COMMUNICATING CSR: A LONGITUDINAL EXAMINATION OF THE PETROLEUM INDUSTRY'S SOCIAL ISSUE ADOPTION

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ABSTRACT

The purpose of this study was to examine the institutionalization of corporate social responsibility (CSR), CSR communication, and social issue adoption of the world's largest petroleum companies over time. Previous research on CSR and institutional theory have established that CSR is institutionalized; the current study builds on that knowledge to examine whether the social issues companies adopt as CSR may also be institutionalized and it does so from a longitudinal perspective in relation to a complete industry. Specifically, this study engaged in a textual analysis of 75 CSR reports using MAXQDA, a qualitative data analysis software, to understand how 15 of the world's largest petroleum companies communicate about their CSR within voluntary, yet formal CSR reports from 2007-2011.

Analysis of the reports consisted of three phases. First, a working schema of social issues was developed from past research and the content of the reports; this phase identified social issues that were present and prevalent in the reports. Second, data were analyzed to examine, in detail, *what* companies were communicating about the social issues, as well as *how* they were communicating about them over time. Finally, the CSR reports were coded for the institutional and/or competitive language that was used to describe the social issues within the reports.

Findings indicate that social issues adopted as CSR are also institutionalized, and there are seven key and consistent social issues the companies discussed: society and community development, stakeholder engagement, environmental performance and stewardship, workplace safety and health, corporate governance, low carbon growth and technological development, and energy security, supply, and demand. Additionally, the CSR communicated by an industry over time is largely consistent with very little variation in content or format both within the same company over time and between companies over time. Further, companies utilize both institutional language and competitive advantage language to discuss their CSR efforts. This study extends our knowledge about CSR communication by suggesting that social issues are also institutionalized, and highlighting consistency in content and reporting over time, thereby indicating that institutionalization occurs at the macro, meso, and micro-levels of organizing.

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"They're cheering for you," she said with a smile.

"But I could never have done it," he objected, "without everyone else's help."

"That may be true," said Reason gravely, "but you had the courage to try; and what you *can* do is often simply a matter of what you *will* do." -*The Phantom Tollbooth*, Norton Juster

This journey has been long; but it was mine, and I am grateful for all that I have learned along the way, not only about organizational communication, corporate social responsibility, or the life of an academic, but about myself and the person I aim to be in this life. Throughout this process, I had the opportunity to fall in love with research, fall out of love with it, and then (thankfully) fall back in love again. There is so much to learn about the things we take for granted in the world, and I am excited to continue asking questions. Now that I am at the end of this journey and ready for what is to come, I have several people to thank for sharing their time, talents, and passions with me.

First, to my advisor, Dr. Amy O'Connor, I am so grateful. Finding a way to thank you in 4-5 sentences is probably the most difficult part of writing this dissertation. You have changed me and made me a better writer, researcher, colleague, teacher, and friend. Because you shared your book, "Creating the Corporate Soul" (Marchand, 1998) with me several years ago, I was able to develop my own thoughts and questions about what the role of business in society is, and you have continued to strengthen my thoughts and questions by asking incessantly, "So what?" I thank you for that. You have prepared me well.

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DEDICATION

For my mom, Dianne and dad, Ken –

for being my biggest fans, and for *showing* me what unconditional love is.

It is because of *you* that I accomplished this goal.

I love you.

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CHAPTER ONE. INTRODUCTION

Organizations in capitalistic, free-market economies historically have had one primary expectation: to provide a return on investment for shareholders while delivering a product, service, or good to stakeholders. The emphasis on profit and productivity resulted in accusations of corporations being "soulless" as early as the late 19th century (Marchand, 1998). "Soulless" organizations lacked moral and social legitimacy and were exposed by early muckrakers as not upholding long-standing values of family and community. Corporations responded slowly to charges of soullessness by developing social welfare programs (also referred to as welfare capitalism) that provided employees with vacation time, gifts for service, and an overall familial feeling within the organization (Marchand, 1998).

Fast-forward to the late 20th and early 21st century and the social expectation for organizations to be "good corporate citizens" has become, to many stakeholders, just as important as meeting shareholder demands. The practice of welfare capitalism, with an emphasis on employee benefits, has expanded to be called corporate social responsibility (CSR), whereby organizations are called upon to contribute to the greater global good – to be socially responsible, ethical, and virtuous (Vogel, 2005). For organizations around the globe, the bottom line that once prioritized profit above all else is now a triple bottom line and comes with the expectation for organizations to consider profit, people, and the planet in their business decisions and operations (Elkington, 1997).

Cone Communications surveys (2010, 2012) support a demand for the triple bottom line. Specifically, findings of Cone's 2010 survey reported that consumers hold organizations accountable for a variety of global issues: 92% of respondents wanted organizations to ensure product quality and safety and the same percentage expected organizations to ensure employee safety; 87% expected organizations to ensure human rights through activities such as preventing child labor; 75% expected organizations to protect endangered species and 62% expected organizations to emphasize poverty alleviation as part of their operations (Cone, 2010). More compellingly, results of the 2012 study indicated that 93% of Americans expect businesses to support causes and engage in activities that benefit society beyond the bottom line (Cone, 2012). Global trends tout similar sentiments; the 2010 UN Global Compact Survey reported that 93% of global executives expect sustainability to be one of the most important factors in their success. In further support of the consumer's expectation for CSR, 58% of the 766 executives who completed the UN Global Compact Survey (2010) "selected the consumer among their most important stakeholders, even above employees (45 percent) and governments (39 percent)" (p. 11).

Additionally, Dov Seidman (2007), author of "How" and the Founder and CEO of LRN, an advising firm that emphasizes self-governance, leadership, and social and environmental sustainability for global corporations such as Disney, eBay, and Johnson & Johnson, among others (Legal Research Network, 2012) argues:

> The way the outside world now views a company has irrevocably changed, and this new framework of understanding has profound implications for the way business is conducted in the twenty-first century. Now, HOW you do WHAT you do matters most. (p. 138; emphasis in original)

In light of the increased expectation, CSR has become a priority for organizations and a common refrain within corporate communication. This study takes a communicative focus on the issue of CSR. In doing so, it allows us to illuminate the way CSR is communicated and defined through business/corporate texts. To accomplish its goals, the dissertation takes a social constructionist perspective (May & Mumby, 2005) that examines how companies communicate their commitments to social issues over time. As such, research surrounding the ways in which companies communicate their CSR is especially salient to the current study. Overall, corporations are not only doing more to be socially responsible, but they are communicating their social responsibility to stakeholders inside and outside of the organization, something more than 85% of consumers want (Cone, 2012). One of the most prevalent channels used to communicate their CSR is through CSR reports published on an organization's website.

CSR reports are documents voluntarily produced and published by organizations that highlight their social and environmental performance (Owen & O'Dwyer, 2008). In other words, CSR reports provide a means for organizations to publicly communicate their commitment to the triple bottom line, as well as provide the public with an account of *how* they are doing what they do. According to KPMG, a United States-based audit, tax, and advisory firm for some of the world's largest corporations, 95% of the world's 250 largest companies report their corporate responsibility (KPMG, 2011).[1] This number is up from 81% in 2008 and 43% in 2005. Findings also indicated that European companies are best represented (71%), followed by the Americas (69%), the Middle East and Africa (61%), and Asia Pacific (49%). KPMG's (2011) industry-level findings indicate that companies in industries that have high levels of influence over the environment and society "such as certain sectors of the energy and natural resources industry" (p. 12) are more committed to publishing CSR reports. Such a finding is not surprising, as

[1] The *KPMG International Corporate Responsibility Reporting Survey 2011* is believed to be the largest and most comprehensive survey of corporate social responsibility reporting trends ever published. KPMG's survey includes 3,400 companies, representing 250 of the largest global companies and the national leaders from 34 countries around the world.

several scholars have also pointed out that organizations in "environmentally sensitive industries" (Jose & Lee, 2007, p. 319), such as utilities, mining, chemicals, oil and gas, forestry, and paper, are most likely to publish CSR reports (Du & Vieira, Jr., 2012; Jose & Lee, 2007; Lindorff, Jonson, & McGuire, 2012; Owen & O'Dwyer, 2008; Vogel, 2005).

In support of the increasing trend for corporations to report on their CSR practices, scholarship examining CSR has burgeoned over the last four decades. When discussing CSR, both scholars' and practitioners' perspectives on CSR exist on a continuum. On one end are those who view CSR through Friedman's (1970) lens, while others adopt a critical perspective of business as Fleming and Jones (2013) do. As such, a large body of research examining CSR exists within business, management, ethics, and organizational communication literature. In their own right, each of the disciplines has added to the conversation and aided in the understanding of the social expectations stakeholders have of organizations. Specifically, communication scholarship emphasizes the ways in which corporations communicate their social responsibility (e.g., O'Connor & Gronewold, 2013; O'Connor & Shumate, 2010; Verbhoven, 2011), business and management scholarship examines the effects of corporate social responsibility on stakeholders and legitimacy (Dacin, 1997; Hoogheimstra, 2000; Weber & Marley, 2012), and ethics literature questions the motivations and scope of corporations' social responsibility choices and behaviors (Vogel, 2005). Each discipline also offers unique understandings of what CSR *is* and what it is *not*.

CSR has been defined in a variety of ways and a consistent definition has yet to be adopted among scholars and practitioners. Dahlsrud (2008), for example, identified 37 definitions of CSR and Carroll and Shabana (2010) suggested that number does not even account for academic understandings of the term. One of the first widely accepted understandings of CSR came from Carroll (1979) in which he argued that CSR consisted of the "economic, legal, ethical, and discretionary" expectations that society has of organizations (p. 500). In 1991, Carroll placed the four domains (i.e., economic, legal, ethical, discretionary) into a pyramid and argued that they ranged from required to desired activities. Economic and legal responsibilities, for example, are required of organizations because shareholders and regulatory bodies demand it. Ethical responsibility is expected and philanthropic responsibility (what Carroll described as being a "good corporate citizen") is desirable but should not be expected of an organization.

Building from Carroll's (1979, 1991, 1999) and Schwartz and Carroll's (2003) work, recent definitions offered by scholars have moved the discussion of what *is* and *is not* CSR to surround the reasons organizations have for enacting CSR behaviors or the expectations of what should be a business's relationship to society. For example, McWilliams and Siegel (2001) suggested that CSR consists of "actions that appear to further some social good, beyond the interests of the firm and that which is required by law" (p. 117). Thus, a corporation cannot claim they are practicing CSR unless its behavior goes beyond legal obligation. For McWilliams and Siegel, corporations participate in CSR as a means for managers to develop some control of the organization; CSR enables managers to build a positive reputation among stakeholders, thereby increasing the corporation's reliability and commitment to the social good. The communicated commitment to stakeholders is believed to drive up profit, thus continuing to fulfill the organization's (and manager's) financial commitment to shareholders. Vogel's (2005) definition of CSR is similar to McWilliams and Siegel, but the reasons for CSR extend beyond reputation and consumer expectations and incorporate a wider variety of possibilities: strategic investments, true altruism or public-focus, or defensive behavior. Similarly, Hendry (2006) argued that organizations participate in CSR activities because doing so provides a buffer between the organization and activists. Regardless of *why* companies engage in CSR, however, Vogel (2005) claimed that an organization's decision to participate in CSR must make business sense in order to be sustainable.

The business case for CSR has received much attention in scholarship. In stark contrast to the beliefs of scholars and practitioners who emphasize the social obligation corporations have to society (e.g., Deetz, 2003), other scholars (e.g., Hendry, 2006; Kurucz, Colbert, & Wheeler, 2008; Porter & Kramer, 2006, 2011; Russo & Fouts, 1997; Sternberg, 1999) emphasize the importance of an organization's obligation to their shareholders. For example, Freidman's 1970 article in *The New York Times Magazine* argued adamantly that corporate executives have a "direct responsibility to his [sic] employers" (n.p.), that is, the shareholders of the company. He continued that the "responsibility is to conduct the business in accordance with their desires, which generally will be to make as much money as possible while conforming to the basic rules of the society, both those embodied in law and those embodied in ethical custom" (n.p.). According to Freidman, "they [corporate executives] can do good – but only at their own expense" (n.p.). Freidman's arguments continue to resonate with economists and business professionals more than 30 years later. Porter and Kramer (2006, 2011), for example, argued that organizations should only engage in corporate social responsibility if it is relevant to their business operations and provides them with a competitive advantage. Despite the perspectives of Freidman (1970), Porter and Kramer (2006, 2011), and others (e.g., Hendry, 2006; Sternberg, 1999), a movement from welfare capitalism practices that emphasized employee connection with their organizations to an expectation that corporations pursue solutions to global issues has entered the corporate landscape.

Able to use the near ubiquity of CSR and CSR reports as a testament to their claims, many communication scholars have all but abandoned the profit vs. public dialogue to argue that CSR broadly has become an institutionalized aspect of organizational life (e.g., Lammers, 2003; Lammers & Barbour, 2006) and may serve a dual purpose for organizations (O'Connor & Gronewold, 2013). For example, Lammers (2003) advanced the use of institutional theory (Meyer & Rowan, 1977/1991) within organizational communication research to argue that CSR, as a concept has become institutionalized. Institutionalization, according to Meyer and Rowan (1977/1991), posited that organizational fields are guided by institutional logics that compose rule-like standards and structures but are not necessarily related to operating environments. Lammers (2003) argued that through institutionalization, CSR has become a rationalized myth, a "law-like force to customs and practices" (p. 621). Lammers' (2003) call for scholars, particularly organizational communication scholars, to utilize institutional theory has been heard. For example, a forum in *Management Communication Quarterly* (Barley, 2011; Hardy, 2011; Lammers, 2011a; Lammers, 2011b; Suddaby, 2011) was dedicated to discussing the use of institutional theory within organizational communication research. The responding scholars (i.e., Barley, Hardy, and Suddaby) suggested that communication not only aids in our understanding of institutionalism but that it constitutes the process of institutionalization. Other scholars have brought institutionalism to CSR as well. Matten and Moon (2008), for example, utilized institutional theory to develop an implicit-explicit framework of CSR to compare cross-national organizations within the same industry. Blindheim (2012) expanded Matten and Moon's research in an examination of intra-national organizations within an industry to illustrate the complexity of institutions according to their respective operating environments. Finally, Campbell (2007) developed an institutional theory specific to CSR, arguing that "corporate behavior is mediated by several institutional conditions" (p. 946).

Specific to this dissertation, O'Connor and Shumate (2010) and O'Connor and Gronewold's (2013) work is especially useful. In 2010, O'Connor and Shumate examined similarities and differences within industries' CSR. They examined the "About Us" statements of 158 *Fortune* 500 organizations in 11 economic industries. O'Connor and Shumate's (2010) findings suggested isomorphic CSR communication; corporations in the same industry or corporations with a similar status along the value-chain tend to mimic one another's CSR communication. Missing from their analysis, however, was a fully developed understanding of CSR activities within a single industry. This is limiting because it provides only a snapshot of what companies are doing as CSR and how industries mimic one another as a whole. O'Connor and Gronewold (2013) built off of this research by examining a single industry – the oil industry – to examine the communicated CSR discourse within CSR reports. Findings revealed that oil companies utilized both institutional *and* competitive advantage language to describe activities they identify as CSR. In addition, activities the petroleum companies identified as CSR were very consistent across the industry. Thus, the findings of O'Connor and Gronewold (2013) further supported the findings of O'Connor and Shumate (2010) to challenge Carroll's (1991) pyramid that CSR ranges from required to desired. Instead, the findings of these studies suggested that even the legally required activities of a corporation (e.g., reducing emissions) are positioned as CSR.

Motivated by the present and increasing expectations of organizations to participate in socially responsible behaviors, and evidence that CSR has become institutionalized (O'Connor & Gronewold, 2013; O'Connor & Shumate, 2010), this dissertation investigates CSR practices as they are reported by organizations within the petroleum industry. Specifically, I examine the overarching question: "What social issues are institutionalized as CSR and how does that institutionalization occur over time?" The petroleum industry is ripe for analysis for several reasons. First, the industry continuously experiences drastic fluctuations of supply and demand, perceptions of hero and villain, and other points of contrast, and it has done so since the first claims of corporate soullessness against them, thus making the industry's track record of competing demands especially relevant. Similarly, the industry's position as an "environmentally sensitive industry" (Jose & Lee, 2009, p. 319) makes it likely to experience more external pressures, whether from governments or activists (Hendry, 2006). The industry's position as one that is "environmentally sensitive" also invites examination of their CSR reports to investigate the social issues and topics the industry positions as CSR. Second, petroleum companies continue to be among the world's largest (and most profitable) companies. For example, 6 of the top 10 companies in the 2013 Global 500 listing were petroleum companies ("Global 500", 2013), and prior to that, 7 of the top 10 companies were petroleum companies ("Global 500", 2012). Since 2005, no fewer than 3 of the top 10 companies have been petroleum companies. Third, and on a related note, production of fossil fuels continued to grow despite the economic recession that much of the world fell into from 2008-2009 (Russell, 2009). The trend continued in 2011, as the global oil consumption peaked at an all-time high of 88.03 million gallons per day, and while the growth of the oil market has slowed, 33% of the world's fuel still comes from oil companies around the globe (Makijahni, 2012). Further, the topic of fuel supply and gasoline prices continued to be matters of discussion in the last Presidential election race (Lothian, 2012; "Issues", 2012) and they promise to be issues in upcoming elections as more conversation surrounds "home grown" oil and energy supplies. Finally, the petroleum industry as a whole remains high on the value chain while their products are especially close to the consumer. This is particularly interesting because while many consumers may publicly disagree with the petroleum industry's processes, prices, and principles, very few consumers know whose gas or energy they are buying and using since company owned service stations are no longer the norm. Thus, consumers do not change their purchasing decisions in light of their personal disagreements, which is counter to Cone (2012) reports that consumers will change their purchasing behaviors if they disagree with a particular organization's operations.

Taken together, the petroleum industry provides a valuable lens into CSR on an industry-wide level. In this study I examine longitudinally the communication of social responsibility from the vantage point of a complete industry as a means to understand how social issues become institutionalized as CSR. The remainder of this chapter proceeds by providing additional rationale for the necessity of the current study.

Rationale

Studies such as those highlighted in the previous pages have advanced institutional and CSR research by exposing individual organizations' CSR behaviors and legitimacy gained through the eyes of stakeholders, and they have done so through communicative, business, and ethics orientations. What is still missing, however, are several pieces of the puzzle. For example, we lack an adequate understanding of how social issues within a single industry are adopted over time. Current research offering an industry-level understanding of CSR provides a small snapshot of time, most often limited to one year (e.g., Blindheim, 2012; O'Connor & Gronewold, 2013; O'Connor & Shumate, 2010). This creates a potential problem for examining institutional theory if a key premise of institutionalization itself is that practices or behaviors come to take on rule-like, formal structures. It is unreasonable to think that institutionalization can occur within a year or two. Similarly, research findings suggest that organizational fields become similar to one another as they become part of an institution, including CSR behaviors and activities. These findings support DiMaggio and Powell's (1983) argument that isomorphism occurs as the process of institutionalization unfolds. At present, however, we are unable to monitor the adoption of social issues (whether required or desired) as forms of CSR.

There also remains a lack of consistency in definition and research across the levels of analysis that range from micro to macro (Aguinis & Glavas, 2012). As evidence, Aguinis and Glavas (2012) conducted a content analysis of 588 articles and 102 books and book chapters, from which four areas of CSR research were identified as lacking: 1) multilevel analysis that strays away from fragmented theoretical approaches to research, 2) research that goes beyond discussing the outcomes of CSR but focuses on the processes by which the outcomes culminate, 3) analysis of an individual organization's micro-processes and experiences with CSR, and 4) multilevel and longitudinal methodologies.

To address these limitations, this dissertation seeks to make three contributions to our understanding of CSR as a form of institutionalized communication. First, it has been well-established within organizational communication that CSR is an institutionalized part of organizations (see Lammers, 2003, 2011a, 2011b). This dissertation allows the conversation regarding the institutionalization of CSR to continue and expand by problematizing the social issues being used as CSR. By considering that they might also be institutionalized, this dissertation could uncover a novel and fruitful line of research that, through the examination of an industry's CSR activities specifically, we can better understand the scope of institutionalization when it comes to the communication of organizations' CSR activities.

Second, Aguinis and Glavas (2012) suggested that CSR research should be approached with a more multilevel analysis that aims to "integrate separate conceptual streams" (p. 953) rather than conducting research that limits scholars to a singular perspective within a study. This dissertation addresses that knowledge gap by considering multiple levels of analysis within one study. Specifically, I examine in this study the social issues (micro) that organizations within the petroleum industry (meso) communicate as CSR for evidence of institutionalization (macro). This builds from previous research conducted by O'Connor and Gronewold (2013), which examined only the environmental performance communication of the petroleum industry's largest companies during a single year. More specifically, by examining an entire industry, as well as the social issues adopted by it, I will be able to paint a fuller picture of a complete industry's approach to CSR and whether or not it is institutionalized.

Third, this dissertation makes important contributions to institutional theory, the theoretical foundation of this study, and CSR by taking a longitudinal approach that allows us to examine the process of institutionalization as well as the institutionalization of CSR itself more fully. Institutional theory has a rich history and discusses the rule-like, taken-for-granted social structures that guide society (e.g., concepts of marriage, freedom, justice; Meyer & Rowan, 1977/1991). However, institutional theory examining organizational communication and CSR has, until now, captured only the end result of institutionalization, which explains the characteristics of an institution and institutionalization, as well as the benefits and drawbacks of each. To expand beyond the end result of institutionalization, this dissertation draws on research examining the processes of institutionalization to investigate *how* it actually occurs.

Such a move responds to criticism of institutional theory and research on CSR alike. For example, Douglas (1986) criticized Durkheimian and similar views because they are not equipped to "say how institutions ever start and get enough stability to do all of that [store and share information]" (p. 48). Similarly, Phillips, Lawrence, and Hardy (2004) criticized organizational scholars specifically, and urged us to examine institutionalization through a discursive lens because past "institutional research has tended to focus on the effects rather than the process of institutionalization" (p. 635).

Related to CSR, Aguinis and Glavas (2012) called for methods that emphasize qualitative research, engage in multiple levels of analysis, and take a longitudinal approach because "CSR actions and policies permeate levels of analysis, and, moreover, usually involve processes that unfold over time" (p. 953). This dissertation responds to those calls by examining the CSR reports of the world's largest petroleum companies over a time span of five years, something very few scholars who study CSR, organizational communication, or institutional theory have attempted to date.

Conclusion and Organization of the Dissertation

As shown in the previous pages, support for the institutionalization of CSR broadly and even the use of CSR reports more specifically is evident in academic research and popular press. In addition, the relevance of the petroleum industry as a conduit for examining the institutionalization of CSR in a single industry has been established. What we do not yet know, however, is to what extent institutionalization of CSR within the petroleum industry has occurred. Specifically, we must now examine the social issues and activities organizations within a single industry (i.e., the petroleum industry) take on as CSR. Therefore, the remainder of this dissertation proceeds through three additional chapters. Chapter two is a review of literature that discusses extant knowledge on corporate social responsibility, institutional theory, and the intersection of them; it also introduces the petroleum industry. Particular emphasis is given to the process of institutionalization and the types of issues that are communicated as CSR. Chapter three outlines the method used in my data collection and analysis. Finally, chapters four and five present the results of my data analysis and a discussion of findings and implications of the research.

CHAPTER TWO. LITERATURE REVIEW

The purpose of this study is to examine the institutionalization of CSR within the oil industry in order to understand social issue adoption and how institutionalization happens over time. Past research has suggested that corporate social responsibility (CSR) is an institutionalized aspect of organizational life (e.g., Aguinis & Glavas, 2012; Lammers, 2003, 2011a, 2011b; O'Connor & Gronewold, 2013; O'Connor & Shumate, 2010), and the ubiquity of organizations engaging in CSR supports such a trend. What is still unknown about the institutionalization of CSR, however, is whether or not the social issues an organizational field adopts as CSR may also be institutionalized. Further, if the social issues adopted are in fact institutionalized, we do not yet know how social issues are adopted over time to support institutionalization. To address the current unknowns and to deepen organizational communication scholars' understanding of CSR as a form of institutionalization, this dissertation brings together two research traditions, corporate social responsibility and institutional theory, to answer two guiding questions: "Within an economic industry, are the social issues the oil industry adopts as CSR institutionalized?" and if so "Within an economic industry, *how* does the communication and practice of CSR become institutionalized?" To advance and develop this argument more fully, this chapter proceeds by first, discussing in greater detail CSR; second, introducing institutional theory and its relevance to organizational communication; third, positioning CSR as a form of institutional communication by incorporating CSR and the processes of institutionalization to link the process of institutionalization to social issues adopted as CSR; and finally, introducing the petroleum industry as the context in which I examine CSR communication.

Corporate Social Responsibility

As a practice, CSR has been a public concern and present in public opinion and popular press since the early 1900s. As an area of analysis and research, however, CSR's history is shorter, albeit rich. Beginning in the early 1950s, a surge of work investigating CSR (then referred to as SR – social responsibility) established an initial area of emphasis for business and corporate ethics scholars. Throughout the 1950s and later decades, CSR research built momentum and catapulted CSR research into the late 20th century and today (Carroll, 2008), now including organizational communication.

In the middle of the 20th century, business executives, journalists, and the public began to question the morality of business decisions and the responsibility of businesses to their communities and broader society (Carroll, 2008; Marchand, 1998). As evidence, *Fortune* magazine conducted a survey in 1946 in which they asked businessmen [sic] about their perceived social responsibilities (Rosten, 2012). Businessmen were asked if they recognize that they have a responsibility that extends beyond their profit-loss margins. Of the businessmen polled, nearly 95% of them answered "Yes" (Carroll, 1999; Rosten, 2012; Visser, 2011). Businessmen were also asked their opinion regarding what proportion of businesspeople around them had a "social conscious"; a majority of the respondents indicated "About a quarter" or "About half" (Rosten, 2012). Since the early conversations surrounding the social responsibility of business, the concept of CSR has been the source of skepticism and controversy. One of the primary reasons for this is that there has always been a lack of consistency not only regarding definitional issues of CSR, but also surrounding the practice of it according to *what* constitutes as CSR and how it fits within the overall purpose of an organization. A review of current CSR research is discussed later in this chapter as a means to position CSR as a form of institutional communication, but the remainder of this section proceeds by highlighting the most central definitions and concepts related to CSR and discussing the varying approaches to CSR, which serve as the primary source of controversy.

CSR's Key Definitions and Concepts

Defining CSR. Over the years, CSR has been referred to as social responsibility, corporate citizenship, sustainable business practices, corporate social performance, social performance, or corporate responsibility, among other things (Bowen, 1953; Crane, McWilliams, Matten, Moon, & Siegel, 2008; Marchand, 1998; Vogel, 2005). Just as the names CSR goes by, differences in the definition of CSR also vary widely. A complete history of CSR's definitional progressions is beyond the purpose of this study, but Table 1 offers some of the most commonly cited definitions of CSR, although it is not exhaustive of all definitions utilized in research or practice (also see Carroll, 1999, and Carroll, 2008 for an expansive account of CSR's definitional progressions).

