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Long-term reporting of environmental disasters on the example of BP

Adam Lulek¹

¹University of Szczecin, Faculty of Economics, Finance and Management, Szczecin,

Adama Mickiewicza 69, Szczecin - Poland

Abstract— Man has been influencing the natural environment for centuries. The strength of the impact increased over time. In today's world, it is quite big. Sometimes human activity causes a slight imbalance in ecosystems, which returns to normal over time. Sometimes, however, man-made changes to the ecosystem are sudden and irreversible (Mazur, 2008). Some of the greatest irreversible changes to ecosystems are caused by man in the seas and oceans. One of the environmental disasters was the one caused by BP in 2010 in the Gulf of Mexico. This event had a huge impact on the company's operations and costs. The company informed about it in the following years in its annual reports. However, after 10 years, there is no point in finding satisfactory non-financial information about the situation in the Gulf of Mexico and what the company is doing for the community in the area.

The aim of the article is to show: (1) how information on the ecological disaster is presented in long-term annual reports (2) to show the trends in the occurrence of keywords related to the ecological disaster and the environment in reports (3) To propose changes and improvements in long-term reporting ecological disaster. While writing the article, the following methods were used: induction, deduction, descriptive analysis, as well as desk research analysis.

Keywords— environment, reporting, corporate social responsibility.

I. INTRODUCTION

An ecosystem is a group of living organisms inhabiting the inanimate environment along with this environment. A concept narrower than that of an ecosystem is biocenosis defined as "a living part of an ecosystem, that is, a natural complex of all organisms occupying a specific inanimate environment, interrelated with each other" (Pyłka-Gutowska 1999). The seas

and oceans are natural biocenoses because man did not participate in their creation. They consist of water, which is the most important chemical compound on Earth, enabling the life of organisms, including humans. Most of this substance is stored in the seas and oceans.

Certain natural processes (e.g. salinity) or human activity may lead to water pollution, i.e. not wanted changes in physical, chemical and bacteriological properties caused by the introduction of inappropriate substances into this water. Contaminated water is not suitable for drinking and economic purposes. Industrial wastewater flows into rivers polluting them. Then it is "transported" by the current of the river and flows into the sea.

Water resources are conditioned by (Madej 2002):

- functioning of agriculture and industry,
- meeting consumer needs,
- transport activities on waterways,
- fishing for fish,
- tourism economy.

Transport activity in polluted waters can be continued, but it is impossible to meet consumption needs, agriculture, industry and, above all, fishing, and tourism in contaminated areas (including waters and coasts).

Chemical contaminants are among the most common. They are man-made. They consist in changing the chemical composition of this substance. These are mainly oils, gasoline, crude oil, detergents, plant protection chemicals, fertilizers, acids, alkalis, etc.

It is worth taking a closer look at the pollution caused by crude oil, gasoline, oils, and kerosene, which covers the surface of the seas and oceans in the amount of 5-10 million annually



(some data say as much as 20 Million tons) to understand the essence of reporting on environmental disasters. These are huge numbers, for example:

- 10 million tons of crude oil is equal to almost 75 million barrels of crude oil,
- In September 2010, on the surface of seas and oceans laid almost USD 5.7 billion (at a price of USD 75.8 per barrel),
- Poland consumes 20 million tons of oil annually.

Accordingly, fuel companies should report extensively on their operating activities and its impact on the environment in each annual report. This may be achieved by additional information that fills the descriptive and qualitative content of the report.

As a result of the activities of fuel companies, oil enters the water on a high scale due to:

- tanker disasters,
- failure of drilling platforms,
- activities of the fuel and energy industry,
- road transport.

Oil entering the water in large quantities (most often in thousands of tons) covers thousands of hectares of seas and oceans. It is moving because of sea currents and winds and pollutes huge surfaces.

Ecological losses can be divided into (Szczypta, 2007):

- direct - they cause changes in the quantity and quality of water, so it is difficult to measure their value,
- indirect - economic and social - measurable.

