

The takeover of State mining enterprises led to job losses as local miners were deemed unskilled to occupy positions that required working with advanced mining techniques. Also, large-scale mining companies required more concessions for prospecting, so the State authorised the sale of lands belonging to villages. The villages depended on agricultural production, for example, cocoa and palm oil production. The inhabitants lost their livelihood (Tsuma, 2010). This forced many people to engage in small-scale mining. However, the State policies have been less favourable towards small-scale miners. In 1989, The State instituted the Small-Scale Gold Mining Law (PNDCL 218) which requires artisanal small-scale miners to obtain mining licences by paying over $15,000 registration fee. Such fees are unaffordable to most locals operating in the villages. Thus, similar to the colonial regime, the mining licence has acted as an exclusionary rather than inclusive governance mechanism in the mining sector. The miners without a licence are labelled as 'illegal' under the new law (Tsuma, 2010).

3.3. Post-colonial era: Land systems in Ghana and conflict

Land ownership in Ghana can be understood through three forms of regulation. The Stool land administered under the customary land system which is associated with traditional customs. Over 80% of land in Ghana is held through the customary land system by Chiefs, clan heads, and families. The government land administered under the statutory system. This State regulation was inherited from post-colonial land appropriations laws. Here, the remaining 20% of the land in Ghana is held through Statutory regulation by the State (Aubynn, 2006; Nyame & Blocher, 2010). The vested land regulated by the Mineral Act of 1962 and 2006 vests all mineral deposits in lands under both systems in the President on behalf of the public.

Thus, this law differentiates between land right and mineral right. It also implies that all minerals residing in land held through both land tenure system belong to the State. This land administration system in Ghana is similar to the colonial practices where a parallel land tenure system co-existed. However, it generates conflict between large-scale miners awarded concessions to mine mineral deposits that are mined or farmed by owners under customary law (Nyame & Blocher, 2010). For instance, large-scale miners tend to lease land from the State under statutory law. The large-scale miners apply for a formal licence to the Lands Commission. The State appointed 'Lands Commission' also receives compensation from the sale of land from large-scale miners. The State appointed 'Office of the Administrator of Stool Lands' oversees collecting rent from the mining companies.

Twenty-five percent of the revenue goes to the stool (Chiefs). In contrast, artisanal small-scale miners to avoid the bureaucratic and expensive registration process tend to lease land from stools in return for compensation paid directly to landowners and Chiefs. This process is rather simple with landowners receiving direct financial benefit. This informally licencing is recognised by Chiefs that grant

permission to mine but inconsistent with statutory law. Under statutory law, the Chiefs can allocate land rights, not mineral rights. However, it is difficult to separate land right from mineral right. Therefore, this allocation system has generated conflicts over ownership of concessions because of overlapping interest in lands granted by the State and the Chiefs. This conflict is further aggravated by competing economic interest between the State and communities (Blocher, 2006; Nyame & Blocher, 2010).

3.4. Post-colonial era: AngloGold Ashanti

The conflict over land ownership rooted in colonial legacies has affected AngloGold Ashanti. AngloGold Ashanti has benefited from this system through profit generation, mining concessions and regular military support from the State to enforce evictions. However, the enforcement of the land system has created an avenue for human rights abuses and land dispute (Khalid et al., 2019). These conflicts threaten corporate reputation and legitimacy. AngloGold Ashanti is known to use reporting to defend corporate legitimacy (Lauwo et al., 2019). The company is increasingly aware of counter accounts produced by non-governmental organisations in Ghana. Himick and Ruff (2019) describe counter accounts as alternative representations used to create the desired change. The authors point out that non-governmental organisations in countering accounts use language as a way of resistance by reframing concepts.

Denedo et al. (2017) find that non-governmental organisations use counter-accounts to challenge corporations accused of human right violations as well as defend affected communities. AngloGold Ashanti has a long history of facing challenges from non-governmental organisations such as the Third World Network and the Wassa Association of Communities Affected by Mining (WACAM). Thus, we draw attention to how the latter use counter accounts to resist corporate discourse of conflicts with artisanal small-scale miners in Ghana (AngloGold Ashanti report to society, 2005). The counter accounts are elaborated upon after the method section. To summarise, this section explored the historical background of mining in Ghana from the colonial to the post-colonial period. This section aimed to provide a context for understanding how post-colonialism enables conflict in the mining sector.

4. Method

The research design of this study is qualitative in nature featuring a combination of documentary sources and interviews similar to prior research studies in the accounting field (Denedo et al., 2017; Egbon & Mgbame, 2020). Central to the research design is a single case study of a large-scale mining company in Ghana, AngloGold Ashanti which is used for illustration purposes. In general, a single case study of a company provides an opportunity to delve deeper into the construction of discourse (Lauwo et al., 2019; Tinker & Niemark, 1987). More specifically, this case study is used to broaden our understanding of the use of discourse as a strategic resource in corporate reporting. AngloGold Ashanti was selected because of its entanglement in conflict with artisanal small-scale miners in Ghana.

Also, the discourse produced by AngloGold Ashanti was found to be the subject of resistance by non-governmental organisations such as the Third World Network and the Wassa Association of Communities Affected by Mining and Action Aid through counter-accounts. Media outlets were also found to be implicated in resistance in the data collection process. An example is the British Broadcasting Corporation (BBC). The study recognises the issue of conflict applies to other large-scale mining companies in Ghana. Therefore, the study draws on interviewees mainly with managers in large-scale mining companies including AngloGold Ashanti. The interviews elaborate upon the textual discourse of conflict by explaining the complexities of practice. It was difficult to gain access to artisanal small-scale miners therefore, this group was not interviewed.