Crane, et al. (2008), in their "Handbook of Corporate Social Responsibility" pointed to the disagreement regarding definition as evidence of the robust and inter-disciplinary understandings of CSR. They encouraged scholars interested in CSR not to think of it as a singular, pure, objective "thing" but instead as a concept or a way of thinking. If we can develop acceptance for the definitional differences, Crane, et al. (2008) believe we can better research CSR to develop a more thorough understanding of it and its impact in contemporary society.

Practicing CSR. Even if scholars become content with the wide availability of terminology and definitions for CSR, there also exists extensive confusion about what doing socially responsible things entails. In response, Carroll (1979) extended previous definitions to more specifically define what responsibilities organizations had to society by breaking the definition of CSR down into four parts: "The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time" (Carroll, 1979, p. 500). Carroll turned these expectations into a pyramid of social responsibility where duties of an organization built on one another from the base of the pyramid, which was the most fundamental and required components of an organization (i.e., economic responsibilities), to those that are most discretionary (i.e., philanthropic responsibilities). In between were legal and ethical responsibilities. More currently, Schwartz and Carroll (2003) have suggested a new model that emphasizes three "areas" of responsibility: economic, legal, and ethical.

From research examining various aspects of CSR, another argument emerged: what is voluntary and what is not? As mentioned in the previous paragraph, Carroll's (1979) original pyramid of CSR indicates that responsibilities go from mandatory and required to discretionary. Although Carroll (1979) never explicitly differentiated voluntary from involuntary CSR, the pyramid approach sparked discussion about whether or not activities that are required or governed (i.e., involuntary) can be considered to be CSR. de Graaf and Stoelhorst (2009), for example, suggested that corporate governance structures both enable and constrain an organization's ability to practice effective CSR. On one hand, including governance in CSR decision making processes may provide a means of acknowledging Lammers' (2003) argument that "corporations exist in environments of contradictory and competing values" (p. 620). On the other hand, many scholars question whether a behavior that is governed or mandated for an organization would actually be considered CSR. For example, Europe is one of the regions in the world that takes CSR most seriously.

Table 1

Common Definitions of CSR

Author	**Definition**
Bowen (1953)	"…the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" (CSR; p. 6)
Friedman (1970)	"the social responsibility of the firm is to increase its profits"
Carroll (1979)	"The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time" (CSR; p. 500)
McWilliams & Siegel (2001)	"CSR as actions that appear to further some social good, beyond the interests of the firm and that which is required by law" (CSR; p. 117)
Deetz (2003)	"responsiveness to the needs of the wider society" (CSR; p.)
Vogel (2005)	"practices that improve the workplace and benefit society in ways that go above and beyond what companies are legally required to do" (CSR; p. 2)
Dunfee (2008)	"discretionary spending on furtherance of an explicit measureable social objective consistent with relevant social norms and laws"
Salazar & Husted (2008)	"obligation to respond to the externalities created by market action"
Scherer & Palazzo (2008)	"an additional political responsibility to contribute to the development and proper working of global governance"
McWilliams & Siegel (2011)	"any responsible activity that allows a firm to achieve a sustainable competitive advantage regardless of motive" (strategic CSR; p. 1481)
Verbhoven (2011)	"contributions of a company to society, apart from products or services the company deliver" (CSR; p. 415)

The European Commission, in a 2006 report, identified CSR as being primarily concerned with voluntary contributions of businesses to improve society (as cited in Wettstein, 2009). Wettstein (2009) claimed that assumptions about CSR have been made; ones that deem voluntariness and "noncoercion" to be the same thing (p. 126). Instead of accepting this notion, Wettstein (2009) argued that we need to go beyond an idea of voluntariness and approach CSR through a lens of moral discretion. Matten and Moon (2008) developed an implicit-explicit framework for CSR, whereby explicit CSR is considered to be voluntary and extends beyond what is legally required, and implicit CSR, which is what is required yet still benefits the social impact any given organization has on society.

More current research suggests that even a regulated action may become considered by organizations to be CSR when it is done beyond what is required of them. Evidence of this was found in O'Connor and Gronewold's (2013) study examining the environmental CSR of oil companies. When oil companies would reduce emissions by *more* than what the governments required of them, their environmental concern for emissions reductions were considered CSR, as evidenced by their inclusion in the annual CSR reports.

Regardless of what is and is not considered CSR, whether because of its definition, activity, or the fact that it is voluntary or not, other research points out that CSR must be considered authentic to make any difference at all. Steger, Ionescu-Somers, and Salzmann (2007) considered this to be an ethical issue related to our understanding of CSR. They suggested that although we consider an organization that is doing something good for any given cause to be ethical, or good corporate citizens, we are failing to acknowledge or consider the means in which that organization earned the funds to support said given cause. Research is only beginning to investigate this inconsistency. For example, O'Connor, Shumate & Meister (2008) conducted focus groups with “active moms” to gain a perspective on how a group of key stakeholders (i.e., the target audience) of CSR activities actually perceive CSR. Their findings indicated a central theme that active moms expect organizations and the CSR they engage in to be related to one another. Specifically, the CSR activities an oil company practices should align with their business operations. If they do not align, working moms may question the authenticity of the organization’s CSR. Other studies have also examined how corporations align with social issues dependent on their business practices. For example, Nussbaum (2009) examined the pharmaceutical industry’s CSR and concluded that the pharmaceutical industry may use CSR as a way to address the negative reputations of pharmaceutical companies. He noted that pharmaceutical companies are on one hand beneficial because they produce sometimes life-saving medications. They are disliked, however, because of the cost associated with medications and the “sales” reputation the companies have. For the pharmaceutical industry, CSR may be their way to address “growing public concern” (p. 71). Schrempf (2012) conducted a similar study in relation to the fast-food industry and obesity, and Dashwood (2013) examined how the global mining industry self-monitors itself and its CSR activities.

Today, an overarching definition of CSR still does not exist; nor does a singular understanding of what counts (or what does not count) as CSR, or even whether it is truly voluntary or involuntary. There is, however, an understanding that “CSR has emerged as an inescapable priority for business leaders in every country” (Porter & Kramer, 2006, p. 78), thus demanding business professionals to not only pay attention to CSR but to incorporate it into their everyday operations. In general, conversations surrounding CSR such as the ones discussed here typically fall under two broad approaches: the business case and the moral or ethical case. A third approach to CSR, the communication case for CSR, is a more novel approach to understanding CSR and central to this dissertation.

Approaches to CSR

The business case for CSR. Since the beginning of the CSR debate, one question has dominated research surrounding CSR without indisputable empirical evidence: is CSR actually good for business (Baden & Harwood, 2013; Crane, et al., 2008; Vogel, 2005)? The argument for scholars taking a management or economic approach is that there must be a business case for CSR; doing CSR must make business-sense. Specifically, Kurucz, et al. (2008) described the business case as “a pitch for investment in a project or initiative that promises to yield a suitably significant return to justify the expenditure.” In other words, a company should be able to “do well by doing good” (p. 84). The understanding that CSR should be used as a means to generate economic gain or profit is a long-standing one, although there have been variations of it. Many early scholars believed that organizations that engaged in socially responsible behaviors would be rewarded in the long run for their ability to impact society positively, even if the benefit was not directly observable in the moment (see Davis, 1960).

In 1970, however, Friedman took a much more forceful approach to explain the relationship between CSR and business. He stated,

> What does it mean to say that ‘business’ has responsibilities? Only people can have responsibilities. A corporation is an artificial person and in this sense may have artificial responsibilities, but ‘business’ as a whole cannot be said to have responsibilities, even in this vague sense.
>
> In a free-enterprise, private-property system, a corporate executive is an employee of the owners of the business. He has direct responsibility to his employers. That responsibility

> is to conduct the business in accordance with their desires, which generally will be to make as much money as possible while conforming to the basic rules of the society, both those embodied in law and those embodied in ethical custom. (n.p.)

In essence, Friedman denounced the responsibility of the manager (because an organization, at the time, was not considered to be a person) to provide any service outside of his [sic] obligation to stockholders. Steiner (1971) advanced Friedman's belief to some extent by arguing that businesses must "remain fundamentally an economic institution" (p. 164) but he expanded on Friedman's argument to contend that organizations are not without social responsibilities. Similarly, Sternberg (1999, 2000) highlighted, through her ethical decision model, that to impose social responsibility on businesses without considering the obligations they have as a business, which "…are binding" (p. 36) would be irresponsible.

Since Friedman's 1970 article in the *New York Post*, people have been less critical of CSR overall; but this is not to say that the conversation surrounding the business case for CSR has diminished. Rather, four main arguments exist in support of the business case for why organizations should engage in CSR.

Competitive advantage. First, many scholars argue that CSR provides a competitive advantage for organizations (Epstein & Birchard, 1999; Porter & Kramer, 2006, 2011). From the competitive advantage perspective, an organization is still an economic actor and must therefore exist primarily to provide a return on investment. Because of the strategic opportunity to set themselves apart from competitors within their respective industries, however, organizations should be economically motivated to engage in CSR behaviors (Jose & Lee, 2007; Owen & O'Dwyer, 2008; Vogel, 2005). Doing so publically communicates commitment to society and the environment, will enhance stakeholder loyalty, and help weather storms that may occur outside a company's control. Kurucz, et al. (2008) described the competitive advantage perspective as an adaptive approach, one that demands organizations to pay attention to and alter their behaviors according to what other organizations in their industry are also doing. For example, Porter and Kramer (2006) argued that since organizations have an expectation to engage in CSR, they should think strategically in order to optimize their industry position through CSR. Thus, rather than being a requirement, CSR can become a tool to enhance competitive advantage and therefore add value to the company.

Risk reduction and buffering. The second business case for CSR is that organizations will spend monetary resources on CSR activities as a means to reduce risks to the firm (Kurucz, et al., 2008), almost as a means of an informal, unofficial insurance policy (O'Connor, 2006). Similar to the competitive advantage perspective, organizations are primarily seen as economic actors and they must therefore engage in CSR activities only as economics allow for it or as stakeholder threats demand it. Those who adopt this perspective advise that organizations make CSR decisions based on what is demanded of them and what is feasible for them financially. If the costs of CSR practices outweigh the benefit of them, then the organization is said to be irresponsible and unable to fulfill their role to shareholders *and* stakeholders (Sternberg, 1999). For example, Salzmann, Ionescu-Somers, & Steger (2005) found that there was a threshold for effective CSR behaviors, and it resembled an inverted "U" shape; there reaches a point when increased expense and use of CSR becomes unprofitable. Salzmann, et al. (2005) argued, therefore, that organizations should not simply do CSR just to do it – instead, CSR needs to reduce risk and make economic sense. Such a suggestion follows closely with McWilliams and Siegel's (2001) theory of the firm perspective, which argued that organizations will engage in varying levels (and types) of CSR depending on their size, placement in the industry, government regulations, stakeholders, and a variety of other issues. Thus, the risk reduction perspective emphasizes that organizations can and should only engage in CSR to the extent that they have the financial means and the stakeholder demand to do so.

Legitimacy. A third approach to the business case for CSR is heavily grounded in legitimacy theory (Dowling & Pfeffer, 1975; Suchman, 1995), which emphasizes the power of a positive reputation to elevate business success. Specifically, Kurucz, et al. (2008) described the legitimacy approach as "exploiting CSR activities in order to build value through gains in firm reputation and legitimacy" (p. 90). According to this approach, legitimacy is built by aligning (rather than adapting as is the case in the previous approaches) CSR activities with stakeholder demands. In this case, the organization adopts the role of a political actor rather than an economic one by viewing the reputational benefits of CSR as far outweighing the economic cost.

Rationale for this approach suggests that because different forms of legitimacy are conferred to organizations *by* stakeholders, it is necessary to act in ways that will secure legitimacy rather than harm it. For example, Long and Driscoll (2008) suggested that companies that adopt (and communicate) a code of ethics are more likely to confer moral legitimacy from stakeholders than companies that do not adopt (and communicate) a code of ethics. The goal of a legitimacy approach is still to create a profit for an organization but the route it takes is based on aligning with the known desires of stakeholders rather than the cost of CSR or immediate returns on investment. Cause-related marketing falls into this approach as a type of CSR that both pleases stakeholders and provides economic gain to the organization.

Positive synergy. The fourth and final approach to the business cases for CSR relies heavily on Elkington's (1998) triple-bottom-line, as discussed previously in Chapter 1. Since Elkington recommended that organizations convert their singular emphasis on profit to a multidimensional one that emphasizes profit, people, and planet (i.e., the triple-bottom-line), the positive synergy perspective aims to establish a win-win-win situation that emphasizes the relationship between stakeholders' interests (Kurucz, et al., 2008). Those who adopt this perspective view the organization as a social actor and aim to prioritize the restructuring of relationships within and between organizations and stakeholders. Kurucz, et al., (2008) argued that because this approach would require a dramatic paradigm shift regarding the business-society relationship, it is often the one business case that is most frequently omitted in conversations about how to optimize profit while doing good for society.

The ethical case for CSR. The ethical or moral case for CSR is the second approach to understanding it. This approach is considered by some scholars to be the antithesis of the economic or business approach to CSR (see Windsor, 2006). Because a majority of work concerning CSR comes from business scholars and emphasizes the business case for CSR, the ethical case has not been given primacy and is far less developed than the previous perspective. That being said, however, the ethical approach is grounded in the argument that organizations have a duty to society to "do the right thing" and it follows many different ethical orientations. Within the literature, CSR as a means to demonstrate good, ethical behavior is most frequently tied to an example of corporate misdeeds (Deetz, 2003; Maak, 2008). For example, Windsor (2006) mentioned corporate misdeeds at Enron, Tyco, and WorldCom, Schwarze (2003) discussed at great length the W.R. Grace's asbestos exposure, Lammers (2003) commented generally about the need for CSR because of misdeeds, and Vogel (2005) discussed at great lengths a number of the largest misdeeds of the last century (e.g., Wal-Mart's low wages, Nike's child labor practices, Freeport-McMoRan's relationship with government military).

Similar to the business case for CSR, however, the ethical case also emphasizes the long history and debate surrounding the purposes of CSR within the business world. For example, Bowen (1953) outlined eight fundamental yet unspoken moral obligations of the nineteenth century businessman [sic]. They included:

> "(1) to observe the rules of property; (2) to honor contracts; (3) to refrain from deception and fraud; (4) to be efficient and to promote economic progress; (5) to protect life, limb, and health of workers and of the general public; (6) to compete vigorously, and in case of failure of competition to act with restraint; (7) to accept and respect the economic freedoms of consumers, workers, and owners; and (8) to have regard for the human rights of workers". (p. 19)

The time period in which Bowen identified the eight moral obligations of the businessman also incorporates Christian duty, not only as a professional but as a human being as well.

Langtry (1994) set forth an ethical argument about the moral obligations of business in relation to stakeholder theory. Specifically, he argued that if Freeman and colleagues are correct that organizations exist for the sake of stakeholders' interests, then organizations should act as stakeholders' agents rather than through a responsibility to shareholders. He stated "The firm, we are told, should be managed for the benefit of its stakeholders. It exists for their sake. Management ought to act as their agents and act in their interests" (p. 441). While Langtry did not base his argument on CSR practices, other scholars have utilized such an argument to suggest that organizations must overcome thoughts of "greed" and profit accumulation to work together with stakeholders and society in order to correct misdeeds and work in partnership toward economic, political, and environmental sustainability (Visser, 2011). Further, Windsor (2006) noted that the ethical CSR approach assigns great depth and breadth of corporate duties, as well as an increased amount of morality and public policy.

The Communication Case for CSR

As illustrated throughout the previous pages, research on CSR varies broadly and different cases for CSR exist. Much of the discussion presented in the previous pages is housed within business and ethics literature and the perspectives date back to the earliest days of considering the broader social responsibilities of business to society. Similarly, most of the cases within a business or ethics orientation to CSR argue that it serves primarily *one* purpose for organizations (e.g., ethical investment in society, return on stockholder investments, or competitive advantage). In other words, CSR is considered to be monolithic, suggesting an either/or relationship to businesses. Recent research has begun to consider CSR as serving multiple functions, and that research adopts a communicative perspective of CSR. For example, O'Connor and Gronewold (2013) examined the environment sections of the top petroleum companies' 2009 sustainability reports. Their analysis uncovered that corporations were using language that highlighted a competitive advantage against other companies in their industry and institutional language that positioned companies within the overall industry. The findings suggest that CSR serves both/and functions for organizations and industries, which opens the door for additional analysis to examine social issues more comprehensively in order to understand the language used within an industry and to further investigate the extent to which social issues adopted as CSR have become institutionalized. These areas create an appealing opening for communication research to examine not only the language used to explain CSR, but the role in communication to co-construct the meaning of CSR, its various functions, and its role in society, something Shumate and O'Connor (2010b) advocated in their introduction of the Symbiotic Sustainability Model.

One of the driving forces behind the communication discipline's concern with CSR is that an organization's relationship with society (through CSR practices) is largely communicatively driven. Deetz (2003) argued that because CSR deals with the interaction of values and decision-making within the organizational life, it is inherently a communication issue; however, we rarely act to make it a "communication issue." Similarly, the constitutive role of communication has emerged within the discipline to suggest that communication is not merely something that happens within and surrounding organizations; instead, communication constitutes the organizations, their operations, and their relationships with internal and external stakeholders (Cooren, Taylor, & Van Every, 2006; Putnam & Nicoterra, 2009). Following the same logic, CSR is not just something that organizations communicate, but it is through communication that an organization co-creates and defines its responsibilities (O'Connor & Shumate, 2010; Shumate & O'Connor, 2010b).

CSR as organizational discourse. CSR practices take many forms, including increasing employee wages, community investments, additional employee benefits, and charitable donations, among others (Griffin & Prakash, 2010). Each practice is developed based on values held by stakeholders, communities, and society. One of the most prevalent ways corporations communicate their CSR practices is through sustainability or social responsibility reports.

CSR Reports. CSR reports illustrate companies' commitment to environmental and social performance as well as economic performance (Ballou, Heitger, & Landes, 2006; Kolk, 2003; Owen & O'Dwyer, 2008; Weber & Marley, 2012). As a result, corporations increasingly rely on third-party organizations such as the Global Reporting Initiative (GRI) to provide advice and generally accepted standards for sustainability reporting. GRI (2013) recently published its fourth set of guidelines. In 2011, GRI reported a 29% increase in corporate reporting from 2008 to 2009, exceeding 1000 reports filed with GRI. Further, in 2008, 80% of the 250 largest multinational corporations published sustainability reports, an increase of 16% from 2005 (KPMG, 2008). Of the corporations publishing non-financial sustainability or social responsibility reports, those in “environmentally sensitive industries” (Jose & Lee, 2007, p. 319), namely energy, chemical, and oil and gas companies, are most likely to publish CSR reports (Owen & O’Dwyer, 2008, p, 384). Kolk (2003) examined the 1998 and 2001 Global 250 companies’ reporting behaviors and found not only an increase in the number of companies reporting CSR behavior, but a drastic jump from companies outside of the financial sector. Specifically, CSR reporting jumped from 45 to 59% in the non-financial sector, as opposed to 17 to 25% for companies within the financial sector. These industry differences suggest more than potential economic incentives (Owen & O’Dwyer, 2008; Porter & Kramer, 2006) as the motivating factor for publishing such reports.

Further, in part because of social responsibility and sustainability reports’ ubiquity, Porter and Kramer (2006) argued that most CSR and sustainability reports offer no strategic framework for CSR activities. Other scholars such as Swift (2001), Owen and O’Dwyer (2008), and Unerman and Bennett (2004) raised questions about the impact of CSR publications on a company, suggesting the impact of CSR reporting is minimal or that companies may report “just enough” to give the appearance of stakeholder engagement (Unerman & Bennett, 2004). Conversely, Hooghiemstra (2000) and Weber and Marley (2012) argued that sustainability reports are not only important communication tools, but they are, in fact, a form of strategic communication in that the reports connect corporations to stakeholders’ values and provide a positive image for the organization. The communication of stakeholder, community, and societal values through corporations' behavior serves to enhance the legitimacy of the organization to the public (Dacin, 1997). Regardless of the reasons that corporations publish sustainability reports or the benefits they get for doing so, publishing them has become the norm across industries.

Conclusion

Much of the inconsistency within CSR research stems from the concept's lack of a common definition, as well as the multiple disciplines (e.g., business, marketing, economics, philosophy, communication) in which the research occurs and its lack of a dominant theoretical understanding. As illustrated previously, CSR research has been approached through stakeholder theory (Freeman, 1984), management theory, ethical responsibility theory, corporate social performance theory, shareholder value theory (also referred to as Fiduciary Capitalism), issues management theory, and others (Melé, 2008). In response to the lack of consistency, Lammers and Barbour (2006) recently suggested a theory with a strong historical presence but new to organizational communication to be utilized within the field as a lens by which we understand CSR: institutional theory.

Institutional Theory

Institutional theory is grounded in sociology, where sociologists studied the highly structured aspects of the social world (e.g., Bourdieu, 1984; Durkheim, 1901/1950). Early institutional research emphasized the taken-for-granted "rules" that guided individual behavior and society, including education, expectations of justice, understandings of freedom, and the role of business in society. Meyer and Rowan (1977/1991), however, disagreed with the answers early scholars were offering to explain the structure of the social world, and argued that the dominant theories surrounding organizational life at the time emphasized "the coordination and control of activity as the critical dimensions on which formal organizations have succeeded in the modern world" (Meyer & Rowan, 1977/1991, p. 43). In doing so, they believed that the dominant theories neglected the process of *how* formal structure emerged. Considering this oversight, Meyer and Rowan (1977/1991) argued that, "Formal structures of many organizations in post-industrial society dramatically reflect the myths of their institutional environments instead of the demands of their work activities" (p. 41). Thus, the crux of institutional theory posits that organizational fields are guided by logics that compose rule-like standards and structures but are not necessarily related to operating environments. In other words, Meyer and Rowan argued that institutionalization requires organizations to ensure stability or legitimacy by making decisions based on rationalized myths, expectations that are not articulated clearly or directly related to AN organization's purpose for existing (e.g., products or services) (Zucker, 1977).

More recently, organizational communication scholars have responded to criticism about emphasizing individuals and micro-processes of organizations by incorporating institutional theory in a variety of contexts (Conrad, 2000; Deetz, 1998; Jones, Watson, Gardner & Gallois, 2004; Lammers & Barbour, 2006; Poole & McPhee, 1983; Taylor, Flanagin, Cheney, & Siebold, 2001). For example, research examining organizational change now draws frequently on an institutional lens (Barbour, Jacocks, & Wesner 2013; Lawrence, et al., 2002; Ravasi & Schultz, 2006). In 2006, Lammers and Barbour linked institutional theory explicitly to organizational communication by developing an institutional theory of organizational communication. In doing so, they sparked a conversation that considers CSR to be an institutionalized aspect of organizational life, something Lammers (2003) argued previously. In their theory, Lammers and

Barbour (2006) argued that if communication scholars were to think more broadly (at a macro level) about organizational life, we may be better suited to explain how organizations work.

The sociological literature on institutional theory spans several decades of theoretical and empirical research. For the purposes of this study, the basic contours of institutional theory will be reviewed to provide familiarity with terms and concepts. The literature presented will focus on the use of institutional theory in organizational communication and CSR in particular due to its importance to the current study.

Institutional Theory's Definitions and Concepts

The most central concepts in institutional theory are "institution" and "institutionalization." Similar to CSR each concept has a wide variety of definitions and understandings (Scott, 1987) but it is the definitions that most closely align with organizational communication and CSR research that are adopted in this study.

Institution. There exists many commonly cited definitions of institution (see Table 2). While each definition included in Table 2 emphasizes the repetitive or enduring nature of institutions, as well as the rule-like or taken-for-granted status of an institution, Greenwood, Oliver, Sahlin, and Suddaby's (2008) and Lammers and Barbour's (2006) definitions are most central to this study. First, Greenwood et al.'s (2008) definition goes beyond descriptions of endurance and strength and highlights how institutions influence the social world, or as DiMaggio and Powell (1991) stated, "how social choices are shaped, mediated, and channeled by institutional arrangements" (p. 2). Such an emphasis speaks to the strength of institutions not only within a single organizational field, but to the social world overall. Lammers and Barbour's (2006) definition is central to the current study because it approaches institutions and institutional theory through a communicative lens. They argued that institutions can be understood through six inter-related aspects (Lammers & Barbour, 2006).

First, Lammers and Barbour (2006) argued that institutions are manifested in practice, ultimately making them observable to others and always marked by consistent behavior, regardless of the specific setting. For example, we can consider CSR to be an institutionalized aspect of the corporate world because of the CSR activities that organizations of all markets and sizes engage in. As evidence, Target Corporation recently published a press release highlighting their commitment to donate up to $5 million dollars for education ("$5 Million for Education," 2013). Similarly, Microsoft announced its support of entrepreneur building in Africa, as part of its 4Afrika Initiative ("Microsoft Ventures supports," 2013). Lammers and Barbour (2006) do acknowledge that differences exist within institutions (e.g., Target and Microsoft support different initiatives) but institutions are always marked by consistent behaviors and practices which make them observable and recognizable to the public (e.g., Target and Microsoft are both engaging in initiatives outside their business operations). The belief that institutions are manifested in tangible, observable practices aligns with more traditional understandings of institutional theory, which posit that specific practices and procedures are adopted and then communicated as integral, fundamental aspects of an organization's operations (Meyer & Rowan, 1977/1991; Scott, 2001).

Second, institutions are manifested in beliefs (Lammers & Barbour, 2006). This aspect refers to the understanding that individuals make decisions about institutions according to mental and emotional beliefs they have about them, often at the expense of more logical business practices. Again referring to CSR for an example, the public has adopted socially responsible companies as their ideal examples of businesses they trust.

Table 2

Commonly Cited Definitions of Institution

Scholar	Definition
Meyer and Rowan (1977)	Formal structures…which "involve normative obligations but often enter into social life primarily as facts which must be taken into account by actors" (p. 42)
Douglas (1986)	"Minimally, an institution is only a convention" (p. 46)…..they are "entropy-minimizing devices. They start with rules of thumb and norms; eventually they can end by storing all the useful information. When everything is institutionalized, no history or other storage devices are necessary" (p. 48).
Jepperson (1991)	"an organized, established, procedure" (p. 143) "a social order or pattern that has attained a certain state or property…" and "reveals a particular reproduction process" (p. 145)
Scott (2001)	"institutions are composed of cultural-cognitive, normative, and regulative elements that together with associated activities and resources provided stability and meaning to social life" (p. 48)
Lammers and Barbour (2006)	"constellations of established practices guided by enduring, formalized, rational beliefs that transcend particular organizations and situations" (p. 357)
Greenwood, et al. (2008)	"…more-or-less taken-for-granted repetitive social behavior that is underpinned by normative systems and cognitive understandings that give meaning to social exchange and thus enable self-reproducing social order" (pp. 4-5)
Scott (2001)	"Institutions are social structures that have attained a high degree of resilience. Institutions are composed of cultured-cognitive, normative, and regulative elements that, together with associated activities and resources, provide stability and meaning to social life. Institutions are transmitted by various types of carriers, including symbolic systems, relational systems, routines, and artifacts. Institutions operate at multiple levels of jurisdiction, from the world system to localized interpersonal relationships. Institutions by definition connote stability but are subject to change processes, both incremental and discontinuous." (". 48)

In 2005, Vogel reported that sales of fair trade coffee in the United States tripled between 1999 and 2005 because of the goodwill felt by customers who could purchase that over coffee that was considered to be “less responsibly” grown and harvested. Similarly, in their 2012 Social Impact Study, Cone, Inc. reported that more than 90% of consumers expect corporations to support environmental or social issues in some way.

