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Article

Critical discourse analysis of the Belo Monte Hydroelectric Plant: a counter-hegemonic approach

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This study investigates the discursive practices in the socio-environmental reports of the company Norte Energia, revealing how they reflect the dominant ideology of development. Utilizing Fairclough's critical discourse analysis model and the concept of counter-hegemonic accounting, the study examines the sustainability reports of the Belo Monte Hydroelectric Plant, focusing on the impacts on indigenous peoples within the themes of deforestation, water, biodiversity, and violence. The construction of the plant resulted in significant environmental and social impacts, including deforestation, changes in water regimes, biodiversity loss, and violence against local indigenous communities. The textual analysis reveals the use of technical and quantitative language to downplay the severity of environmental impacts, such as deforestation and water management. Regarding biodiversity, the reports emphasize preservation efforts that, in reality, show a disconnection between the reported actions and the actual impacts. The study highlights the underrepresentation of violence and conflicts, especially concerning indigenous and riverside communities, where conflicts and human rights violations are minimized or omitted. Finally, the study concludes that the company's approach perpetuates unequal power relations and marginalizes social and environmental concerns, underscoring the need for a reorientation toward a substantive rationality that values the rights and knowledge of affected communities, promoting a more just and sustainable development model.
Keywords: discourse; counter-hegemony; ideology.

Análise crítica de discurso de Belo Monte: uma abordagem contra-hegemônica

O presente estudo investiga as práticas discursivas nos relatórios socioambientais da Norte Energia, revelando como estas refletem a ideologia dominante de desenvolvimento. Utilizando o modelo de análise crítica do discurso de Fairclough e o conceito de contabilidade contra-hegemônica, o estudo examina os relatórios de sustentabilidade da Usina Hidrelétrica de Belo Monte, com foco nos impactos sobre os povos indígenas dentro dos temas desmatamento, água, biodiversidade e violência. A construção da usina resultou em significativos impactos ambientais e sociais,

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como o desmatamento e a alteração dos regimes hídricos, a biodiversidade e a violência contra as comunidades indígenas locais. A análise textual revela o uso de uma linguagem técnica e quantitativa para minimizar a gravidade dos impactos ambientais, como o desmatamento e a gestão hídrica. Em relação à biodiversidade, os relatórios destacam esforços de preservação que, na realidade, mostram uma desconexão entre as ações relatadas e os impactos reais. O estudo aponta para a sub-representação da violência e dos conflitos, especialmente em relação às comunidades indígenas e ribeirinhas, onde os conflitos e as violações de direitos humanos são minimizados ou omitidos. Por fim, conclui-se que a abordagem da empresa perpetua relações de poder desiguais e marginaliza as preocupações sociais e ambientais, reforçando a necessidade de uma reorientação para uma racionalidade substantiva que valorize os direitos e conhecimentos das comunidades afetadas, promovendo um modelo de desenvolvimento mais justo e sustentável.
Palavras-chave: discurso; contra-hegemônica; ideologia.

Análisis crítico del discurso de Belo Monte: un enfoque contrahegemónico

El presente estudio investiga las prácticas discursivas en los informes socioambientales de Norte Energia, revelando cómo estas reflejan la ideología dominante de desarrollo. Utilizando el modelo de análisis crítico del discurso de Fairclough y el concepto de contabilidad contrahegemónica, el estudio examina los informes de sostenibilidad de la central hidroeléctrica de Belo Monte, enfocándose en los impactos sobre los pueblos indígenas dentro de los temas de deforestación, agua, biodiversidad y violencia. La construcción de la central resultó en impactos ambientales y sociales significativos, como la deforestación y la alteración de los regímenes hídricos, la biodiversidad y la violencia contra las comunidades indígenas locales. El análisis textual revela el uso de un lenguaje técnico y cuantitativo para minimizar la gravedad de los impactos ambientales, como la deforestación y la gestión del agua. En relación con la biodiversidad, los informes destacan esfuerzos de preservación que, en realidad, muestran una desconexión entre las acciones reportadas y los impactos reales. El estudio señala la subrepresentación de la violencia y los conflictos, especialmente en relación con las comunidades indígenas y ribereñas, donde los conflictos y las violaciones de derechos humanos son minimizados u omitidos. Finalmente, se concluye que el enfoque de la empresa perpetúa relaciones de poder desiguales y margina las preocupaciones sociales y ambientales, reforzando la necesidad de una reorientación hacia una racionalidad sustantiva que valore los derechos y conocimientos de las comunidades afectadas, promoviendo un modelo de desarrollo más justo y sostenible.
Palabras clave: discurso; contrahegemónica; ideología.

1. INTRODUCTION

The concept of counter accounting arose as a critical approach to challenge the dominant narratives and power structures in corporate social responsibility and sustainability reports. This form of accounting seeks to emancipate itself from the control of information wielded by firms by presenting counter reports that challenge hegemonic discourses and promote emancipatory changes in society (Boiral, 2013; Vinnari & Laine, 2017). It is therefore an intellectual effort used to contest official reports which reflect the hegemonic logic supported by oppressive neoliberalism (Lima et al., 2024).