Data collection was structured into two parts. The first part of the process involves data collection through corporate documents published by AngloGold Ashanti which record conflicts at the mining site. This includes the company's report titled, 'Corporate report to society', later renamed 'Sustainability report' and then 'Sustainable Development report'. The second document is the Voluntary Principles on Security and Human Rights report published by the company containing information on conflicts. Data was also collected from the 'Business and human right resource centre' website. This website publishes and publicises conflicts involving mining companies. The website published a response from AngloGold Ashanti to an invite to address public criticisms made by the Third World Network and the Wassa Association of Communities Affected by Mining on incidents linked to its operation in Ghana. The data collection process also involved the examination of diverse documents such as newsletter, press release, articles and annual report published by the Third World Network and the Wassa Association of Communities Affected by Mining. In addition, the process involved the scrutinisation of a report published by ActionAid implicating AngloGold Ashanti in poor socio-environmental practices that trigger conflict.

The second part of the data collection process was the semi-structured interviews. The interviews were conducted between 2013, 2015 and 2017. The interviews involved talking to seven employees with large-scale mining companies in Ghana and one member of the mining community. Most of the interviewees occupied various top management and strategic positions in large mining companies. Two union representatives, a corporate social responsibility manager, a sustainability manager, a community relations manager, a financial manager, and a human resource manager. The interviews were conducted at the office of the interviewees. The interviews lasted between 20 and 66 min. The interviews discussed incidents of incursion and conflicts when talking about artisanal small-scale miners. The interviews were recorded and transcribed.

Our data analysis process began with an examination of the discourse of AngloGold Ashanti in its corporate reports. The analysis process unearthed two types of discourse, a discourse of physical conflict and legal conflict. Careful attention was paid to how the discourse functioned in constructing a version of an account of conflicts in the reports. Ainsworth and Hardy (1999) describe the 'functioning' of discourse as what is being done with the discourse such as explaining and justification. In the second stage of the analysis, we examine instances of non-governmental organisations and media outlets engaging with the discourse of conflict. We

follow Ainsworth and Hardy (1999) approach of looking for evidence of resistance. In particular, resistance is explored in stories by non-governmental organisations and the media that reflect a modification of accounts. Such modification emerged through participation in the original discourse (discourse of physical conflict) and the shifting of the original discourse. We also examine AngloGold Ashanti's response to these different forms of resistance.

The third stage of the analysis was the examination of the discourse of conflict in relation to cooperation as opposed to boundary work. The use of the discourse of conflict to enable conversations and actions around cooperation between AngloGold Ashanti and artisanal small-scale miners was a surprising theme that emerged from the data. Themes suggesting cooperation as a way of managing conflict was coded alongside themes that highlight the types of programmes offered to artisanal small-scale miners as part of cooperation. The last stage of the analysis was the coding of interviews around each of the themes that emerged from the three stages of analysis. The focus of the coding process was on textual codes relating to the formed themes, for example, illegal, and conflict. The coding of interview data was used to bring richness to our understanding of texts. The outcome of the analysis is explained in the next section.

5. Empirical findings

5.1. Discourse of conflict

Discourse of conflict occupied a central part of the corporate narrative about artisanal small-scale miners. Discourse of conflict was used in the corporate reports to express a distinguishable relationship between the different mining operators. The relationship is constructed as negative in the mining space.

> The issue remains one of serious concern to the company both in respect of the conflict between artisanal and small-scale miners and mine-employed security and security forces on mine property [AngloGold Ashanti report to society, 2007, p. 141].

The corporate narrative points to two types of discourse of conflict; physical and legal conflict. The discourse of physical conflict was associated with bodily struggles or harm in face-to-face encounters between the corporate representatives and the artisanal small-scale miners. For example, fighting and shooting over property rights.

> Increasingly, AngloGold Ashanti is experiencing greater levels of tension between the company and both artisanal and small-scale miners and illegal miners at Obuasi in Ghana, …Three specific incidents occurred relating to shootings, two at Obuasi. [AngloGold Ashanti report to society, 2008, p. 116]

The discourse of physical conflict was used by AngloGold Ashanti to attribute the blame for conflicts to others. In addition, the discourse was used to place the illegal identity label on most of the other groups of miners in boundary work. This degrading label was used to convey the idea that the miners are without legal right or recognition from the State. See the example below.

> In three separate incidents, illegal miners blocked roads, stopped mine vehicles and manhandled AngloGold Ashanti staff. In the process, vehicles were damaged. The protesters had grievances relating to their not being granted permission to mine on mine property and alleged dust problems in the communities. [AngloGold Ashanti Human Rights report 2010, p10]

In the quote above, the company uses this form of discourse to challenge the legitimacy of some of the miners by highlighting the illegality of their action. Discourse of legal conflict were associated with disputes between the corporate representatives and the artisanal small-scale miners over the laws of the land. For example, conflict over regulation of licences, conflicts associated with legal enforcement, as well as disagreements over the laws relating to the ownership and acquisition of land concession. See an illustration.