This concept echoes what Meyer and Rown (1977/1991) referred to as rationalized myths, which are the ways social actors justify their actions, behaviors, and language. In other words, they are the beliefs, actions, policies, programs, and procedures that guide organizations, are valued by them, and therefore endure. Because of the power they hold for people surrounding the institution, rationalized myths are not mere suggestions for organizations. Instead, as they are institutionalized, they become socially expected, sometimes legally mandatory, and their “impact…is enormous” (Meyer & Rowan, 1977/1991, p. 45). For example, Jepperson (1991) described the values we place in institutions such as academic tenure, marriage, and taking vacations as evidence of rationalized myths. These things are mythical because they are not logical behaviors within the function of an organization. Providing paid vacation time for employees (i.e., paid time spent away from work) seems to go against an organization’s productivity (i.e., having people at work to fulfill daily operations). Not only are rationalized myths generated, rationalized, and sustained by organizations, but they are treated “ceremonially” (Meyer & Rowan, 1977/1991, p. 41). We place great value in CSR and the other institutions Jepperson (1991) mentions, even without understanding or questioning their functionality or reasons behind their value.

Third, Lammers and Barbour (2006) suggested that individuals are responsible for the first and second aspects of institutions. Specifically, individuals act out the institution and they carry forth the beliefs and emotions about an institution. This aspect of institutions places individuals at the center of the social world as they become not only members of institutions but also a key source of the institution's creation, success, continuation, or termination. For example, activists accusing BP of "cutting corners" in the clean-up of their major spill in the Gulf of Mexico (Cuff, 2012) perpetuate the expectations of organizations to make right from their misdeeds. More generally, business literature now touts the expectation of corporations to be transparent (Seidman, 2007; Visser, 2011) and a basic Google search of "Business and CSR" yields more than 800 million results.

The belief that individuals are responsible for the action and feelings associated with institutions is also rooted deeply in institutional theory's history. Several institutional theory scholars ground their arguments of institutions in Berger and Luckmann's (1966) belief in the social construction of reality. Scott (1987) argued that Meyer and Rowan (1977/1991), DiMaggio (1988), and Zucker (1987) base their understanding of institutional theory on the idea "that social order is based fundamentally on a shared social reality which, in turn, is a human construction, being created in social interaction" (p. 495). The same is true of Lammers and Barbour's (2006) understanding of institutional theory as it applies to organizational communication. This aspect is particularly vital to the communication discipline and to this study because it situates communication to be considered a central part of institutions. It is only through communication between and among individuals that institutions can be established, sustained, or terminated.

The fourth aspect Lammers and Barbour (2006) suggest is that institutions are "characterized by low rates of change….Institutions endure" (p. 364). Institutions are marked by longevity and a sense of expectation. Therefore, the behaviors and beliefs individuals have are likely to remain constant and are slow to change. Zucker (1977/1991), in one of her first articles on institutional theory, argued that one of those most defining features of an institution was its "cultural persistence" (p. 83). She continued that "social knowledge once institutionalized exists as a fact, as part of objective reality" (p. 83). Once an institution is accepted as fact, or becomes embedded in a culture, it is enough for an individual to do something according to that institution without any instruction or justification. Thus, the institution is enduring. Again, CSR provides many examples of endurance. Initially, it is worth noting that CSR, although called by many other names, has been present in American culture since the late 19th century when workers and community members became dissatisfied with long hours they were working in factories (Marchand, 1998). That feeling persists today, as evidenced by Cone Communications, Inc.'s (2012) Social Impact Report, which indicated that "Although much has changed during the past 20 years, cause remains an undeniable consumer demand and a savvy business strategy" (p. 3).

Fifth, institutions are often formal. Lammers and Barbour (2006) asserted that formal institutions are made formal by archives and written data that record the institution's life. This aspect is particularly useful for organizational communication scholars because it allows us to understand the communication of the institution over time, as well as to observe the behaviors and beliefs that created and guide the institution. From this aspect of institutions, Lammers and Barbour (2006) also argued that institutions are formalized through communication. For example, CSR is archived through non-financial reports that describe the ways in which corporations are meeting the triple-bottom-line that stakeholders demand. The corporation's actual CSR activities, and therefore CSR itself, become formalized when it is permanently recorded. Phillips, et al. (2004) also argued that in order for us to understand the social world, and in turn institutions, adequately, we must examine the permanent discourse an organization prepares and disseminates.

Finally, institutions reflect a rational purpose (Lammers & Barbour, 2006). In other words, Lammers and Barbour argued that institutions guide individuals on how to "get things done" (p. 364). This aspect most closely aligns with other definitions that emphasize the rule-like structure of institutions, whereby institutions provide individuals with formal expectations and procedures for how to act and what to believe. Thornton and Ocasio (1999) referred to the expectations and procedures for carrying out behavior as institutional logics. Institutional logics are "the socially constructed, historical patterns of material practices, assumptions, values, beliefs, and rules by which individuals proceed and reproduce their material subsistence, organize time and space, and provide meaning to their social reality" (p. 804 as cited in Blindheim, 2012). In other words, institutional logics help us make sense of institutions and provide behavioral expectations required of institutions; they provide a pattern for our beliefs and the "rules" of them (Lammers, 2011b). Blindheim (2012) described the concept best in his statement that "while institutions specify what in some way is taken for granted and/or is important for the members of a culture…institutional logics indicate what sort of behavior to expect from one another" (p. 8).

Institutional logics, or an institution's rational purpose as Lammers and Barbour (2006) describe them, are extremely powerful. Zucker (1977/1991) stated that "for institutionalized acts, it is sufficient for one person simply to tell another that this is how things are done" (p. 83). Many aspects of CSR reflect the presence of rational purpose. For example, engaging in socially responsible activities, with the exception of some environmental mandates that are considered CSR, is largely voluntary for organizations. Further, no organization, regardless of industry is required to publish a CSR report. In fact, several scholars discuss the motivations behind voluntary reporting (Dawkins & Fraas, 2008; Patel & Rayner, 2012; Weber & Marley, 2012). Yet KPMG (2011), a global business tax, audit, and advisory service, reported that 95% of the world's largest 250 companies publish some form of CSR report. Thus, corporations do not need to be required to engage in CSR activities or to publish CSR reports; they simply know they should.

One of the most common institutions Lammers and Barbour (2006) discuss is healthcare (see Barbour & Lammers, 2007 and Lammers, Barbour, & Duggan, 2003). Meyer and Rowan (1977/1991) frequently use personnel services within an organization to illustrate their theory. Specifically, employees, recruiters, government agencies, and other internal and external stakeholders have learned, over time, to rely on and trust hiring and firing practices, training, and employment programs and benefits. Organizations that follow taken-for-granted personnel services are deemed legitimate and trustworthy while an organization that attempted to deviate or "try something new" would appear skeptical and untrustworthy even though the deviating organization may have a more efficient or fair system set in place. This dissertation builds from the arguments of Lammers (2003) to provide evidence for the institutionalization of CSR and to extend the argument to also consider whether or not the social issues that companies adopt as CSR are also institutions.

Institutionalization. A second concept central to an adequate understanding of institutional theory is institutionalization. Table 3 highlights some of the most commonly cited definitions of institutionalization. What each definition has in common is that each explains institutionalization as a process that informs our understanding of institutions. Jepperson (1991) argues that if an institution is a social order that has reached a state of taken-for-granted status and reproduction, then institutionalization is “the process of such attainment” (p. 145).

This dissertation adopts Meyer and Rowan’s (1977/1991) original definition of institutionalization: “the processes by which social processes, obligations, or actualities come to take on a rule-like status in social thought and action” (p. 42). This definition is central to this study’s examination of CSR because it accounts for process, obligations, and actions as independent features. While they may overlap, thinking about the process that goes into CSR activity adoption, preparation of CSR reports, and other activities, as well as the obligation (whether real or perceived) businesses have to engage in CSR, and the actions that they take to communicate their CSR activities, Meyer and Rowan’s (1977/1991) understanding provides a comprehensive and compelling lens through which to analyze institutionalization. Institutionalization occurs when practices become larger than a single organization or situation, something Lammers and Barbour (2006) describe as transcendence. Specifically, institutionalization occurs when any given established practice transcends a particular organization, industry, or situation.

The most significant aspect of definitions is the indication that institutionalization is a process. Zucker (1977/1991, 1987) and Tolbert and Zucker (1983, 1996) have done extensive research on the process of institutionalization and in each article, they spend considerable time criticizing the absence of scholarship that examines *how* institutionalization occurs. According to Zucker (1977/1991), “institutionalization often occurs accidentally, as a by-product of the creation of other structures” (p. 105), and how any given structure moves from an action to an institution through institutionalization remains a “black box” (Zucker, 1977/1991). Since then, several other scholars have echoed their criticisms of how little research exists about how institutionalization happens (see, for example, Scott, 1987).

Table 3

Commonly Cited Definitions of Institutionalization

Scholar	**Definition**
Selznick (1957)	"to 'institutionalize' is to infuse with value beyond the technical requirements of the task at hand"…a "process…that happens to the organization over time" (Selznick, 1957: 16-17). Selznick (1957: 16)
Berger & Luckmann (1966)	"Institutionalization occurs whenever there is a reciprocal typification of habitualized actions by types of actors" (p. 54).
Meyer & Rowan (1977/1991)	"the processes by which social processes, obligations, or actualities come to take on a rule-like status in social thought and action" (p. 42).
Scott (1987)	"institutionalization is viewed as the social process by which individuals come to accept a shared definition of social reality - a conception whose validity is seen as independent of the actor's own views or actions but is taken for granted as defining the 'way things are' and/or the 'way things are to be done.' (p. 496)

At its core, the process of institutionalization, is "one in which the moral becomes factual" (Selznick, 1957, as cited by Zucker, 1977/1991, p. 83) and it is characterized by two distinct features. First, institutionalization has been achieved once institutions are exterior (Zucker, 1977/1991, 1987). Exteriority is an institution's ability to be seen as part of the external world, outside of particular organizations, cultures, or fields. For example, that organizations around the world, regardless of geography or industry, are not only engaging in CSR but publishing reports to communicate their CSR activities, illustrates CSR's ability to be exterior to any single organization, setting, or context. Second, institutionalization is marked by objectivity

(Zucker, 1977/1991, 1987). Once something has become institutionalized, it becomes part of objective reality and rarely needs to be questioned. Zucker (1977/1991) argued that "for highly institutionalized acts, it is sufficient for one person simply to tell another that this is how things are done" (p. 83). Once an action is repeatable without the need for an account of context or situation, it has reached the taken-for-granted level of objectivity, has become "*infused with value*" (Zelznick, 1957, p. 16, as cited by Zucker, 1987, p. 452, italics in original), and is thus institutionalized. For example, there have been a plethora of arguments for and against the presence of CSR as a business responsibility. As discussed previously, scholars disagree about whether or not corporations should be held responsible for matters that are (or appear to be) unrelated to their business practices. The varying approaches (i.e., business and ethical cases) also raise questions about to whom or what organizations should answer to. Regardless of these continuous debates, professional and academic research comes to a strikingly similar conclusion: CSR has become an expected standard of operations within all organizations (Cone, 2012; KPMG, 2011; Seidman, 2007; Visser, 2011; Vogel, 2005); thus, CSR has become "infused with value".

Many scholars also note that institutionalization is not binary; namely, it is not true that something is either institutionalized or it is not (e.g., Jepperson, 1991; Meyer & Rowan, 1977/1991; Tolbert & Zucker, 1996; Zucker, 1987). Instead, there are different degrees of institutionalization ranging from high to low levels of institutionalization. While little research has extracted the meanings of "high institutionalization" or "low institutionalization", both Jepperson (1991) and Zucker (1977/1991) argued that if an action is dependent on particular individuals or "unique actors" (Zucker, 1977/1991, p. 86), or if they are highly susceptible to personal influence, that action has a low degree of institutionalization. Conversely, acts that occur depending on position rather than actor are said to be highly institutionalized. Highly institutionalized institutions are also less susceptible to change (Jepperson, 1991), are more easily maintained without direct control (Zucker, 1977/1991), and therefore more objective and exterior.

Outcomes of institutionalization. Research on institutionalization has generally separated into two tracks, consequences of institutionalization and the process of institutionalization, although the amount of research on each track points to a discrepancy that strongly favors the consequences and outcomes of institutionalization.

Isomorphism. Arguably the most researched and well-known outcome of institutionalization is isomorphism. Isomorphism, a concept originally outlined by Meyer and Rowan (1977/1991) and then more fully developed by DiMaggio and Powell (1983), explains why organizations that take on institutionalized structures become more similar to, rather than different from, one another. DiMaggio and Powell (1983) argued that broad, structural changes to organizations were no longer motivated by competition – instead, changes were made in order to make organizations more alike, rather than different from, one another. Furthermore, organizations are actually rewarded for being similar to others. The process of homogenization, according to DiMaggio and Powell (1983) was best explained by isomorphism.

Isomorphism is defined as “a constraining process that forces one unit in a population to resemble others that are under the same environmental conditions” (DiMaggio & Powell, 1983, p. 149). They developed two types of isomorphism: competitive and institutional. Competitive isomorphism is most closely concerned with market competition and standards of change and fitness. Relevant to this dissertation, and to most of the institutional research found within organizational communication, is institutional isomorphism. Institutional isomorphism emphasizes the pressures that organizations within a field are faced with, and is concerned with an organization's "fit" within an institutional environment (Dacin, 1997). According to Meyer and Rowan (1977/1991), "institutional isomorphism promotes the success and survival of organizations" (p. 49). There are three paths by which isomorphism occurs: coercive isomorphism, mimetic isomorphism, and normative isomorphism.

Coercive isomorphism. Coercive isomorphism, as defined by DiMaggio and Powell (1983) stems from "formal and informal pressures exerted on organizations by other organizations upon which they are dependent and by cultural expectations in the society within which organizations function" (p. 150). In other words, coercive isomorphism may result from government mandates for corporations, from another organization that supplies necessary equipment or services, or from cultural expectations communicated by advocacy or activist groups regarding how an organization should behave in society.

Several studies have examined the extent of coercive isomorphism on institutions. For example, O'Connor and Gronewold (2013) examined the environmental CSR communicated in the petroleum industry's CSR reports for a single year. Findings indicated that coercive isomorphism was present in their reporting practices, particularly regarding government mandates for emissions control. Frumkin and Galaskiewicz (2004) also examined the presence of isomorphism in public sector organizations, a corporate form that receives relatively little attention. Their findings indicated a strong presence of coercive isomorphism. A 2008 study of corruption in financial institutions by Venard and Hanafi also illustrated the power and effect of coercive isomorphism. Their study relied on interview and questionnaire data with financial organizations from 18 countries and their findings suggested that coercive isomorphism influenced financial institutions to adopt corrupt practices within their organizations.

Mimetic isomorphism. The second path toward isomorphism is mimetic isomorphism, which grows from uncertainty or ambiguity that exists in organizations (DiMaggio & Powell, 1983). One way mimetic isomorphism manifests itself is through modeling other organizations within the same institutional field. Mimetic isomorphism may occur without the organization being modeled knowing they are being observed and mimicked. If an organization appears to be legitimate or successful, other organizations will model their behaviors. Evidence of mimetic isomorphism was found beginning in the early 1900s when companies were adopting new social welfare programs and revising production methods (Fligstein, 1991). Contemporary research also illustrates mimetic isomorphism between organizations. For example, Barreto and Baden-Fuller (2006) examined the modeling behavior of Portuguese banks from 1988-1996. Their findings indicated that banks mimicked others that were viewed as "legitimate", even if their existing practices were better than their peer organizations. In addition, Barreto and Baden-Fuller's (2006) findings indicated that, in some cases, mimetic isomorphism was bad for the bank's profitability. Other research by Lee and Pennings (2002) and Radaelli (2000) provide evidence for the presence and frequency of mimetic isomorphism.

Normative isomorphism. Finally, DiMaggio and Powell (1983) discussed normative isomorphism, which is the mechanism by which organizations adopt standards, policies, and other organizational behaviors that stem from professionalization and socialization. Findings from O'Connor and Gronewold's (2013) study examining the CSR reports of petroleum companies indicated normative isomorphism in two capacities. First, most companies in the sample referred to external auditing or reporting agencies that provided them with reporting guidelines even though doing so is not a requirement by the government or industry. Second, the CSR activities the companies participated in were very similar. Normative isomorphism is also evident in the professionalization and socialization of organizational fields. For example, when organizations adopt hiring practices from particular trade schools, encourage membership to professional associations, or have similar training practices, normative isomorphism is present.

Scott (2001), rather than considering similar elements to be an outcome of institutionalization, considers them to be fundamental to institutions themselves; this makes sense considering once something goes through the process of institutionalization, institutions exist. Scott argues that institutions are comprised of three distinct pillars, the regulative pillar, normative pillar, and cultural-cognitive pillar. The regulative pillar is concerned with the idea that institutions establish regulatory processes – they "establish rules, inspect others' conformity to them, and, as necessary, manipulate sanctions.." (p. 52), closely resembling DiMaggio and Powell's (1983) coercive isomorphism. The normative pillar of institutions demands that institutions contain prescriptions of various "dimensions of social life" (p. 54). Here, Scott expands DiMaggio and Powell's (1983) conception of normative isomorphism by including norms and values in the normative pillar of institutions. According to Scott (2001), "values are conceptions of the preferred or the desirable, together with the construction of standards to which existing structures or behavior can be compared and assessed" (p. 54-55). These are different from norms in that, "Norms specify how things should be done; they define legitimate means to pursue valid ends" (p. 55). The final pillar, cultural-cognitive, argues that institutions are created by the "shared conceptions that constitute the nature of social reality and the frames through which meaning is made" (p. 57). In other words, institutions take shape based on the expectations individuals have of them, as well as the taken-for-granted nature that is adopted over time through the process of institutionalization.

Benefits of institutionalization. Isomorphism provides several benefits associated with institutionalization, including stability and buffering, legitimacy, trustworthiness, and overall increased chances of survival. Meyer and Rowan (1977/1991) argued that "the rise of an elaborate institutional environment stabilizes both external and internal organizational relationships" (52). The stability provided by institutionalization offers organizations a buffer against potential activist (internal or external) action.

One of the ways in which organizations enhance their legitimacy is by utilizing the institutional rules to create a separation between their daily operating environment and an institution. Meyer and Rowan (1977/1991) described this process as decoupling, or creating a gap between their formal structures (the institutions; the way they do things) from their actual work activities. For example, if a retail organization provides their employees with health insurance and other benefits (formal structures of an institution), it may buffer against the effects of poor working conditions within the store during a shift (actual work activities). Specifically, because employee benefits are a taken-for-granted and expected aspect of employment within our society, the decision for organizations to provide employees with benefits may divert attention away from other, more direct work activities that take place and reduce the likelihood from "having its conduct questioned" (Meyer & Rowan, 1977/1991, p. 50).

Concurrent with institutionalization providing a buffer for organizations against the potential notice of activists and other environmental disturbances (Hendry, 2006), organizations that work with the institutionalized practices also are considered by internal and external stakeholders to be more legitimate (DiMaggio & Powell, 1983; Doh, Howton, Howton, & Siegel, 2010; Long & Driscoll, 2008; Meyer & Rown, 1977/1991; Suchman, 1995). Accounting for both strategic and institutional perspectives, legitimacy is defined as "a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions" (Suchman, 1995, p. 574). Specific to the institutional understanding of legitimacy, however, an organization simply must "make sense" within the larger organizational field of which it is a part. If organizations do so, stakeholders (internal and external) consider them "not only as more worthy, but also as more meaningful, more predictable, and more trustworthy" (Suchman, 1995, p. 575). Legitimacy is conferred through the adoption of institutionalized acts in several ways. For example, organizations with institutionalized practices will likely use external agencies for performance assessment. Relying on assessment that is outside of an individual organization removes perceived bias of the organization providing their own assessment and places it in the hand of a third-party, objective source of information. This increases the trustworthiness of an organization (Meyer & Rowan, 1977/1991). For example, oil companies prefer to have their CSR reports and activities assessed by third-party organizations such as the Global Reporting Initiative. These organizations not only assist organizations in their assessment, but also help organizations prepare their reports to be published to the public. Overall, Meyer and Rowan (1977/1991) argued that "what legitimates institutionalized organizations, enabling them to appear useful in spite of the lack of technical validation, is the confidence and good faith of their internal participants and their external constituents" (p. 58).

Considering all of the benefits that come with institutionalization, organizations that adopt institutionalization ultimately increase their chances of survival. The ability for organizations to become more similar to other organizations in their field, obtain a buffer from activist attention (Meyer & Rowan, 1977/1991) and other disturbances (Hendry, 2006), and maintain legitimacy (Meyer & Rowan, 1977/1991; Suchman, 1995) with internal and external stakeholders increases the organization’s chances for survival. Conversely, organizations that resist or avoid institutionalization for the sake of innovating, appearing distinct, or creating a uniqe niche, run the risk of failure for violating the expectations of their organizational field (Meyer & Rowan, 1977/1991).

CSR as a Form of Institutional Communication

While institutional theory has a long history grounded in sociology, contemporary uses of the theory continue to advance our understanding of organizational communication by providing a bridge between the macro and micro processes of organizing. Institutional theory has also been a dominant part of the conversation, which urges scholars to view communication as constitutive of organizations rather than a product of them, and for these reasons it is vital to my research and larger belief in how organizations and society interact. With their foundation in the understanding and importance of communication, Lammers and Barbour (2006) encouraged organizational communication scholars to focus on the ways in which institutions are communicated (and therefore “established, enduring, and powerful”, p. 362) through discourse in organizations. In a *Management Communication Quarterly* forum, Lammers (2011a) argued further that “institutional messages have the power, through their endurance, reach, and incumbency, to influence and regularize human conduct” (p. 152).

Institutional theory has been used within organizational communication as a way to bridge the frequently studied micro-processes of organizations (e.g., leader-member exchange, worker satisfaction, conflict resolution) with more macro-processes (e.g., organizational structure) to more fully understand the power of institutionalized messages in organizational life (Lammers & Barbour, 2006). An institutional perspective of organizational communication suggests that micro-processes can be explained by the institution rather than the individuals enacting them. Such an idea is significant for organizational communication because it gives agency to the organization rather than to the individuals within an organization only (i.e., managers; Lammers, 2011a), thereby placing the role of communication and discourse at the center of organizational life.

Institutional messages are central to a communicative understanding of institutionalism even though they are not clearly defined or discussed in traditional institutional research (Lammers, 2011a). As the term was offered by Lammers and Barbour (2006) and further described by Lammers (2011b), institutional messages aid our understanding of institutionalism. Lammers (2011a) defined institutional messages as the "carriers of institutional logics" (p. 157). They are internal and external but they allow for institutions to transcend time and space; more importantly, understanding and analysis of institutional messages allows for empirical investigation of institutionalism, a link from the micro to the macro. Hardy (2011), in her response to Lammers' discussion of institutional messages, took the centrality of communication in institutionalization one step further. According to her, communication does not simply carry institutional logics; communication creates it. This understanding of institutional messages also brings together the role of organizational discourse and thus, CSR reports, as argued by Lawrence, et al. (2004). Even Meyer and Rowan (1977/1991) discussed the power of language in forming and strengthening institutions: "affixing the right labels to activities can change them into valuable services and mobilize the commitments of internal participants and external constituents (p. 51).

Building from the argument that understanding institutional messages enables scholars to empirically examine institutions, organizational communication scholars have conducted studies using institutional theory. For example, Barbour and Lammers (2007) examined institutionalism regarding managed care in healthcare organizations. Specifically, they mailed questionnaires to physicians inquiring about their perceptions of managed care. Findings indicated that physician perceptions were consistent with institutional beliefs in the medical profession and in managed care. Barbour and Lammers also highlighted the difficulty of examining such a complex phenomenon as institutionalism.

Most salient to this dissertation, however, is the institutional research that encompasses corporate social responsibility. In 2003, Lammers published a manuscript in *Management Communication Quarterly* arguing that CSR has become an institutionalized form of communication within organizations. While this work was not an empirical analysis of CSR and institutional theory, it motivated empirical analysis of CSR through an institutional lens. For example, research by O’Connor and Shumate (2010) examined similarities and differences within industries’ CSR, and O’Connor and Gronewold (2013) expanded this research by investigating the institutionalization of a single industry’s environmental CSR. Matten and Moon (2008) used institutional theory to develop an implicit-explicit framework of CSR to compare cross-national organizations within the same industry, and Blindheim (2012) expanded their research in an examination of intra-national organizations within an industry to illustrate the complexity of institutions according to their own operating environments. Finally, Campbell (2007) developed an institutional theory specific to CSR, arguing that “corporate behavior is mediated by several institutional conditions” (p. 946). These examples highlight the diversity of institutional research within communication; they also point to an under-developed aspect of institutional theory in communication.

Much of the empirical CSR research done in a variety of disciplines is descriptive, and they seek to explain either what organizations are doing to engage in CSR or what results come of CSR. In other words, CSR is emphasized as a form (Zucker, 1977/1991). As indicated previously, CSR research emphasizes the business case for CSR and attempts to solidify a link between CSR and financial performance (Cochran & Wood, 1984; Derwall, Guenster, Bauer, & Koedijk, 2005; Mackey, Mackey, & Barney, 2007; Orlitzky, 2013; Ruf, Muralidhar, Brown, Janney, & Paul, 2001; Schultz, Costello, & Morsing, 2013). Others studies examined a single company or region of the world to examine the way they “do CSR”. For example, Ali and Al-Aali (2012) surveyed companies in the Saudi Arabian Stock Exchange about the role of CSR in Saudi Arabia’s development, and Rodriguez, Montiel, and Ozuna (2013) examined how country risk (comprised of political, economic, and financial risk that accompanies investments made in particular countries) impact the CSR that is adopted. Studies examining CSR also rely on CSR reports and websites to report on how organizations are communicating their CSR. For example, Shumate and O’Connor (2010b) examined how organizations communicate their corporate alliances on their website, Smith and Alexander (2013) examined what headings the world’s top companies use to describe CSR on their websites, and Verbhoven (2011) examined how the chemical industry approaches CSR through the mission slogans published on respective websites as well. CSR reports are also popular avenues for empirical research. Previous research by O’Connor and Gronewold (2013) analyzed the environmental section of reports, and still others highlight additional aspects of the CSR report (Dawkins & Ngunjiri, 2008; Mobus, 2012; Patel & Rayner, 2012; Tewari, 2011; Young & Marais, 2012). Noting the number of studies examining the use of CSR reports, Sweeny and Coughlin (2008) examined 28 different CSR and annual reports of varying industries. Their findings suggested that, following a stakeholder approach, organizations in different industries report different aspects of their CSR.