Estimating direct environmental losses (damage) is not easy, because the basis for all calculations is the valuation of the natural environment. The question is how to evaluate the natural environment since it is not traded on the market. Since it is difficult to estimate the value of the environment, it is even more difficult to calculate the losses in this environment in money. This is a problem that concerns environmental disaster reporting. It is difficult to include information on specific losses priced in dollars in the annual reports of companies.

However, companies posing a threat to the environment may be tempted to use several valuation methods:

- hedonic pricing methods - beautiful view pricing (properties with a beautiful view are more expensive than others),
- hedonistic wage methods - certain environmental conditions make people value some regions more than others and are able to work at lower wages but in a more attractive region.
- travel cost methods - expenses incurred by tourists in attractive places,
- conditional appraisal method - which consists in questioning respondents about a given area.

The effects of water pollution with crude oil also include indirect economic losses (which can be measured in money), which express:

- reduction of benefits as a result of operating in a polluted

environment,

- additional financial outlays incurred to counteract the contaminated environment,
- losses of raw materials, materials and fixed assets (eg corrosion) as a result of environmental pollution.

Information on the above-mentioned areas is often visible in the annual reports of the fuel companies. The discipline that deals with environmental losses is sozoeconomics. It deals with the identification, analysis and calculation of environmental threats, as well as the related losses and costs as well as the benefits achieved thanks to environmental protection.

It is worth noting that one of the main legal sources governing access to information on the environment is the Convention on Access to Information, Public Participation in Decision-making and Access to Justice in Environmental Matters drawn up in Aarhus, Denmark. Its purpose is to ensure that the public is able to obtain information on environmental matters (Convention of June 25, 1998). This act imposes the obligation to collect information on the environment on public authorities and guarantees access to it for individuals. This means that fuel companies should provide special information on shaping the natural environment. It could be included as part of corporate social responsibility (Ignatowski, Sadowska, Wójcik-Jurkiewicz, 2020).

II. METHODS

While writing the article, the following methods were used: induction, deduction, descriptive analysis, as well as desk research analysis. The research process consisted in identifying the research problem, which is the imperfection of long-term reporting on environmental disasters. The author used the desk research to analyze the problem by assessing the information contained in the annual financial statements of BP in 2010-2012 and 2019-2021. The next step was to expand the research by specifying the occurrence of selected keywords in reports over a period of 12 years. The above-mentioned research allowed to address the problem of long-term financial reporting and the decrease in the quality of information in this area disclosed in reports over the years. The final stage of the research was to address the problem. Conclusions were drawn and a proposal was made to enrich the reports with additional, relevant non-financial information on environmental disasters.

III. THE BIGGEST OIL SPILL-RELATED ENVIRONMENTAL DISASTERS IN THE WORLD

Ecological disasters related to the oil spill have a drastic impact on the environment. In recent decades, mankind has experienced many such events. The largest include (LiveScience, 2010):

- The 1991 Persian Gulf disaster. It was not a private enterprise disaster, it was triggered during the Iraq war. The

Iraqi military opened the pipeline valves and poured out millions of tons of oil to make it difficult for US troops to land. The leakage caused over 900 million liters of crude oil to enter the Persian Gulf and spread over an area of almost 100 km. Many scientists believe that it is one of the largest oil spills in human history that has had an invaluable effect on the flora, fauna and inhabitants of nearby areas.