Sustainability reports have proven to be limited in demonstrating the pernicious effects of their socio-environmental activities, leading to a phenomenon known as the "great disconnect" (Dyllick & Muff, 2016), a discrepancy between environmental discourses and observed environmental degradation. The market economy is sustained by a calculating rationality, which weighs and adjusts the means to given ends, which frequently result in domination (Adorno & Horkheimer, 1985; Huisman, 2000)

The construction of large reservoir dams, such as the one created by the Belo Monte Hydroelectric Power Plant, is controversial and has had grave impacts in Brazil, leading to profound consequences for indigenous territories and the environment (Kramer et al., 2022). Situated in the Xingu River basin, the plant has been the subject of intensive debate due to its socio-environmental impacts, which include deforestation, changes in the water supply, the loss of biodiversity, and violence against the local population (Brum, 2021).

Marques (2018), utilizing a broader approach, demonstrates that dams like Belo Monte cause the dislocation of people, erosion in riverside lands, impacts on the area of cultivation, changes in the temperature and chemical composition of the water, a reduction in river and land fauna and flora, changes in the volume of fishing, destabilization of the local economy, and deforestation, among a host of other impacts.

Miranda (2020) points out that there is a clash in the Belo Monte arena between the discourses associated with development: on one side are the Catholic Church and the Xingu Alive Forever Movement centered on the valuing of life in harmony with nature, traditional knowledge, and the well-being of local communities; on the other side are the State and the Belo Monte Consortium which argue for a model of development associated with capitalism, globalization, the concentration of political and economic power, and the commercialization of work and the land.

Vieira (2019) adds profundity to the discussion by pointing out the existence of political coalitions, and based on a critical discourse analysis, he demonstrates that public policies mirror collective symbolic constructions that have taken form through language. The author emphasizes that the coalitions favorable to the plan incorporate a focus on sustainable development in their discourse.

However, it was under this discourse of sustainable development that a model of oppressive development arose with negative environmental (Ribeiro & Morato, 2020) and social (Ribeiro & Morato, 2020; Schmutz, 2023) externalities. An alternative path is the communion between man and nature backed by the traditional knowledge of the original population: Living Well, which in contrast to Living Better does not deny the existence of conflicts and does not exacerbate them (Acosta, 2016).

This study focuses on an analysis of the socio-environmental reports of North Energy, examining how they reflect the dominant ideology and instrumental rationality, prioritizing economic and political interests. Using Fairclough's critical discourse analysis (2001), our objective is to reveal the discursive practices which perpetuate a vision of progress in line with hegemonic interests.

This work seeks to fill a gap in Brazilian studies concerning counter accounting – which are quite scarce – that challenge hegemonic accounting by examining an emblematic case regarding the generation of electricity which, according to Marques (2018, p. 484), "does not address the needs of society, but rather the techno-bureaucracy of the State, contractors, and electricity intensive corporations." Thus, it contributes to critical accounting and analyzes this discourse, offering perspectives on how sustainability accounting practices can challenge hegemonic narratives and promote social change. Its recommendations can influence public policies, sustainability norms, and corporate practices, promoting more inclusive and responsible governance.

2. THEORETICAL REFERENCES

2.1. Counter accounting

Counter accounting represents a critical approach in the accounting field, which challenges conventional practices and seeks to transform cultural conditions which limit accounting (Boiral, 2013; Gallhofer & Haslam, 2019; Lima et al., 2024; Soh & Tumin, 2022). This perspective involves pragmatic criteria, the inclusion of a diverse group of actors and interests, and an emancipatory orientation (Spence, 2009).

Studies emphasize that counter accounting can promote significant change (Denedo et al., 2017; Gallhofer et al., 2006; Vinnari & Laine, 2017). Based on organizational and sociological theories, this approach differs from conventional descriptive reports. It provides alternative and independent information about social and environmental performance, questioning the quality of the information (Boiral, 2013; Spence, 2009).

Counter accounts are produced by social groups whose rights and interests are affected by corporate actions. They express the point of view of marginalized groups, promoting complaints against more powerful actors, such as governments and large corporations (Apostol, 2015; Lima et al., 2024). Their potential exposes hegemonic groups and complements organizational accounting in a social and political context.

2.2. Critical discourse analysis

Critical Discourse Analysis (CDA) constitutes a diversified theoretical-methodological model with a broad scope of application (Leitch & Palmer, 2010). CDA relates power and linguistic resources, denaturalizing beliefs and behaviors which sustain domination structures (Resende & Ramalho, 2004).

Originating from Critical Linguistics at the University of East Anglia in the 1970s, CDA integrates textual linguistic analysis with social theory, based on Systemic Functional Linguistics (Eggins, 1994; Halliday & Matthiessen, 2013). Fairclough (2001) proposes a three-dimensional model of analysis: text, discursive practices, and social practices. The textual analysis involves vocabulary, grammar, cohesion, and textual structure, while discursive practices examine text production, distribution, and interpretation processes. Social practices, meanwhile, focus on ideology and hegemony, analyzing how discourses contribute to social and cultural change. They emphasize the importance of denaturalizing the discourse, questioning dominant ideological representations, and revealing the underlying power relationships (Fairclough, 2001).