CSR Communication and the Process of Institutionalization

While extant research argues strongly for the benefits and outcomes of institutionalization, there is little research that examines how something becomes an institution. To advance research examining the process of institutionalization, Tolbert and Zucker (1996) published a chapter in the *Handbook of Organization Studies* that put forward a model that highlighted the sequential processes of institutionalization. Tolbert and Zucker argued that institutionalization occurred through four sequential processes: innovation, habitualization, objectification, and sedimentation. Here it is important to note that each step in the sequence also represents a process; hence, institutionalization is not a singular process but rather a sequence of several processes that are "constrained and systematic" (Zucker, 1987, p. 446).

First, organizations either create or are presented with an innovation. An innovation may be a particular process, service, product, technology, policy, or anything that is novel to an organization. Organizations then choose to either adopt the innovation or ignore it. According to Zucker (1987), organizations determine their adoption based, in part, on two major considerations: first, if there is a connection between the innovation and an organization's reputation, the innovation is more likely to be adopted quickly, and second, if the adoption of an innovation will at least appear to be legitimate (e.g., necessary or rational), it will more likely happen. As more organizations adopt an innovation, it diffuses and thus begins the processes of institutionalization. DiMaggio and Powell (1983) and Meyer and Rowan (1977/1991) also discussed the adoption of innovation in terms of institutionalization. DiMaggio and Powell (1983) labeled early adopters of an innovation as those who are motivated by desires to gain a competitive edge or improve their performance, and Meyer and Rowan (1977/1991) emphasized elements of diffusion: “As an innovation spreads, a threshold is reached beyond which adoption provides legitimacy rather than improves performance” (Meyer & Rowan, 1977/1991, p. 148).

The second process suggested by Tolbert and Zucker (1996) is habitualization. Habitualization “involves the generation of new structural arrangements in response to a specific organizational problem or set of problems, and the formalization of such arrangements in the policies and procedures of a given organization, or a set of organizations” (p. 181). The process of habitualization is part of the pre-institutionalization stage because it is done largely independent of other organizations. Similarly, the number of organizations adopting an innovation in the habitualization stage may be small and/or limited to organizations that are within a single industry and face similar pressures to their operating environments. At this stage, innovations may also be fluid among organizations, allowing organizations to make alterations to the innovation or shape it so that it fits into a particular leader’s preferences or organization’s way of operating.

Third, as an innovation becomes a more permanent fixture of organizational life, it undergoes a process of objectification. Tolbert and Zucker (1996) defined this process as “the development of some degree of social consensus among organizational decision-makers concerning the value of a structure, and the increasing adoption by organizations on the basis of that consensus” (p. 182). Consensus is reached in a number of ways, many of which may overlap with one another. Tolbert and Zucker (1996) suggested that objectification can be achieved by organizations observing the world around them. For example, an organization may keep up with news media to remain informed on what the public is talking about, or they may monitor stock prices and economic metrics. They may also watch what organizations around them, competitors and allies alike, are doing. By monitoring what is happening around them, organizations can begin to weigh the potential risks versus rewards the innovation may offer. Another way for objectification to occur is through a "champion" (DiMaggio, 1988; Tolbert & Zucker, 1996) or interest groups. Champions are considered to be those who have a stake in the innovation's success and they emerge most frequently when the market demands it. For example, if a large organization faces a problem with hiring practices and a new innovation has the potential to solve that problem, they become a "champion" for others to adopt the innovation and thus, other organizations follow suit, creating a normative influence for the innovation. Tolbert and Zucker (1996) considered objectification to be at the semi-institutionalized phase.

Finally, when an innovation is fully institutionalized, it has undergone the processes of sedimentation (Tolbert & Zucker, 1996). Sedimentation can be understood "by the virtually complete spread of structures across the group of actors…and by the perpetuation of structures over a lengthy period of time" (p. 184). Thus, full institutionalization accounts for the breadth and the depth of an innovation becoming part of organizational structures. An innovation that has become fully institutionalized receives little opposition from activists or other organizations, is continuously supported and promoted by stakeholders, and positively benefits organizations that have adopted the innovation.

Despite the presence of Tolbert and Zucker's (1996) sequential model for institutionalization, there has been little to no research examining the process of institutionalization. Tolbert and Zucker (1996) argued that:

> A clearer understanding on institutionalization as a process would allow us to specify the impact of more social aspects of decision-making, such as the effects of social position of those providing information on choices made, and the conditions under which prediction

> of a particular choice is possible only if the social aspects are directly included in the analysis. (p. 186)

They continued, “For institutional theory to develop as a coherent paradigm and thus to make an enduring contribution to organizational analyses, such questions about institutionalization processes require both conceptual and empirical answers” (p. 186).

The Petroleum Industry

The use of oil to drive forward society is not a new phenomenon. Dating back hundreds of years, people used oil as a lubricant for ships and clothing, and then later in a variety of forms to produce light, heat homes, and other uses (Downey, 2009). The business of oil as we know it, capitalized by John D. Rockefeller, also has a long and well-known presence. From kerosene to gasoline, the oil industry’s development and impact on the United States and world has always been evolving, innovative, and volatile, yet essential. Despite the world’s dependence on the petroleum industry, however, there is a lot about its specific place in the world, politically and socially, that we do not fully understand. It is likely a fair assumption that when people hear “petroleum industry”, they think of an industry that produces and controls the gasoline that runs our vehicles and relates to the price at the pump. The petroleum industry, however, is much broader and encapsulates several processes that work to create usable energy from crude oil.

The North American Industry Classification System (U.S. Department of Commerce, 2012), developed by the U.S. Department of Commerce to accurately discuss industry-related statistics and trends, classifies oil extraction, processing, and other activities to fall within the “Mining, Quarrying, and Oil and Gas Extraction” sector. The classification system describes this sector to include “establishments that extract naturally occurring mineral solids, such as coal and ores; liquid minerals, such as crude petroleum; and gases, such as natural gas. The term mining is used in the broad sense to include quarrying, well operations, beneficiating (e.g., crushing, screening, washing, and flotation), and other preparation customarily performed at the mine site, or as a part of mining activity" (p. 24). Other activities, such as refining, transporting, etc. are considered "support activities" (p. 35). For simplicity, this dissertation conceptualizes the petroleum industry to include stages from crude oil extraction to consumer consumption. Thus, several of the companies included in the sample (see Table 5 in Chapter 3) do not only produce gasoline, but also have subsidiaries in other parts of the energy spectrum. This chapter outlines what I refer to as the petroleum industry by providing a chronological account of key moments through history in order to provide valuable context for the remainder of the dissertation and by identifying the industry as an organizational field (DiMaggio & Powell, 1983) within the parameters of institutionalization.

The influence of the petroleum industry on the development of America and the world's energy is undisputable. Understanding how the industry developed will aid in the deep analysis of the industry throughout the remainder of this dissertation. While an exhaustive account of the petroleum industry's history is beyond the scope of this dissertation, I refer you to Magueri (2006) and Downey (2009) for two of the most complete accounts of the industry.

The Beginning of the Industry: Late 19th Century

The beginning of the oil industry was stimulated by the luxury for illumination through artificial light sources. Due to increased prices in whale oil, which was most frequently used to provide fuel for sources of light, people in the mid-1800s were forced to consider alternative fuel sources. Thus, kerosene, a product created from a process that distilled crude oil, was introduced to Americans as a safer, longer-lasting, and cheaper alternative to whale oil (Downey, 2009; Magueri, 2006). The problem with adopting the oil product was production. Specifically, drilling for oil in the early to mid-1800s was “primitive” (Magueri, 2006, p. 4), time consuming, and incredibly inefficient. Magueri (2006) noted that most of the oil that was used to create kerosene came from surface seepage that could be found on the surface of the ground rather than having to drill for it.

Investors in Pennsylvania, the most well-known of which was a banker named George Bissell, saw potential in the oil business and purchased land near Titusville, Pennsylvania to develop a company that would extract oil from the ground. Oil drilling was not an entirely new concept and countries in the Middle East had done it since the Middle Ages but none of their processes were efficient or effective in producing volume, which made the prospect of extracting oil somewhat of a “pipe dream” to those outside of the investors’ inner circle. To move forward with their concept, the group hired Edwin Drake to create a “drilling machine” to extract oil from under the surface of the ground (Downey, 2009). Ultimately, Drake succeeded with the task of extracting oil from the ground and the official birth date of the oil industry as we know it today (Magueri, 2006) is August 28, 1859. Interestingly, Drake’s most significant contributions to the oil industry have withstood the test of time and are still central components to today’s industry. First, when creating his drilling machine, Drake had a steam-powered wheel pushing a drill into the ground using a pulley system. He revolutionized this practice by inserting a pipe into the hole and having his workers drill inside the pipe. Doing so kept water from filling in the hole that was drilled and ultimately made extraction easier. That process continues to be used today. Similarly, when Drake extracted oil, he used 42-gallon wooden barrels that were commonly used for whiskey storage. Today, a single barrel of oil is still equivalent to 42 U.S. gallons.

Following Drake’s success, the first oil boom hit Pennsylvania. Production yielded approximately 35 barrels of oil a day and it could be sold for $40 a barrel, which is equivalent to

$600-$700 in today's money (Maugeri, 2006). Oil experts have referred to the period between 1859 and the early 1870s as a period similar to the West's gold rush; this, however, was a "black gold rush" (Downey, 2009; Maugeri, 2006). Hundreds of people invested their life savings in the oil industry and were ultimately disappointed. The immediate overproduction of oil resulted in the oil industry's first crash. Figure 1 depicts the average price per barrel as summarized by Downey (2009) and Maugeri (2006). Most notable from this chart is that the drastic decline from the initial $40 a barrel at the end of 1859, to $0.10 a barrel (equal to $2.60 in today's money) by the end of 1861 bankrupted several people who had entered the industry. At its lowest periods, the wooden barrels the oil was stored and transported in were sometimes worth more money than the oil itself (Maugeri, 2006). The Pennsylvania oil rush led for the industry's first call for regulation (Downey, 2009).

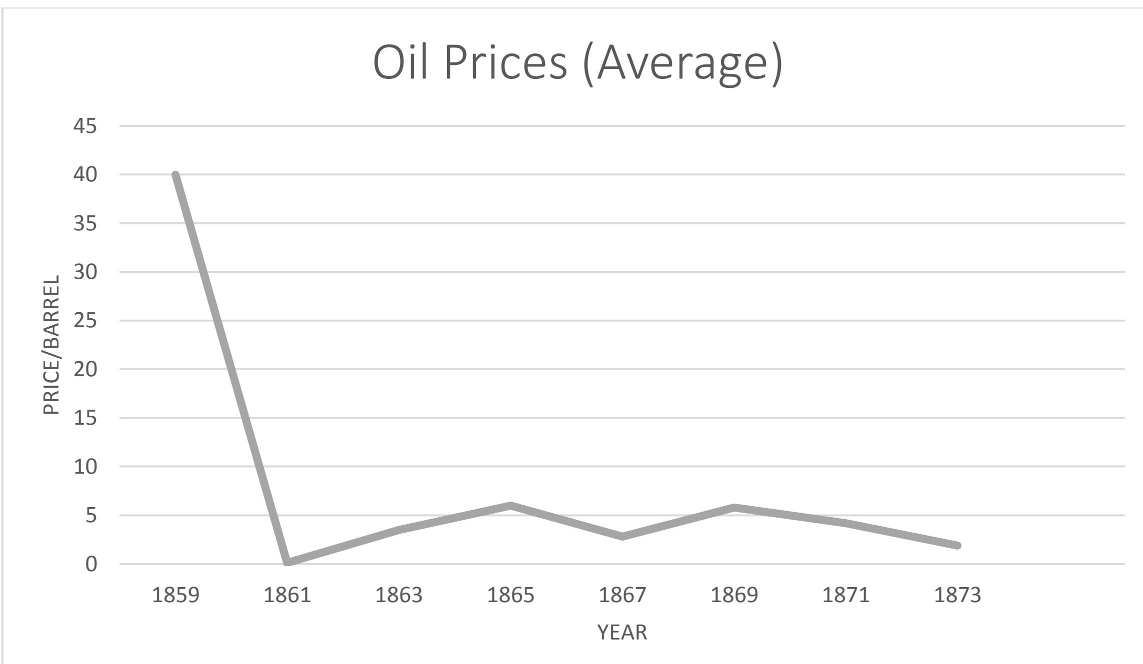

Figure 1. *Oil Price/Barrel in the Industry's Initial Years*

Despite the ebbs and flows in the price of oil, news media coined the term "black gold" to describe oil extraction and the industry that was growing thanks to Drake's drilling machine. The man credited for expanding the oil industry, featured in The History Channel's series "The Men Who Built America" (A&E Television Networks, 2013), John Rockefeller, purchased his first refinery in 1865. Not long after his first refinery was in full swing, Rockefeller monopolized the oil industry by creating Standard Oil Company in 1870 (Marchand, 1998). Between February and March of 1872, Rockefeller bought 22 of the 26 existing refining companies (Margeri, 2006), and by 1890, he owned 90% of the United States oil market (Downey, 2009). The public distaste of Standard Oil Company, and the petroleum industry as a whole, was right behind the development of Rockefeller's monopoly.

Happening concurrently to the development of large, industrial businesses, the print and journalism industries were also gaining ground. The muckraking era, led by journalists such as Ida Tarbell, began a period of public exposure of the wrong-doings of America's largest companies. Among them was Standard Oil Company. People at the time believed that Standard Oil Company was bad for business and the communities they were in as well. Led by the muckrakers and public outcry against Standard Oil Company, the government intervened and forced Standard Oil to split into several different companies. Specifically, Standard Oil, through the passing of the Sherman Anti-Trust Law, eventually became 34 companies, many of which are still strong players in the petroleum field today (e.g., Exxon, Chevron, Conoco; Downey, 2009).

Meanwhile, as technology and the success of Rockefeller with Standard Oil Company continued to advance, the discovery of oil was widespread, not only in the United States but in other parts of the world. As such, the global oil industry was born nearly as early as oil companies within the United States. By the late 1870s, Rockefeller's oil companies were sending mass quantities of kerosene to Europe and it catapulted to the 4th largest export in the United

States (Maugeri, 2006). Not far behind was the Russian development of the oil industry, which already had its footing in Azerbaijan and their productions began competing with Rockefellers in many ways. One of the men responsible for this was Englishman Marcus Samuel, who later founded Shell (Maugeri, 2006). The companies in the market at the time aggressively competed by developing new ways to store and transport oil, slashing prices to drive competitors out of business, and other cutthroat business operations (e.g., long hours for workers to maximize production, quid pro quo deals with transporters, buyers, etc.) that are now regulated out of today's industry (Downey, 2009; Maugeri, 2006). By the end of the 19th century, there were five major families in the oil industry: Rockefeller in the United States, three families (the Nobels, Rothschilds, and Samuels) in Russia, and the fifth, Henri Detering, the founder of the Royal Dutch Company, which struck oil in the East Indies (now Indonesia) in 1890 (Maugeri, 2006).

In America, during oil's period of discovery, production, and low prices, Rockefeller identified that his reputation, and the reputation of his most successful business, was lacking goodwill among those he needed. To counter the muckrakers' condemning stories and his reputation among stakeholders he depended on to purchase his products, he was one of the first business-philanthropists and he used his riches to communicate the importance of community, boost morale, and add value to workers' days by adding value to their experiences (Marchand, 1998). After observing the great success of an in-house CSR program, he expanded his efforts to benefit the community and other key stakeholders. Other major players in the retail industry followed suit and their practices laid an important foundation for contemporary CSR.

The 20th Century Oil Industry

The trend of oil discovery across the United States and the rest of the world continued throughout the beginning of the 20th century. In the U.S., oil was discovered in California, Oklahoma, and Texas (Downey, 2009). The most significant discovery in the beginning of the 20th century was Spindletop, a "gusher…discovered in 1901 just south of Beaumont, Texas, which produced what was then a gigantic amount of crude – over 50,000 barrels per day" (Downey, 2009, p. 5). Spindletop was the first oil well to actually have oil shoot out of the top of the well and into the sky, thus earning itself the name "Texas Tea". This well immediately started accounting for 20% of the U.S. oil production, but in a situation similar to the "black gold rush" in Pennsylvania, overproduction resulted in Spindletop becoming dry by the end of that same year.

More oil discovery was occurring around the world as well. For example, the UK-owned Anglo-Persian Oil Company (now called BP) began drilling in the Middle East in 1908. It was the early 1900s that also illustrated the first global merger of oil companies. Due to global competition that was occurring between Rockefeller's American dynasty, the Russians' presence in the European and Asian industries, and the growing European drilling businesses as well, there became strong and weak players. In the early 1900s, Shell was the weakest (Maugeri, 2006). Shell, controlled by the Samuel family, turned to Henri Deterding, the CEO of Royal Dutch and they eventually agreed on a 60-40 merger, thus creating the Royal Dutch Shell Group even though the two companies maintained some individual identities in the coming years. This marked the first true merger of companies in the petroleum industry.

The petroleum industry continued to change as time and technology allowed for the discovery, drilling, and transportation of more oil throughout the world. The demand for oil to produce kerosene was high, but with such a drastic rise in discovery and production, supply was readily available but demand could not keep up. Demand for oil caught up with supply with the coming of the first automobile, the first World War, and the advent of fuel-powered flight. Until the advent of these products, gasoline was considered a byproduct of kerosene that was of little use. For each of these milestones, however, gasoline was the only option to fuel the needed forms of transportation even though automobiles were originally designed to run on ethanol. By the 1950s, 64% of the world's oil produced was used in transportation (Downey, 2009).

In addition to the technological and industrial advancements of the early 20th century, there also came advancements in government influence in petroleum industries. The Sherman Anti-Trust Act, developed in 1890, was used in 1911 to split Standard Oil into several competing firms. In the UK, Winston Churchill successfully advocated that oil be controlled by the Admirality and he also played an instrumental part in convincing the Navy to change from coal powered ships to oil (Maugeri, 2006). Following WWI, the United States abandoned their position to remain uninvolved "in the overseas operations of American oil companies…in response to the grim prospect of domestic oil depletion that spread from 1916 on and prompted the country to search for alternative sources worldwide" (Maugeri, 2006, pp. 28-29). Similarly, oil production became politicized further following the Great Depression, and oil companies saw drastic changes in the way they were required to do business. Even though gasoline was being used to power Ford's vehicles, as well as provide jet fuel for air travel, the industry was reaching a dangerous precipice of oversupply. As evidence, oil prices in the middle of 1931 dropped to $1.11 in today's money – a near 90% decline in less than a year (Downey, 2009).

One of the responses to the possibility of overproduction, as well as the changing political landscape of the petroleum industry, was the development of The Organization of the

Petroleum Exporting Countries (OPEC), which is a permanent, intergovernmental organization that was created in 1960 (OPEC, 2013). According to their website,

> OPEC's objective is to co-ordinate and unify the petroleum policies among Member Countries, in order to secure fair and stable prices for petroleum producers; an efficient, economic and regular supply of petroleum to consuming nations; and a fair return on capital to those investing in the industry. (OPEC, 2013, para 2)

The original countries involved in the creation of OPEC include Iran, Iraq, Kuwait, Saudi Arabia, and Venezuela. Since 1960, nine other members have joined OPEC (i.e., Qatar, Indonesia, Libya, United Arab Emirates, Algeria, Nigeria, Ecuador, Angola, and Gabon). At the time of its development, the petroleum industry was being controlled by what the industry referred to as the "Seven Sisters": Standard Oil Company of New Jersey, Standard Oil Company of New York, Standard Oil of California, Texas Company, Royal Dutch Shell, Anglo-Persian Oil Company, and Gulf Oil. Due to mergers and acquisitions there are four sisters remaining: ExxonMobil, Chevron, BP, and Royal Dutch Shell (Downey, 2009). The main goal of managing the oil industry at the time the "Seven Sisters" were doing it, and now as OPEC does it, was to manage the oil surplus so it was not all released to the market at once. (Downey, 2009). OPEC gained power in the 1970s and developed a strong ability to control the markets in their respective countries, as well as develop a voice in the world market regarding oil prices (OPEC, 2013). Since then, OPEC has enjoyed great amounts of power and continues to play the dominant role in setting the monetary standards of the world's oil industry.

One of the reasons OPEC is so powerful is because it is a coalition of National Oil Companies (NOCs), which are owned and operated by government (Downey, 2009). Downey (2009) and Zycher (2008) refer to OPEC as a cartel, or a group that attempts to restrict output as a means to maximize the potential profit and price levels. Because OPEC countries make up roughly 43% of the market (Downey, 2009) and because they are NOCs, they have more freedom to determine prices and output, which puts them in a more powerful position for over privately owned companies like the remaining Four Sisters.

The Oil Industry as an Organizational Field

DiMaggio and Powell (1983) and Powell and DiMaggio (1977, 1991) developed their institutional work with the goal of explaining why organizations were so similar to one another. They argued that organizations, at the beginning of an industry's life cycle, are distinct from one another in many ways. For example, practices and policies, products, and other more general business operations may be distinct in an effort to enhance competitive advantage or positioning within the industry. As industries develop, however, DiMaggio and Powell (1983) suggested that the differences between organizations disappear and an organizational field develops. An organizational field, according to DiMaggio and Powell (1983), is "those organizations that, in the aggregate, constitute a recognized area of institutional life: key suppliers, resource and product consumers, regulatory agencies, and other organizations that produce similar services or products" (pp. 64-65). Greenwood, Suddaby, and Hinings (2002) referred to organizational fields as the middle ground between institutions and society. They further placed organizational fields as the "site" where organizational practices become co-constructed and develop into a mainstay within industries.

Organizational fields develop through a process of "institutional definition" (DiMaggio & Powell, 1983, p. 65), whereby organizations take on institutional qualities including the co-construction of beliefs that stem from similar practices (Greenwood, et al., 2002). DiMaggio and Powell (1983) described organizational fields by highlighting four parts of the institutional “structuring” of an organizational field, and each part can be represented by the petroleum industry. First, an organizational field is marked by “an increase in the extent of interaction among organizations in the field” (p. 65). Whereas organizations in an ill-defined or new industry maintain a large amount of independence from one another, organizations within an organizational field are tightly coupled and therefore communicate more frequently about business operations. This aspect of organizational fields is present in the early and contemporary development of relationships between existing oil companies. The development of the “Seven Sisters” points to strong interaction and communication among companies in the industry about setting the agenda for the future of the industry.

The second part of an organizational field’s institutional definition is “the emergence of sharply defined interorganizational structures of domination and patterns of coalition” (DiMaggio & Powell, 1983, p. 65). This is evident in the development of OPEC, which has developed into the most powerful global entity when it comes to setting oil prices for the global market. OPEC also had the power to re-establish control of its own country sources, something that others had previously done. Downey (2009) described OPEC as cartel, further emphasizing its power. Similar organizational structures exist at varying levels of the petroleum industry as well. For example, agencies like the Energy Information Administration (EIA), the International Energy Agency (IEA), the American Petroleum Institute (API), and other interorganizatoinal structures place regulations and develop standards that the petroleum industry must follow.

Third, DiMaggio and Powell (1983) argued that an organizational field must be institutionally defined by “an increase in the information load with which organizations in a field must contend” (p. 65). The petroleum industry is not simply an industry that focuses on producing and delivering a product. Instead, it has become politicized and governed by regulations, as well as thwarted into the social sphere with the entrance of CSR expectations. As evidence, Maugeri (2006) argues that “More than any other raw material…petroleum has shaped our lives, and inevitably such a prominent role has made it the world’s most controversial resource” (p. xi). The presence of financial reports and nonfinancial reports also suggest an increase in the amount of information organizations in the petroleum industry must account for.

Finally, the institutional definition of an organizational field is determined by the fourth part: “the development of a mutual awareness among participants in a set of organizations that they are involved in a common enterprise” (DiMaggio & Powell, 1983, p. 65). This is evident within the petroleum industry because of its tightly coupled nature. Evidence of this can be seen from the moratorium President Obama placed on off-shore drilling following BP’s 2010 oil spill into the Gulf of Mexico. Although it was BP who took responsibility for the spill and its consequences, the entire industry was impacted by the moratorium. Similarly, a House Hearing aired on C-Span in 2010 showed a panel of the executives of all the world’s largest petroleum companies regarding the issue of off-shore drilling. From this hearing, it established that the same spill could have happened to any oil company that does off-shore drilling and BP was following normative practices of the industry.

Conclusion

The petroleum industry has played a central role in the development of the United States, as well as around the world. Not only has it had a hand in the way we fuel the world around us, but in how we understand contemporary CSR as well. With the advent of new technologies, drilling methods, and transportation to be transported throughout the world, competition within the industry became steeper and the industry was forced to align with a global market for petroleum and its products. As time unfolded and the industry changed, it has become an organizational field, which makes it a suitable industry for an institutional analysis of CSR.

Rationale and Research Questions

The research questions in this study serve two purposes. First, I examine the oil industry's CSR from a descriptive lens in order to position it within the framework of extant research. Descriptive studies of CSR have provided a fruitful line of research that initially exposed the institutionalization of CSR generally. Beginning at the descriptive level in the present study will allow me to gain a more complete picture of the oil industry's CSR and potentially expose its institutionalization. Accordingly, the following research question is posed:

RQ1: What social issues are communicated by the petroleum companies as CSR over a five year time span?

The second purpose of this study's research questions seeks to understand the institutionalization of social issues as a process rather than a form. Consequently, in order to better understand the processes of institutionalization over time and to address the calls for research to make the processual nature of institutionalization a more central part of research using institutional theory, as well as discuss the communication of institutionalized CSR, I offer the following research questions to guide my analysis:

RQ2: What changes in social issue reporting occur over time?

RQ3: How do the world's largest oil companies use institutional language to communicate the social issues they adopt as CSR?

CHAPTER THREE. METHOD

This study examined the sustainability reports of the world's largest petroleum companies in order to understand what issues companies in the oil industry adopt as CSR, how companies use institutional language to communicate those issues, and how the social issues communicated change over time. The research questions posed in this study include:

RQ1: What social issues are communicated as CSR by petroleum companies over a five year time span?

RQ2: What changes in social issue reporting occur over time?

RQ3: How do the world's largest oil companies use institutional language to communicate the social issues they adopt as CSR?

To answer these research questions, 75 sustainability reports, which are formal, yet voluntary reports prepared by organizations in order to communicate to publics how they are addressing the triple bottom line, published by 15 global petroleum companies were analyzed from the years 2007-2011. This chapter outlines the qualitative research methods utilized in this dissertation, and then discusses the study's design, archival data collection procedures, and data analysis phases.