- Leakage of an aircraft carrier off the coast of Brittany. The catastrophe took place in 1978, when the steering and hydraulic systems were damaged by hitting the ship. Due to the loss of steering, the ship rubbed against rocks, which created holes in the hull and tanks. As much as 321 km of the French coast was flooded by an oil spill. The ship's owner, Amoco Corporation, had to pay \$ 120 million to the injured in France and an additional \$ 35 million to Dutch Shell for the lost oil.
- The 1979 Bay of Campeche disaster. An oil well belonging to the American company Pemex has collapsed. About 530 million liters of oil leaked into the Gulf. The pollution had a very negative impact on the life of sea turtles, which had to be moved to safer areas.
- Leakage of the oil tanker Castillo de Bellver in 1983. A fire broke out on the tanker, causing the ship to turn and leak almost all of the oil. Its amount is estimated at about 202 million liters. The disaster occurred about 100 km from Cape Town (South Africa), but most of the oil was dispersed into the ocean, leaving little environmental damage to the coastline.
- Leakage caused by Exxon Valdez. The company's tanker in 1989 ran aground near Alaska. Over 40 million liters of oil got into the local ecosystem, which was severely damaged. Many species of birds and fish have died and fishing has become impossible for many years. In the 1980s an infamous record was set for those times. The tanker "Exxon Valdez" crashed, releasing 260,000 into the sea. Barrels of oil that have polluted the coast of Alaska.
- The Deepwater Horizon oil spill caused by BP in 2010. Everyone has heard of this scandalous oil spill into the Gulf of Mexico. Due to an unexpected explosion, the Deepwater Horizon oil rig caught fire and then overturned. Before the well was sealed, 506 million liters of oil were delivered to the Bay, which polluted as much as 2,100 km of coast. The contaminated site ranged from Texas to Florida. The long-term effects of the oil spill are enormous and cause irreversible changes to the coastline for decades.

IV. LONG-TERM REPORTING OF ENVIRONMENTAL DISASTERS ON THE EXAMPLE OF BP

The 2010 Deepwater Horizon oil spill is an example of how a large oil giant dealt with an environmental disaster. An important aspect of these activities is their reporting in annual reports. As an environmental disaster has long-term effects on the environment, at least in theory, the company should report

it on a long-term basis. Therefore, the company's reports for the years 2010-2012 and for the years 2019-2021 were analyzed. The summaries of the presented information on the Gulf of Mexico disaster are presented in Tables 1-3.

TABLE 1. REPORTING OF ECOLOGICAL DISASTER IN THE GULF OF MEXICO BY BP IN 2010

Key areas of the report	Annual report for 2010
Business review	Virtually the entire business review contains information about the Gulf disaster. For example, in a letter from the management board, we read about the death of 11 people during an environmental disaster and about the company's support for the affected families. We also read about all possible work of the company to meet the expectations of local communities in Gulf of Mexico. We learn that the company has created a fund worth \$ 20 billion. Moreover, the company has secured funds to bear responsibility for the Gulf of Mexico disaster in the long term.
Gulf of Mexico Oil Spill	It is worth noting that in the Business Review area, BP created a special section in its 2010 report in which it describes its commitment to rebuild the Gulf ecosystem. Here you can see numerical statistics, e.g. the number of barrels of oil collected from the sea surface. We also read about the created funds, activities for the benefit of local communities and an internal investigation into the matter. This section is 6 pages long.

Source: own study based on BP Annual Report and Form 20-F 2010.

TABLE 2. REPORTING OF ECOLOGICAL DISASTER IN THE GULF OF MEXICO BY BP IN 2011

Key areas of the report	Annual report for 2011
Business review	Also in the 2011 report there is a lot of information regarding the Gulf disaster. Again, the letter to the management board reads about the activities for the Gulf, as well as the reconstruction of the enterprise, which incurred enormous costs in connection with the environmental disaster. Business Review is also again rich in information on the matter.
Gulf of Mexico Oil Spill	Again, there is a special section in the Business Review area. It's about the Gulf of Mexico Oil Spill. Further financing of the fund created to rehabilitate the Gulf is described here. There are ghadlines such as: <ul style="list-style-type: none"> • Residual clean-up in the Gulf of Mexico, • Economic restoration, • Seafood testing, monitoring and promotion, • Emergency restoration projects This section is 4 pages long.

Source: own study based on BP Annual Report and Form 20-F 2011

In the reports for 2010-2012, it is possible to easily find a large amount of information, both financial and non-financial, regarding the impact of the environmental disaster on the company's situation. The company provides hard financial data in the profit and loss or cash flow section. However, it is the additional information that contains the largest information resource regarding the company's activities in the case of the disaster.

The first information is already included in the introduction and letters from the management board and shareholders. Nearly every page shows the negative impact of the disaster on the company's operations.

