



Corporate crime and the discourse of social responsibility: inconsistencies, contradictions and indifference in the corporation dialogue with stakeholders

Crime corporativo e o discurso da responsabilidade socioambiental: inconsistências, contradições e indiferença no diálogo da corporação com stakeholders

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Abstract: In order to be accountable to its stakeholders, corporations produce socio-environmental responsibility discourses, claiming that they are part of their corporate values. However, such discourses are challenged whenever corporate-crime practices occur. The aim of this paper is to analyse socio-environmental responsibility discourses of a corporation involved in environmental corporate crimes to identify how discourse and organizational practice relate to each other. Using documentary research as a method of procedure, the analysis indicates that the dialogue between the corporation and the community is characterized by inconsistency, contradiction and indifference.

Keywords: Corporate crimes; Stakeholder theory; Socio-environmental responsibility.

Resumo: Diante da necessidade de prestar contas aos seus stakeholders, as corporações tecem seus discursos de responsabilidade socioambiental afirmando ser essa um de seus valores corporativos. Entretanto, quando ocorre a prática de um crime corporativo, esses discursos são colocados em xeque. Nosso objetivo, neste artigo, é analisar os discursos de responsabilidade socioambiental de uma corporação que protagonizou crimes corporativos ambientais, para identificar como se relacionam o discurso e a prática organizacional. Utilizando da pesquisa documental como método de procedimento, nossa análise indica que tais relações se caracterizam pela inconsistência, pela contradição e pela indiferença no diálogo da corporação com a comunidade.

Palavras-chave: Crimes corporativos; Abordagem dos stakeholders; Responsabilidade socioambiental.

1 Introduction

It is not an easy task to define an environmental corporate crime and to unveil its relationship with an organisation's socio-environmental responsibility. When crime emerges as a subject, few people cite a corporate crime as an example, mentioning instead cases of ordinary street crimes (Unnever et al., 2008). The most accepted concept of corporate crime is strictly legalist, that is to say, a criminal case in which the company was convicted (Mokhiber, 1995). However, this definition prevents one from labelling a large number of business malpractices that are socially harmful as criminal, and leaves out all acts that are not prohibited by the State due to the potential offenders' biased influence in law making (Kramer, 1984; Mokhiber, 1995).

Regarding environmental crimes, in Brazil, the legal entity's liability is ruled by the Environmental Crimes Act (Lei nº 9.605/98), of 1998, article 3, sole paragraph, which makes legal entities liable to administrative, civil and criminal charges for violations against the environment, without excluding any private individual, author, co-author or participant of the same fact (Brasil, 1998).

Some legal scholars believe that this provision can exempt legal entities from judicial responsibility due to the impossibility of matching the traditional elements of the general theory of crime with the hypothesis of crimes by legal entities (Costa et al., 2001). Yet, when confronting environmental corporate crimes, the Environmental Crimes Act answers to provisions

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Received Oct. 20, 2016 - Accepted Aug. 7, 2017

Financial support: None.

set by Brazil's 1988 Constitution and responds to recommendations by the 1992 UN Conference on the Environment and Development and its Agenda 21 resolutions. Thus, the Act envisages the possibility of criminally charge a legal entity in an environmental case (Gentile & Duarte, 2005)

As corporate socio-environmental responsibility gains visibility and society demands from business more social responsibility, corporations produce policy and practice discourses which seek to minimize the potential risks of their behaviours and to generate value for them (Machado & Zylbersztajn, 2003). However, environmental corporate crimes are frequent: the US Environmental Protection Agency conducted a study on catastrophes caused by the chemical industry and identified seventeen cases with toxicity levels and volumes above those of Bhopal, from 1963 to 1988; the US National Environmental Law Center identified nearly 35.000 chemical-industry accidents in the US between 1988 and 1992 (Pearce & Tombs, 1999); and a Brazilian publishing house compiled the major accidents and environmental crimes that occurred in the world throughout the twentieth century to 2005 (Brasil Sustentável Editora, 2007).

Given these facts, the objective of this research is to analyse the socio-environmental responsibility discourses of a corporation responsible for environmental corporate crimes in order to identify the relationship between discourse and organisational practices. A fictitious name was used to refer to the company, which is DOENTIA. The methodological procedure followed was a documentary research based on the company's documentation found in the City of Uberaba's Environment Department and in the company's website pages, as well as on documentation related to environmental crimes, such as registers, publications and announcements regarding social responsibility actions carried out by the company.

The paper is divided in four sections. The first presents the research conceptual framework on environmental corporate crimes, on Stakeholder Theory and on socio-environmental responsibility. The second describes the methodological procedures of the research. The third presents the analysis of the results. Finally, the fourth section presents the research conclusions, highlights its contributions and limitations and indicates potential future research lines.

2 Corporate environmental crimes: conceptual aspects

Corporate crime studies form an eclectic set of concepts and topics that originate from different theory fields framework, resulting into significant divergences and into a true intellectual nightmare, according to Geis & Meier (1977). Some scholars

argue that the corporate crime concept is strictly applicable to criminal convictions and criminal law violations (Shapiro, 1990; Tappan, 1947). Others propose extending this concept to include civil and regulatory law violations besides specific criminal statute violations (Clinard et al., 1979; Schrager & Short, 1978). There are still those who consider that the State's definition of crime should be abandoned and replaced by definitions that take into account human rights, given the ability of corporations to influence law making and enforcement according to their interests (Michalowski & Kramer, 1987; Pearce & Tombs, 1999).