Research Design

Past research has demonstrated that CSR has become institutionalized (see, for example, Lammers, 2003); this dissertation extends studies that support the argument that the communication of CSR is institutionalized (i.e., O'Connor & Gronewold, 2013; Shumate & O'Connor, 2010a; Shumate & O'Connor, 2010b) by examining whether the specific social issues adopted as CSR might *also* be institutionalized. This study sought to understand two aspects surrounding the institutionalization of social issues adopted by organizations in the oil industry as CSR. First, it aimed to identify what social issues adopted by the oil industry are institutionalized, and second, it aimed to begin a conversation surrounding the process of institutionalization by taking a qualitative, longitudinal approach to examine the adoption of social issues as CSR. Qualitative research methods in the social sciences are utilized to examine, in depth, a social phenomenon. Distinct to qualitative research, the investigation of social phenomena seeks to examine the meaning of symbols, social structures, experiences, rituals, and other phenomena through an approach that originates with the language and behavior of the subject being studied (Berg, 2007; Denzin & Lincoln, 2003).

This dissertation examined the institutionalization of CSR within the oil industry through a qualitative analysis of CSR reports published by the industry's largest organizations. In 2004, Phillips, et al. suggested that organizational scholars begin to examine discourse as a way to understand institutionalization. They stated, "[i]nstitutions are constituted through discourse and that it is not action per se that provides the basis for institutionalization but, rather, the texts [i.e., official documents and communication] that describe and communicate those actions….institutional theory can benefit from a linguistic perspective" (p. 635).

Procedures

Sample

Phillips and Hardy (2002) suggested that the analysis of relationships between discourse and social reality cannot be isolated to a single text, but must consist of a body of texts. Thus, data for this dissertation were collected by downloading electronic CSR reports for leading corporations in the petroleum industry over a five year time span. The creation and dissemination of CSR reports has become nearly ubiquitous for corporations and industries around the world. For example, findings of KPMG's 2011 report suggest that 95% of the world's 250 largest companies report their corporate responsibility. Reporting of CSR is further exaggerated in "environmentally sensitive" industries (Jose & Lee, 2007), such as the oil industry, because they face an additional pressure to ensure publics that they are taking care of the environment throughout their daily operations (Owen & O'Dwyer, 2008). To examine the language utilized by the oil industry to discuss their CSR efforts, I engaged in a textual analysis of the industry's CSR reports. The sample selection of companies and CSR reports proceeded in two overarching steps.

To begin, companies within the petroleum industry were selected from the online version of *Fortune's* Global 500 listing for the years beginning in 2007 and ending in 2011 ("Global 500", 2007; "Global 500", 2008; "Global 500", 2009; "Global 500", 2010; "Global 500", 2011). To be considered for the sample, only companies that were present on *Fortune's* Global 500 listing for each of the years between 2007 and 2011 were considered. The years 2007 to 2011 were chosen as parameters for a number of reasons. First, institutionalization occurs over time and in order to adequately assess the institutionalization of social issues, a longitudinal approach must be considered. Second, beginning in 2007 allowed me to examine CSR reports in the midst of and following the 2007 financial crisis; accounting for the economic downturn may provide additional insight into reporting practices and social issues adopted by oil companies during particularly turbulent times. Finally, such a time span also allowed for me to consider several social factors that may have impacted reporting, including corporate misdeeds or crises companies may have encountered (e.g., oil spills, recycling efforts, government mandates, activist efforts), a changing regulatory landscape over time, and changes in technological advancements that have moved from innovation and predictions to standards in practice.

Initially, there were 33 companies included on *Fortune's* Global 500 list for each of the years included in the sample (see Table 4).

Table 4

Full Petroleum Industry for Companies Included in the Fortune Global 500 Rankings for Each of the Years from 2007-2011

Company Name	**2007**	**2008**	**2009**	**2010**	**2011**	**Mean**
Royal Dutch Shell	3	3	1	2	2	2.2
Exxon Mobil	2	2	2	3	3	2.4
BP	4	4	4	4	4	4
Sinopec Group	17	16	9	7	5	10.8
China National Petroleum	24	25	13	10	6	15.6
Chevron	7	6	5	11	10	7.8
ConocoPhillips	9	10	7	17	12	11
Total	10	8	6	14	11	9.8
ENI	26	27	17	24	23	23.4
Petrobras	65	63	34	54	34	50
Valero Energy	43	49	33	84	70	55.8
Repsol YPF	90	92	76	114	94	93.2
Statoil	78	59	36	74	67	62.8
Lukoil	110	90	65	93	69	85.4
Petronas	121	95	80	107	86	97.8
Indian Oil	135	116	105	125	98	115.8
PTT	207	135	118	155	128	148.6
Marathon Petroleum	92	108	86	144	99	105.8
SK Holdings	98	86	72	104	82	88.4
Hess	226	240	184	267	263	236
Idemitsu Kosan	268	262	244	277	233	256.8
Sunoco	176	168	141	266	252	200.6
Reliance Industries	269	206	264	175	134	209.6
Cepsa	297	313	246	324	369	309.8
OMV Group	286	295	206	333	312	286.4
Rosneft Oil	323	203	158	211	179	214.8
Bharat Petroleum	325	287	289	307	272	296
Hindustan Petroleum	336	290	311	354	336	325.4
CPC	327	324	306	434	350	348.2
Formosa Petrochemical	456	395	323	452	410	407.2
Cosmo Oil	324	302	293	373	358	330
PKN Orlen Group	432	477	249	398	347	380.6

Next, the sample was reduced further to include only those companies who had CSR reports published and available for all five years (2007-2011). The reports also had to be available in English. Of the 33 companies consistently included in *Fortune's* ranking, fifteen (see Table 5) had CSR reports that were available for download for each year and in English, thus reducing the sample for this dissertation to fifteen companies within the oil industry (N = 15; see Table 6). For each of the companies included in the sample, CSR reports were downloaded from January to June 2013 and stored electronically for data analysis.

The companies included in the sample (N = 15; see Table 6) vary in size, prominence, profit, and geography. For example, the companies held positions on *Fortune's* Global 500 ranking ranging from 1 (Royal Dutch Shell in 2009) to 373 (Cosmo Oil in 2010) with an average ranking of 119. Within the overall energy industry (including oil and gas, electric utilities, and coal), 14 of the 16 companies are included in "Platt's Top 250" (2012); the only exceptions are Petrobras and Cepsa. Profits for companies included in the sample ranged from a net loss of 116 million dollars in 2010 (Cosmo Oil) to a net gain of approximately 45 billion dollars in 2009 (Exxon Mobil). In addition, the 15 companies included in the sample represent 11 different countries: Brazil (Petrobras), Britain (BP), China (China National Petroleum, Sinopec), India (Bharat Petroleum, Reliance Industries), Italy (ENI), Japan (Cosmo Oil), the Netherlands (Royal Dutch Shell), Russia (Rosneft Oil), Spain (Cepsa), and the United States (Chevron, Exxon Mobil, Hess, Marathon Oil). In sum, 75 CSR reports were analyzed for this dissertation, and the CSR reports ranged from 30 to 166 pages in length, totaling 5,158 pages of text (see Table 6).

Table 5

Companies With an Indication (Y/N) Whether CSR Reports Were Available A) for Download and B) in English

Company Name	2007	2008	2009	2010	2011
Royal Dutch Shell	Y	Y	Y	Y	Y
Exxon Mobil	Y	Y	Y	Y	Y
BP	Y	Y	Y	Y	Y
Sinopec Group	Y	Y	Y	Y	Y
China National Petroleum	Y	Y	Y	Y	Y
Chevron	Y	Y	Y	Y	Y
ConocoPhillips	N	N	N	N	N
Total	N	N	Y	Y	Y
ENI	Y	Y	Y	Y	Y
Petrobras	Y	Y	Y	Y	Y
Valero Energy	N	N	N	N	N
Repsol YPF	N	N	N	N	Y
Statoil	Y	Y	N	Y	Y
Lukoil	N	N	N	N	N
Petronas	Y	N	Y	N	Y
Indian Oil	N	N	N	N	Y
PTT	Y	N	Y	Y	Y
Marathon Petroleum	Y	Y	Y	Y	Y
SK Holdings	N	N	N	N	N
Hess	Y	Y	Y	Y	Y
Idemitsu Kosan	N	N	Y	Y	Y
Sunoco	N	N	N	N	N
Reliance Industries	Y	Y	Y	Y	Y
Cepsa	Y	Y	Y	Y	Y
OMV Group	N	N	Y	Y	Y
Rosneft Oil	Y	Y	Y	Y	Y
Bharat Petroleum	Y	Y	Y	Y	Y
Hindustan Petroleum	N	Y	Y	N	N
CPC	N	N	N	N	N
Formosa Petrochemical	N	N	N	N	N
Cosmo Oil	Y	Y	Y	Y	Y
PKN Orlen Group	N	Y	Y	Y	Y

Y = Yes; N = No

Data Analysis and Interpretation

Consistent with qualitative research, data analysis for this dissertation was an ongoing, cyclical process (Creswell, 2007; Lewins & Silver, 2005; Rapley, 2007).To begin data analysis, each CSR report was read from beginning to end in order to familiarize myself with the structure of the reports and develop a descriptive understanding of their contents. Doing so allowed me to develop a better understanding of the format and content included in this type of text, and enabled me to proceed with organizing and coding data in a more logical, analytic manner. For example, nearly all the reports included a title page, table of contents, and introductory material that explained their respective organization's mission, reporting standards, and a message from their CEO, but there was significant variation in the titles/labels companies used to describe similar activities. Reading the reports and familiarizing myself with their contents enabled me to more efficiently code for social issues.

Table 6

Companies Included in the Sample With the Number of Pages in Each Year's Report

Company	**Pages in Reports**				
	2007	**2008**	**2009**	**2010**	**2011**
Exxon Mobil	56	48	52	53	54
Royal Dutch Shell	44	46	40	40	40
BP	44	28	40	50	54
Chevron	44	48	48	48	52
Sinopec	32	30	44	74	82
China National Petroleum	72	50	64	74	69
ENI	92	92	100	36	104
Petrobras	124	148	85	59	88
Marathon Oil	48	48	32	36	40
Hess	54	60	76	84	86
Reliance Industries	99	78	86	98	88
Cepsa	68	76	132	154	92
Rosneft Oil	135	141	158	62	68
Cosmo Oil	56	52	48	44	40
Bharat Petroleum	83	112	56	56	64

After familiarizing myself with the structure and content within each CSR report, the reports were then coded systematically using MAXQDA software. MAXQDA is a professional software program that is used to assist in qualitative data analysis (“What is MAXQDA”, 2013). Several studies have utilized MAXQDA software for coding (e.g., Beniston & Stoffel, 2010; Cent, Kobierska, Grodziska-Jurczak, & Bell, 2007; Kukartz & Sharp, 2011; Kyburz-Graber, Hofer, & Wolfensberger, 2006; Smit, Driessen, & Glasbergen, 2006) and some of the software’s distinct features make it particularly useful for this dissertation. Specifically, MAXQDA software allows for researchers to analyze PDF files directly; this was essential in my data analysis because the CSR reports produced by oil companies represent a CSR style and message that goes beyond the language used. For example, the layout, pull-quotes, and other stylistic features also provided valuable insight into the reports or the institutionalization of social issues, and could be included in the analysis (O’Connor & Gronewold, 2013; Phillips, et al., 2004). Another feature of MAXQDA was that it allows for researchers to create “document groups” (MAXQDA, 2013; Kukartz & Sharp, 2011); this feature was especially important because of the longitudinal nature of the sample. Not only was I able to organize CSR reports according to year, but also according to corporation, social issue, or additional groupings that emerged through the coding process. Thus, the document group feature enabled me to continue with data analysis in a much more logical and efficient manner during subsequent phases of coding.

Following the description and organization of data into MAXQDA, data analysis proceeded through three phases of coding in order to adequately investigate if and to what extent social issues are institutionalized within the oil industry. In qualitative research, coding is essential to defining and interpreting the data available to the researcher (Gibbs, 2007). This dissertation used combined deductive and inductive approaches to coding, which is common when using software to aid in data analysis (Lewins & Silver, 2005). Lewins and Silver (2005) explained that a combined coding procedure is conducive especially to research utilizing computer-assisted qualitative data analysis software (CAQDAS) because the structure and function of software allows for researchers to deviate from a linear process.

First, from the initial reading of the reports, as well as observations from O'Connor and Gronewold's (2013) study examining the environmental sections of the petroleum industry's CSR reports, which suggested that there are five broad areas included in CSR reports: environment, society, stakeholders, technology and innovation, and safety, I developed a working schema (Goetz & LeCompte, 1984) to develop a codebook for broad social issues and language discussed within each report. Codebooks are useful for textual analyses because they allow researchers to apply codes consistently by having a central location for analytical notes or text that fits within each code (Gibbs, 2007). During this phase, each report was read completely and in-depth. Social issues were also refined during this process to more accurately reflect the data.

During the second phase of coding, data were analyzed to examine how the world's largest oil companies communicated about the social issues they adopt as CSR and content from the reports were coded according to the social issues and categories identified in the codebook. During the third phase, the CSR reports were coded for language used to describe the social issues and the institutionalization of it. Sensitizing concepts (van de Hoonard, 1997), which are ideas used from previously established frameworks (i.e., institutional theory and previous research) were used to guide this phase of analysis. Specifically, some of the sensitizing concepts I began with include Scott's (2001) institutional categories applied to a CSR context: normative (e.g., values and norms of the industry), regulative (e.g., regulations and rules of the industry), and cultural-cognitive (e.g., knowledge of the meaning and expectations of CSR) terms (see Table 7). In addition, language surrounding the operating environment of the oil industry (e.g., OPEC, industry-specific organizations, GRI, etc.) were also included as sensitizing concepts. Also in this phase, data were coded for using sensitizing concepts that positioned a company over their competitor(s) as evidence of competitive language.

Table 7

Sensitizing Concepts Used for Institutional Language Analysis

Sensitizing Concept	**Description**
Normative (DiMaggio & Powell, 1983; Scott, 2001)	Language that highlighted the values and norms of the petroleum industry, as well as that which described the operating environment (market and nonmarket) of the industry Examples include: “industry standard,” “OPEC,” “GRI,” “external assurance,” “reviewed,” etc.
Regulative/Coercive (DiMaggio & Powell, 1983; Scott, 2001)	Language that highlighted the formal regulations and rules of the industry, and following the laws established by governments in respective countries Example include: “compliance,” “comply,” “obey,” “laws,” “legal,” “abide,” “adhere,” etc.
Cultural-cognitive (Scott, 2001)	Language that highlighted the cultural expectations of CSR in the industry, as well as expressing an understanding of the concept

Summary of Methods

This study analyzed the institutionalization of social issues as CSR by examining 75 CSR reports from 15 of the world’s largest oil companies over a five year time span. Data were collected using *Fortune’s* Global 500 listing for the years 2007-2011 and CSR reports were downloaded, in-full, directly from corporate websites. Guided by Phillips, et al.'s (2004) call for institutional scholars to utilize discourse to examine institutions, this study utilized qualitative coding procedures to engage in a textual analysis of CSR reports. Specifically, CSR reports were analyzed in three phases. The following chapter discusses the results of this analysis.

CHAPTER FOUR. RESULTS

This chapter reports the results from the three phases of coding. Results from the first coding phase addressed RQ1; they suggest that seven broad social issues were discussed consistently in sustainability reports. Specifically, sustainability reports from the world's largest oil companies discussed the following broad issues: (1) society and community development, (2) stakeholder engagement, (3) environmental performance and stewardship, (4) workplace safety and health, (5) corporate governance, (6) low carbon growth and technological development, and (7) energy security, supply and demand (see Table 8). Results from phase two of coding addressed RQ2 and suggest that the content published in sustainability reports was largely consistent over the five years included in the sample, both within companies over time and between companies over time. There was, however, variation between companies and over time that accounted for current events or external influences, and low carbon growth and technological development. Finally, the third phase of coding addressed RQ3; results indicate that companies communicated institutionalized practices and expectations (i.e. normative, regulative, and cultural-cognitive language), but also differentiated themselves competitively within their industry.

Social Issues Communicated

The results from phase one of data analysis responded to RQ1: What social issues are communicated by the petroleum companies as CSR over a five year time span? Results indicated that oil companies include seven broad issues within their CSR reports. While differences existed in how companies organized their content and included several additional sub-categories, the seven issues presented here accounted for nearly 77% of the overall codes (see Table 8). Specifically, the seven major issues discussed were (from most to least prevalent) society and community development (23%), stakeholder engagement (13%), environmental performance and stewardship (12%), workplace safety and health (12%), corporate governance (9%), low carbon growth and technological development (5%), and energy security, supply and demand (2%). Each social issue, along with their sub-categories, are included in the following paragraphs.

Society and Community Development

Between 2007-2011, the most frequently mentioned social issue in the CSR reports was society and community development efforts. Society and development efforts are defined as those activities that aim to improve the quality of life, expand the economic development, educate citizens, and/or promote sustainable living (environmentally, socially, and personally). Approximately 23%, or 4,114 total codes, accounted for society and community development efforts.

Discussions of each company's impact and commitment to community ranged from broad and overarching to very specific with initiatives. To begin, every report discussed the communities they operate in in broad terms, and approximately one quarter (25%) of the codes about community development were general, without mentioning specific initiatives or details. For example, Cepsa, in all five years of their reports, discussed their efforts broadly. In 2007, their CSR report stated that they support community development through "mutual awareness, through dialogue, and involvement in projects in communities where we operate, within a framework of initiatives aimed at forming quality relations based on trust, accessibility and transparency" (p. 41). Similarly, in their 2008 report, ExxonMobil spoke broadly about the role of community engagement. Their report stated "Wherever ExxonMobil operates around the world, we form collaborative partnerships and consult with community leaders to help build economic and social capacity that benefits communities and our business" (p. 36), and Sinopec, in 2010 reported: “In 2010, every subsidiary of Sinopec has continued to execute projects for the building of harmonious communities” (p. 54).

Table 8

Broad Social Issues Included in CSR Reports

Issue	Description	Frequency (# Codes)	% of Total
Society & Community Development	Actions taken by companies and their employees within communities they surround and are a part of in order to improve the quality of life, expand the economic development, and promote sustainable living (environmentally, socially, and personally) within the respective communities. Common topics include health, education, training, providing basic needs, disaster relief, etc.	4114	23%
Stakeholder Engagement	Communicating and interacting with stakeholders on a variety of levels in order to ensure mutually beneficial relationships. Stakeholders included shareholders, community members, NGOs, employees, governments, media, and partnerships in general	2263	13%
Environmental Performance & Stewardship	Current environmental performance (i.e., how well companies are taking care of the environment around them) as well as things they were doing to improve or reduce their impact on the environment	2213	12%
Workplace Safety & Health	Policies and practices they had in place to protect the safety of their workers, suppliers, and communities in areas where they do business. Also in this category are issues related to the health and wellness of employees, as well as employment policies that protect the rights and working conditions of employees	2136	12%
Corporate Governance	Companies discussed the management structure of their organizations, usually including the Board of Directors and supervisors under them. Also discussed policies related to transparency, human rights, anti-corruption, ethical conduct of the organization, product stewardship, and political involvement	1677	9%
Low Carbon Growth & Technological Development	Companies discussed what technological developments were underway or being introduced to promote a low-carbon future. This was often discussed in relation to the environment, but included various forms of alternative fuels	955	5%
Energy Security, Supply & Demand	Companies discussed the current and future energy needs and threats, as well as how their technological advances can ensure a stable energy supply moving forward to 2030 and beyond	403	2%

In addition to broad mentions of community development and its importance to their CSR, all of the reports discussed specific things companies were doing to improve communities as well. Thus, subtopics emerged within the society and community engagement issue (see Table 9). The most frequently mentioned subtopics were economic and content development (17%), education (10%), health and wellness (8%), cultural enhancement (6%), and providing for basic needs (5%).

Table 9

Top Initiatives Related to Society and Community Development

Subtopic	**Description**	**Frequency (# Codes)**	**% of Social Issue**
Economic & Content Development	Actions companies engage in to support job creation, local businesses, hiring local workforce, and other investments that help to build the local economy where companies operate.	699	17%
Education	Commitments companies make to education programs for people in communities where they operate and around the world, including women, children, and individuals whose potential to have an impact on the energy industry, particularly related to their contributions in STEM field education or training programs	411	10%
Health & Wellness	Actions companies were taking to promote good health and wellness in communities where they operate, in addition to preventing the spread of disease. Efforts also focused on disease control. Health and wellness ranged from general health concerns specific initiatives that were intended to serve a specific population	329	8%
Cultural Enhancement	Actions taken to protect indigenous peoples and the preservation of native cultures and languages, the efforts taken to avoid instances of relocation away from homelands and villages, or the role of cultural artifacts and sports as a way to maintain and support local communities.	246	6%
Basic Needs	Actions taken by companies to provide for or replenish basic needs for individuals living in communities where there are company operations. Basic needs referred primarily to water, food, reliable housing, access to energy, and good roads.	205	5%

Economic and content development. All of the companies identified what they were doing to enhance the economic and content development within communities where they operate, and it accounted for 17%, or 699, of the society and community development codes. "Content development" is best described as the actions companies engage in to support job creation, local businesses, and other investments that help to build the economy in local communities.

For example, Chevron, in all five of their reports analyzed, discussed the role of their initiatives in repairing the Niger Delta, a region that has been stricken with conflict but remains very important to Chevron's operations. In 2007, Chevron reported that projects moving forward "include water and infrastructure projects, support for education, microcredit loans to support small business development, and vocational training programs…CNL recognizes that success in the Niger Delta is measured in small increments, and the region continues to face challenges" (p. 26). In 2009, Chevron's report highlighted their goal to encourage "sustainable livelihoods" in order to "empower communities by promoting responsible, participatory development" (p. 35).

In addition, BP's 2008 report highlighted their efforts to support entrepreneurs in Angola: "Within communities, we believe that one way to create more sustainable livelihoods is to allow communities to develop their local economics through fostering indigenous entrepreneurship" (p. 22). Their report continued to describe a program that lends money to individuals and the NGO Action for Rural and Environmental Development in order to train local entrepreneurs in management and business planning. Petrobras, a Brazilian company, highlighted a similar program called the Fresh Water Shrimp Community Management Project in their 2008 report:

> Developed in the Marajoara archipelago, Pará State, North of Brazil, the action trains fishermen in techniques of handling, processing and sustainable exploration of shrimps and undertakes a program of economic management of associative enterprises to help strengthen community organization…Here, 155 families are beneficiaries, representing a

total of 950 people. The activity is integrated to the way of life of the inhabitants, generating income and jobs. (p. 39)

Another aspect of economic and content development involved creating a workforce within the communities where the petroleum companies resided. Royal Dutch Shell, in their 2011 report, highlighted their use of local labor and suppliers. The report noted that "our use of local suppliers creates jobs and supports economic development. We are seeking to increase the number of aboriginal people in our workforce through apprenticeships and other programmes"[2] (p. 23).

Education. Another major subtopic within the community and community development social issue was education. All of the companies in all of the reports emphasized education, making up 10%, or 411, of the codes in this social issue. Education in this context did not include educational or training initiatives companies established or practiced for their employees; that is a distinct code within the workplace safety and health code. Within this subtopic, companies communicated their commitments to education programs for people in communities where they operate and around the world, including women, children, and individuals who have potential to make a positive impact on the energy industry. Similarly, companies made particular reference to their contributions in STEM field education or training programs.

For example, ExxonMobil (2007) referred to education partnerships and investments as a "priority issue" (p. 7), BP (2008) stated "investment in education, for example, can promote sustainable development as well as providing skilled workers for BP and other companies" (p.

[2] Because this study reports on the global petroleum industry, many reports have been translated to English from other languages, or adhere to alternative forms of spelling and/or grammar. All of the spelling and grammar as a result of different language practices have been left in their original form.

21), and Rosneft's 2009 report highlighted their role in providing support for education from pre-school to higher education institutions. Similarly, Hess (2010) highlighted "a successful partnership [in Equatorial Guinea] with the government to help transform primary education through teacher training, the development of model schools and improving the education infrastructure" (p. 3), and in 2011, Reliance reported "On the education front, our major manufacturing locations provide quality education to the children of employees and also cater to the needs of surrounding villages" (p. 29).

Within the education subtopic, a majority of the discussion surrounding education was focused on children learning about the environment and STEM fields. For example, Cosmo (2009) reported on their "Living with our Planet" projects, one of which included offering educational programs about the environment for junior high school students, and the cover of Marathon's 2007 report featured elementary school students participating in a scavenger hunt as part of their environmental education. Further, Chevron's 2009 report highlighted their "visualization center" located at their headquarters in California. The report stated, "During field trips at Chevron, women in engineering and other technical fields serve as role models to introduce girls to science and engineering to spark the girls' interest in those fields" (p. 26).

Health and wellness. The third subtopic within society and community development was the health and wellness initiative the companies were taking as part of their CSR. Similar to the previous two subtopics, all companies mentioned health and wellness as a focal point of their relationship with communities and society. However, not all companies included health and wellness in all reports. This subtopic comprised approximately 8%, or 329 codes, of the community and society social issue. Communication about health and wellness ranged from general health concerns such as access to healthcare or building reliable healthcare resources, to specific initiatives such as cataracts, combating malaria, or HIV, which are intended to serve a specific population.

Generally, companies highlighted their commitment to health and its importance to the vitality of communities. Eni, in their 2007 report, stated “The Eni Foundation is implementing its first child healthcare project in the Republic of Congo, with a commitment until the end of 2011. The overall cost of the project is estimated at 8.5 million euros” (p. 60). Reliance, in their 2011 report, indicated general support of health as well: “We aim to improve health conditions of the communities in which we operate” (p. 62).

More frequent, however, were mentions of specific health initiatives that companies were undertaking. The specific health initiatives were discussed in direct relation to the companies’ operations and locations. For example, Royal Dutch Shell, in their 2010 report, emphasized the importance of clean cookstoves in regions where they operate. Their report stated,

> Each year, nearly 2 million people worldwide die as a result of prolonged exposure to smoke from traditional cookstoves. The smoke leads to chronic and acute diseases, especially among children and women who are most exposed. Shell Foundation launched its Breathing Space programme in 2002 to develop and market affordable clean cookstoves in countries such as Brazil, China, Guatemala, India, Kenya and Uganda. (p. 21)

As another example of regional differences, Hess, in their reports, discussed providing medical assistance to rural areas. Among their efforts, they reported “supplied specialized motorcycles to 14 health centers in Ubonrat and Nam Phong to facilitate rural home health care visits by healthcare professionals” (p. 31). Other companies highlighted initiatives in place for specific conditions, such as Sinopec’s (2009) train called “Sinopec Illumination Express” which travels around to provide free medical surgery to those suffering from cataracts, or Bharat's (2009) initiatives to hold awareness programs covering preventative and personal care against swine influenza. Similarly, Marathon (2007) discussed a very specific health related initiative – methamphetamine abuse – as something they were prioritizing: "In the U.S., we are tackling methamphetamine (meth) abuse, a social issue that threatens the safety and well-being of our employees, their families and communities" (p. 3).

Cultural preservation and enhancement. Fourth, all companies in the sample highlighted their commitment to communities and society through cultural enhancement of areas where they operate, accounting for 6%, or 246 codes within society and community development. Within this subtopic, companies discussed the importance of indigenous peoples and the preservation of native cultures and languages, the efforts taken to avoid instances of relocation away from homelands and villages, or the role of cultural artifacts and sports as a way to maintain and support local communities.