TABLE 3. REPORTING OF ECOLOGICAL DISASTER IN THE GULF OF MEXICO BY BP IN 2012

Key areas of the report	Annual report for 2012
Financial review	In the Income Statement there is a special position: Gulf of Mexico oil spill response. These costs are presented as a reconciling item between the sum of the results of the reportable segments and the group results.
Environmental and social responsibility	This report also shows a separate section on the environmental disaster which is 3 pages long. It is also worth taking a look at the one dedicated to the environment and social responsibility. This section is 4 pages long. It was largely dedicated to the Gulf of Mexico. Here we also see a reference to pages 59-62 which is again titled: Gulf of Mexico oil spill.

Source: own study based on BP Annual Report and Form 20-F 2012.

BP has also devoted a separate section in its reports, in which it describes in detail activities aimed at improving environmental conditions and the functioning of local communities in the Gulf. It can be concluded that the reports for the years 2010 - 2012 are full of satisfactory and desirable information on this matter. This topic has been fully narrated.

However, if we look at the company's last three reports - for the years 2019-2021, one gets the impression that the problem does not exist at all. It is worth noting that over time the environment in the Gulf regains its former values, however, it is difficult to find descriptive and non-financial information of an appropriate quality here (tables 4-5).

TABLE 4. BP REPORTING ECOLOGICAL DISASTER IN THE GULF OF MEXICO IN 2019

Key areas of the report	Annual report for 2019
Group Performance	In this area, reference can be found to BP's total costs and cash flow related to the environmental disaster.
Audit Committee	The company announced that the committee received quarterly updates from management and the external auditor in relation to accounting judgements and estimates including those relating to the Gulf of Mexico oil spill.

Source: own study based on BP Annual Report and Form 20-F 2019.

TABLE 5. BP REPORTING ECOLOGICAL DISASTER IN THE GULF OF MEXICO IN 2020

Key areas of the report	Annual report for 2020
Group Performance	This area again mentions BP's total costs and cash flow in connection with the environmental disaster.
Audit Committee	References to the Gulf of Mexico can be found in many places in the financial data.

Source: own study based on BP Annual Report and Form 20-F 2020.

In the next report - for 2020, there is even less information on the Gulf of Mexico disaster - especially the descriptive ones. Again, there is no special section describing the situation and the long-term impact of the disaster on the environment.

When it comes to the report for 2021, it is difficult to give individual sections of the report here, as the situation is similar

to the previous report. The company primarily provides financial data related to the costs of the environmental disaster. You can also read about the risks associated with possible lawsuits. However, it is difficult to find a suitable section for this area.

V. CONCLUSIONS AND ANALYZES

Interestingly, the conclusions from the study of three reports from 2010-2012 and three reports from 2019-2021 are confirmed in the analysis of keywords that were tested in the reports for 2010-2021. The analyzed case study took into account the most important keywords related to the ecological disaster in the Gulf of Mexico, as well as environmental protection and corporate (social) responsibility (table 6):

- Gulf - which refers to the Gulf of Mexico,
- Deepwater - which refers to the Deepwater Horizon disaster,
- Oil Spill - refers to what actually happened,
- Environment - to check how densely the company writes about the natural environment,
- Communities - refers to mentions of local communities,
- Responsibility - to check how densely the company writes about CSR or corporate responsibility. Social responsibility is considered to be one of the greatest challenges of the 21st century. (Sadowska, Wójcik-Jurkiewicz 2018).

As can be seen from the table 6, BP's 2010-2012 annual report was abundant with descriptive information on the ecological disaster in the Gulf of Mexico. In the following years, the company reported less and less about the impact of this event on its operations. This can be seen by the number of keywords: Gulf or Deepwater, which were found few in the 2021 report. The only area that can be praised is the communication of the company's environmental impact. The trend of less and less comprehensive reporting on the environmental disaster is also reflected in the chart below. In order to emphasize the problem of long-term reporting on financial statements even more, the author tempted to develop a special indicator based on the collected data.