Schrager & Short (1978, p. 412) propose a definition for corporate crime or organisational crime:

[...] illegal acts of omission or commission of an individual or a group of individuals in a formal organisation in accordance with the operative goals of the organisation, which have serious physical or economic impact on employees, consumers, or the general public.

Thus, the author of the action is the corporation itself. According to this definition, the intent can be defined if the action or omission (negligence) occurs with the purpose of achieving the organisation's operational objectives, excluding, therefore, illegal acts committed for personal gain. Still, according to Schrager & Short (1978), the action or omission should breach a law and should cause serious physical or economic consequences for employees, consumers or the general public.

Regarding corporate crime typology, Snider (2000) contemplates the relationship among the corporation and the fundamental variables for its operation: people (labour relations); markets (consumption relations) and resources (relations with the community and the environment). In Brazil, a corporate crime type is defined by law: the environmental crime, which has been in evidence in face of the world's concern about environmental issues. According to Guimarães (1992), the world's attention about the environmental crisis was first caught at the Stockholm Conference in 1972 and reached its peak twenty years later in Rio de Janeiro, when the basis for a new conception of development were defined (Guimarães, 2006). A few decades after miles stones such as the UN Conference on the Human Environment (Stockholm '72), the UN Conference on Environment and Development, (the Earth Summit, Rio'92) and the World Summit on Sustainable Development (in Johannesburg, city, in 2002), there should not be any doubts that the world's perception about the environmental crisis has been irremediably altered (Guimarães, 2006).

Despite the awareness about sustainable development, irresponsible corporate behaviour continues to severely

affect the environment and the health of the population, enhanced by the companies responsible for crimes evading their obligations (Greenpeace, 2002). A report by Greenpeace (2002) pointed out that companies in Brazil fail to compensate or support the affected communities in contaminated areas and evade their obligations, violating human and community rights when failing to monitor, report and provide information about their industrial processes. The report concludes that it is increasingly difficult to ensure that companies are made liable for their crimes.

In terms of environmental crime liability, Brazil's Constitution, in its article 225 (Brasil, 2003), acknowledging the guidelines of the UN Conference on the Human Environment Declaration, in Stockholm 1972, provides that public authorities and society have the duty to protect the environment, in other words, the Federal Constitution foresees the need for environmental preservation, for damage reparation and for ecological sustainability (Gentile & Duarte, 2005). It may be, then, construed that public authorities and society are equally responsible for the environment's protection and preservation, removing the State an exclusive role of policing the environmental assets (Machado, 2006).

The Brazilian Environmental Crime Act (Lei nº. 9.605/98) provides for criminal and administrative sanctions against individuals and legal entities responsible for actions and activities that harm the environment (Brasil, 1998), becoming a milestone through which Brazilian institutions recognized environment-related criminal conducts (Green, 2006). The Act's article 54, section III, "On Pollution and other Environmental Crimes", provides that: "To cause pollution of any nature at levels that result or may result in damage to human health, or that lead to animal death or to significant flora destruction" shall be liable to imprisonment, from one to four years, and fine; and if the crime has an unintentional nature, the penalty is detention, from six months to a year, and fine (Brasil, 1998).

A severe regulation for environment protection is necessary, since there are cases in which administrative or civil sanctions are not sufficient for the repression against environmental aggressions. The criminal imputation of legal entities becomes a preventive and educational response to the current social reality, in which organisations are considered criminals when they degrade the environment. In order to promote a balance of the environmental preservation and of the maintenance of business activities, the criminal liability system for legal entities is fundamental to make business conduct and activities more environmentally aware and oriented (Gentile & Duarte, 2005).

Based on the above, the organisation's liability, in social and environmental terms, is a necessity to

minimize the impacts on those affected by business activities. Following that, the next section will discuss the Stakeholder Theory, which, in this study, is associated to corporate environmental crimes in order to clarify which interest groups are related to the organisation that commits an environmental crime and how these relationships operate as well as in order to analyse how such crimes impact on society in general.

3 Stakeholder theory and social-environmental responsibility

In recent years, organisations have boasted a greater concern about socio-environmental problems due to changes resulting from the development of an environmental legislation and from greater demands by society and the market (Silva & Reis, 2011). The organisations have been oriented towards an environmentally and socially sustainable development, even though the principles of environmental protection and sustainable development are considered by their executives as a restriction to economic growth (Guimarães, 2006).

However, it has been assumed that if the company's attitude represents a socially responsible activity, it helps to reduce the potential risks of its behaviour in the market, preserving the company's value (Machado & Zylbersztajn, 2003). At the same time, it has been observed that society demands a socially responsible position from the organisations, leading them to adopt responsible practices that consider all their stakeholders, thus, enhancing the move towards social responsibility (Ventura, 2003; Silberhorn & Warren, 2007).