2.3. The importance of the Amazon

The Amazon, the largest tropical forest in the world, is crucial to the regulation of the global climate and is home to incomparable biodiversity. It performs a vital role in the absorption of carbon dioxide and the production of oxygen, and it significantly influences global climate patterns (Lovejoy & Nobre, 2018). In addition, it is essential to the hydrological cycles and sustains countless indigenous communities that depend directly on its natural resources for their cultural and physical survival (Wang et al., 2018).

The construction of the Belo Monte Hydroelectric Plant, located on the Xingu River, illustrates the negative impacts that large infrastructure projects can have on the Amazon. The deforestation involved in the creation of the reservoirs and their resulting infrastructure resulted in the destruction of large areas of forest, compromising local biodiversity and threatening the extinction of a wide variety of species (Castello & Macedo, 2015; Lees et al., 2016). This deforestation not only degrades the ecosystem, it also aggravates the challenges of protecting biodiversity while at the same time seeking economic development (Benchimol & Peres, 2015).

Besides deforestation, Belo Monte has significantly altered the hydrological regime of the Xingu River. The construction of dams and the diverting of large volumes of water to generate electricity

has drastically reduced the flow of the river in certain sections, affecting its aquatic biodiversity and interrupting the natural reproduction and migration cycles of species of fish which are essential to the riverside and indigenous communities (Castello & Macedo, 2015; Forsberg et al., 2017). These impacts highlight the environmental challenges of hydroelectric energy in the Amazon.

The indigenous communities of the region have been particularly affected, and there have also been direct impacts on the natural resources which sustain their traditional fishing and agricultural practices (Batista, 2024; Magalhães et al., 2016). The increase in deforestation and the pressure on local resources exacerbate social conflicts, significantly degrading the quality of life of these populations (Bratman, 2015). These effects demonstrate the vulnerability of these communities in the face of large infrastructure projects, which are often realized without adequate consultation (Tritsch & Arvor, 2016).

Another significant impact of Belo Monte has been the emission of greenhouse gases, which has resulted in the decomposition of the underwater vegetation in the reservoirs leading to the release of methane, a gas that has a much more potent effect on the climate than carbon dioxide (Lessa et al., 2015). This contradicts the idea of clean energy which is frequently associated with hydroelectric plants and reveals the complexities of expanding hydroelectric energy in the Amazon (Stickler et al., 2013).

To sum up, the impacts of Belo Monte highlight the grave consequences of interventions in delicate ecosystems such as the Amazon and underline the urgent need for policies that balance economic development with environmental preservation and social justice (Lees et al., 2016).

Thus, we can see that one side of this conflict consists of defenders of the need for greater generation of electricity, which are led by the Brazilian state in association with North Energy, supporting the interests of electricity intensive corporations. On the other side, we have small farmers, fishermen, mining workers, indigenous communities and other members of riverside communities, who are supported by national and international organizations such as Amazon Watch, International Rivers, and Save the Forest, among others. The latter group is strongly focused on local sustainability and has demonstrated a great concern for the biodiversity of the Amazon, calling attention to the fall in ichthyofauna due to the reduced flow of the river, which in turn affects the region's population, generating hunger, unemployment, and despair. The group emphasizes that the region has been recognized for its environmental importance for a long time, and it is against the operation of the plant, a point of view which is backed by countless studies that support their declaration that Belo Monte's activity is in fact ecocide – which is understood here to mean any nonessential act that is implemented with the full knowledge that there is a great chance that it will cause grave permanent damage to the environment (Movimento Xingu Vivo para Sempre [MXVPS], 2022).

3. METHODOLOGY

This study, which has exploratory and descriptive objectives, seeks to investigate how North Energy's sustainability reports reflect the dominant ideology and its observed characteristics in a detailed manner, without interfering with the environment in which they are produced (Taherdoost, 2022). Adopting a qualitative approach, this study sets out to understand the nature of a complex social phenomenon, which requires a combination of various philosophical positions and an analysis which transcends rigid frameworks of thought (Pernecky, 2016). Philosophically, this study is critical and transformative. The critical approach considers interdisciplinary contexts and focuses on questions of power, dominant discourses, and social justice. As Leavy argues (2017, p. 13), a critical study is a

"political undertaking with the capacity to empower and emancipate", placing the experiences of those at the margins of society in the foreground. The transformative approach, meanwhile, underpinned by critical theory, deals with issues of race, indigenous rights, and social justice, promoting conscious social action (Leavy, 2017).

CDA is the central methodology used to examine the language of North Energy's sustainability reports and the language used among the social actors involved. Based on Fairclough's model (2001), this study is descriptive-interpretive and integrates the textual, discursive, and social dimensions of the discourse, permitting multiple interpretations. The study's corpus consists of five sustainability reports published annually from 2017 to 2021 by North Energy Inc. which can be freely accessed through the company's website – https://www.norteenergiasa.com.br. They are divided into topics which cover social and environmental issues and relations with the indigenous peoples, as well as other subjects. These years were selected because they cover the time period after the plant began commercial operations in 2016.

As a discursive counterpoint, this work presents the voices of the native and traditional population, which offer an alternative view of development, mediated by documents published by the Socio-Environmental Institute and the Indigenous Missionary Council in addition to ample bibliographic material which includes, but is not limited to, books, articles, and journalistic material from various sources.