One of the most encompassing examples comes from Petrobras's 2008 CSR report. In it, Petrobras highlighted what they refer to as the Petrobras Cultural Program, or "PPC". The report described the program as "the company's largest and most important action for incentive to culture" (p. 43) and it allocated a reported R$ 206.8 million (approximately USD$ 66 million) each year to sponsor approximately 1,000 projects. The report stated,

> The PPC consists of three lines of action: [1] preservation and memory – project of protecting the arts memory in Brazil, immaterial heritage and actions in museums, collections and libraries. One example is the project Documents of Slavery in Rio Grande do Sul, which aims to identify and recount the slave trade in documents with a time framed between September 1763, with the oldest public deed in the collection, and May

> 1888, when slavery was abolished in Brazil…..[2] production and disclosure – projects involving cinema, music, scenic arts and literature, besides actions of diffusion [sic] and democratic access to culture…and [3] art education – projects which combine art and culture with education, increasing the possibilities of critical reception of the arts and other cultural performances. (p. 43)

Sports were also specifically mentioned by companies. For example, Bharat Petroleum (2007), stated "We also encourage our people to pursue their passions. Sports has been an area in which we have focus on. In a country in which sports are often neglected, BPCL has taken it upon itself to encourage promising sportspersons by providing them employment with our company" (p. 46). Cepsa's 2007 report stated, "CEPSA's support for social, cultural, environmental and sporting projects help it integrate and become familiar with the community in which it operates. Every year the Company undertakes and collaborates in different initiatives. The growth in sporting activities reflects CEPSA's sponsorship of the Spanish paralympic team, which will compete in the 2008 Paralympic Games in Beijing" (p. 42).

Companies indicated their support of cultural matters very specifically within their financial contribution to culture, the arts, and sport. For example, in 2011 China National Petroleum Company noted that "We invested nearly RMB 100 million in the protection of cultural relics in construction areas" (p. 34). In their 2010 report, CNPC "donated RMB 30.82 million for the protection of cultural relics, built a sports and cultural centre in Zhetybai and sponsored the 11th Asian Winter Games" (p. 59).

Basic needs and infrastructure. Finally, all companies also reported efforts they took to address the basic needs and infrastructure in places where they operate, accounting for approximately 5%, or 205, of the codes within the community development code. Basic needs and infrastructure included primarily water, food, reliable housing, access to energy, good roads, and affordable housing. For example, ENI's 2008 report discussed their emphasis on providing clean water to people in Timor Leste. The report stated: "In 2008, six schools of the Aileu district were connected and a feasibility study for the installation of some wells in the Los Palos district is underway" (p. 65). Similarly, in 2010, China National Petroleum stated their commitment to clean drinking water in Chad: "RMB 401,000 were invested to improve local welfare in Chad, which included the building of drinking water wells for communities in our operation area" (p. 56).

Companies discussed energy access as a necessity for maintaining businesses in communities, and encouraging a thriving economic situation for local people. Bharat Petroleum, in their 2007 report, expressed their commitment to assist India's government with their electricity goals by installing 43 solar lights which has "in a small way, helped improve the quality of life of the villagers" (p. 65). Similarly, in their 2010 report, Royal Dutch Shell talked about helping to set up local utility companies that supply reliable and affordable energy to surrounding communities in Nigeria. Reliance, in all of their reports, talked about their Foundation, which emphasizes rural development strategy related to infrastructure.

Stakeholder Engagement

Stakeholder engagement encompasses how companies discussed their communication, relationships, and initiatives with a variety of internal and external stakeholders in order to help them achieve their other social goals (e.g., education, environmental protection, etc.) Stakeholder engagement accounted for 13% of the overall codes (i.e., 2,263 individual codes). All 15 of the companies included in this sample discussed the importance of "engagement activities" to their operations and the success of their company. ExxonMobil (2008) stated

“Successful dialogue entails a deep understanding of our business parameters, operations and industry issues by key stakeholders” (p. 8) and BP (2011) stated this about stakeholder engagement: “constructive dialogue with stakeholders helps BP to make responsible and sustainable decisions” (p. 28). Similarly, all 15 of the companies mentioned the importance of stakeholders to the creation of their CSR reports. For instance, Cosmo (2009) established that “This report is one way that Cosmo Oil maintains interactive communications with its stakeholders…The issues have been selected to reflect stakeholders’ views as expressed in questionnaires and other sources…” (p. 2). Rosneft (2007) also provided a rationale for their CSR report: “The chosen format [of the report] enables the Company to inform stakeholders about its current operations and plans…” (p. 45). In this way, stakeholders were considered in a broad context as a means to justify the contents of each report.

The most frequently used language surrounding stakeholder engagement referenced “partnerships” in general. Discussion of “partnerships” comprised 63% of the codes within this social issue. Partnerships included the *relationships* and *cooperation* between a company and a stakeholder that were key to achieving some goal. For example, Rosneft’s 2009 report discussed partnerships on a variety of levels, including “business partners in other countries,” “partnership with regional governments,” and “social partnerships.” Because partnerships were typically mentioned generally and they overlap with all social issues and stakeholder groups, they were not considered to be specific a stakeholder group for the purpose of this social issue. Their frequency, however, warranted remarks. Other stakeholder groups referenced in the CSR reports were communities and non-governmental organizations (NGOs; 10%), customers (8%), employees and suppliers (8%), and governments (4%). Each stakeholder group is discussed in more detail throughout the following paragraphs and Table 10 provides a visual representation of the subtopics within stakeholder engagement.

Communities and NGOs. Engagement activities dealing directly with communities and NGOs accounted for the next largest portion of the CSR reports, comprising approximately 10% (i.e., 226 codes) of the stakeholder engagement social issue. Within this subtopic, companies mentioned specifically the NGOs they cooperated with in order to carry out their social goals.

Table 10

Top Initiatives Related to Stakeholder Engagement

Subtopic	**Description**	**Frequency (# Codes)**	**% of Social Issue**
Communities & NGOs	Non-governmental organizations or communities that were mentioned by companies to explain or provide detail about specific initiatives they hosted or participated in.	226	10%
Customers	Actions taken by companies that directly related to customers, often including the retail segments of their business.	181	8%
Employees & Suppliers	Actions taken by companies with their employees and suppliers in mind. Included both benefits and programs, as well as expectations about how the company interacts with each.	179	8%
Governments	References made by companies in regards to how the company cooperated with government agencies and entities in their host countries.	90	4%

For example, ExxonMobil's 2009 report highlighted special programming they hosted with their local NGOs in order to reach stakeholders in the community. "More than 300 community members attended the event, representing 15 local NGOs, government, media, and community groups…This gathering provided our partners and stakeholders and opportunity to exchange information and gain firsthand understanding of our local programs" (p. 10). Cepsa, in 2007, included a case study that highlighted their development of a "neighbourhood committee" that served as a "point of contact between the refinery and the public" (p. 7) and the committee held bi-monthly meetings to inform the local citizens about projects and goals of the company and its operations in the area.

Other companies referred to local, national, and international partnerships with NGOs specifically. In these instances, the NGOs were always tied to a specific initiative, often related to health, education, or biodiversity. For example, Chevron (2008) highlighted their commitment to biodiversity with "NGO partners" in their explanation of the precautions they were taking as they considered expansion into coastal areas of the United States: "NGO partners – including Conservation International, the U.N. Environment Programme's World Conservation Monitoring Centre, the International Union for Conservation of Nature, and BirdLife International" (p. 10). ENI (2007) communicated their commitment to AIDS/HIV prevention in a similar way: "In Nigeria, a project promoted by UNICEF and financed by Eni provided services for the prevention of mother-to-child HIV transmissions" (p. 58).

Customers. Customers were the second most frequent stakeholder group to be mentioned and accounted for nearly 8% of the stakeholder engagement issue. Companies highlighted their customer satisfaction and service policies, including how customers were part of product development and marketing. For example, in 2009, Sinopec highlighted their "Fuelling with card", which gives current customers access to more convenient filling and service stations, and provides "preferential prices" to those customers. The same report highlighted their "customer-focused and market-oriented" principle, in which they believe they can provide customers with the highest quality while enhancing brand image in order to "strive for growth and development together with customers" (p. 23). In 2011, Petrobras asserted the role of customers in their governance efforts by requesting that they participate in the creation of a code of ethics. Petrobras stated in their report that they maintain open communication channels that bring the customer closer to the business, but also allows customers to make requests for information or services. Within the customer stakeholder engagement, far more of the discussion centered around the necessity to attract and maintain customers through positive experiences and transparent business operations.

Employees and suppliers. Employees and suppliers comprised nearly 8% of the stakeholder engagement issue as well. These stakeholders were grouped together in this subtopic because of their status as internal stakeholders in relation to the positions and roles they hold within each company. Specifically, employees and suppliers alike are hired by the companies and each company can therefore establish policies and practices for to them, whereas other stakeholders that are external to the companies are not held to the same expectations. Discussion about employees and suppliers surrounded communication with unions, education and training regarding safety, health, and expectations of responsibility.

China National Petroleum, in their 2011 report, listed ways in which they maintain relationships with employees: "(1) set up labor unions at different levels, (2) Hold staff congresses, (3) Provide communication channels for employees, (4) increase information disclosure…" (p. 7). In this instance, China National Petroleum discussed their broader employee engagement goals to strengthen staff training and professionalism, improve the pension system, and build career development instruments in the long term. Another aspect of the engagement with employees focused on the goal of communicating a cohesive commitment to social responsibility at all levels. Cepsa (2007) highlighted their communication with employees to "reinforce the company's Corporate Responsibility values" (p. 8) as a milestone for the company.

Marathon, in each of their reports, discussed the role of not only their employees but their suppliers as well, to maintain the safety and commitment to responsibility. For example, Marathon explicitly noted the responsibility of their contractors and suppliers to maintain a safe work environment, reduce the environmental footprint of the company, promote ethical behavior, make positive impacts on communities, and develop the right skills to carry out the business. These match directly with the company's values and it is an expectation for suppliers to take part in their vision. Similarly, Hess (2010) communicated their expectation that suppliers follow their responsibility statements, but they also made commitments to suppliers by providing them with training and mentorship opportunities.

Governments. The fourth most frequently discussed stakeholder group was governments. Approximately 4% of the mentions within the stakeholder engagement code consisted of references to government and all companies in the sample referred to engagement and cooperation with government entities. For example, Rosneft (2007), a Russian petroleum company, referred to the presence of government authorities on its Board of Directors as a means to ensure "representation of government's interests regarding the Company, as well as Company's interests regarding the government authorities" (p. 42).

Chevron's reports indicated more active engagement with governments. For example, in 2008, Chevron reported that they engage with governments and participate in intergovernmental initiatives regarding climate change, and in 2009 the report stated that engagement with communities and governments creates "an environment where our presence is mutually beneficial. While we cannot and should not, replace the government, out involvement is a delicate balancing act" (p. 23). In this example, Chevron highlighted the cooperation that exists between the companies who are doing work in highly regulated areas and the governments that both grant permissions and give sanctions if something is done incorrectly.

Environmental Performance and Stewardship

The third social issue communicated in this sample was environmental performance and stewardship. This code includes communication about companies' current environmental performance, that is, how well companies were taking care of the environment around them, as well as things they were doing to reduce their overall impact on the environment. Environmental performance and stewardship comprised approximately 12%, or 2,213 codes over the five years of reports.

All companies for all five years had dedicated sections within their reports to environmental topics. This was unique in that many of the social issues previously discussed did not necessarily have separate sections designated for the topics, but were interwoven throughout the report. This code includes information gleaned from the independent sections and from the information that was embedded in the reports. Overall, three broad topics (see Table 11) accounted for 60% of the codes within environmental performance and stewardship: climate change and emissions (28%), remediation and recycling (18%), and biodiversity (15%).

Climate change and emissions. Climate change and emissions represented 28%, or 619 codes, of the environmental performance and stewardship social issue and were found in all reports in the sample. These topics were coded together because companies' reports emphasized the role emissions reduction played in reversing and preventing consequences of climate change. Climate change was also addressed through "global warming" terminology. Overall, companies addressed the topic of climate change broadly, but efforts to reduce and manage emissions more specifically.

Table 11

Top Initiatives Related to Environmental Performance and Stewardship

Subtopic	**Description**	**Frequency (# Codes)**	**% of Social Issue**
Climate Change & Emissions	Actions taken by companies to reduce the negative effects of climate change and global warming, typically through the reduction of greenhouse gasses (GHGs) and other emissions	619	28%
Remediation and Recycling	Actions taken by companies to reverse damage to the environment as a result of business operations, and treat or make use of byproducts in order for the company or other stakeholders to reuse products	398	18%
Biodiversity	Actions taken by companies to protect ecosystems including plant life, animal life, and other living organisms.	332	15%

For example, Chevron's 2007 report discussed its approach to climate change broadly: "In early 2007, we adopted seven policy principles we believe are necessary for the development of flexible and economically sound climate change policies and continued implementing our Action Plan on Climate Change, now in its sixth year" (p. 4). And from BP's 2009 report: "BP's programme of action. We are acting to address the issue of climate change by making our operations more energy efficient and by creating products that help lower customers' carbon footprints" (p. 15).

All the reports discussed climate change broadly, but companies went further to stress the importance of their roles as independent companies and an industry as well. For example, Cosmo Oil Group, in their 2010 report highlighted their emphasis on global warming as a "cornerstone" of their responsibility as "Citizens of the Earth" (p. 8). In addition, Reliance, an Indian company, highlighted their role and emphasis on solving climate change, something they considered to be one of their key material issues in their 2009 report:

> Climate change is recognized as a global challenge of the current era and there is need for unified action to mitigate the associated risks. Climate change poses a serious threat to businesses in general and energy sector in particular. Energy sector plays a key role in mitigating and adapting to climate change by innovating to provide clean and affordable energy, fuelling the growth. (p. 12)

ExxonMobil highlighted the far-reaching implications of climate change and their responsibility in helping to curb the problem as well. Their 2011 report stated that “Global climate change remains an extraordinarily complex issue. Scientific evidence points to the fact that rising GHG emissions present risks to society and ecosystems—and that these risks warrant action by governments, companies, and citizens” (p. 23).

Following broad mentions of climate change, all companies in this sample communicated about reducing emissions, or greenhouse gasses (GHGs), as a means to mitigate the climate change. In this way, reducing emissions in the context of climate change was the primary topic of their environmental performance sections. Royal Dutch Shell (2011), for example, reported the emissions rates for each of their production methods (e.g., mining oil sands, natural gas, etc.) and highlighted how they were using innovation to reduce the emissions standards. Cepsa also discussed their actions toward reducing the greenhouse gas emissions as a key approach to reverse climate change. In their 2007 report, the company acknowledged that “fossil fuels such as gas, oil or coal are the world’s main sources of energy” but “their combustion causes almost two thirds of GHG emissions” (p. 48). Cepsa’s report went on to establish their plan to continue reducing emissions.

Remediation and recycling. The second subtopic, remediation and recycling, accounted for 18%, or 398, of the codes within the environmental performance and stewardship social issue. Remediation involved actions taken by companies to reverse damage that materialized as a result of day-to-day operations of their businesses. Recycling efforts referred to making use of byproducts or cleaning resources so they could be reused by the company, communities, or other stakeholders. While the two terms are distinct, companies discussed recycling and remediation together, often referring to their recycling programs as part of their broader remediation efforts. In this sample, remediation and recycling efforts were discussed within the contexts of waste and water.

For example, ENI discussed their remediation efforts as they relate to water, soil, and "contaminated sites" in each of the five reports analyzed in this study. In 2008, the report highlighted efforts to reclaim a contaminated (i.e., formerly operated) site in Italy by treating groundwater and correcting other processes that left the area hazardous. In 2010, ENI discussed activities they engaged in to restore the environment and replant trees after their operations in Brazil. Hess Corporation communicated about their remediation efforts for several sites, including gas stations, onshore exploration and production facilities, and refineries and in 2008, they started their "Hess Remediation Alliance." In this alliance, Hess works with "key remediation contractors…to develop innovative, cost effective, and efficient environmental liability management solutions" (p. 38).

In addition to remediation efforts, all of the companies discussed activities related to recycling. For example, Petrobras' 2008 report highlighted their contribution to recycling tires. In the report, Petrobras provided information about their Shale Industrialization Plant, which houses technology "used to recycle more than 11 million tires since 2001" (p. 90). It takes a tire approximately 600 years to decompose and this alternative creates valuable products for the company and the waste produced from the recycling efforts provide resources for thermal power plants. Bharat, in 2009, highlighted their reduction in water consumption and increase in water recycling. Bharat reported they "realize that water is one of the most precious resources in the world today and is critical for a sustainable future" (p. 33). As such, they spent several pages of their report highlighting efforts to reduce consumption and increase conservation and recycling. For example, Bharat's Pune LPG plant started harvesting rain water and piloted a "unique initiative of recycling water" (p. 33) so that it can be reused for other purposes. Similarly, in their 2011 report, China National Petroleum highlighted their ability to treat oily sludge and turn it into an opportunity to pave roads and provide pads for water wells in villages.

Biodiversity. Biodiversity comprised approximately 15%, or 332 codes, of the social issue and was featured in all the reports. Biodiversity topics included what companies were doing to protect ecosystems including plant life, animal life, and other types of living organisms. All companies highlighted biodiversity efforts that were specifically related to locations where they operate.

Petrobras (2008), for example, highlighted their biodiversity efforts in the Amazon rainforest: "Petrobras has operated since 1988 in the Brazilian Amazon rainforest, where its Urucu unit operates, occupying an area of 500 km^2. This unit is considered to be a benchmark in conservation and recovery of biodiversity" (p. 95). Marathon, in 2010, discussed their efforts to biodiversity over the years in similar ways. Their report stated "To minimize our impact on the environment, Marathon is conducting environmental impact assessments as part of our entry into Poland and Iraqi Kurdistan Region. This process includes investigations of plant and animal populations, ecosystem structures, preservation and continuity of habitat, and water resources" (p. 16).

Companies in the sample emphasized different aspects of biodiversity. For instance, Sinopec reinforced their role in providing benefits for the flora of countries where they operate. Their 2009 report highlighted research conducted collaboratively between Sinopec and the Guangdong Environmental Protection Bureau to find identify "20 kinds of xylophyta [woody plant] and 3 kinds of herbaceous plant were found suitable for living in oil shale spoil…and tree species of 45 hectares were promoted, with the ecological environment there substantially improved" (p. 16). If companies did not highlight their emphasis on flora, they did so for fauna. Chevron (2008), for example, highlighted their protection of the environment by mentioning efforts taken off the coast of Indonesia: managers are taking efforts to protect "a diverse community of turtles, manta rays, dolphins and many other marine species" (p. 21).

Workplace Safety and Health

The fourth social issue reported within the oil companies' CSR reports between 2007-2011 was workplace safety and health. This social issue accounted for approximately 12% of the codes overall, or 2,136 individual codes. Workplace safety and health involved a company's discussion of corporate policies and practices that emphasized employee relations, proper safety precautions, risk management and emergency preparedness, and creating a positive occupational environment for both the company and the employees. Four subtopics emerged as dominant within this social issue (see Table 12): workplace safety (20%), employee training (18%), health and well-being (17%), and risk management/emergency preparedness (11%). Each subtopic is explained, with examples, in the following paragraphs.

Table 12

Top Initiatives Related to Workplace Safety and Health

Subtopic	**Description**	**Frequency (# Codes)**	**% of Social Issue**
Workplace safety	Actions taken by companies to ensure that safety policies and precautions were in place specifically for employees; emphasized all areas of production and operation	427	28%
Employee training and development	Actions taken by companies that provided training or professional development to current employees or as a recruitment tool for future employees	383	18%
Health and well-being	Actions taken by companies to promote a well-being in their employees' lives, specifically pertaining to mental and physical health, work-life balance	363	17%
Risk management and emergency preparedness	Actions taken by companies to ensure that risks associated with hazardous positions were mitigated, or that employees were properly prepared for emergency situations	230	11%

Workplace safety. Approximately 20% of the codes (n=427) within the workplace safety and health social issue related specifically to safety. All of the companies included in the sample highlighted the importance of worker safety and following proper precautions to ensure a safe work environment. All companies also asserted their support and desire for "zero accidents" at their plants and areas of operation. When *fatal* accidents did occur, companies mentioned fatalities in their reports and framed them as a rationale for changes to their safety training and measures or they attached the fatality to growth in "hazardous hours" of work. For example, Marathon's 2009 report acknowledged fatalities: "Safety performance improvements were overshadowed by three fatalities in 2009 and one in early 2010" (p. 24). Petrobras, on the other hand, tied their fatalities to the growth of hazardous work in 2010. Petrobras experienced 10 fatalities, and reported "The number of cases caused by accidents in the construction and assembly area can be attributed to the growing number of projects under implementation" (p. 72).

All companies discussed management systems set in place to ensure that all their safety measures were being enforced and monitored. For example, in 2007 China National Petroleum reported their adoption of a formal HSE (Health, Safety, and Environment) Management System that consisted of "planning, doing, checking and action processes" (p. 22) surrounding workplace safety. Similarly, in 2011 Hess reported their creation of "Global Hess Rules" (p. 4) which mapped out formal safety expectations for employees and contractors. The health and safety management systems were discussed as a means to encourage proactive safety measures for all levels of employees within the companies.

Employee training and development. Second, approximately 18%, or 383, of the workplace safety and health social issue coded text was dedicated to companies' explanations of their employee training and development. This subtopic included employee training and education, recruitment, and retention. For example, Rosneft (2007) cited its commitment to the education of its employees and their families: "One of the special benefits offered by the Company is interest-free education loan, aimed to help employees and their children get higher education in Russian universities…In 2007, the Company granted 371 college loans" (p. 96). In the same year, Reliance (2007) referred to its emphasis on training employees to become more skilled and professional both in relation to employees' positions within the company and general competence. Their report read:

> Training has now become a way of life at RIL. This year, for our management staff, we imparted training equivalent to 944,529 man [sic] hours – a two-fold increase over the last year. Similarly, for our non-management staff, we imparted training equivalent to 463,937 man hours – a four-fold increase over the last year…The focus was on in-house

> home grown programmes, competency development programmes and soft skills learning. (p. 66)

Embedded within companies' reports about training and education were topics about employee recruitment and retention. For example, Eni (2008) highlighted a belief that they must create opportunities for people with diverse backgrounds who can help to advance the company and the industry. Specifically, "Young people who are capable and strong-willed must be allowed to find ways to develop and show their potential" (p. 5). The comments surrounding the recruitment and development of potential talent was part of a "conversation" being held in the report between the Eni CEO and MIT's Energy Initiative Director to incorporate the partnership between MIT and Eni that provides fellowships to graduate students. Focus on retention highlighted a company's efforts to promote diversity of employees. Marathon, for example, talked about their employees as "world-class assets" and emphasized the importance of showing appreciation for employees and providing training and educational opportunities as central to retaining the best candidates for positions throughout the company.

Health and well-being. Third, employee health and well-being accounted for approximately 17%, or 363, of the coded text related to workplace safety and health. Topics most frequently included mental and physical health, and work-life balance. For example, Sinopec (2010), reported that "for many years, we have been advancing a comprehensive health program covering occupational health and psychological wellbeing." They continued, "We focus on employees' psychological wellbeing as well as physical conditions. Only when living and working with a sound body and mind, one can make the most values to himself and society" (p. 50). China National Petroleum (2010) also reported their inclusion of mental health within this subtopic. They stated, "We also care for employees' mental health. We continued to implement

Employee Assistance Program (EAP), providing mental health seminars and counseling for employees and their family members" (p. 45).

In addition to mental health and psychological wellbeing, seven companies in the sample discussed more specific topics related to "lifestyle" health and fitness. For example, Chevron (2009) communicated that they were implementing a "Fitness for Duty process, which confirms or identifies the circumstances under which employees are able to safely perform essential physical, psychological and cognitive requirements of their job" (p. 32), Marathon (2008) mentioned that they offer "smoking cessation and weight management" (p. 16) programs for employees, and China National Petroleum (2010) discussed that they encourage their employees to participate in recreational or sports activities that allow them to maintain healthy lifestyles.

Seven of the companies (i.e., Bharat, Cosmo, Cepsa, Marathon, Petrobras, Eni, and Chevron) included in at least one of their reports discussion about the importance of their employees' work-life balance as well. Petrobras (2009), for example, responded to working mothers' wishes as a means to "fulfill[s] our commitment to help balance professional, personal, and family activities." Specifically, Petrobras introduced their first "Breastfeeding Support Room...designed with the necessary infrastructure to collect and store breast milk during the workday" (p. 115). Cosmo Oil's 2010 report emphasized their belief that "providing a work environment that enables employees to comfortably balance their work and private lives is key to both maintaining motivation among personnel and to retaining a pool of talented workers" (p. 26).

Risk management and emergency preparedness. Lastly, approximately 11% of the workplace safety and health coded text involved risk management measures and emergency preparedness (n=230). All companies in the sample talked about measures being taken to ensure that risks associated with hazardous positions within the industry were mitigated, and that employees were prepared for emergency situations that may arise. For example, ExxonMobil's 2008 report, acknowledged that risks related to "safety, security, health, and the environment are inherent in the energy and petrochemical business." Their report continued to discuss processes in place to train/simulate company reactions to "product spills, fires, explosions, natural disasters, and security incidents" (p. 21).

Rosneft's 2007 report detailed efforts taken to prepare for an emergency in much greater detail through the use of a simulation exercise. In a joint emergency preparedness exercise, Russian and American petroleum companies prepared for and responded to an "oil spill" that "occurred at the DeKastri oil-loading terminal (owned by Exxon Neftegas Limited). 15 thousand barrels of spilled oil threatened ecosystems…and, in a case of change in wind direction, the coast of the Strait of Tartary…" (p. 83) were involved. This example was a well-developed exercise aimed to prepare the employees for similar situations should they occur. All companies framed risk management and emergency preparedness as a natural responsibility that accompanies the industry.

Corporate Governance

Corporate governance accounted for approximately 9%, or 1,677 codes over all reports for all years. Many of the reports included corporate governance matters within sections called "How we Work" or "How We Conduct our Business". Within corporate governance, companies discussed the management structure of their organizations, usually including the Board of Directors and supervisors under them. Also discussed were policies the companies adopted related to transparency, human rights, anti-corruption, ethical conduct of the organization, product stewardship, and political involvement. The most frequently mentioned subtopics related to corporate governance were companies' approach to human rights (19%), standards of business conduct (15%), and transparency (13%). Table 13 provides a snapshot of each subtopic, and each is discussed, with examples, in the following paragraphs.