Therefore, a common direction is sought regarding social responsibility aspects in order to provide references to the organisations' social performance (Carroll, 1998), associating social responsibility with environmental management, action transparency and concern with community and society (Zouain, 2001). In that direction, Elkington (1999) introduced the concept of the Triple Bottom Line involving three dimensions: (1) economic sustainability, measured by profitability, brand value and reputation; (2) environmental sustainability, evaluated through the efficient use of natural resources or eco-efficiency, environmentally sustainable services and environmental improvement of processes; and (3) social sustainability, measured by the well-being of people inside and outside the organisation, as well as by the effective management of human resources and the environment.

Below, Chart 1 presents an adapted overview given by Pereira et al. (2010) to understand Corporate

Chart 1. Perspectives and categories of Corporate Social Responsibility.

Perspective	Index (CSR category)
Motivating principles of Corporate Social Responsibility	1) CSR driven by values; 2) CSR driven by performance; 3) CSR driven by stakeholders
Corporate Social Responsibility Processes	1) Engagement and communication with the community; 2) Environmental impact management; 3) Code of ethics or conduct; 4) Philanthropic programmes; 5) Business operations; 6) Corporate governance and law compliance; 7) Human resources processes; 8) Risk management; 9) Health and safety programmes; 10) Supply chain management; 11) Involvement of employees in the community; 12) Sponsorships; 13) Quality programmes; 14) CSR reports; 15) International CSR activities; 16) Anti-corruption policies; 17) CSR Independent organisation
Stakeholder issues	1) Community; 2) Customers; 3) Employees; 4) Shareholders and investors; 5) Suppliers; 6) Competitors

Source: Adapted from Pereira et al. (2010).

Social Responsibility (CSR) through some specific perspectives and indexes.

The understanding of how the organisation states its social responsibility involves assessing its actions based on its motivating principles; on its management processes and on the nature of its relationship with its stakeholders. Therefore, the organisation should reserve a room for social responsibility in its strategic thinking and also reach an agreement on how to measure its socio-environmental performances (Valadão & Oliveira, 2010).

The Stakeholder Theory presents the central idea that the organisations' success depends on how they manage their relationships with the groups that may affect the achievement of their goals (Freeman & Phillips, 2002). Freeman's stakeholder definition becomes useful to understand this concept: "[...] any group or individual who may affect or be affected by the achievement of the organisation's objectives" (Freeman, 1984, p. 46). The author argues that for organisations to effectively apply the concept of stakeholders, they should make great changes in their management, since the effective application of this concept would mean integrating the interests of the different stakeholder groups with the company's strategic planning.

Thus, it is necessary that socially responsible organisations have processes to manage stakeholder groups and to analyse their actions' possible results. It implies that the company's inability to satisfy their stakeholders' expectations may compromise its success, its survival and its entire system. According to Clarkson (1995, p. 106): "Stakeholders are persons or groups that have, or claim, ownership, rights, or interests in a corporation and its activities, past, present, or future". The author identifies two types of stakeholders: (1) **Primary stakeholder groups**: those without whom the business continuity is compromised, implying a high degree of interdependence, for example: shareholders, investors, employees, consumers,

suppliers and government; (2) **Secondary Stakeholder groups**: who influence or affect and are influenced or affected by the company without participating in its transactions, and who are not essential to its survival, but have a capacity to mobilize public opinion against or in favour of it.

This way, a stakeholder-oriented management involves integrating an environmental control in the organisation, because only through it the concern about the environment will become a value for the company (Donaire, 1994; Barbieri, 2004), being relevant to analyse the integration between environmental management and social responsibility (Nascimento, 2007). Depending on the environmental problems resulting from its activities, the organisation may develop different approaches built in the evolutionary stages of an implementation process of environmental management practices (Barbieri, 2004).

Hunt and Auster (1990) describe five stages of environmental management programme development: 1st) it comprises organisations with no or limited programmes; 2nd) it involves a staff to assist in environmental crises resolution; 3rd) it consists of accident prevention; 4th) it concerns managing environmental problems; and 5th) it comprises the internal integration between the organisation and the environmental theme. In the same direction, Donaire (1994) and Barbieri (2004) describe phases for environmental management: (1) initial actions related to the installation of pollution control equipment; (2) environmental control is integrated with productive processes to prevent pollution; and (3) environmental control is integrated into the administrative management.

Rohrich and Cunha (2004) suggest another three-group classification for companies' environmental management actions: (1) control, with actions more at the operational and laws compliance levels; (2) prevention, with greater concern about product manufacture; and (3) proactive, when environmental

issues are considered strategic and every company's area is involved. It becomes evident in those proposed classifications that, in the last stages or groups, there should be integration, within the organisation, between the business management and the environmental management practices, including, hence, the way in which the organisation's internal stakeholders are involved with these practices.

Besides the organisation being socially responsible, it should implement preventive or proactive actions aiming at integrating it and its stakeholders. Nascimento (2007) and Coutinho & Macedo-Soares (2002) point out that companies have introduced social and environmental variables into their strategic planning and have turned such actions essential to their business. The convergence of social and environmental issues results in the need for a socio-environmental management that is able to unify these two dimensions (Nascimento, 2007). This requires that the organisation develop forms of interactions with its different types of stakeholders (Santos et al., 2012), materialising the management of its relationships with all those affecting or affected by the business.