> Conflict is common between large-scale operators, working within a formal, regulated land tenure framework and small-scale miners, illegally working on land over which they have no legal entitlement (though they may claim to have an historical entitlement). [AngloGold Ashanti report to society, 2006, p. 124]

In the quote, AngloGold Ashanti uses statutory law as a basis to challenge the legal right of artisanal small-scale miners to the disputed land. This broad claim made by the company over land is questionable especially since customary rights to land based on historical entitlement is legal. The Statutory regulation framed around a post-colonialist approach removes their right to mineral not land. However, the operation of a parallel land tenure system with differentiated laws creates conflict between large-scale miners and artisanal small-scale miners. (Blocher, 2006; Nyame & Blocher, 2010).

Hence, the rare focus on legal conflict in the corporate reports was used by the company to accentuate the notion of a legal entitlement to the land while bestowing an illegal status upon artisanal small-scale miners. This form of narrative creates boundaries between mining operators. However, a manager questions this classification of artisanal small-scale miners. The manager notes that many of the miners lost their lands to mining companies because of forceful cessation. A consequence of forceful cessation is encroachment.

> With respect to the large-scale mining industry, many of these illegal miners are indigenes whose lands were taken from them and their livelihood which largely was agriculture now destroyed. They are the people who have taken onto encroaching the lands of these large-scale miners. [Sustainability Manager of a large mining company]

The above quote reveals a problem of oppression by large-scale mining companies which is made invisible in the reports of AngloGold Ashanti. Indigenes have their property forcefully taken away to fulfil the interest of the large-scale mining companies. This problem is repeatedly covered up with other narratives embedded in the corporate reports. The discourse just mentions that the Statutory law on lands in Ghana has created social inequality between large mining companies and artisanal small-scale miners.

Certainly, inequality arises from the creation of distinctions that allow one group to monopolise resources (Annisette, 2017; Lamont et al., 2015). Inequality attracts conflict that persists and remains unresolved.

> There is an inherent potential for conflict between large-scale operators, such as AngloGold Ashanti, working within a formal, regulated land tenure framework on the one hand, and small-scale miners on the other. The situation is exacerbated by the fact that these miners may claim to have an historical entitlement and may experience difficulty in accessing appropriate land, given the preference given in the allocation of mining licences and capital development incentives to the larger-scale operators. [AngloGold Ashanti report to society, 2007, p.139–140]

In addition, the discourse of legal conflict neglects the role of the State in creating a divisive land law that overrides the customary law where minerals are found on the land of an owner. The State law has created an unequal system that privileges large-scale mining companies in the provision of licence and monopolisation of resources.

Therefore, large-scale miners such as AngloGold Ashanti and the management team working in these mines were quite supportive of the statutory law. The management team even advocate for such laws to be used to manage artisanal small-scale miners while some argue that there are benefits to society.

> But if people can't do small-scale mining, how do we extract that for the benefit of society? So for me small-scale mining well-regulated is good-where people know what to do, they are mindful of safety and the environment and if they are regulated and do it within the remit of the law and in accordance with all the environment and safety rules, I support it. [Finance Manager of a large mining company]

Regulation has become divisive by the introduction of licences for artisanal small-scale miners thereby creating a category of miners deemed 'illegal' in the mining space.

> "Illegal mining? That is one dicey one because we say illegal in the sense that they don't have the license to mine and the manner in which they go about I am against. [Finance Manager of a large mining company]

In sum, it is noted that this concept of 'illegals' has filtered into the discourse of AngloGold Ashanti. Basically, the discourse of conflict is used in creating boundaries between the corporate representatives and the small-scale miners as well as labelling each party with a different identity. In this regard, AngloGold Ashanti is bestowed with a legal identity and artisanal small-scale miners with an illegal identity.

5.2. The discourse of physical conflict, justification, and distinction

AngloGold Ashanti confronted conflict by mainly focusing on the discourse of physical conflict. More precisely, the discourse was utilised as a strategic resource (Hardy et al., 2000). Discourse of physical conflict alongside boundary work was largely used in corporate narratives to legitimise corporate use of violence. In legitimacy management, this discourse of physical conflict was deployed in exposing varied situations of violent confrontations between AngloGold Ashanti and artisanal small-scale miners. Lines of distinctions drawn in boundary work between legal and illegal enabled corporate justification of action. See example,

> A policeman fired a warning shot whilst trying to arrest an illegal miner. A struggle ensued, during which the illegal miner was shot in the foot, resulting in a fracture of the foot. After a full investigation, it was found that the policeman acted with justifiable force and was within his rights, and the individual was charged for being involved in illegal mining activities. [AngloGold Ashanti report to society, 2008, p.147]

As shown in the quote, the discourse is used to query the legality of the miner's activity in the physical encounter thereby providing a rationale for justifying the violent action of the policeman working for AngloGold Ashanti. The use of the label 'illegal' enables the company to claim differentiation in legal status. See another example.

> A group of illegal miners, armed with machetes, was sighted on AngloGold Ashanti's property. Police stated that the trespassers acted in a threatening manner, and decided to fire warning shots. Warning shots struck one illegal miner, wounding him in the leg. … After a full investigation, local police determined that the policemen acted in self defence and within his rights. The miner was subsequently charged for being involved in illegal mining activities. [AngloGold Ashanti Human Rights report, 2009]

The company exploits the discourse of physical conflict to justify the action of security operatives working on behalf of the company. The presentation of artisanal small-scale miners as trespassers engaged in illegal activities in the discourse is used to create a rationale for self-defence. This discourse also creates two types of distinction. It creates a moral distinction between the action of the miners and the corporate response to the incident. The accusation of trespass on company property is used to highlight the existence of physical distinction that sets the outer limits on the company's property. It is vital to note that the different distinctions tend to overlap.