Considering the triad of text, discursive practices, and social practices, as defined by Fairclough (2001), this study seeks to reveal the ideological mechanisms that shape linguistic representations, and thus influence social practices. Fairclough's approach emphasizes the interaction between language, power, and ideology, offering a broad analysis of how discourse constructs and reflects social practices and power relationships (Handayani et al., 2018).

To Fairclough (2001), critical discourse analysis is divided into three moments: the textual analysis, the discursive practice analysis, and the social practice analysis. The textual analysis is centered around the temporal volatility which deconstructs the pattern of time, impeding comparisons. During the discursive practice analysis, we identified themes which have to do with historical socio-environmental concerns, namely forests, global warming, water, biodiversity, and the safety of the people. Finally, the social practice analysis of the reports, which are filled with ideological constructions, exposes a work of engineering whose operation causes global warming via the emission of the greenhouse gases associated with deforestation, the loss of biodiversity, a quantitative and qualitative reduction of water, and social disruption in the Altamira region.

The concepts of ideology and hegemony are essential to the investigation of discourse as a social practice. Ideology, as conceived of by Marx and Engels, represents a group of ideas which obscure the origins at root of the interests of specific groups (Ferguson et al., 2009). Fairclough (2001) considers ideology to be central to CDA and examines how a discourse reflects power relationships and social practices. The concept of hegemony is crucial to unveiling the connections between social practices and verbal expression, making it possible to analyze how a discourse can reproduce, restructure, or challenge pre-existing hegemonies in society (Fairclough, 2001). In addition, the discussion is enriched by the concepts of substantive and instrumental rationality, which help correlate the presented discourses with the factual evidence (Sell, 2012).

4. ANALYSES

4.1. Textual analysis – writing in numbers

Numbers play a significant role as signs within a discourse, unlike words which express judgments, feelings, and actions. While words depend on the relationship between the subject and the object to construct meaning, numbers are considered universal knowledge of the object, that does not require the presence of the object to exist (Lima, 2012). This distinction reinforces the objective and independent nature of numbers in relation to the context in which they are used, in contrast to the more subjective and contextual nature of words.

Recent debates about the role of organizations in mitigating environmental and social impacts highlight the importance of sustainability reports. The effectiveness of these reports lies in the way they are elaborated and communicated. Numbers, even though they can transmit a false sense of certainty, are fundamental to the credibility and objectivity of communication (Seife, 2012). The transition from Positivism to Rationalism values quantification and measurement as ways of understanding reality (Choueri & Nascimento, 2019; Haslam et al., 2019).

Numbers are considered universal knowledge of an object, unlike words, which depend on the context to construct meaning (Lima, 2012). The absence of essential data in reports compromises the transparency and trust of the stakeholders. Therefore, it is essential to understand how numbers are used to communicate the environmental and social impacts of organizations.

This section analyzes the use of quantitative data in North Energy's sustainability reports, exploring how these elements influence the communication and interpretation of corporate sustainability. The quantification of socio-environmental indicators is a complex practice, which can clarify or hide the extent of sustainability impacts and effort. A preliminary point to be considered is the adoption of the Global Reporting Initiative (GRI) Standard in preparing sustainability reports. It stipulates metrics and indicators, demanding the publication of quantitative data. These metrics cover an extensive array of subjects, including but not limited to greenhouse gas emissions, hydrological consumption, gender equality, and labor practices. This element constitutes a determinant factor which influences the articulation of the narrative as well as the way information is presented, mainly through quantifying expressions.

Even though metrics offer an objective base, they can compromise the assimilation of information by the stakeholders.

North Energy's reports frequently use numbers that emphasize efficiency and results, as exemplified by several excerpts from the analyzed reports:

- **2017**: The company highlights the parceling of a fine of R$ 740 million as a success in terms of resource management, without detailing the impacts of the hydrological risk.
- **2018**: Mentions the generation of 12,062 GWh of energy without providing comparative parameters, making it difficult to evaluate efficiency.
- **2019**: Emphasizes the use of 3 million cubic meters of concrete without discussing the environmental impacts of this or any mitigating actions.

- **2020**: Reports investments of R$ 6.3 billion in socio-environmental issues, without detailing the concrete results of these actions.
- **2021**: Highlights the collection of 57 thousand water samples without any mention regarding quality parameters and the observed impacts.

These examples illustrate the predominance of instrumental rationality, which is focused on quantifiable results and often comes at the cost of a more holistic understanding of the socio-environmental impacts. This predominance reveals that the emphasis on numbers can obscure transparency and limit the comprehension of the true impacts of the company's operations.

By presenting extensive quantities of numbers, statistics, graphs, and complex information, these elements can increase credibility and provide an objective base (Aquino, 2022). However, we have to recognize that, even though metrics offer an objective base, they do not tell the whole story. Numbers and quantifying expressions per se have limitations in conveying the real impact and context of the actions and practices of an organization (Aquino, 2022).