In the light of this context, the organisation must be seen as responsible for any action that disqualify it in legal, social and environmental terms, therefore, setting a place for social responsibility in its strategic thinking and planning (Valadão & Oliveira, 2010).

As a result of these considerations, it is possible to assume that Stakeholder Theory emphasizes the dependence of organisational success on the strategic management of relationships among the company and the main interest groups related to or affected by it (Santos et al., 2012). From this viewpoint, the organisation would begin to focus on its internal and external environment, answering to the expectations of different segments of society (Freeman & Phillips, 2002). Also, its business activities would also have to align economic aspects with its socio-environmental responsibilities, answering to the interest groups that are part of its network (Santos et al., 2012). Following, the next section will discuss the methodological procedures that guided this research.

4 Documentary research: collection and analysis of documents

In the light of the main objective of this research, we analyse the socio-environmental responsibility discourses of a corporation that is the protagonist of an environmental corporate crime. We use a documentary research as a method of procedure and, in relation to its approach, we guide it from a qualitative perspective (Godoy, 1995).

From the analysis of the industries' documentation, we selected as study object a corporation that satisfies the following criteria: (1) it discloses on its website that it has actions, policies or programmes of corporate social responsibility; (2) it has committed a recurring environmental crime, regardless of its nature, after the year 2007; (3) it has not adjusted the mechanisms that caused the environmental crime, despite having signed a conduct adjustment agreement for that purpose; (4) the environmental crime has had some impact on the community neighbour to the company's industrial plant.

The data collection and analysis went through a first step of analysis of the industries' documents (Bauer & Gaskell, 2002) to identify which corporations had committed an environmental crime. Following, in the second step of identification of socio-environmental responsibility actions that the offenders companies disclosed, we analysed the positioning of related to corporate social responsibility. In the third step, we identified the corporation for a detailed analysis of its documentation in order to point out aspects of committed environmental crimes that could have some relationship with the organisation's discourse and socio-environmental responsibility actions.

In order to identify the type of violation resulting from the environmental crime, we took into consideration the city laws of Uberlândia, a city in the state Minas Gerais, in Brazil. The reason for this choice is the fact that the City Environment Office used those laws to write the violation assessment notice. In the second and third steps, content analysis was the method used in the analysis of the text, which, according to Bauer & Gaskell (2002), is a technique to produce inferences from a focal on its social context in an objective fashion.

In order to operationalize the content analysis, we followed the stages described by Bardin (1979). Initially, we did (1) the reading the empirical material, which consists of the selected documents (the company's programmes and actions disclosed on its website, the City Environment Office's documents on the cases related to the company, such as assessment notices and conduct adjustment agreements). Next, we (2) labelled the material according to analytical categories that were established based on the conceptual framework (cf. Chart 1) and on general reading considerations. The categories considered were those used by Pereira et al. (2010), which are: (a) CSR motivating principles; (b) CSR processes; and (c) stakeholder issues. Subsequently, we established the (3) categorization of the material into comparable record units with the same semantic content, which correspond to the programmes and actions. From there on, we established (4) comparisons between the empirical material related to the organisation's discourse and

the practices that resulted in environmental corporate crimes; and we (5) grouped the registration units into common categories, i.e. discourses that resemble and contradict the business practices analysed that resulted in corporate crimes. Finally, we (6) inferred and interpreted the empirical material.

5 Results: DOENTIA's Corporate Social Responsibility context

The analysis of the collected documents resulted in a set of information aiming at achieving the research's proposed objective. In the company website, the corporation declares as its vision: "To be renowned for its competitiveness in added value solutions and respect for chain value sustainable growth". Thus, once sustainability is built in the organisation's vision, it is assumed that the company is at a stage characterized by the presence of proactive strategic environmental management actions that will generate value for the organisation (Machado & Zylbersztajn, 2003; Barbieri, 2004; Rohrich & Cunha, 2004; Valadão & Oliveira, 2010; Pereira et al., 2010).

The corporation established the DOENTIA Institute in 2004 and, aiming at reducing greenhouse gas emissions, develops projects through the Clean Development Mechanism (CDM). The CDM is one of the easing mechanisms established by the Kyoto Protocol to facilitate industrialized countries fulfilling their commitment to reducing greenhouse gas emissions. This mechanism, according to Silva et al. (2010, p. 107), is the only one

[...] that allows industrialized countries to achieve their individual goals through projects that promote technology transfer and the generation of environmentally sound and safe technologies in developing countries.

However, when the authors analysed the technological benefits of CDM projects in Brazil, they identified that the projects

[...] do not significantly include transfer of cleaner technologies or technological innovation, only professional training and incentives to the national industry through the purchase of equipment and materials already available in the domestic market (Silva et al., 2010, p. 116).

In 2009, DOENTIA started the association process to unify its operations with those of another organisation, declaring that sustainable development would be one of the values considered in the company's strategy. Again the company reinforces that actions towards socio-environmental sustainability will be part of its strategy (Rohrich & Cunha, 2004; Machado & Zylbersztajn, 2003; Valadão & Oliveira, 2010;

Pereira et al., 2010), highlighting investments to be continuously made in environmental management through plans to minimize waste and reduce risks.