Another example is provided to illustrate how the discourse of physical conflict was drawn upon in creating moral and physical distinctions between large-scale mining companies such as AngloGold Ashanti and artisanal small-scale miners.

> A large group of ASM miners, and a range of options is being considered armed with cutlasses and firearms, attacked guards on a tailings dam. [AngloGold Ashanti report to society, 2007, p. 142]

The discourse was used to draw attention to a breach in moral order by artisanal small-scale miners that were accused of perpetrating violence. In discussing the tailing dam, the company uses the structure to emphasise physical distinctions in the outline of the property. It suggests a breach in physical boundary thereby conveying a negative evaluation on artisanal small-scale miners. We also observe a binary classification of the victims (guards of AngloGold Ashanti) and attackers (artisanal small-scale miners). The blame is placed upon the artisanal small-scale miners. The corporate discourse attributes moral disorder to small-scale miners but does not

capture any inappropriate practices from the corporate standpoint. This picture is a stark contrast from reports from non-governmental organisations. See an example in which four farmers were reported to have been shot and wounded. One of the farmers was hospitalised according to WACAM for 9 months (WACAM, annual report, 2011).

> In February 2006, four farmers were shot by a security team of the company involving the military. One of these farmers, Mr. Anthony Baidoo, spent nine months at the 37 Military hospital in Accra. [National Coalition on Mining Newsletter, October, 2011]

There are several reports of similar nature. Thus, we note that AngloGold Ashanti is relatively silent over its participation in oppressive practices such as the hire of military personnel that carry out human rights violations. It is noted that this finding supports accounting studies that indicate that corporate reporting is also used in hiding conflict (Jenkins, 2004; Lauwo et al., 2019). And so, we observe the role of corporate reporting in suppressing the reality of conflict. Tinker and Niemark (1987, p.72) argue that corporate reports in the hands of "social protagonists" are malleable instruments used to "mediate, suppress, mystify and transform social conflict". This is possible because corporate reports "contain representations of a specific social and political context (Cooper & Sherer, 1984, p.208).

The discourse of physical conflict enabled AngloGold Ashanti to highlight cases of physical disputes and tension brewing between the corporate employees such as the security guards and artisanal small-scale miners. At the same time, the discourse was used to create a legal distinction between AngloGold Ashanti and artisanal small-scale miners by emphasising the legal claim to land concession (property).

> A number of incidents were recorded during the year. Amongst the most significant are the increasing clashes at Obuasi mine in Ghana between employees and mine security on the one hand, and artisanal and small-scale miners operating illegally on company property on the other. [AngloGold Ashanti report to society, 2007, p.143]

It is argued that these types of physical conflict arise because of the Mining Act rooted in colonialism that allows mining companies with State support to lease lands even without the consent of occupiers of the land which tend to be predominantly farmers. With sometimes little compensation, the farmers lose their source of livelihood and resort to artisanal small-scale mining.

> With few alternative livelihood opportunities available, many of those who lost agricultural land to AGC (Ashanti Goldfields Corporation, now AngloGold Ashanti-AGA) in the past for little or low compensation have been forced to take to illegal, small-scale mining – a practice known as 'galamsey'. [ActionAid report, 2006, p.25]

This situation has generated complaints from mining communities. See an example, "Their activities are taking most of our lands and not just the land, but the reproductive lands are degraded by their activities". [Community member]. This problem fostered by the operations of large scale-mining companies under State regulation echoes the colonial mentality in replicating the past. In the colonial period, the Ordinance encouraged the exploitation of natural resource while disregarding the development of the agricultural sector and small-scale mining by members of the local communities (Tsuma, 2010). However, there is less sympathy from some managers working within the large mines.

> they (artisanal small-scale miners) are our number one enemy because their activities are harmful, and we have paid them off, we have paid everybody. If we know that you own a concession and we are interested we will pay you, so you are coming back there is illegal. And we have constant assistance from the military to deal with them because they can run down your business. [Financial manager of a large mining company]

This quote highlights not only tension within the mining space but the corporate sanction of military personnel to engage in physical conflict with artisanal small-scale miners. In AngloGold Ashanti reports, explicit examples are noticeably deployed from the latter half of 2000. During this period, AngloGold Ashanti commenced the disclosure of selective illustrative cases of altercations involving 'exchange of fire' or 'attacks' attributable to moral violations e.g theft. The discourse continued to reinforce a moral distinction between the company and artisanal small-scale miners. However, these discourses often face regulation from non-governmental organisations, and press media outlets that resisted such accounts. They challenge the accounts embedded in the discourse that enable the attribution of blame, legitimisation of corporate action and making claims of distinctions using counter accounts. The next section explores the counter accounts of these agencies.

5.3. Conflict discourse and resistance struggle

Some non-governmental organisations, and press media outlets have attempted to resist the discourse of AngloGold Ashanti. The tactics used include participation in the original discourse and the shifting of the original discourse. Participation in the original discourse refers to other organisations engaging with the discourse set out by AngloGold Ashanti. A shift in the original discourse refers to engagement with other discourses that direct attention to other issues that bring new meanings, for example, engaging with the discourse of legal conflict or human right abuse makes the conflict more than just about physical conflict. This paper provides an illustration.