North Energy's sustainability reports use numbers to construct a narrative of efficiency and responsibility, but they frequently omit crucial details about the real impacts of these operations. Our analysis emphasizes the need to integrate perspectives of substantive rationality, which considers the values and needs of the affected communities, promoting more just and sustainable development.

4.2. Analysis of discursive practices

Our analysis of discursive practices in the sustainability reports of North Energy, which is responsible for the Belo Monte Hydroelectric Plant, reveals a communications strategy that has been meticulously crafted to shape perceptions and reinforce a development ideology marked by instrumental rationality. During the years 2017 to 2021, the company used its reports to present its operations in a favorable light, minimizing negative impacts, and at the same time, perpetuating a vision of progress aligned with dominant economic interests.

The construction of the Belo Monte Hydroelectric Plant, considered to be one of the largest infrastructure projects in Brazil, is presented by North Energy as a landmark in sustainable development, as can be noted by its declaration that its mission is "to generate electricity and sustainable development for the growth of Brazil" (Norte Energia, 2017, p. 3). However, a critical analysis of the discourse employed in the company's reports reveals that this narrative has been carefully elaborated to legitimize the company's actions, masking its adverse socio-environmental impacts.

In a Frankfurtian analysis, which seeks to identify the disenchantment of the world, the authors Adorno and Horkheimer envisage the relationship between nature and human understanding which is considered responsible for the division of work and the dominance and prevalence of understanding over nature (Adorno & Horkheimer, 1985; Ramos, 2019). According to Adorno and Horkheimer (1985, p. 5), "what men seek to learn about nature is how to employ it to completely dominate it as well as men." It is as if nothing else matters, not even self-awareness, except knowing how to destroy myths, whose basic element has always been anthropomorphism – the projection of the subjective on nature (Adorno & Horkheimer, 1985).

In the sustainability reports, the discursive practices are evident in the way deforestation is approached. Deforestation, which is one of the most devastating consequences of the construction of the plant, is described in a technical and impersonal manner, with a focus on compensation measures and environmental monitoring. Terms like "reforestation", "environmental compensation" and "continuous monitoring" are used to create an image of control and responsibility. For example, "How the reforestation process will feature saplings of native species produced from local seeds" (Norte Energia, 2018, p. 50).

However, this approach hides the real magnitude of the environmental destruction of a work which has dislocated tens of thousands of people, altered the course of the river, affected the local fauna and flora, killed more than 85 thousand fish in just 4 years, dislocated people for illegal mining, accelerated deforestation, affected the hydrological cycle, and elevated the emission of greenhouse gases, among other harmful effects (Chade, 2024). The technical language, instead of providing a clear and honest vision of these impacts, serves to soften the public's perception, minimizing the gravity of the deforestation, thus neutralizing potential criticism. This strategy reflects what Fairclough (2001) describes as discursive manipulation to perpetuate unequal power relationships.

In addition to deforestation, the issue of the water in the region which has been affected by the plant is another central aspect of North Energy's sustainability reports. The company adopts a quantitative approach to relate its actions related to water quality, emphasizing their conformity with regulatory norms, but it does not even cite the normative limits and data collection which are proof of its environmental responsibility. Thus, the company states that "in 2012, we made 7,135 measurements of the groundwater levels in wells in 101 different places and took 1,690 water samples to monitor its quality" (Norte Energia, 2019, p. 25) – but it does not emphasize which normative or scientific regulations determine the collected quantity.

This quantitative approach fails to address the real consequences of the plant's operations on the local communities. The reduction of the flow of the Xingu River, for example, is a grave problem which directly affects the subsistence of indigenous and riverside communities that depend on this resource. Since the definitive damming of the river in 2015, the quantity, velocity, and level of the water in the region are no longer dependent on the natural flow of the Xingu, but rather on North Energy. Through the Consensus Hydrograph, the company controls the volume of water that passes through the plant's floodgates and descends through the Big Bend of the Xingu (Instituto Humanitas Unisinos, 2018). The company announced that a mitigation measure was supposed to be implemented in the year 2019 when the last of the hydroelectric plant's turbines was inaugurated. In addition, it highlighted the role of the Brazilian Environmental and Renewable Natural Resource Institute (Ibama), which established a rigorous plan of monitoring the impacts of this control of the river's flow which was projected to take place in the Hydrograph for 6 years from 2019 to 2025 (Instituto Humanitas Unisinos, 2018).

This emphasis on the quantitative aspects of monitoring reflects a tendency identified by authors such as Boiral (2013), who observe how companies use quantification to distract attention away from the deeper and more problematic issues of water quality.

Biodiversity is covered in a superficial manner in North Energy's reports. Even though the company highlights its efforts to protect endangered species and restore degraded habitats, our critical analysis reveals a significant disconnect between the reported actions and reality. Preservation rhetoric is used to create a facade of environmental responsibility, while the real impacts on biodiversity are largely ignored. The company emphasizes that "the Plant assumes a strategic role in the region's environmental

preservation, as well as social inclusion and the economic development of the municipalities mapped in the Direct Influence areas" (Norte Energia, 2019, p. 8). On the other hand, riverside reports highlight the great numbers of dead fish and the plant's negative effects on the communities: "Fish became trapped and died in the Big Bend. 'They could not survive in a warmer environment with lower levels of oxygen in the remaining water,' said Costa" (Branford, 2016).