The company directs its corporate social responsibility actions to a specific group of stakeholders outside to the organisation. The reason is probably due to the organisation's decision to manage relations with stakeholder groups that can directly influence the achievement of its objectives (Freeman & Phillips, 2002). Therefore, the performance of its business objectives will be achieved by adopting these stakeholders' perspective, by understanding that this specific environment is relevant to explain the relationship between these stakeholders and the company's organisational strategies (Clarkson, 1995).

Given this context, it is possible to infer that DOENTIA produces a discourse that directs its strategy to the accomplishment of social and environmental practices, indicating an organization value statement. In addition, these organisational practices point to the management of relationships with stakeholders that can influence the company's business objectives

To better understand this discourse and to identify DOENTIA's corporate social responsibility features, we analyse how the practices disclosed by the company are associated with the social responsibility disclosed.

As proposed by Pereira et al. (2010), in order to understand how the organisation declares itself to be socially responsible, it is necessary to obtain a more complete assessment on the possible issues involved in its corporate social responsibility context so to understand the company's position on it.

In this direction, the DOENTIA's published policies and programmes were analysed in order to identify how the company declares itself to be socially and environmentally responsible, as well as the results that could be derived from them (see Chart 2).

Based on Chart 2, it is possible to conclude that the company discloses a set of actions, policies and programmes that refer to a position of socio-environmental responsibility practices. According to Pereira et al. (2010), the understanding on how the company stands or declares itself socially responsible involves evaluating its actions and policies based on its motivating principles, its environmental management processes and its relationship with its stakeholders. In line with it, we present in Chart 3 a classification of the company's position regarding socio-environmental responsibility, based on the perspectives by Pereira et al. (2010).

In summary, DOENTIA's positioning directs its socio-environmental responsibility policies to: (1) values and performance (2) preventive environmental impact management; support on a code of ethics and conduct; performance of business operations; act in accordance with the law; environmental

Chart 2. Socio-environmental responsibility policies, guidelines and potential results of the actions developed.

Policy/ programme	Guidelines	Potential results from socially responsible actions according to the literature
<i>Responsible Marketing Policies</i>	To respect for the environment, the company's image and reputation.	To stimulate rational use of natural resources (Elkington, 1999); aspects of image and strengthening of the company's reputation (Machado & Zybersztajn, 2003).
<i>Sustainable Pig Farming Programme</i>	Reduce gas emission and concern about the farmers.	To be concerned with stakeholders that may affect or compromise the company's objectives achievement (Clarkson, 1995; Freeman & Phillips, 2002).
<i>Social Investment Programme</i>	To build a new way of action.	To prepare the voluntary stakeholder, internal to the organisation (Savitz & Weber, 2007) and the definitive one, since they will always be part of the socially responsible actions (Mitchell & Agle; Wood, 1997).
<i>The Environment Policy</i>	To act responsibly about the environment, assuming a healthy co-existence with society and predicting pollution; process improvement, waste and sewage management; act with transparency towards its stakeholders, educating its employees and generating their commitment.	Environmental management focused on accident prevention (Hunt & Auster, 1990; Barbieri, 2004; Rohrich & Cunha, 2004) and prevent pollution by promoting production process improvement (Barbieri, 2004). Process improvement through environmental-risk detection technology (Egri & Pinfield, 1998; Valadao & Oliveira, 2010), with preventive actions eliminating refuse before release into the environment (Barbieri, 2004; Rohrich & Cunha, 2004). Being ethical in the relationship with the internal and external public (Soares, 2004), to act preventively about the influences of its relationship sphere (Clarkson, 1995), manage relations with the main stakeholders (Santos et al., 2012).

Source: Prepared by the authors based on survey data and literature review.

Chart 2. Continued...

Policy/ programme	Guidelines	Potential results from socially responsible actions according to the literature
<p data-bbox="220 1568 797 1899">Top management is responsible for accident prevention, preserving the environment, and workers take part in accident and environmental damage prevention.</p> <p data-bbox="220 1568 797 1899">To monitor environment-related performance, having international standards as legal requirement references for it.</p> <p data-bbox="220 1568 797 1899">To manage processes to prevent any environmental loss, prioritizing accident-prevention action plans.</p> <p data-bbox="220 1568 797 1899">Environmental accidents will be investigated and measures to prevent relapse will be taken.</p> <p data-bbox="220 1568 797 1899">To encourage and support environmental responsible actions outside of work, initiatives as important as those practiced by the company.</p> <p data-bbox="220 1568 797 1899">Work is considered adequate if performed in accordance with safety procedures and respect for the environment. Those involved must follow the rules and assume their responsibility.</p> <p data-bbox="220 1568 797 1899">Transparency in the relationship with groups interested in the company's operations, with permanently adequate and transparent communication.</p>	<p data-bbox="220 963 797 1568">To address issues related to stakeholders (Pereira et al., 2010), internal collaborators that influence the organisation on environmental damage prevention (Frooman, 1999).</p> <p data-bbox="220 963 797 1568">To manage the CSR processes (Pereira et al., 2010), obeying legal requirements and complying with the law (Rohrich & Cunha, 2004).</p> <p data-bbox="220 963 797 1568">To manage the CSR processes (Pereira et al., 2010), through preventive plans (Rohrich & Cunha, 2004).</p> <p data-bbox="220 963 797 1568">Manage the CSR processes (Pereira et al., 2010), with safety programmes.</p> <p data-bbox="220 963 797 1568">To address stakeholder-related issues (Pereira et al., 2010), and support collaborators to develop environment-related actions.</p> <p data-bbox="220 963 797 1568">To manage CSR processes (Pereira et al., 2010), focusing on prevention, because if the work disrespects the environment, it is considered inadequate (Rohrich & Cunha, 2004).</p> <p data-bbox="220 963 797 1568">To address stakeholder-related issues (Pereira et al., 2010), in a transparent way, if the action disrespects the environment.</p>	<p data-bbox="220 143 797 963">To reduce generation of solid waste and polluting gas emission in a preventive fashion (Hunt & Auster, 1990; Donaire, 1994; Barbieri, 2004; Rohrich & Cunha, 2004), having a socially responsible management in all business' dimensions (Schommer & Rocha, 2007).</p>
<p data-bbox="797 1568 906 1899"><i>The Code of Ethics and Conduct</i></p>	<p data-bbox="797 963 906 1568">Preservation of the environment and of local communities' life quality, controlling the impact of their activities on different spheres.</p>	<p data-bbox="797 143 906 963"></p>