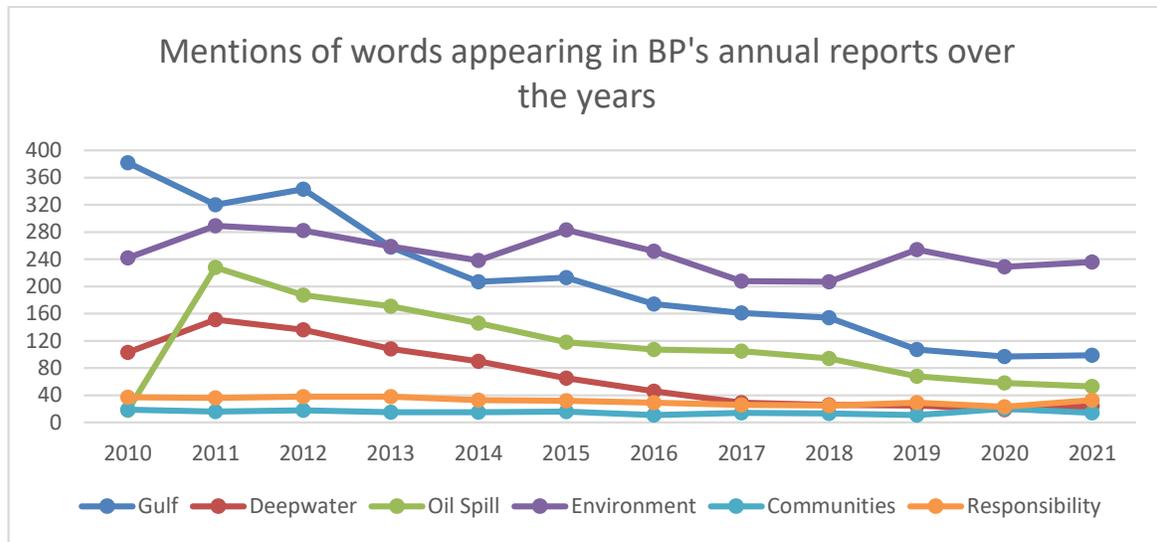
If we divide the number of mentions by the number of pages, we can get the word density index for the entire report, which is presented in the table 7. This indicator also shows a downward trend. It shows that even the word "environment" appears in reports much less frequently than it was before 2015. Moreover, BP very rarely uses phrases such as 'communities' for describing information about local communities and 'responsibility' for CSR.

TABLE 6. MENTIONS OF KEYWORDS RELATED TO THE GULF OF MEXICO ECOLOGICAL DISASTER, ENVIRONMENT, AND CSR IN BP REPORTS 2010-2021

Mentions of words appearing in annual reports	BP's annual report for:											
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Gulf	382	320	343	258	207	213	174	161	154	107	97	99
Deepwater	103	151	136	108	90	65	46	29	26	25	19	24
Oil Spill	18	228	187	171	146	118	107	105	94	68	58	53
Environment	242	289	282	259	238	283	252	208	207	254	229	236
Communities	19	16	18	15	15	16	11	14	13	11	20	14
Responsibility	37	36	38	38	33	32	29	26	25	29	23	33
Number of pages in the report	272	300	303	288	263	266	294	302	328	352	356	396

Source: own study based on BP's annual reports for 2010-2021.