In 2005, AngloGold Ashanti was implicated in an altercation case where a security personnel was accused of shooting a member of the public. The company disputed this accusation by suggesting in their discourse that the person was hurt by a fence [AngloGold Ashanti report to society, 2005, p.C17]. The Third World Network Africa contested this version of events by providing a counter account in the process of participating in AngloGold Ashanti's discourse of physical conflict. Here, the counter account was used to query the narrative of the incident and provide a different account of how the conflict occurred that day.

> On or about June 20, 2005 Awudu Mohammed went with two of his colleagues to carry out small scale mining (galamsey) around a place popularly called Crusher-Top near Sanso. On their way back home they saw the security patrol team of AngloGoldAshanti made up of two police men and three private security of the company in a Toyota Land Cruiser advancing towards them heralded by sporadic warning shots. So Awudu and his colleagues took to their heels. In the process they shot at Awudu Mohammed and his intestines gushed out of his stomach. [Third World Network Africa, no date, p. 19]

An international non-governmental organisation, Action Aid corroborated this version of events. Action Aid participated in the original discourse of physical conflict as well as shifting the discourse to legal conflict. Action Aid used the two tactics together to question the narratives that the company used in the justification of action.

> He alleges he was chased by a combined force of police and AGA company security acting under AGA's overall command, shot by a policeman, and then beaten after being caught trying to mine illegally on AGA land on 20 June 2005. [Action Aid report, 2006, p.25]

Changes to the accounts underpinning the original discourse were used in a manner that allowed the attribution of blame upon the security workforce working for AngloGold Ashanti. In addition, Action Aid drew attention to legal conflict over land to challenge the right of AngloGold Ashanti to forcefully claim the land of the victim's family. Action Aid provides a quote attributed to Awudu,

> "I was a farmer. AGC (now AngloGold Ashanti) said they'd discovered gold there, in Sansu, where I was farming. When the company told us they were going to destroy our farms, we protested. AngloGold said they would pay compensation, they said 500,000 cedis [£33] for 15 acres which belonged to my father and which we all depended on. When the company proposed the 500,000 cedis for compensation, we refused. But the company brought police and military to destroy the cocoa farm. This was in 1995–97. [ActionAid report, 2006, p.25]

This discourse was used to highlight the forceful cessation of the inherited property of Awudu and other farmers. The discourse raises questions about the fairness in the process of exercising legal ownership under the Mining Act. The Statutory law privileges large mining companies such as AngloGold Ashanti that acquire licences at the expense of farmers with historical rights to the land. The corporate report indicates that the company acquired the land at least a year before the conflict escalated "The current mining lease for the Obuasi area was granted by the government of Ghana on 5 March 1994". [AngloGold Ashanti Annual Financial Statement, 2007, p. 312]. The acquisition of farmers' land for mining under State law is a key source of conflict.

AngloGold Ashanti attempts to resist the shift in discourse. The company participates in the discourse of human rights, and physical conflict while avoiding engaging with the discourse of legal conflict. The company publicly responded to Action Aid and WACAM's accusations under the title 'rights abuse' by declaring a lack of awareness of the medical report. The company maintains its original stance regard the events.

> Our investigation, supported by an independent review in 2005 and the police concluded that, on balance, Mr. Awusu's injuries were caused by his falling onto a gate spike. The assertion by the doctor who treated him that his injuries were caused by a gunshot wound had not been communicated to us. [AngloGold Ashanti report, in business and human right resource centre, 2006]

Media houses are known to report on conflicts. Reporting on conflict may involve participation in or shifting the discourse. In this case, a key participant in this discourse was a British media company, the British Broadcasting Corporation (BBC). The BBC drew upon the discourse of physical and legal conflict. The former discourse was reproduced by providing a counter account of the cause of events similar to the non-governmental organisations. The counter accounts provided a rationale to question the accounts of AngloGold Ashanti. The BBC refers to the doctor in the hospital where Awudu was treated as stating,

> But when we saw the wound - it's a gunshot wound and this one looked like a high velocity bullet…[BBC File on 4, July 2006]

Interestingly, this media outlet also reports on the miner's story of how their land was forcefully taken away by the mining company. The discourse raises questions about the legality of the process of land acquisition. In essence, the media attempts to use the discourse of legal conflict to engage in counter account. See quote below which is attributed to the injured party, Awudu.