Source: Prepared by the authors based on survey data and literature review.

Chart 3. Position of DOENTIA's actions, policies and socio-environmental programmes based on the perspectives and categories by Pereira et al. (2010).

Perspectives	Positions (categories)	DOENTIA's Actions / Policies / Programmes
Motivating principles of Corporate Social Responsibility (CSR)	1 – CSR driven by values	Responsible marketing policies
	2 – CSR driven by performance	1.2 – Safety, health and environment policy
	3 - CSR driven by stakeholders	2 – The environment policy
Processes of Corporate Social Responsibility (CSR)	1 – Engagement and communication with community	2 – The Environment policy
	2 – Environmental impact management	3 – Code of ethics and conduct
	3 – Code of ethics or conduct	5.1 – The Sustainable Pig Farming Programme
	4 – Philanthropic Programmes	5.2 – The Environment policy
	5 – Business operations	6 – Safety, health and environment policy
	6 – Corporate governance and compliance with the law	8 – The Environment policy
	7 – Human resources processes	9 – Safety, health and environment policy
	8 – Risk management	10 – The Environment policy
	9 – Health and safety programmes	11.1 – The Social Investment program
	10 – Supply chain management	11.2 – The Environment policy
	11 – Employees' involvement with the community	13 – Code of Ethics and Conduct
	12 – Sponsorships	
	13 –Quality programmes	
	14 –CSR Reports	
	15 –International CSR Activities	
	16 – Anti-corruption policies	
	17 – Independent CSR organisation	
Stakeholder-related Issues	1 – Community	2 – Responsible marketing policies
	2 – Clients	3.1 – Safety, health and environment policy
	3 –Collaborators	3.2 – The Social Investment program
	4 – Shareholders and investors	3.3 – The Environment policy
	5 – Suppliers	5 – The Environment policy
	6 – Competitors	

Source: Prepared by the authors based on Pereira et al. (2010).

risk management; conduction of health and safety programmes; concern with sustainability in the supply chain; employees' involvement with the community through volunteer actions and socio-environmental responsibility actions; process improvement quality programmes; and (3) responsibility towards stakeholders: community, employees and suppliers.

After understanding the company's positioning, the next step is to analyse the context of the environmental crimes committed by the company and identify the relationship between the socio-environmental responsible position disclosed by the company and the practices carried out that resulted in an environmental crime. This analysis was based on documents obtained from the City Environment Office, which describe the context and other aspects related to environmental crimes committed by DOENTIA.

6 Results: the context of DOENTIA's environmental crimes

Among the documentation analysed there is a brief characterization of DOENTIA's activities, indicating its propensity to commit environmental crimes:

DOENTIA has an industrial unit of pig slaughtering and meat processing, having a plant that processes by-products of the slaughter of pigs and poultry. On the site, all industrial refuse treatment systems and atmospheric emissions are centralized. In 2007, after several technical inspections by the City Environment Office, several fines were issued for odorous substance emissions that caused air pollution in the region; the Office also indicated the company's need to modernize its production processes and its substance emissions treatment. The production processes conducted by the company present several effective and/or potential polluting

sources, mainly in terms of atmospheric emissions and industrial refuse disposal. Due to its production characteristics, the company may emit mineral and organic sulphides, which are potential atmospheric pollutants, and may have an excessive organic percentage in its industrial sewage, which may have a polluting effect on water resources in the company's vicinity, in this case, the Uberabinha river (Uberlândia, 2009).

In order to understand the company's propensity to commit environmental crimes as a result of its activities, we analysed the timeline from 2007 to 2013, based on the content of the company's documentation available in the City Environment Office, reflecting the aspects related to environmental crimes committed by the organisation. In Table 1, we have the result from the scenarios in that timeline, with the context of the company's environmental crimes.