Table 13

Top Initiatives Related to Corporate Governance

Subtopic	**Description**	**Frequency (# Codes)**	**% of Social Issue**
Human rights	Actions taken by companies to ensure that human rights were being protected, especially as they relate to business operations	324	19%
Standards of Conduct	Actions taken by companies that ensure the ethical conduct of businesses throughout their entire process of operations. Often referred to as "Code of Conduct"	245	15%
Transparency	Actions taken by companies to ensure that trust was maintained with employees who were part of a company and external stakeholders outside of companies	215	13%

Human rights. Companies' commitments to human rights comprised 19%, or 324 codes, of the overall corporate governance code. All companies in the sample included human rights matters in their reports, but when specifically discussing human rights, eight companies referred to the United Nations Declaration on Human Rights and/or the United Nations Global Compact as a source which guided their human rights policies. Hess (2008) specifically mentioned their voluntary adoption of the UN Declaration on Human Rights as a guide for their business: "Hess Corporation has endorsed four international voluntary initiatives…promote universal human rights…The United Nations Universal Declaration of Human Rights (UDHR), established in 1948 by the U.N. General Assembly, serves as the international standard and codification of human rights norms and has been endorsed by 148 countries" (p. 17).

Companies in the sample talked about human rights broadly as a responsibility they took seriously within their businesses. For example, in 2009 Marathon acknowledged the ability for their company to impact the lives of others so it was imperative that they followed “human, cultural, and legal rights of individuals and communities” (p. 18), and Reliance (2011) clearly reported their strong “foundation of ethics and respect for human rights” (p. 61). In this way, human rights was embedded in corporate governance as a means to ensure the ethical operation of the business according to stakeholders’ needs.

Standards of business conduct. Of the subtopics within the corporate governance social issue, 15%, i.e., 245 codes, dealt with the companies’ standards of business conduct. The standards of business conduct typically included company commitments to acting in ethical manners and in conjunction with informal and formal standards that established human rights and appropriate business behavior. For example, Royal Dutch Shell (2008) positioned their Code of Conduct as a central training program to establish positive behaviors that would benefit the company. From their 2008 report, “Our Code of Conduct gives staff more detailed instructions on the behaviour our Business Principles require. All staff must complete training that explains what our Code of Conduct requires of them“ (p. 8). More specifically, the codes of business conduct established formal principles and expectations for employees of each company. Shell’s 2008 report continued:

> We also provide staff with online and face-to-face training in specific areas, including combating bribery and corruption, and complying with competition laws, as the Business Principles require. Our global helpline and supporting website allow staff and business partners to report concerns confidentially and get advice on suspected infringements of the law, our Code of Conduct or our Business Principles. We report violations of our

Code of Conduct, including proven cases of bribery and fraud, to the Audit Committee of the Board of Royal Dutch Shell plc. (p. 8)

In this example, the standards of business conduct also served as a manual that detailed grievance procedures, consequences for breaking policy, and other expectations of employees and contractors connected to the company. Rosneft (2007) described their code of business conduct similar to a rule book. In their report, they highlighted the beginning stages of development:

> In 2007, the Company started to develop its Code of Business Conduct that will present the Company's mission and values, and will outline the main rules of employee conduct and interaction. The Code will regulate employee conduct in situations involving ethical risk (conflict of interests, disclosure of confidential information, gifts, etc.). The Code will describe such situations and define course of action in them. (p. 113)

Transparency. Aside from the human rights and business codes of conduct, 13%, or 215 codes, within the corporate governance social issue highlighted the companies' desire to be transparent. Transparency was positioned as part of the ethical commitment companies made to their stakeholders. For example, in 2009 Eni made a strong statement about the role corporate scandals and the breakdown of the financial sector played in the need for companies to maintain transparency. From a discussion about others' errors, Eni positioned their own commitment to transparency:

> Eni's objective is not only to guarantee the creation of value for all its stakeholders by ensuring the proper management of the Company, but also to make shareholders part of the system of values and guarantees on which the corporate governance is based,

involving them in the life of the Company. For this purpose, the Company's communication tools are constantly updated to ensure transparency and integrity. (p. 17)

Similarly, Reliance (2010) emphasized transparency as a key way to gain and maintain the trust of relevant stakeholders; they referred to transparency as one of their key "material issues" and Cepsa, in all five years included in the sample, referred to positioned transparency as one of their "founding principles."

Low-carbon Growth and Technological Development

Sixth, nearly 5% of the reports' coded text relevant to social issues, or 955 codes, addressed companies' efforts to develop and invest in low-carbon growth and technological development efforts to support low-carbon growth. All of the reports in this sample referred to alternative energy sources as a potential solution to solving problems related to global warming and to meet the growing world energy demands. Low-carbon growth and technological development involved companies' discussions about actions they were taking to develop products and processes that curbed climate change and negative impacts on the environment. While this social issue relates to environmental performance and stewardship in terms of companies' motivation to create low-carbon growth opportunities, it is a stand-alone code because of the emphasis all companies in the sample placed on renewable energy sources independent of the environmental performance and stewardship sections of the reports. Companies most often mentioned renewable energy resources (e.g., hydro, wind, solar, geothermal, biofuels such as ethanol from corn and sugarcane, algae) as their answer to low-carbon growth. Each is discussed in the following paragraphs.

Renewable energy sources. All the reports included information about the efforts being carried out to ensure that renewable energy sources are available. In part, companies were discussing these efforts as a means to ensure the security and availability of energy demand. Companies also discussed renewable energy sources as a means to ensure the sustainable development of energy that will not add further harm to the environment.

For example, Royal Dutch Shell's 2008 report discussed the importance of the company's investment in renewable resources even though the risk and reward for them is often high and slow respectively. They justified the "high risk and slow reward" by saying "we still recognise that a much higher share of the world's energy must in the future come from non-hydrocarbon fuels. We have always said we planned to focus, once we had identified where Shell ought to be in renewables" (p. 12). Chevron (2007) reported about renewable energy sources and the necessity of them to continue producing energy. They posed the question "How do you help a country diversify its energy supplies while protecting the environment?" (p. 30). Their answer was to invest in renewable energy sources that would provide greater assurance of energy overall and cleaner production of it.

All companies in the sample emphasized the specific contributions they could each make to the renewable energy source market. In sum, 36% of the codes within this social issue discussed low-carbon growth and technological development emphasizing renewable energy sources. Six overarching renewable sources were discussed: biofuels, natural gas, solar energy, wind energy, hydro energy, and geothermal energy. Although only 5% of the coded text reflected this social issue, and less than half of the codes within this social issue highlighted renewable fuel sources, additional discussion of the ways in which companies prioritized the following renewable energy sources is warranted because this was the only social issue that illustrated change from year to year (to be discussed further to address RQ2), thus providing valuable context for the remainder of the results.

Biofuels. The most extensive discussion of renewable energy resources surrounded the use of biofuels. All but one company (i.e., Rosneft) in the sample discussed the role of biofuels in their energy portfolios as well as the need for them to meet the energy challenges ahead. In 2008, Royal Dutch Shell's report positioned their emphasis on biofuels by stating that "we have looked very seriously at wind, solar, biofuels and hydrogen, and decided that, for the next few years, our priority will be on transport biofuels. They are closest to our fuels business, which means we can add real value. So we are focusing our renewables spending during the recession" (p. 10). Sinopec (2009) discussed the benefit of biofuels to "not only gain necessary energy products, including power, but also eliminate CO2 emission in natural circumstance" (p. 21) and Marathon (2007, 2011) discussed the role of continued advancements of biofuels in keeping the opportunity to research, develop, and form partnerships as a good option continued development of cleaner energy that could replace the use of hydrocarbons.

While there was a lot general discussions regarding biofuels, the types of biofuels ranged considerably. Among the varieties were ethanol from corn, sugar cane, algae, biodiesel, and biomass, among others. Ethanol from corn was discussed the least and when it was discussed, it was never discussed alone. Instead, much more conversation surrounded ethanol broadly or the development of cellulosic ethanol, which is ethanol created by natural products that are not used for food. For example, BP in 2009 justified their investment in cellulosic biofuels with the statement," We believe the world currently has sufficient land to meet demand for food, animal feed and biofuels. However, to maintain this, more biofuel production needs to come from surplus or non-food crops. These include perennial energy grasses that achieve high yields and so require less land to produce each gallon of fuel than crops such as corn. We have a business developing a plant to create such fuels in the U.S." (p. 19). The other forms of ethanol most commonly discussed was ethanol created from sugarcane and algae. Chevron, Sinopec, Exxon, and Shell all talked about how producing ethanol from algae was in their long-term plan for developing sustainable energy. Chevron's 2008 report briefly discussed algae's use as a future energy-producing agent: "Algae are being explored for their potential as a feedstock for next-generation biofuel. Algae grow quickly, are naturally abundant and grow in many environments" (p. 23). Sinopec (2009) discussed the future potential of algae as a major biofuel source as well. Their report stated: "In terms of microalgae biodiesel technology, microalgae is a kind of lower grade plant living in the water. It could absorb CO_2 through cell photosynthesis, transfer light energy into fat, starch and other carbohydrate, and release O_2" (p. 24). Other companies such as Exxon, Shell, Petrobras, and Hess also discussed the potential use of algae and expressed a commitment to research in this area.

Less common forms of ethanol were discussed, as well. For example, Royal Dutch Shell reported a partnership with a German-based company to produce ethanol from wood residue. This is a form of fuel that other companies did not discuss. Overall, the discussion of biofuels surrounded exploration and research instead of definitive uses of biofuels being used at the time of the report. All companies expressed an interest in investing in biofuels due to their low emissions and renewable features, and nearly all companies expressed primary interest in developing technologies and further investments in biofuels unrelated to food crops.

Natural gas. Another area where companies in the sample discussed the opportunity for advancement was natural gas. Overall, all companies mentioned natural gas to be a fuel alternative. One of the companies with the most focused and extensive discussion of natural gas was China National Petroleum. The company discussed natural gas over a number of pages in each report included in the sample. In 2007 they emphasized the role of natural gas to "satisfy the requirements of the Olympics in terms of the environment and quality" (p. 58) and by 2011 natural gas had a more stable place in China National Petroleum's portfolio thanks to government and environmental standards. Their 2011 report states "As a clean and efficient fossil energy, natural gas is becoming strategically important. China attaches great importance to economic and environmental balance. Undoubtedly, it is a realistic option to reduce reliance on coal and raise the proportion of natural gas in the energy consumption mix" (p. 4). Hess also prioritized the use of natural gas in their energy portfolio. In the opening page of their 2011 report, they highlighted the importance of natural gas. For example "Hess Corporation is a leading global independent energy company engaged in the exploration for and production of crude oil and natural gas, as well as in refining and marketing refined petroleum product, natural gas and electricity" (n.p.).

Solar energy. The third form of renewable energy frequently discussed in the reports was solar energy. In total, 12 petroleum companies in the sample discussed the use of solar energy in their renewable energy portfolio, but only eight did so in a given year. ENI made their position on solar energy very clear in their 2007 report. Specifically, they stated "…looking at the longer term, we need to invest in the only form of alternative energy which really has the potential to meet our planet's energy needs: solar power. We are convinced that the sun is the only viable longterm [sic] alternative to hydrocarbons" (p. 11). In 2008, ENI discussed the benefits and drawbacks of other alternatives in order to come to the same conclusion they made in 2007 – that the sun provides the most certain long-term benefit. Their discussion in 2008 follows: "...Solar energy is plentiful and is the most promising long-term option, provided strong research efforts are made to overcome the constraints that currently limit its role in the energy mix" (p. 13).

Other companies highlighted their use of solar energy, but did so with less of an emphasis. BP discussed their role in solar energy in 2007-2010, but in 2011 they reported their “intention to wind down its remaining solar operations.” They continued, “BP has been involved in solar energy for more than 35 years and, in the past two years, the industry has radically changed into a low-margin commodity market” (p. 22). Bharat, Marathon, Royal Dutch Shell, Chevron, China National, and Petrobras also discussed the use of solar energy.

Wind energy. Wind energy was discussed by five companies. For example, Royal Dutch Shell, in all five years’ reports highlighted their role in producing wind power. In 2007, Shell stated, “Shell is also a major wind power developer, participating in projects with a capacity of over 1,100 MW (Shell share, approximately 550 MW), enough to power more than half a million homes. This includes the launch of the Mount Storm wind project in the USA (see page 13) which the joint venture expects to bring into full operation during 2008” (p. 12). In 2010 the company emphasized their role in wonder power with the statement, “Wind has a growing role to play in a diverse energy mix. Our wind energy business is mostly in North America, where we are involved in a number of onshore projects. Currently, Shell’s share of the energy capacity from wind-power projects amounts to 550 megawatts. We are also considering some potential new developments“ (p. 11). They established a similar commitment in 2011 as well: "Wind power is expected to continue to grow as part of the global energy mix. Shell has been developing wind power for more than a decade and is involved in wind projects in Europe and North America. Currently, Shell’s share of the energy capacity from wind power amounts to 507 megawatts. Most of this comes from around 720 turbines at eight wind projects in the USA. We are assessing other potential projects, all in North America“ (p. 16).

Other companies to explicitly emphasize the role of wind power as part of their renewable energy strategy included BP, Chevron, Bharat, and Petrobras. BP mentioned the development of their first wind farm in their 2007 report. They stated, “We have also inaugurated our first wind farm in Asia in Dhule, Northern Maharashtra, India. Constructed by Suzlon, it comprises 32 turbines generating 40MW. The project is expected to produce sufficient clean electricity to eliminate the production of approximately 70,000 tonnes of CO2 each year, compared with a conventional coal-fired power project with similar capacity“ (p. 27). In 2007, Bharat Petroleum was just beginning to experiment with the technology and while it remains a part of their efforts, they have adopted a much stronger presence in biofuels. Similarly, Bharat still maintains a small interest in wind, but has since turned its efforts into sustainable biofuels.

Hydroelectric energy. Four companies discussed the role that hydro energy was playing in their renewable energy source strategy, but with varying levels of commitment. For example, in 2007 Eni commented on their development of a “small hydroelectric generation system” in Ecuador (p. 55), and in 2009 Petrobras reported that the increasing amount of energy were coming from hydroelectric plants.

Geothermal energy. Finally, four companies emphasized the role geothermal energy played in their business strategy as well but only Chevron highlighted it as a central part of their strategy. In all five years of analysis, Chevron (2007) emphasized the role of geothermal energy. They asserted their strategy clearly: “Chevron’s renewable energy strategy is to invest in renewable energy technologies and capture profitable positions. Through our geothermal operations in Indonesia and the Philippines, we are currently the world’s leading private producer of geothermal energy” (p. 5). They did discuss other forms of renewable energy such as biofuels and hydrogen, but they positioned geothermal energy as their main renewable energy source and they did so consistently throughout the five years examined in this sample.

Energy Supply, Demand, and Security

Finally, the seventh social issue included in the companies' CSR reports was energy supply, demand, and security. This code is inclusive of what companies were doing to address energy supply and demand of consumers, and how they are ensuring there will continue to be enough energy to sustain the world's supply and demand. All of the reports included information about energy supply, demand, and security but the issue accounted for only 2%, or 403, of the overall codes. Within this code, companies provided information about their role in addressing energy supply and demand in two distinct ways (see Table 14): referring to the projected need, demand, and challenges their industry was faced with (60%), and emphasizing the technological development in order to meet those challenges (30%).

Table 14

Top Initiatives Related to Energy Supply, Demand, and Security

Subtopic	**Description**	**Frequency (# Codes)**	**% of Social Issue**
Meeting needs, demands, and challenges	Discussion of current and future energy projections, including what companies plan to do to meet the challenge of increased energy consumption	243	60%
Technological development to meet challenges	Emphasis placed on technological developments aimed at meeting the future energy demand	124	30%

Highlighting the demand and challenges. All companies discussed the challenges the industry was faced with in relation to the current energy supply and the demand for the future. For example, Bharat, in their 2007 report, relied on the World Energy Outlook 2008 to articulate the future and challenges. They wrote:

> The World Energy Outlook 2008 (WEO 2008), released recently, emphasizes that the future of human prosperity depends on how successfully two central energy challenges facing the world today can be tackled: Securing the supply of reliable and affordable energy; Effective a rapid transformation to a low-carbon, efficient and environmentally benign system of energy supply. (p. 16)

Other companies (e.g., BP and Cepsa) highlighted versions of those same two challenges (i.e., increase supply with greater concern for the environment and society), but without the WEO reference. For example, BP wrote in their 2011 report that "Today's challenge is meeting the growing demand for secure, affordable energy to enable economies to prosper – while addressing environmental issues" (p. 12). Cepsa's 2007 report was similar:

> Oil companies are faced with the challenge of meeting the ever increasing demand as well as challenges more related to the social aspects of companies. CEPSA has to achieve supply security and produce with greater energy efficiency, whilst maintaining the highest possible quality products and services with maximum respect for the environment and its commitment to society. (p. 14)

ExxonMobil, in their 2008 report, described the outlook "...a key challenge ahead for the world—how to continue to provide the energy necessary to bring billions of people up the economic ladder while mitigating the growth of CO2 emissions" (p. 13). As illustrated, companies all said the same thing in slightly different ways. Another similarity between the companies' discussions of meeting the world's energy demands sustainably was to develop the technology that would enable them to do so.

Throughout the reports, the discussion of energy supply and demand was never discussed without the need for future development/solutions to the energy demand to be sustainable. For all of the companies in this sample, meeting the energy demand did not just entail providing enough resources but providing resources that would benefit the environment or society as a whole; likewise companies expressed great responsibility in their quest to meet energy demand while benefitting society. For example, Sinopec (2011), a Chinese company that works in both upstream and downstream businesses, wrote:

> As China's largest energy and chemical company, Sinopec shoulders the responsibility to guarantee the nation's energy security. Thanks to innovation, cooperation and the altruistic contribution from over a million employees, the Company has made persistent efforts in diversifying the energy mix and seeking more energy sources to ensure the economically viable, stable and reliable energy supply for the sustained development of the nation's economy and the society. (p. 17)

Another Chinese company, China National Petroleum (2009) which is a state-owned oil and gas company, emphasized a similar statement:

> The purpose of our business is to meet the growing demand for energy that drives economic growth and social progress. As a leading state-owned enterprise, we take it as our primary responsibility to safeguard national energy security and stabilize market supply. To this end, we have boosted investment and technological innovation to realize high-efficiency development of oil & gas fields, and proactively developed clean and renewable energies to optimize national energy consumption mix, and take part in international oil & gas cooperation. (p. 12)

Statements about the need to increase security and supply of energy for the sake of the environment and/or society often led to aspects of companies' technological innovations and responsibilities.

Investing in technology to meet the demands and challenges. Each company in the sample also discussed the technological innovations they are investing in in order to meet the world's current and future energy demands; this comprised 124 codes, or 30% of the energy supply, demands, and security social issue. ExxonMobil (2009), explicitly noted the role of technology: "ExxonMobil uses innovation and technology to deliver energy to meet the world's growing demand. Our extensive research programs support operations, enable continuous improvement in each of our business lines, and explore new and emerging energy sources and technologies" (p. 6). Eni, in their 2009 report echoed ExxonMobil's statement regarding the role of technology in meeting the world's energy demands. They wrote, "Technological research and development play a fundamental role in ensuring the security of fossil fuel supplies and the efficient use of energy to reduce the associate environmental impacts" (p. 9). In 2010, Eni highlighted the role of technological innovations by highlighting their innovations at various places throughout the report. For example, on page 24, they introduced the "Cube Prototype", a "unit created for the collection and separation of gas from water and oil at the well head on the sea bed in a blowout well", and on page 26 they introduced a technological innovation that allowed for safer transportation of gas types at different pressure levels, something they titled "Transportation of carbon dioxide by pipelines (TACC, in Italian)".

Reporting Over Time

The results from phase two of data analysis responded to RQ2: What changes in social issue reporting occur over time? Results indicate that the social issues and content communicated by petroleum companies remained largely consistent over the five year time span included in this study (see Table 15). All seven of the social issues identified in the first research question were present for all five years. The format of reports for all companies was largely consistent as well.

While the content discussed and format of reports was similar within each company's reports and across the industry, some variations did exist. The variations stemmed from alternative energy sources within the low carbon growth and technological development social issue, and external, current events or misdeeds that were beyond a company's ability to predict or control. Further explanation of the consistency and changes in CSR reporting from 2007-2011 is offered in the following paragraphs.

Consistency

Overall, results from the second phase of data analysis suggest that the reports are largely consistent within companies and between them in the petroleum industry. Specifically, all 75 reports included in the sample discussed the seven main social issues identified in phase one of data analysis (i.e., society and community engagement, stakeholder engagement, environmental performance and stewardship, workplace safety and health, corporate governance, low carbon growth and technological development, and energy supply, demand, and security). Even within the social issues, the subtopics presented in the results from phase one of data analysis suggest strong consistency with more specific topics within each social issue.

In addition to consistency over content within the reports, there was also extensive consistency related to the format of the reports. For example, all of the reports included a title page, a table of contents, a statement of their vision and values, key information about their business and operations, and photos that highlighted many of their initiatives. Each of them also included performance data that statistically charted their emissions reductions and adherence to energy-related policy, as well as statements from their CEOs or key officers and external assurance and reviewers. While each of these similarities could be expanded on, because of the research question's emphasis on social issues, in-depth analysis of these components is beyond the scope of the current study.

Changes

Although the codes were predominantly consistent, some variations did exist. Specifically, there was variation regarding initiatives that were embedded in the larger social issues overall; there was significant change, however, in how companies reported on alternative energy sources over the years. In addition, companies' reports changed in reference to external pressures or current events such as the economy, natural disasters, or in reference to misdeeds that occurred within the industry.

Social issue variations. As mentioned, small changes occurred in relation to specific initiatives companies adopted from year to year and in how companies reported information about their low carbon growth and technological advancements related to alternative fuels. Changes occurred not in whether or not the issues were present, but in the content embedded within the social issues.

Changes in specific initiatives. Companies routinely reported specific initiatives or programs that were part of larger social issues; this was one of the sources of change revealed in analysis. Change was observed when a company would include specific initiatives or efforts one year, but not the next, or add a new initiative they did not have present the previous years. One example was evident in Marathon's reports. In 2007, Marathon included in their community development section, information about combating methamphetamine use, something they reported to "threaten the safety and well-being of our employees, their families and communities" (p. 3). The company also discussed meth addictions in their 2008 report, but did

Table 15

Frequency Table of Companies (C)/Reports (R) that Included Major Social Issues in Annual CSR Reports by Year

Social Issue (w/Sub-topics)	Year					Sum
	2007	**2008**	**2009**	**2010**	**2011**	**2007-2011**
Society & Community Development	15 CR	15 CR	15 CR	15 CR	15 CR	15 C; 75 R
Economic/Content Development	15 CR	15 CR	15 CR	15 CR	15 CR	15 C; 75 R
Education	15 CR	15 CR	15 CR	15 CR	15 CR	15 C; 75 R
Health & Wellness	14CR	14 CR	15CR	14CR	14CR	15 C; 71 R
Cultural Preservation/Enhancement	13 CR	11 CR	15 CR	15 CR	14 CR	15C; 69 R
Basic Needs & Infrastructure	13 CR	13 CR	15 CR	13 CR	15 CR	15C; 70R
Stakeholder Engagement	15 CR	15 CR	15 CR	15 CR	15 CR	15 C; 75 R
Communities & NGOs	15 CR	15 CR	15 CR	15 CR	15 CR	15C; 75R
Customers	15 CR	15 CR	15 CR	15 CR	15 CR	15C; 75R
Employees & Suppliers	15 CR	15 CR	15 CR	15 CR	15 CR	15C; 75R
Governments	15 CR	15 CR	15 CR	15 CR	15 CR	15C; 75R
Environmental Performance & Stewardship	15 CR	15 CR	15 CR	15 CR	15 CR	15 C; 75 R
Climate Change & Emissions	15 CR	15 CR	15 CR	15 CR	15 CR	15 C; 75 R
Remediation & Recycling	15 CR	15 CR	15 CR	15 CR	15 CR	15 C; 75 R
Biodiversity	15 CR	15 CR	15 CR	15 CR	15 CR	15 C; 75 R
Workplace Safety & Health	15 CR	15 CR	15 CR	15 CR	15 CR	15 C; 75 R
Workplace safety	15 CR	15 CR	15 CR	15 CR	15 CR	15 C; 75 R
Employee Training & Development	15 CR	15 CR	15 CR	15 CR	15 CR	15 C; 75 R
Health &Well-being	15 CR	15 CR	15 CR	15 CR	15 CR	15C; 74 R
Risk Management & Emergency Preparedness	15 CR	15 CR	15 CR	15 CR	15 CR	15 C; 75 R
Corporate Governance	15 CR	15 CR	15 CR	15 CR	15 CR	15 C; 75 R
Human Rights	15 CR	15 CR	15 CR	15 CR	15 CR	15 C; 75 R
Standards of Business Conduct	15 CR	15 CR	14 CR	14 CR	12 CR	15C; 71 R
Transparency	15 CR	13 CR	13 CR	12 CR	14 CR	15C; 67 R
Low Carbon Growth & Technological Development	15 CR	15 CR	15 CR	15 CR	15 CR	15 C; 75 R
Renewable Energy Sources	15 CR	15 CR	15 CR	15 CR	15 CR	15 C; 75 R
Biofuels	13 CR	14 CR	13 CR	13 CR	13 CR	14 C; 64 R
Natural Gas	13 CR	14 CR	14 CR	15 CR	12 CR	15 C; 69 R
Solar Energy	8 CR	8 CR	8 CR	7 CR	8 CR	12 C; 39 R
Wind Energy	8 CR	6 CR	9 CR	7 CR	7 CR	10C; 37 R
Geothermal Energy	2 CR	1 CR	3 CR	3 CR	2 CR	4 C; 11 R
Hydroelectric Energy	2 CR	1 CR	1 CR	1 CR	1 CR	3 C; 6 R
Energy Security, Supply & Demand	15 CR	15 CR	15 CR	15 CR	15 CR	15 C; 75 R
Highlighting the Demand & Challenges	15 CR	15 CR	15 CR	15 CR	15 CR	15 C; 75 R
Increasing technology to meet Demands	15 CR	15 CR	15 CR	15 CR	15 CR	15 C; 75 R

not do so in 2009, 2010, or 2011. While they still included a wide variety of initiatives to support communities they did not highlight efforts to curb drug addiction.

Bharat's reports also showed small changes in the initiatives they reported. For example, in 2007 Bharat's report included mentions of their promotion and support of sports: "We also encourage our people to pursue their passions. Sports has been an area in which we have focused on. In a country in which sports are often neglected, BPCL has taken it upon itself to encourage promising sportspersons by providing them employment with our company" (p. 46). In 2008-2010, mentions of sports participation and support became a footnote attached to a "Community Investments" chart title. The footnote read: "others include community trainings and awareness, agri-allied support, promotion of sports and culture" (2009, p. 24).