> "There was gold under the farm so they want to mine the place though my father disagreed with them," says Awudu. "They went and brought police, all of them holding guns."… They are offered very little (referring to compensation) in return. [BBC File on 4, July 2006]

As shown above, the expansion of the discourse to include the enforcement process over the legality of land highlights AngloGold Ashanti silence over military force used in oppressing landowners. The company appears to cover up the land dispute that culminated into forceful eviction leading to a poverty cycle and a new group of people categorised by the company as 'illegal artisanal small-scale miners'. See below,

> Awudu says his father was offered 500,000 cedi ($50) in compensation. "Yes, it's small money," he says. "It couldn't take care of us. But we went to the company. They refused to take us as workers. He says he was left with only one option, to become a "galamsay" - an illegal miner on company land. In June last year, Awudu broke into the concession of AGC. "We saw the combined team of police and security - they [came] with their patrol cars and the dogs - I heard that shot [in] my back," he says. [BBC File on 4, July 2006]

There was evidence of counter-resistance as the company representative denies the interpretation of events by maintaining their original account. In essence, AngloGold Ashanti utilised the discourse of physical conflict to resist the BBC's account. The corporate accounts are provided in the same BBC report and Action Aid report. WACAM reports that Awudu is expected to undertake his fifth operation. The company is expected to handle the medical bills (WACAM annual report, 2011). The resistance and counter-resistance

of discourse are noted in another exchange between AngloGold Ashanti and the third World Network Africa, WACAM and the media reporting regarding a young man shot by a security guard working for AngloGold Ashanti in 2011. See (Ghana Business news, August 2011; Business & Human Rights Resource Centre, 2011; National Coalition on Mining Newsletter, October, 2011).

Overall, the findings suggest that discourse is quite an important resource in the production of counter-accounts. Attention is drawn to the manner of engagement with corporate discourse and the type of discourse drawn upon in the production of counter-accounts by different organisations. The findings provide further insight on the production of counter-accounts that are aimed at helping communities that are affected by human rights violations (Denedo et al., 2017; Himick & Ruff, 2019).

5.4. Discourse of conflict and cooperation

Discourse of conflict was used in corporate narratives to indicate an intention to pursue cooperation between AngloGold Ashanti and artisanal small-scale miners. In legitimacy management, the discourse of conflict was used specially to justify AngloGold Ashanti interest in pursuing reconciliation with artisanal small-scale miners.

> Dealing with artisanal and small-scale mining (ASM). In some of the countries in which we operate our operations bring us into conflict with artisanal and small-scale miners. As a group we recognise the rights of these miners and, in line with the applicable legislation, we seek to develop ways in which we can cohabit the areas in which we operate with mutual respect for each other's rights. [AngloGold Ashanti report to society, 2007, p.13]

There were two paths to cooperation highlighted in the discourse. The first form of cooperation observed in the corporate report is called in this paper the integration by exclusion while the second form is integration by inclusion. Integration by exclusion simply refers to programmes established by AngloGold Ashanti to exclude artisanal small-scale miners from mining operation thereby minimising conflict. An example is alternative livelihood programmes that provide training for artisanal small-scale miners. Such forms of cooperation are presented as able to tackle the activities of artisanal small-scale miners which are portrayed as illegal.

> At Obuasi in Ghana, the large-scale presence of illegal mining activity has hampered operations by creating a safety and security risk during the year. A series of escalating events prompted a response that encompasses enhanced security, the further development of alternative livelihoods programmes along with the review and enforcement of the company's legal rights. [AngloGold Ashanti report to society, 2008, p.149]

The alternative livelihood programme is commonly adopted by large scale-mining companies. A manager confirms,

> there are certain programs that we can put in place so that they do not even conceive the idea of doing things to antagonise our productions. What I am talking about? I am talking about alternative livelihood projects, training programs as we would have a lot of youth due to our educational system and the state of the global economy, we have lots of people coming into the system with less expertise, skills and training to take on working life head on. [Sustainability manager of a large mining company]

However, alternative livelihood programmes have been the subject of criticisms. Critiques highlight the inability of such programmes to provide participants with the support to live independently.

> … these illegal miners have always emanated from activities of the large-scale mining industries where their concerns have largely not been addressed. Instead of them being a proper and more reliable livelihood activity there are being asked to rear grasscutter that doesn't take them anywhere. [Sustainability Manager of a large mining company]

Another form of integration by exclusion is the recruitment of artisanal small-scale miners as security personnel in the mining companies. Altogether, there were some large-scale mining that preferred to use force to evict small-scale miners rather than to adopt this programme. However, there were other mining companies that adopted this approach.

> "Illegal miners […] they impact on our operation, they disturb us. …And the best way to deal with them is to engage them and I have done it before. When I was with a previous mining company, we had this concession between two mining firms which was infested with illegal miners, so the other company in their bid to mine used the military to drive away these illegal miners who then moved to our concession, as our mine was located in an environment where no security man would wish to work. We were then left with no option but to use engagement and it was so perfect." [Union Member of a large mining company]

The hostility in the tone is captured in the use of demeaning language to describe artisanal small-scale miners. The same interviewer concludes that the programme was a success. See quote below.

> "During our drilling stages, they acted as caretakers of a drilling equipment. This engagement went as far as to National Security as they were surprised as to how we succeeded in doing it." [Union Member of a large mining company]

However, AngloGold Ashanti reported a failure in this area. The corporate discourse draws attention to the increased conflict despite the recruitment of members of the community into the workforce.

> As illegal mining activity increased significantly at the beginning of 2008, 120 youths from surrounding communities were employed as part of a community policing initiative to run 24-hour security patrols of company installations within the community. The number and intensity of clashes with illegal miners continued to increase, however, to the point where the mine was experiencing almost daily security incidents with groups and individuals engaged in illegal mining in the area. [AngloGold Ashanti report to society, 2008, p.149]

The second form of cooperation, integration by inclusion involves incorporating artisanal small-scale miners into mining operations in a manner that is intended to facilitate harmonious co-existence. An example is the sharing of concession with artisanal small-

scale miners.