From Table 1, it is possible to highlight the following aspects: (1) conduct adjustment agreement: two adjustment terms were signed; (2) breached regulation: recurrence of air pollution, despite the signed terms; (3) notices of inspection and of violation: frequency of occurrence of crimes and higher volume of notifications in 2010 when there was an expansion of the company's factory, precisely in 2010, the second conduct adjustment term was signed; (4) changes in improvement plans: various changes in improvement plans, which demonstrate the company's ineffectiveness to act on the mechanisms that caused environmental damage; (5) fines applied: despite the fines, the company did not quit committing environmental crimes; (6) Refutation of crimes: four times the company did not admit that it had caused an environmental crime, despite the inspection and infraction notices issued.

After having exposed the aspects related to the environmental crimes committed by DOENTIA, the next step is to analyse the company's socioenvironmental responsibility discourse and its relation to the corporate crime committed by it.

7 DOENTIA's dialogue with stakeholders: inconsistencies, contradictions and indifference

Our analysis of the collected documents in this research points to three characteristics of DOENTIA's dialogue with its Stakeholders: inconsistencies, contradictions and indifference. The environmental crimes committed by the company are related to air and water pollution according to the city laws. According to Soares (2004), regarding environmental policy, environmental responsibility's guidelines indicate that the company assumes the role of disseminating good environmental preservation practices, educating and engaging employees, as well as portraying an ethical relationship with the internal and external public. While safety, health and environmental policy refers to the fact that internal stakeholders, who directly influence the organisation in the prevention of environmental damage (Froome, 1999), are responsible for preserving the environment; therefore the job will only be adequate if it respects the environment (Rohrich & Cunha, 2004).

The **inconsistencies** found in our analysis are present in the lack of a solid discourse. This can be verified by the occurrence of environmental crimes, which was due to the company's inadequately executed work, without the company's agents' commitment and without reflecting their responsibility with environmental crime prevention. Socio-environmental responsibility is not

Table 1. Summary of scenarios and changes in aspects of environmental crimes of the company DOENTIA.

Scenarios	2007	2008	2009	2010	2011	2012	2013
Conduct Adjustment Agreement	No	Yes	No	Yes	No	No	No
Breached regulation (air pollution)	Article 124 (City Law)	Articles 24 and 126 (City Law)	Articles 24 and 126 (City Law)	Articles 2, 24, 84, 94, 96, 126, 139 (City Law)	Articles 24, 84 e 126 (City Law)	Articles 24, 84 e 126 (City Law)	No
Notices of inspection and of violation	3	2	4	10	2	1	-
Crime frequency	5	2	3	10	3	2	-
Notices, letters of notification, inspections	4	2	3	21	9	4	2
Change in plans	No	Twice	Once	Twice	Once	No	No
Fines	1	No	No	2	1	No	No
Crime refutation	Once	No	No	Three Times	No	No	No

Source: Designed by the authors base on the research empirical data.

considered a value within the organisation, since the internal stakeholders do not respect the environment, even violating the proposed code of ethics, which preaches sustainable development values.

The company publicises a socio-environmental responsible position in its policies and programmes, but, in fact, what is verified is an inconsistency between practice and discourse. From the *Motivating Principles of Corporate Social Responsibility* viewpoint, the practice of environmental crime characterizes a relationship that is contrary to a socio-environmental responsibility position that should be guided by values, performance and stakeholder involvement.

This was detected when verifying that the socio-environmental issue is not an organisational value, since the executed work was not adequate, resulting in an environmental crime. In addition, such a result reinforces the fact that employees – one of the target stakeholder groups for dissemination and execution of socio-environmental responsibility practices – did not adhere to social and environmental dimensions as a major element of reference element, that is, something relevant in their daily work.

The corporation's dialogue presents many **contradictions**. Although the company claims that "acting in a preventive manner" is part of its actions, and that accident prevention plans are prioritized and that actions are taken to avoid the recurrence of accidents, in fact, the company is only oriented to the control of impacts caused by environmental damage. According to Hunt & Auster (1990), if the focus is to involve employees to solve environmental impacts, it denotes operational control and compliance with laws, but installing equipment to control pollution is not prevention (Donaire, 1994; Barbieri, 2004; Rohrich & Cunha, 2004).

The company would adopt the perspective of prevention if it had a more efficient production (Barbieri, 2004; Valadão & Oliveira, 2010), hence integrating the environmental theme into its management (Hunt & Auster, 1990; Donaire, 1994; Barbieri, 2004), changing the way how internal stakeholders engage themselves in such practices, thus generating value. When we observed the perspective associated with *Corporate Social Responsibility Processes* is considered, we did not identify a pattern in the company's positioning. Because when the company commits the environmental crime, it exposes the inexistence of environmental impact and risk management, the lack of proper engagement with the community, the operational-process quality failures and the adoption of an unfair relationship with stakeholders

It is possible to point out the lack of integrated socio-environmental management and recurrence of crimes, as the mechanisms that caused such crimes were not adjusted according to the conduct adjustment

term. The organisation's standards and metrics of quality do not comply with environmental legislation; they are constantly modified by the company, but only to control the crime impacts.

The corporation maintains an attitude of **indifference** towards the stakeholders. The crimes continued to occur, showing the ineffectiveness of the improvement plans and the breach of the conduct adjustment agreement signed with the Public Prosecution Office. Therefore, there is no prevention when the organisation has the idea that corporate social responsibility means only to soften some evidence in its system, not actually worrying about acting on the mechanisms that generate the environmental damage (Schommer & Rocha, 2007).