FIGURE 1. THE TREND OF THE OCCURRENCE OF KEY WORD MENTIONS OVER THE YEARS



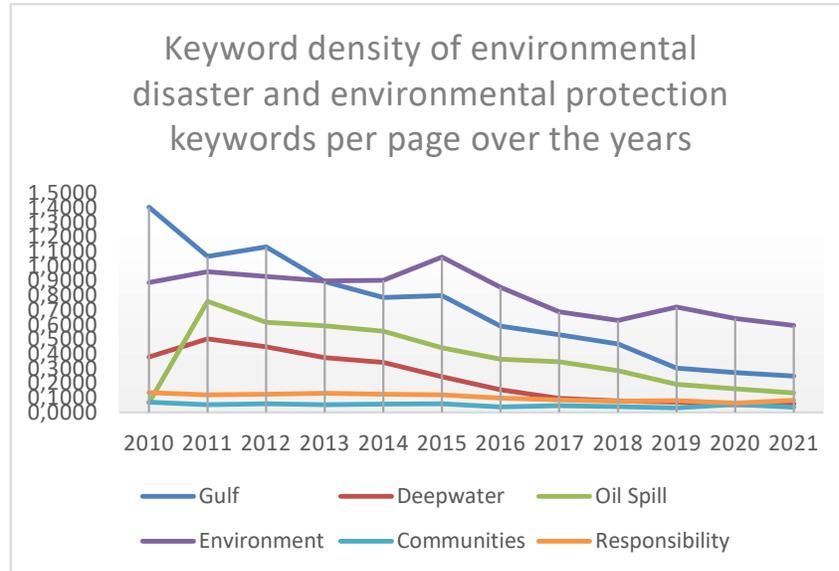
Source: own study

TABLE 7. WORD DENSITY OF GULF OF MEXICO ECOLOGICAL DISASTER, ENVIRONMENT AND CSR IN BP REPORTS OF 2010 - 2021

Mentions of words appearing in annual reports	BP's annual report for:											
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Gulf	1,4044	1,0667	1,1320	0,8958	0,7871	0,8008	0,5918	0,5331	0,4695	0,3040	0,2725	0,2500
Deepwater	0,3787	0,5033	0,4488	0,3750	0,3422	0,2444	0,1565	0,0960	0,0793	0,0710	0,0534	0,0606
Oil Spill	0,0662	0,7600	0,6172	0,5938	0,5551	0,4436	0,3639	0,3477	0,2866	0,1932	0,1629	0,1338
Environment	0,8897	0,9633	0,9307	0,8993	0,9049	1,0639	0,8571	0,6887	0,6311	0,7216	0,6433	0,5960
Communities	0,0699	0,0533	0,0594	0,0521	0,0570	0,0602	0,0374	0,0464	0,0396	0,0313	0,0562	0,0354
Responsibility	0,1360	0,1200	0,1254	0,1319	0,1255	0,1203	0,0986	0,0861	0,0762	0,0824	0,0646	0,0833

Source: own study

FIGURE 2. KEYWORD DENSITY OF ENVIRONMENTAL DISASTER AND ENVIRONMENTAL PROTECTION OVER THE YEARS



Source: own study

Economic units declare that they are familiar with the concept of CSR and environmental reporting, and they take care of their reporting (Berniak-Woźny J., Wójcik-Jurkiewicz M., 2022). The BP example shows that in the case of ecological disasters this is true for several years after the incident. Ten years after the disaster, the information provided is laconic and scattered throughout the report. Long-term reporting of an environmental disaster is unsatisfactory in its current form.

VI. CONCLUSIONS

As can be seen from the BP example, long-term reporting of qualitative information on environmental disasters is insufficient. In the short term, the information presented in the reports should meet the expectations of every recipient. However, there are fewer and fewer of them over time. Ten years after the disaster, they can be considered negligible. Readers of the 2019-2021 reports will not be informed about:

- Corporate social responsibility in the Gulf of Mexico,
- The company's activities for the benefit of local communities in the endangered area, e.g. related to fishing, agriculture or the operation of industry,
- Long-term activities of the company to rehabilitate the Gulf,
- Education of employees and local communities in the field of environmental protection,
- Securing new investments in this area,
- Further long-term financial support to disadvantaged communities and businesses.

According to the author, companies that will directly or indirectly contribute to an environmental disaster should report it in their annual reports in the long term (at least for 10 years). This should be done as follows:

- The table of contents should include an appropriate section on the contaminated area (as was the case in BP reports in 2010-2012),
- Reports should include a special area for the company's shareholders, who should find out exactly how much the company's disaster-related activities cost, taking into account the different types of costs,
- A separate section should be devoted to local communities and funds raised to make them harm,
- The company should also inform what it has done to rehabilitate the environment and what actions have been taken in relation to other investments to prevent possible incidents in the future. Information on successes in restoring the environment to pre-catastrophe would also be well received.
- An additional section should concern the CSR area of the entire enterprise. The report user should easily find it through the table of contents.

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