> As part of the company's artisanal and small-scale mining strategy, AngloGold Ashanti is in the process of initiating joint programmes with government agencies and other interested and affected parties to identify and allocate land to alternative livelihood programmes, including artisanal and small-scale mining, in Ghana. [AngloGold Ashanti report to society, 2006, p. 111]

The sharing of land concessions has generated opposition from some mining companies. Managers within large-scale mining companies are opposed to this proposition.

> "these days when they come close to the mine, they become a very difficult group of people to deal with, Obuasi had had a lot of trouble with illegal miners where in some instance they are even able to enter the underground works. We had a group of people up here who have formed themselves into a co-operative, they were able to get the Minerals Commission to shed off some of our concessions up here. A large number of people going to work there pose a security risk and sometimes encroach, but we have to learn how to co-exist…" [Corporate social responsibility Manager of a large mining company].

See another example,

> Illegal miners […] you cannot as a company ignore them, the moment you ignore them there will be chaos, but in our context, there is little we can do to help them in their cause, why? Because we have the concession, and by our legal framework we cannot sublet part of our concession to them to work on. [Sustainability Manager of a large mining company]

The discourse highlights a rhetorical attempt to confront fundamental problems over land rights. The small-scale miners were reported to have placed pressure on the government to facilitate the reallocation of part of the concession to the miners.

> Similarly, in Ghana, the company is working with other mining companies, the Chamber of Mines and the National Minerals Commission to identify properties which are suitable for small-scale mining and to promote registration by miners in respect of operations on these properties. [AngloGold Ashanti report to society, 2006, p.126]

To appease the artisanal small-scale miners, the State withdrew security personnel from the lands of AngloGold Ashanti between February 2016 and second quarter of 2016. This allowed incursion into the concession. AngloGold Ashanti lodged a dispute with the government at the International Centre for Settlement of Investment Disputes (ICSID) over its decision to allow artisanal small-scale miners to take over the concession [AngloGold Ashanti Sustainability Development report, 2016, p.50].

On the whole, the findings suggest that discourse in corporate reporting can be used to highlight the management of conflict. Specifically, the discourse of conflict places the spotlight on cooperation in legitimacy management. However, the interviews raise questions about the effectiveness of cooperative work aimed at addressing conflict. The decision of large-scale miners not to address the main cause of conflict in reporting and practices makes it difficult to ease the tension (Jenkins, 2004; Lauwo et al., 2019, 2016).

6. Discussion

The paper sought to address two main questions. The first question investigates how do large scale mining companies use discourse in boundary work to confront conflict as part of legitimacy management? The findings suggest that AngloGold Ashanti used the discourse of physical conflict to create moral, legal, and physical distinctions from artisanal small-scale miners. These distinctions are used as a basis for justifying and legitimising corporate action, mainly violent towards artisanal small-scale miners. The findings also suggest that discourse of conflict was used not only for making claims of distinction but highlighting cooperation. There were two paths to cooperation highlighted in the discourse: the integration by exclusion and integration by inclusion. These forms of cooperation were expected to signal the possibility of peaceful co-existence between large-scale mining companies such as AngloGold Ashanti and artisanal small-scale miners. However, questions were raised about the success of these programmes. The conflict in this industry continues to persist and may continue unless large scale mining companies such as AngloGold Ashanti and the State addresses the fundamental problem which is conflict over land in Ghana.

The second question addresses ways in which corporate discourse of conflict are resisted in counter accounts by other organisations? The findings reveal a discursive struggle between AngloGold Ashanti and non-governmental organisations, as well as the press media. These organisations take on a defensive position to "access different discourse to generate new meanings" (Harding et al., 2000, p.1228) that is aimed at challenging the strategy of AngloGold Ashanti. Resistance was exemplified in two ways: participation in the original discourse and the shifting of the original discourse. Three forms of discourse were employed in shifting the original discourse by drawing: the discourse of physical conflict, legal conflict over land and human right abuse. The power of the discourse lies in undermining the rationale for corporate action and the basis for identity differentiation. More importantly, the findings unveil an attempt by non-governmental organisations and the press media to resist the discourse in counter-accounts. The counter-accounts are challenged by AngloGold Ashanti.

This paper makes four main contributions. First, the paper contributes to critical accounting studies on corporate reporting of conflict by mining companies (Jenkins, 2004; Lauwo et al., 2019, 2016). This paper unveils corporate strategic use of discourse in boundary work to confront rather than deflect conflict in legitimacy management using the case of AngloGold Ashanti. The findings differ from that of past studies on corporate reporting that explore how discourse was used to deflect attention from conflict in legitimacy management (Jenkins, 2004; Lauwo et al., 2019, 2016). Using the case of AngloGold Ashanti in Ghana, the paper suggests that the company uses the discourse of conflict strategically by focusing on physical conflict as opposed to legal conflict over land. The discourse of physical conflict was made central in corporate reports by highlighting disputes between the large-scale mining company and artisanal small-scale miners in boundary work. The discourse of legal conflict which could draw attention to disagreements over

the indigenes' right to land was underemphasised and unclearly articulated in the corporate reports.