Table 1 summarizes evidences that the company did not accept the accusation of environmental damage and took a long time to propose the necessary corrections. The communication of the company assuming the environmental blame is not clear in relation to the residents of the surrounding neighbourhoods, a group of stakeholders that do not participate directly in the company's transactions (Clarkson, 1995).

As the community is one of a company stakeholder, and as the firm states that it carries its business with transparency and respect for society in general; that it manages its operations controlling its environmental impacts; and that it keeps an ethical relationship with all stakeholders, the notices of inspection and of violation reveal the company's poor management in relation its stakeholders. The word "society" appears in the company's socio-environmental responsibility policies; nevertheless, its relations management is restricted to its production chain. There is, then, a gap in the management of the relationship with the community, which exerts pressure and influence on the company, since it has been repeatedly impacted by environmental crimes.

The community attempted to influence the company by appealing to the Public Prosecution Office, but the problems were not solved and, therefore, a management of the "community and company" relationship was not confirmed. This implies that only employees, partners and producers are the definitive stakeholders, who simultaneously exert social influence, confer legitimacy and give a sense of urgency to important actions (Mitchell et al., 1997). At the same time, the community is a latent and inactive stakeholder, which exerts some social influence, but does not determine legitimacy or urgency in the actions that must be taken by the company (Mitchell et al., 1997).

From a Stakeholder Theory perspective, it was not verified, in the company's policies, that relation between the company and the community affected by the environmental damages was actually managed, nor that the socio-environmental responsibility issue

was properly publicised among the organisation's employees.

It should be emphasized that the indifference is more critical in the organisation's relationship with the community, which is a relevant stakeholder group. The constant pressure exerted by this group, through the agencies responsible for environmental monitoring, triggered several inspection actions, requiring the company to correct and improve its processes. And, according to the results presented, the community suffered impacts from environmental crimes throughout the analysed period, specifically those associated with air pollution, as the community daily cohabits with unpleasant odours.

Given such characteristics, as the DOENTIA's discourse was analysed, in terms of its social-environmental responsibility policies and of its relation with the environmental crimes committed, we synthesized the dialogue between the corporation and its stakeholders, more specifically in relation to its neighbouring community, and we may qualify it as inconsistent, contradictory and indifferent.

Despite the corporation adopting a position in relation to environmental issues, which it claims that supports a responsibility for social and environmental aspects, beyond economic ones, and that is concerned with its relationship with its stakeholder groups; the practice, in fact, shows that what happens in the organisation does not fit its publicised discourse. Such a gap between what is said and what is practiced is revealed when the organisation, in spite of its claims to be responsible in social and environmental terms, causes an environmental crime that has a recurring impact on the environment and on its stakeholders.

8 Final considerations

Nowadays, organisations deploy discourses publicising their socio-environmental responsibility as part of their long-term sustainability strategies, trying to show that they have integrated environmental control into their business management. When actions have an integrated focus, it is expected that the relationship management with different stakeholders happens both considering groups that have a perceivable and direct relationship with the company, as well as those that exert less noticeable or indirect influence.

In this research, we have sought to analyse the socio-environmental responsibility discourses of a corporation involved in environmental corporate crimes to identify how discourse and organisational practice relate to each other. The choice of the company occurred due to the possibility of establishing and clarifying the connection between environmental crimes and socio-environmental liability policies,

characterizing the dialogue established by the corporation and its stakeholders

Our research has practical and theoretical implications. As practical implications, once established the characterization of the dialogue between the organisation and its stakeholders, it is possible to perceive the existence of gaps that must be filled by the company's administrative management, in order to promote the integration of operational activities and socio-environmental responsibility actions. These gaps may be associated with the lack of formal processes for quality management; with the non-integration between economic, social and environmental indicators (strategy performance); with the non-dissemination of the company's internal social and environmental values; with the lack of care for the relationship between the company and the community; and with the absence of actions linked to conventional morality and good conduct.

The theoretical implications are centred on the fact that the study presents an analysis of socio-environmental responsibility related to corporate crime, an issue not often explored in organisational studies. We have shown that corporate environmental crimes are practiced during the company's operations, not being something external to it. Thus, the company's social and environmental responsibility discourse is rhetorical, not advancing towards the implementation of practices that consider the damages caused to communities, workers, shareholders, governments and environment.

It is important to recognise that the research has limitations of theoretical and methodological nature, since the topic may challenge some dogmas that associate companies only to good practices. This may be due to the fact that there are few studies opt for this approach angle in Brazil. In relation to the investigation procedures, our sources were mainly documents and they may contain biases. The attempt to overcome this disadvantage was undertaken by confronting the organisation's discourses about its socio-environmental responsibility positioning and its organisational practices that resulted in corporate environmental crimes.

The results of our study encourage a research agenda that may broaden the field studies, for instance conducting: (1) research that emphasizes other types of corporate crimes and other groups of stakeholders to analyse the dialogue set by the target organisation; (2) research on the public's interest in environmental corporate crime; (3) research with primary data, more specifically, interviews with employees, community members and city agents for further information on socio-environmental programmes and actions and deeper investigation on instances of committed environmental crimes; and (4) to investigate the

social-environmental responsibility discourses of food companies focusing on the treatment and well-being of animals.

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