These discursive practices, which seek to soften the public's perception of the environmental damage, are a strategy to maintain the legitimacy of the company's operations, given that in reality its conservation actions have had little effect on the affected ecosystems. The utilization of terms like "protection" and "restoration" is characteristic of a rhetoric, which although it seems positive, really hides the negative effects of the company's actions and perpetuates a narrative that the company is acting in a responsible manner, even when the evidence suggests the opposite (Boiral, 2013).

Another point that has been observed is the issue of violence against local and indigenous communities. The company's sustainability reports attached little importance to this issue and made vague mentions of it, minimizing conflicts and violations of human rights. This discursive approach seeks to distract attention from the grave problems faced by these communities, hiding the true extent of the social impacts of the plant's construction. By minimizing the gravity of the violence and conflicts, the company has perpetuated unequal power relationships by not giving voice to the affected populations, and at the same time, constructing a narrative that suggests that the social impacts of the plant are manageable and controllable. The marginalization of these dissident voices and the discursive manipulation designed to legitimize the company's operations reflect what Fairclough (2001) identifies as discursive practices that reinforce hegemony and domination.

North Energy's discursive practices are not only limited to the way in which the plant's environmental and social impacts are minimized but also include the way in which the company constructs its image of responsibility and commitment to sustainable development. The reports are used as tools to reinforce a development ideology which is deeply rooted in a vision of technological and economic progress.

In conclusion, the discursive practices of North Energy's sustainability reports are a clear manifestation of how a corporate discourse can be used to legitimize and perpetuate a development ideology based on instrumental rationality. Through technical language, the company manages to minimize the negative impacts of its operations, presenting its actions as environmentally responsible and beneficial to society. However, critical discourse analysis reveals that this narrative is constructed to hide the reality of the damage caused by the plant and make sure that the voices of the affected communities are not heard. The discursive practices of North Energy, therefore, not only reflect, but also reinforce the hegemony of a development ideology that favors economic growth to the detriment of social and environmental issues. This analysis underlines the importance of adopting a critical perspective which reveals the contradictions and limitations of this approach, promoting more inclusive and sustainable development.

4.3. Analysis of social practices

Our analysis of the social practices in the sustainability reports of North Energy, the company responsible for the Belo Monte Hydroelectric Plant, offers an understanding of how these practices are intimately linked to the dominant power structures and ideologies that rule the economic development

of Brazil. Through this analysis, we can observe how instrumental rationality, which prioritizes economic growth and technological progress, often drowns out environmental and social issues, resulting in practices that perpetuate inequalities and injustices, especially in terms of indigenous and riverside communities which are directly affected by this project.

The construction of the Belo Monte Hydroelectric Plant, one of the largest infrastructure projects ever realized in Brazil, has been widely promoted as a solution to the country's electricity needs and has frequently been presented as a source of "clean energy". However, this narrative, disseminated by North Energy's sustainability reports, is deeply contradictory when confronted with the reality of the plant's environmental and social impacts. A critical analysis of this discourse and social practices demonstrates how these impacts are systematically minimized or hidden in corporate documents, while the plant is portrayed as an essential project for the country's economic development (Fearnside, 2017). To effect this analysis, we need to answer four questions presented in the following subtopics.

4.3.1 Hydroelectric plants as clean energy: How can they be considered clean given the black tomb of the forest?

Referring specifically to the deforestation of indigenous lands, the report of the Agribusiness Watch observatory reveals an alarming and complex reality that involves ranches taking over indigenous lands in Brazil, which has serious implications for the land rights of indigenous peoples, environmental preservation, and social stability in Brazil. The data obtained by cross-referencing the National Colonization and Agrarian Reform Institute's databases sheds light on a situation that requires immediate attention and effective action and demonstrates how economic hegemonies directly influence decisions regarding land and deforestation (Castilho et al., 2023).

A total of 1,692 instances have been identified where ranches have taken over indigenous land totaling 4,550 square miles, an area larger than the country of Lebanon. The worrying statement that 95.5% of these takeovers have occurred in lands that are awaiting demarcation emphasizes the vulnerability of these areas to ranch expansion (Castilho et al., 2023).

An analysis of the utilization of the area taken over reveals giants of the grain, meatpacking, wood, sugar, ethanol and fruit production sectors which emerge as the main culprits responsible for these territorial convergences, including the notable presence of multinational groups like Bunge, Amaggi, Bom Futuro, Lactalis, Cosan, Ducoco, and Nichio (Castilho et al., 2023).

This issue is significant given that an important contributor to global warming is deforestation. Currently this deforestation process is extremely intense in tropical forests including the Amazon, having reached a rate of 35 soccer fields of trees being felled every minute from 2000 to 2009 (Nelles & Serrer, 2020).

According to Marques (2018), global warming above 3 ºC is considered disastrous, surpassing a series of limits which will lead to the end of monsoons in West Africa, the collapse of glaciers in West Antarctica, and the death of a wide array of forests including the Amazon, among other alarming consequences. Global warming in excess of 5 ºC is considered catastrophic, leading to unknown scenarios representing a reality not experienced in the last 20 million years which will threaten the existence of most of the inhabitants of this planet.