Second, the paper contributes to studies that draw on the post-colonial context in the accounting field (Alawattage & Fernando, 2017; Annisette, 2000; Lassou et al., 2019). In particular, one of the studies draws a linkage between discourse and post-colonialism (Alawattage & Fernando, 2017). The findings suggest that post-colonialism system feature in State regulation on land rights and is not constrained to government accounting as unveiled by Lassou et al. (2019). The paper suggests that the language of corporate reports lend support to post-colonial ideologies. Specifically, it suggests that corporate discourse of conflict enables post-colonialism to thrive in Ghana by contributing to the erasure of the historical rights of indigenes to land ownership. It also hides the negatives consequences of State adoption of colonial legacies that benefit large-scale mining companies. However, the paper also suggests that there are organisations that resist such corporate discourse. These organisations recognise the agency constraints facing artisanal small-scale miners and farmers. This contrast with a study of a setting by Alawattage and Fernando (2017) where the colonised can exercise agency in influencing the discourse.

Third, this paper suggests that conflict over land is rooted in colonial legacies. The paper illuminates on the link between post-colonialism and conflict over land within the mining space. The findings suggests that the language in corporate reports play a role in fuelling post-colonial ideologies. Support is expressed for the State regulatory framework that is modelled after the colonial land administrative system in discourse within corporate reports. The historical entitlement of indigenes to land based on customary law is dismissed in the same reports. The discourse in corporate reports portray land systems that are shaped by post-colonialist mentalities as an appropriate framework for the allocation of concession. The discourse in corporate reports in the spirit of colonialism is used to portray those classified as 'illegal' artisanal small-scale miners as physical threats to society and justify oppression. This form of discourse has filtered into society with some top managers in the large-scale mining companies expressing a disdain for artisanal small-scale miners.

Fourth, the paper contributes to studies outside the accounting field by focusing on discourse as a strategic resource in showing how it is used in corporate reporting on conflict (Ainsworth & Hardy, 2009; Hardy et al., 2000; Hardy & Phillips, 1999). The paper shows that AngloGold Ashanti uses discourse as a strategic resource to enact corporate intention. The context in the corporate reports is strategically constructed and interpreted to place the blame wholly on artisanal small-scale miners. The interweaving between the produced statement and the context enables the legitimisation of corporate actions in the face of conflict as well as identity differentiation. AngloGold Ashanti takes advantage of the subject position in the discourse to strategically construct the context and reinforce an illegal identity status upon artisanal small-scale miners. The company is silent over the context of this identity which in part emanates from existing social practices derived from statutory law. It is also silent about the role of AngloGold Ashanti in facilitating conflict. Instead, the key focus of the company is on constructing statements that portray artisanal small-scale miners as criminals engaged in violent activities in the assignment of degrading labels. The company "privileges a particular set of discourse over another discourse that is marginalised" in the discursive struggle (Hardy & Phillips, 1999, p.3).

Finally, this paper makes a practical contribution. This paper shows that problems arising from a colonial legacy inherited by the State filters into the corporate discourse of AngloGold Ashanti. However, there is a noticeable attempt in the discourse to make visible physical conflict and invisible legal conflict over land ownership. The paper unpacks a form of soft oppression embedded in discourse within corporate reporting. The corporate report silences the voice of landowners who face oppression as illustrated in the forceful cessation of property. The divisive and oppressive nature of licences is suppressed in corporate reports. Instead, the large-scale miners continue to support such as system. In sum, this paper argues that the post-colonial system fuelled by neoliberalism not only permits the monopolisation of resources large scale mining companies but creates hegemony that places artisanal small-scale miners at a disadvantage as well as breeds conflict in society.

7. Conclusion

This paper highlights several findings. First, the findings suggest that discourse of physical conflict is utilised not only for blame tactics but in challenging the legitimacy of the actions of artisanal-small scale miners. The findings suggest that discourse of physical conflict through boundary work enabled large-scale miners such as AngloGold Ashanti to defend corporate use of violence against artisanal-small scale miners. The discourse of legal conflict is downplayed in corporate reporting. The downplay of the role of such discourse allows the mining companies to shy away from addressing questions about the historical entitlement of these small-scale miners to allocated land by the State. Discourse of legal conflict also reinforce boundaries between the two mining operations. It is suggested that conflict is bound to persist with the continued operation of a post-colonial system alongside a customary right system in the allocation of land (Blocher, 2006; Nyame & Blocher, 2010). Second, the findings suggest that discourse can be used to create inequality and tension (Annisette, 2017; Lamont et al., 2015) through moral, legal, and physical distinctions (Lamont, 1992; Lamont et al., 2015).

Third, the findings suggest that discourse plays a central role in giving accounts and counter accounts. Past studies suggest the non-government organisations rely on discourse in the production of counter accounts to challenge corporations on behalf of communities (Denedo et al., 2017; Himick & Ruff, 2019). Here, the findings draw attention to the different manner of engagement with corporate discourse as well as the type of discourse. Fourth, the findings suggest that discourse of conflict can be used to both highlight boundary creation and cooperation in legitimacy management. However, conflict persists as the main cause of conflict remained unaddressed in reporting and practice. On the whole, the paper aims to encourage further research in this area. In particular, researchers are encouraged to look at other ways companies confront conflict in corporate reporting. It recognises that exploring discourse of conflict as a strategic resource is just one of many ways exploitable by companies. More importantly, the paper aims to draw attention to a social problem affecting the lives of communities in Ghana.

Acknowledgements

Appendix A. Supplementary data

Supplementary data to this article can be found online at https://doi.org/10.1016/j.cpa.2021.102340.

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