4.3.2. The apparent abundance of water: With this "great sea" of freshwater, could water in reality be plentiful?

The social practices associated with the management of hydrological resources in the region also reflect the same instrumental rationality that permeates the official discourse of North Energy. The Belo Monte plant was constructed in a region where water is an abundant resource and is vital to local communities, especially indigenous and riverside communities that directly depend on the Xingu River for their livelihood. The sustainability reports emphasize the company's efforts to monitor and control the quality of the water, utilizing a quantitative approach that highlights data collection and compliance with regulatory norms. However, this quantitative approach fails to capture the significant effects that the plant has had on the local hydrological regime and the communities that depend on these resources. The reduction in the flow of the Xingu River, which is a result of the construction of the reservoirs, has compromised aquatic biodiversity and the traditional fishing and agricultural activities of the indigenous and riverside communities. These impacts have been minimized or ignored in the reports (Pezzuti et al., 2018).

The undervaluing of aquatic ecosystems and the management of hydrological resources, as pointed out by the *High Cost of Cheap Water* report produced by the World Wide Fund for Nature (WWF), is a critical concern that goes beyond the recognition of water as a vital resource. This undervaluing reflects a deeper fault in failing to recognize and integrate the ecological, cultural, and social benefits provided by healthy aquatic ecosystems. In contrast to North Energy's approach, which seems to treat hydrological resources more as commodities or inputs to the electricity production process, the above referenced report argues that there is a need to have a more holistic vision that recognizes freshwater ecosystems as dynamic and essential systems for the development of life (WWF, 2019).

Another document – the *Water Atlas* – follows the same line of reasoning and emphasizes the interconnections between hydrological systems and their vulnerability to climate change and human activity, underlining the importance of management that goes beyond technical monitoring. While the North Energy reports focus on specific actions such as the collection of water samples and the monitoring of water quality, the *Water Atlas* suggests the need for a broader strategy that considers long-term impacts and dynamic interactions among various environmental and social factors. This implies an approach that recognizes water not just as a resource to be managed, but also as an integral part of complex ecosystems and the human communities that depend on them (Agência Nacional de Águas e Saneamento Básico [ANA], 2021).

4.3.3. Trees and animals of all types: Is there no end to this diversity?

The Amazon has impressive biodiversity; despite all this devastation this biome still contains roughly 400 billion trees. Despite the gaps in our scientific knowledge, there is a consensus that this green immensity is home for 10 to 15 percent of the planet's biodiversity, and new species are discovered every year. In a single decade the Amazon Alive project has revealed 637 new species of plants, 216 new amphibians, 39 new mammals, and thousands of new invertebrates, among other discoveries. In just three acres of this forest one can find more species of trees than can be found in all of Europe. (Marques, 2023).

The unquestionable importance of biodiversity for indigenous communities is recognized by the scientific literature (Choueri & Nascimento, 2019; Reis et al., 2017; Turíbio et al., 2022), signaling its

alignment with substantive rationality. The interdependence between local biodiversity and traditional ways of life reinforces a vision that goes beyond mere economic aspects and emphasizes intrinsic cultural and social values.

Indigenous voices clearly express the dam's negative impacts on biodiversity. Bel Juruna, of the Juruna people, states: "This will be a cemetery of trees; this will be a cemetery of fish. And we too, the Juruna, will be here fighting to prevent us from becoming a cemetery within our village" (Bascomb & Higgins, 2021).

The social practices related to biodiversity in the Belo Monte area particularly reveal the limitations of North Energy's approach. The company's sustainability reports frequently highlight its preservation actions and partnerships with research institutions to monitor the local fauna and flora. However, these efforts are insufficient to compensate for the damage caused by the construction of the plant. A critical analysis of these documents reveals that these conservation measures are for the most part symbolic and serve more to create an image of environmental responsibility than to effectively protect biodiversity. The disconnect between the reported actions and the results observed in the area demonstrate how the social practices associated with the Belo Monte project are shaped by an instrumental rationality that prioritizes the legitimization of the company's operations to the detriment of environmental preservation (Boiral, 2013).

4.3.4. The advance of one world over another: Can this be considered progress?

Belo Monte has revealed its significant and destructive impact on local communities, especially those of the indigenous peoples, who have seen their vulnerabilities multiply with the construction of this plant (Ribeiro & Morato, 2020). The controversy surrounding Belo Monte terminated with the political determination that the plant is sustainable, which is supported by scientific frameworks and studies of the river, perpetuating a predatory model of the appropriation of nature (Prates & Almeida, 2021).

The city of Altamira has suffered a series of negative impacts that date back to before the creation of the reservoir which include increased drug consumption, high unemployment, high murder rates, and battles between criminal gangs (Dolce, 2023). As a counterpart to its destructive effects, the plant places in its reports a series of actions in the social arena which include water and sewage infrastructure, health services, and public safety, among other activities – many of them of insignificant importance. It is clearly a strategy that is being used in image management processes.

The indigenous and riverside peoples declare that they are living through a war due to Belo Monte. Tens of thousands of people have been dislocated, more than 85 thousand fish have died, illegal logging has become chronic in the region, and the rivers have been affected. Electricity lines cut through the forest, but the communities live in the dark. A flooded area in the region, which in the past was a thing of great beauty, is known today as a tree cemetery. The pain of those who live in communion with the river leads to a well-known cry: "The river was my father and mother. Today it's all over." (Batista, 2024).

An analysis of the social practices applied in North Energy's sustainability reports reveals the way in which the company tries to neutralize criticism and resistance to the Belo Monte project. The reports frequently present the company's actions in positive terms, emphasizing its efforts to dialogue with the local communities and environmental compensation initiatives. However, this narrative is in strong contrast to the reports from the indigenous and riverside communities, which

tell of a reality of marginalization, violence, and rights violations. The company's social practices in this context involve the construction of a public image of social responsibility that does not correspond with the experiences of the affected populations (Pezzuti et al., 2018).

5. CONCLUSIONS

This study has sought to critically analyze the discourse presented in the socio-environmental reports of North Energy, the company responsible for the Belo Monte Hydroelectric Plant. Our analysis has sought to reveal how its discursive practices reflect the dominant ideology and hegemony by using the theoretical framework of counter accounting.

In this manner, we have adopted Fairclough's approach (2001) as our analysis model, which understands discursive events simultaneously in three dimensions: as text, as discursive practices, and as social practices. These dimensions structure the analysis, which having the indigenous peoples as a focal element, is divided into the themes of deforestation, water, biodiversity, and violence.

Our textual analysis has revealed the predominance of a discourse based on numbers, emphasizing instrumental rationality, which prioritizes efficiency and measurable results, to the detriment of substantive rationality, which considers the cultural and social values of the affected communities.

In our analysis of the discursive practices, we have demonstrated how the discourse of the sustainability reports is constructed to legitimize the company's practices. An analysis of North Energy's sustainability reports reveals that the company's discursive practices are part of a wider effort to maintain and reinforce the hegemony of a development ideology that ignores the needs and rights of the local communities. By adopting technical and bureaucratic language, the company manages to create a narrative which appears legitimate and responsible, but which in truth serves to hide the negative impacts of its operations. This communication strategy is effective in neutralizing criticism and legitimizing the company's operations, even when the evidence suggests that these operations are causing significant damage to the environment and the local populations. The discursive practices of the company, therefore, are a powerful tool used to maintain the status quo, perpetuating unequal power relationships and marginalizing the voices of the affected communities (Boiral, 2013; Fairclough, 2001).

The construction of the Belo Monte Hydroelectric Plant is a clear example of how the social practices associated with large infrastructure projects are shaped by economic and political interests that frequently are in conflict with the needs and rights of the local communities. An analysis of North Energy's sustainability reports reveals that, even though the company makes an effort to present its operations as responsible and sustainable, the reality is that the social practices associated with the plant often perpetuate social inequalities and injustices. The imposition of projects like Belo Monte, without giving due respect to the voices and knowledge of the affected populations, exemplifies how the instrumental rationality and hegemonic development ideology operate to consolidate economic power to the detriment of social and environmental justice (Fearnside, 2017; Glass, 2016).

North Energy's sustainability reports, therefore, are not only tools of corporate communication; they also function as mechanisms for the dissemination of a hegemonic development ideology that justifies and naturalizes the environmental and social impacts of the Belo Monte Hydroelectric Plant. Our critical analysis of these social practices reveals how instrumental rationality is utilized to construct a narrative that legitimizes the company's operations, and at the same time minimizes or hides the damage caused. This analysis also demonstrates the importance of adopting a critical and

inclusive perspective which values substantive rationality and includes the voices and knowledge of the affected communities.

This discursive approach is a manifestation of the hegemony of the predominant development ideology, which prioritizes economic effectiveness and regulatory compliance over broader social and environmental considerations. As Fairclough argues (2001), this discourse is not just a reflection of reality, but rather a practice that helps construct and maintain power relationships and domination.

Putting it another way, the analysis of the reports showed that the technical presentation and the emphasis on compensatory measures and quantitative monitoring serve to maintain the hegemony of the corporate narrative, minimizing the visibility of dissident voices and criticism. This is evident from the way in which negative impacts are marginalized or omitted and technical successes are amplified, perpetuating ideological and economic domination over the affected communities.

This article's limitations are the fact that it does not include other channels of institutional communication, such as social networks and publicity campaigns, and the lack of access to the internal documents of the supervisory bodies, which could lend greater depth to the analysis.

A future study could extend this analysis to the present day, evaluating whether there has been any change in the direction of a more holistic focus in the company's discursive construction. This study could include the collection of information through direct interviews with the less empowered stakeholders in terms of the perception of real development or not, understood as being not only in the economic sphere, but in the social and environmental fields as well. Comparative studies involving various infrastructure pr0ojects in various regions could provide a broader vision of the impacts caused by corporate practices. The integration of other critical theories could also enrich the analysis and provide new perspectives concerning the challenges of corporate sustainability and responsibility. In addition, this study could expand the corpus to include other sources of corporate communications and analyze the discourses of organizations related to the functioning of the plant which are on opposite sides of the conflict.

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DATA AVAILABILITY

The set of data that supports the results of this study was published in the article itself.

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