Changes in low carbon growth and technological advancements. The second area with evident changes in the reports was in discussions surrounding alternative energy sources. Whereas other social issues became fairly predictable within petroleum companies for each year, alternative energy sources was less so. For example, in their 2008 report, BP reported their areas of emphasis in alternative energy:

> …we are focusing our investment activity in new energy technology and low-carbon energy businesses, which we believe will provide long-term options to meet energy demand and provide BP with significant long-term growth potential. These are wind, solar, biofuels and carbon capture and storage (CCS). (p. 1)

BP continued to emphasize their emphasis on wind energy more than others in their 2008-2010 reports. In their 2008 report, for example, BP positioned itself as the largest wind producer in the United States. By 2011, however, BP was discussing the challenges of wind energy and wind farms, particularly as they relate to production tax credits and other benefits to those developing the wind energy. Royal Dutch Shell reported similar commitments to biofuels in 2007 and 2008. As evidence:

> We believe biofuels could grow to as much as 7–10% of the fuel mix in a few decades. For this reason, because they could deliver substantial reductions in CO_2 and because of their close fit with our fuels business, transport biofuels will increasingly be the priority area for our renewable energy spending. (2008, p. 23)

By 2010, however, Royal Dutch Shell was discussing more of the challenges that accompany the development of biofuels such as ethanol, rather than emphasizing their commitment to biofuels as they had done in the past:

> Today's biofuels pose some sustainability challenges. From cultivation to production to use, some biofuels can emit significantly less CO_2 than conventional fuels. But the CO_2 benefits of biofuels vary depending on factors including the raw materials used, and how they are processed and distributed. If land used for biofuels crops is not carefully managed, concerns can arise over competing directly with food crops or displacing these crops into sensitive areas, such as forests rich in biodiversity. Other challenges include contested land ownership, labour rights, and the water used in producing biomass and processing some biofuels. (p. 22)

While Royal Dutch Shell communicated challenges, the company did continue to refer to biofuels as a key area of emphasis; but they also added additional avenues of exploration to their portfolio.

External influences. Broadly speaking, external influences were the reason for the most change within CSR reports. External influences included situations or events that were beyond the petroleum companies' control or ability to predict. They included activism efforts, corporate misdeeds of companies themselves or others in the industry, national and global crises, and natural disasters. In sum, external influences accounted for nearly 4%, or 677, of the total codes. The most frequent external influences accounted for in this sample were the economy, accidents and corporate misdeeds, and natural disasters.

The economy. The time frame of this sample included the years leading up to and during The recent widespread economic downturn. Therefore, it is not surprising therefore that all 15 of the companies in this study referred to the state of the economy on several occasions beginning in their 2008 reports. The statements about the economic crisis ranged from broad discussions about the impact on the petroleum industry to more specific discussions about the role of individual companies in enduring the fragile economy and its consequences.

For example, Sinopec's 2008 report included a broad nod to the crisis but did not name specific implications: "Looking forward to 2009, as the global economy complicates and the financial crisis spreads, the demand for oil and petrochemical products will slow down thereby intensifying market competition. The Company will face a lot of challenges" (p. 4). Rosneft's report also referred to the state of the economy in broad terms. In their 2009 report they asserted that "to the company, the main challenges of the global economic crisis included the decline of oil prices, as well as the decreased availability and increased cost of debt financing" (p. 18).

Other companies utilized the economy as a springboard to discuss other initiatives they had in place or other areas of progress. Companies also mentioned the economic downturn but included optimistic statements related to their company. For example, Chevron's 2008 report highlighted their own role in weathering the economy. From the 2008 report:

> Around the globe, economies are searching for solid ground, and people are reevaluating their faith in institutions. Against these currents, The Chevron Way is our anchor.

> Through good times and bad, The Chevron Way principles guide what we do and how we do it. (p. 2)

ExxonMobil (2009) also expressed a more positive statement surrounding the economy. Their report stated, “The global economic downturn since mid-2008 has affected energy demand and energy prices, but it has not extinguished the aspirations of today’s rapidly developing nations or the needs of over 2 billion people who lack access to modern energy supplies” (p. 1).

Accidents, corporate misdeeds, and security threats. The reports identified accidents, corporate misdeeds, security threats, or scandals as being impetus to CSR changes. All of the reports in this sample included mentions of these types of events, with misdeeds and security threats mentioned most frequently. The accidents or misdeeds could be those that happened in the past or were currently happening; they also related directly to the company reporting or another company in the industry. Similar to the other topics included within this chapter, discussion about accidents and misdeeds ranged from broad to specific.

For example, Eni referred to the financial scandals that contributed to the economic downturn as justification for its enhanced governance policies in their 2008 and 2009 reports. The 2009 report stated:

> The crisis and financial scandals that affected the markets between the old and new millennium highlighted the main discontinuities with the past in the management and control systems of listed companies and market regulation. The crisis brought to light the persistent weakness of regulations and the shortcomings in corporate governance systems… (p. 17)

In the same report, Eni mentioned the economic situation around the world and how they were optimistic about the opportunity for Eni to continue to build and grow despite the set-back.

Other companies referred to misdeeds that had an impact on their own or other companies; naturally the most dominant form of misdeed that was discussed was oil spills. All of the companies in the sample mentioned their approaches to oil spills but the extent to which they discussed it varied. For example, China National Petroleum made three mentions total about oil spills while other companies such as ExxonMobil, BP, Chevron, Royal Dutch Shell, and Hess emphasized their actions each year.

Within the discussions surrounding oil spills, however, the emphasis varied from year to year. For instance, ExxonMobil mentioned their 1989 oil spill in the Prince William Sound in their 2008 and 2010 reports; in 2008 their discussion of the incident was framed to highlight the lessons the company learned about the serious dangers that accompany the industry and in 2010, they discussed their own lessons learned in the context of BP's Deepwater Horizon oil spill. BP's Deepwater Horizon spill was mentioned by seven companies following the incident. BP gave the Deepwater Horizon the most attention, but other companies discussed the impact on the industry. Three examples follow:

> Without leadership by example and without thoughtful, honest, and objective self-assessment, no system is sustainable. " Statement to the National Commission on the BP Deepwater Oil Spill and Offshore Drilling, November 9, 2010. (ExxonMobil, 2010, p. 2)
>
> One of these frontiers, deepwater production, experienced a tragedy in the U.S. Gulf of Mexico, resulting in loss of precious life. It also took a toll on the economy and the ecology of the Gulf Coast. Following the BP Macondo incident, Chevron led the joint-industry task force to raise even higher standards for deepwater operations across the industry. (Chevron, 2010, p. 3)

> After the BP Deepwater Horizon tragedy in 2010, the energy industry rightly came under intense scrutiny. For Shell, safety remains our top priority. Our standards are rigorous. If things do not go as planned we respond swiftly and decisively, and we investigate all incidents to learn and improve our performance. (Shell, 2011, p. 1)

As shown in those examples, 2011 reports continued to include mentions about the BP Deepwater Horizon events; in 2011, there was also significant mention of the unrest in Libya and surrounding areas by six companies. The discussion of political unrest or terrorist activities was evident in reports from 10 companies over the five years. For example, ExxonMobil (2010) discussed terrorist activities in Nigeria and its impact on their operations.

Most frequent, however, was the empahsis on the Libya events. Hess (2011) and Petrobras (2011) cited the civil situation as one of the reasons why their barrel per day production was down from past years. China National (2011) included the topic as a case study to emphasize emergency preparedness in their report:

> Evacuating from Libya: Prioritizing Life. On February 21, 2011, the situation in Libya deteriorated badly. In response, we launched our emergency response plan immediately. Thanks to our prompt decisions and careful organization, 392 employees in Libya were gathered and evacuated smoothly within six days. At the same time, we took the initiative to help 146 employees from Chinese companies and overseas Chinese to evacuate from Libya. (p. 29)

BP's 2011 report included similar information as evidence of their emergency preparedness and concern over the safety of their employees: "In January 2011, we evacuated nearly 400 staff and their families, and contractors from Egypt due to civil unrest in the country" (p. 21)

Natural disasters. Finally, companies' references to natural disasters changed over the years. Natural disasters included those events such as drought, hurricanes, floods, earthquakes and other events that were beyond the control of the company. Nine companies talked about natural disasters, but only five of them referred to specific incidents that secured their general concern and support. For example, in 2008 Sinopec mentioned their support following the "severe weather disaster in South China at the beginning of 2008" and "in response to the super-strong earthquake registering 8.0 on the Richter scale pounding the Wenchuan County in Sichuan on 12 May 2008" (p. 4). The following year, in 2010, China National referred to natural disasters that took place in their home area of operations. Their report stated:

> People have suffered great losses due to a series of calamities, such as the drought in Southwest China, the earthquake in Yushu, the floods in the south and the landslide in Zhouqu in 2010. Accordingly, CNPC carried out detailed plans to allocate resources so as to guarantee the energy supply for disaster relief efforts. (p. 54)

In these examples, companies offered condolences and concern about the people and communities where the natural disasters occured, but they also explained what they were doing to help the community recover. For example, following the 2011 earthquake and tsunami in Japan, Cosmo Oil's CEO included a general statement of care and support in their report:

> On March 11, 2011, the Great East Japan Earthquake and ensuing tsunami caused widespread devastation in eastern Japan, taking many lives. I would like to take this opportunity to express my sincere condolences to everyone affected by the earthquake. I pray for the earliest possible reconstruction of the areas devastated by the quake. The Company's relevant business locations have been working together to implement the

above measures since the March 11 quake, striving to restore product supply to normal levels. (Cosmo, 2011, p. 1)

Language Use

The results from phase three of data analysis responded to RQ3: How do the world's largest oil companies use institutional language to communicate the social issues they adopt as CSR? Using sensitizing concepts to guide coding, results indicated that the world's largest oil companies use language that reflects all three forms of institutional pressures first identified by DiMaggio and Powell (1983) and later expanded by Smith (2001) and Sorsa (2008) when communicating their CSR efforts in annual CSR reports. Overall, institutional language was found in all reports and represented nearly 9% of the total coded text, or 1,577 individual codes. In addition, nearly 7%, or 1252 codes accounted for competitive language, indicating that companies also use competitive language to present a competitive edge over their competitors within the industry. The use of institutional and competitive language is reported in the following paragraphs.

Institutional Language

Within the CSR reports examined for this dissertation, all three forms of institutional language were identified. Normative language comprised 41% (648 individual codes) of the institutional language, and was used to describe issues, activities, or actions that reflected the values and norms of the petroleum industry. Also included as normative language were companies' references to external guidelines or assurance bodies. Coercive/regulative language comprised 33% (527 individual codes) of the institutional language, and was present when petroleum companies referred to the involuntary expectations of the governments they were a part of, as well as other governing bodies such as administrative agencies or formal industry requirements. Finally, cultural-cognitive language was also identified, and it comprised 25% (402 individual codes) of the institutional language; evidence of this type of institutional language was seen as companies discussed their understanding of the importance of CSR and related topics, not just as an individual company or within the industry, but around the globe. Each form of institutional language, with examples, follows.

Normative language. Nearly 41% of the codes related to institutional language represented the normative form. Normative language described what each company was doing in relation to the industry standard or what external groups associated with the industry suggested. Normative language did not include mentions of things required by law or policy; rather it was indicative of decisions and initiatives made by companies that reflected the bigger picture of typical, or “standard” operations. Within this code, two subtypes of normative language emerged: external assurances and within industry standards.

External assurances and guidelines related to reporting. Approximately 60% of the normative institutional language related to external assurances or groups that were intended to support or confirm a company’s activities and reporting standards. The external assurances came primarily from government-sponsored entities such as the United Nations, auditing companies, or other industry-specific organizations that corroborated and reviewed activities the companies in this sample made and how they reported it. Even though some of the external guidelines came from government-sponsored entities (e.g., United Nations), they would not qualify as regulative because the activities being mentioned were voluntary and not something required by law. Thus, the mentions were included as examples of normative institutional language. See Table 16 for sources of external reviews or guidelines.

Table 16

External Sources for Guidelines or Reporting Assurance

International Petroleum Industry Environmental Conservation Association (IPIECA)
American Petroleum Institute (API) Oil and Gas Industry Guidance on Voluntary Sustainability Reporting
Global Reporting Initiative (GRI) Sustainability Guidelines
Business for Social Responsibility (BSR)
Lloyd’s Register Quality Assurance, Inc. (LRQA)
Governance Metrics International
International Organization for Standardization
Petroleum Industry Guidelines for Reporting Greenhouse Gas Emissions (International Petroleum Industry Environmental Conservation Association).
RiskMetrics Group
PricewaterhouseCoopers LLP
API, Compendium of Greenhouse Gas Emission Estimation Methodologies for the Oil and Gas Industry
External Assessment Panels (EAP) [3-5 people to verify and confirm reports]
External Citizenship Advisory Panel (ECAP)
United Nations Global Compact and Millennium Development Goals
Occupational Health and Safety Series (OHSAS)
AA1000 APS Principles of Inclusivity, Materiality and Responsiveness
Sustainability Asset Management (SAM)
Ernst & Young, many divisions
Tangguh Independent Advisory Panel
Institute of Social and Ethical Accountability’s AA1000 Assurance Standard
International Federation of Accountants’ ISAE3000
Det Norske Veritas (DNV)
CDA Collaborative Learning Projects
KPMG
CSR Research Center, Economics Division of Chinese Academy of Social Sciences/Chinese Expert Committee on CSR Report Rating
Deloitte
ERM Certification and Verification Services

All companies mentioned that an external source reviewed their reports to ensure that consistent standards were being met but they did not necessarily do so for all years. For example, Hess (2009) utilized ERM Certification and Verification Services to authenticate their report. ERM Certification and Verification Services specializes in providing sustainability services such as certification and verification of reports for companies around the globe. Bharat Petroleum also included statements about the assurances their CSR reports received in all reports from 2008-2011, but theirs was from different sources. From their 2011 report, “The report has been assured against the principle of the AA1000 (2008) Assurance Standard by Deloitte Touche India Private

Limited" (p. 57). Deloitte Touche is a private firm under the broad Deloitte brand that provides auditing and consulting services to companies around the globe for a variety of issues. ENI consistently mentioned yet another external assurance company. For example, ENI reported that "Sustainability data and information of this document have been checked out and subject to a limited review by Reconta Ernst & Young SpA" (p. 32).

In addition, reports mentioned the role of the industry in establishing how to assess their performance related to CSR. Royal Dutch Shell's 2008 report used industry reporting standards as a rationale for content they decided to leave out or report differently than they may have in the past:

> This year, to align more closely with standard industry practices, we have removed these entities [companies Royal Dutch did not control] from our reporting. As a result, we have restated our safety and environmental data for the past 10 years (unless otherwise noted). Also to align with industry practice, we focus our reporting on the absolute number of fatalities we have, and no longer report a Fatal Accident Rate (the number of fatalities per 100 million working hours). (p. 37)

In the first part of their statement, Royal Dutch Shell used the industry to explain why they omitted information that had been included in the past. Specifically, the company was referring to leaving out information about subsidiaries or companies that Royal Dutch Shell did not have controlling ownership over. The second part of their statement, however, reflected an industry reporting standard to include the actual number of fatalities in a year rather than a rate that is proportionate to working hours.

Consistent with other companies, ExxonMobil's 2011 report emphasized specific associations and their role in CSR reporting. The report stated "We include indicators [performance] consistent with the guidance provided by the International Petroleum Industry Environment Conservation Association (IPIECA) and cross-referenced against the Global Reporting Initiative (GRI)" (p. 8). Both the IPIECA and the GRI offer suggestions for sustainability reporting and adherence to those suggestions is voluntary for companies. Marathon (2007) followed the trend: "The Report is based on the Oil & Gas Industry Guidance on Voluntary Sustainability Reporting, published jointly by the International Petroleum Industry Environmental Conservation Association (IPIECA) and the American Petroleum Institute (API)" (p. 1). The IPIECA/API Guidance provides a common framework for the petroleum industry to use in reporting non-financial performance.

Meeting standards. The remaining 40% of the normative language emphasized that companies were meeting standards of the company, industry, governments or organizations as they related to the social issues, initiatives, and specific activities they engaged in as CSR. As such, companies referred to "industry standards" and other standards as a measuring stick for their actions, whether they were positive or negative. For example, Petrobras mentioned their 2008 oil and byproduct spills in the context of the industry overall: "In 2008, the company recorded 79 occurrences of byproduct and oil spills…in spite of the increase compared with the previous year, the total volume was well below the maximum limit allowed…and keeps Petrobras at a level compatible with the excellent benchmarks of the international oil and gas industry" (p. 93). In this example, Petrobras justified its increase in spills by comparing it to what the industry expectations were.

Cepsa's reports also routinely referred to meeting standards when they described their actions related to CSR. For example, when mentioning one of their facilities, the company referred to how its GHG (greenhouse gas) emissions meet the standards of the European

Refining Association. Finally, China National Petroleum (2011) referred to standards and expectations of a variety of stakeholders as a means to rationalize their low-carbon development plans. Specifically, China National promoted their development of natural gas in relation to the "consensus" of "government, industry and the general public" for "green and low-carbon consumption."

Regulative/coercive language. Regulative language reflected the legal expectations that have been established by local and global governments and agencies where they operated and accounted for 33% of the institutional language coded. This form of language also referred to the companies' adherence to rules and policies that have been established within the industry or by other governing bodies. Regulative language included broad, general statements about legal compliance, but it also highlighted compliance as it relates to specific social issues.

For example, in 2009 BP generally mentioned the vastness of their legal requirements but then affirmed that they are committed to following the laws of the governments where they operate. The report stated, "BP operates in more than 80 countries and faces diverse and sometimes very complex regulatory requirements…governments continue to identify regulatory measures at local, national and international levels." Later in the same report BP affirmed that "It is a fundamental BP commitment to comply with all applicable legal requirements and adhere to high ethical standards" (p. 24).

In the context of specific social issues and initiatives, all companies in the sample mentioned their compliance with laws and regulations. Rosneft (2007) reported their adherence to law multiple times in regards to community relations and the environment: "In accordance with the existing legislation, the Company provides annual support to the indigenous peoples and their associations in the oil production areas…" and "Assessment of the Company's Compliance with Environmental Legislation" (p. 27). In each example, Rosneft explained how their own practices met the standards that were set by governments around them. Sinopec (2008) highlighted their emphasis of following the legal expectations set forth by "labor law, labor contract law and related laws and regulations" (p. 18). Overall, regulative language served to illustrate that companies were behaving well and not violating the formal expectations set forth.

Cultural-cognitive language. Finally, 25% of the institutional language reflected the cultural-cognitive element of CSR's institutionalization. Cultural cognitive language reflects the overall beliefs and values espoused by society and adopted by companies. Cultural-cognitive language included that which illustrated a company's knowledge of the meaning of CSR as well as the communication of societal expectations of CSR. Throughout the reports included in this sample, cultural-cognitive language most frequently appeared at the beginning of the CSR reports either in a formal section/statement about a company's values, or in a CEO's introduction or interview. Overall, 13 of the 15 companies in this sample included statements about the company's commitment to CSR in this manner. For example, in their 2007 report, Chevron specifically mentioned the expectations of CSR as they relate to their business values in the beginning of their report:

> Our definition of corporate responsibility is rooted in consistently applying the core values set out in The Chevron Way. Across our global enterprise, we believe in maximizing the positive impact of our operations on current and future generations. We integrate social, environmental and economic considerations into our core practices and decision making, which includes engaging and balancing the needs of stakeholders. These corporate responsibility expectations support us in achieving our business goals. (p. 6)

Bharat Petroleum also discussed the role of their values when talking broadly about expectations of CSR as a way to introduce their report. Their report stated,

> Sustainability is not only inbuilt into the organization by virtue of statutes, commitments and values; but is also deeply embedded in our DNA in terms of the way we actually operate and the respect we give to our people, ensuring always that people remain above oil.

Further, Paolo Scaroni, the CEO of ENI referred to Sir Adrian Cadbury, an author of a book about corporate governance. He paraphrased Sir Adrian Cadbury's words as they relate to ENI (2007):

> [In Sir Adrian's view] the broadest way of defining social responsibility is to say that the continued existence of companies is based on an implicit agreement between business and society. A company is licensed by society to provide goods and services, and generate profits, only if it delivers economic and social benefits for the wider community in which it operates…I like this definition because it spells out that the community will only accept you as long as the benefits it receives from your presence are greater than any negative impact you may cause. If you break the contract you will ultimately not be allowed to operate. (p. VIII)

These examples illustrate a broad understanding of CSR and incorporates each business's own goals and objectives as a central and strategic way to carry out the goals of CSR.

In addition to broad discussion about the value of CSR, nine of the fifteen companies included in this sample emphasized their commitment to a variation of the same phrase: "economic growth, social development, and environmental protection." Five of the nine companies framed their discussion of CSR as a balancing act that companies need to commit to;

the other four used similar language but described it more as a necessity for harmony than balancing. For example, in all of their reports, ExxonMobil stated the same phrase: "A key goal of our corporate citizenship strategy is to address the challenge of sustainability – balancing economic growth, social development, and environmental protection" (2008, p. 1). Similarly, China National's (2008) included a statement from their CEO about how the company fulfills its social responsibility: "To achieve sustainable development, we must honor our economic, environmental and social responsibilities" (p. 3). Only one company, Reliance, specifically mentioned the "triple bottom line" in their 2009 report.

Competitive Advantage Language

The third phase of analysis included coding for competitive advantage language using sensitizing concepts that highlighted a company's status as the best, first, or only, as well as specific discussion reflected practices that provided companies with a competitive advantage. In sum, 1252 (7%) codes reflective competitive language. Competitive language existed when companies discussed their own businesses, CSR activities, partnerships, and other things relative to their industry, the countries where they operate, and the globe. In general, competitive language was used in three ways by the petroleum companies: to position themselves and/or their activities as the largest, to position themselves as leaders, and to position themselves as pioneers: the first or the only company to do something. Each of these forms of competitive advantage language is discussed in more detail below.

Size. The most frequent form of competitive advantage language occurred when companies would talk about themselves and their initiatives as being the largest. This form of competitive advantage accounted for 27%, or 338 individual codes, of the competitive oriented language. Size was discussed in terms of the company itself, as well as the specific initiatives companies were engaging in, construction projects that were being carried out or proposed, or even the size of donations companies made to a government or NGO. For example, Cosmo (2011) provided information about their plans for growth: “The plans for the para-xylene manufacturing business are to construct facilities with the world’s largest production capacity” (p. 2). Rosneft highlighted their size in the context of employment and impact on sustainability. Their report stated, “The company is one of the largest national employers…” (p. 25). Similarly, ExxonMobil boasted their partnership and size of donation to the National Community Action Foundation’s (NCAF) grant program: “ExxonMobil’s $5 million grant is the largest-ever private contribution to community organizations that work with the U.S. Department of Energy’s Weatherization Assistance Program” (p. 32).

While these examples highlight the use of size to position the company in a positive light overall, most of the references to size directly related to the industry and operations. For example, BP highlighted their size in relation to the industry in several reports. In 2007 BP reported to be “one of the world’s largest solar businesses” (p. 29), and in 2008 they positioned themselves similarly in the context of wind energy: “…making us one of the largest wind developers in the country [U.S.]” (p. 17). Sinopec’s reports highlighted their size in the Chinese market. The 2008 report emphasized that “Sinopec, Corp. is the largest oil refiner in China producing gasoline, diesel, kerosene including jet fuel…ranking the third in the world” (p. 1).

Leadership. The second form of competitive advantage dealt with leadership as companies highlighted their leader status within the industry or related to social issues. This form of competitive language comprised 20%, or 250, of the overall competitive language codes. Leadership language also included discussion of being the world’s best, top, premier, or providing a benchmark for the rest of the industry. For example, Chevron’s 2009 report mentioned, “Chevron is a world leader in developing and delivering energy…” (p. 13) and Hess’s 2010 report included a similar statement: “Hess Corporation is a leading global independent energy company engaged in the exploration for and production of crude oil and natural gas…” (p. 1).

Pioneers. Finally, nearly 19%, or 238 competitive advantage codes, accounted for companies referring to themselves as pioneers or first-movers in a social issue or initiative. Language in this code included the discussion of activities where companies were the first to take action or the first to complete a task. Companies also talked about being “founding” members or involved in partnerships or initiatives. For example, Royal Dutch Shell highlighted several areas where they were the first company in the industry to take action, including the first energy company to build hydrogen refueling stations (2007), the first company in the industry to have biodiversity standards (2008), the first company to deliver natural gas to areas in Mexico (2009), the first “deep-water semi-submersible platform” in Malaysia (2011, p. 16), and “one of the first energy companies to invest in developing advanced biofuels from non-edible plants and crop waste” (2010, p. 23). Cosmo (2010) also emphasized their role as a pioneer in alternative fuels: “…[we are] A Japanese pioneer in the wind power industry…” (p. 33).

Within this form of competitive language, companies also highlighted areas where they were not only the first, but the only company to engage in activities or earn accolades. For example, in 2011 Reliance’s report included mention that “RIL is the only Indian company to feature in ‘2012 Global 100 Most Sustainable Companies of the world’ by Corporate Knights” (p. 5). Cepsa’s 2010 report also highlighted a program they started in their retail sector. Specifically, Cepsa started a loyalty program for its customers; one of the provisions provides "free membership for farmers and stockbreeders" and it is "the only one of its kind on the Spanish market" (p. 93).

Summary

The results of the first research question identified seven overarching social issues that petroleum companies included in their CSR reports, which together comprised 77% of the total codes: 1) society and community engagement (23%), 2) stakeholder engagement (13%), 3) environmental performance and stewardship (12%), 4) workplace safety and health (12%), 5) corporate governance (9%), 6) low carbon growth and technology development (5%), and 7) energy supply, security, and demand (2%). The social issues companies reported were present in all five years included in the sample and, as shown, accounted for a large portion of the reports. Results also indicate that companies engage in more specific initiatives related to the common, broad social issues.

The results of the second research question revealed that the content and format of CSR reports within the petroleum industry are largely consistent. Each included the key social issues and structural elements throughout all five years included in the study with little variation among them. Despite the similarities, however, there were just two broad variations in the reports: social issue variations and external events or influences. Changes in the social issues accounted for the largest differences between companies and over time; these changed stemmed from companies' low carbon growth and sources of alternative energy. External influences also accounted for changes in reports and the referenced specific events such as the economy, accidents or corporate misdeeds, security threats, or natural disasters.

Finally, the results from the third research question suggest that the world's largest petroleum companies use both institutional and competitive advantage language, although institutional language was much more prevalent throughout the reports. Institutional language consisted of all three forms identified by Smith (2001) and Sorsa (2008): normative, regulative, and cultural-cognitive. Competitive advantage language highlighted companies' unique positions in relation to one another in the industry, but also in relation to the region where they operate and the globe. Forms of competitive advantage language included an emphasis on size, leadership, and being a pioneer.

CHAPTER FIVE. DISCUSSION

This study examined how the world's largest petroleum companies communicated about their social responsibility within annual CSR reports. Specifically, it sought to understand the institutionalization of CSR, CSR communication, and social issue adoption over time. Previous research has explored CSR from a communicative, business, and ethics perspective. This research established that CSR is an institutionalized aspect of organizational life (see, for example, Blindheim, 2012; Campbell, 2007; Lammers, 2003, 2011a, 2011b; Lammers & Barbour, 2006; O'Connor & Gronewold, 2013; O'Connor & Shumate, 2010). Extant research has examined CSR in a variety of contexts, ranging from the organizational level and industry-level analyses (Dashwood, 2013; Nussbaum, 2009; O'Connor & Gronewold, 2013), to specific social issues (Schrempf, 2012) or corporate websites (O'Connor & Shumate, 2010; Smith & Alexander, 2013) to name a few. Despite the wealth of information available about CSR, only a limited number of studies have examined CSR over time (Bortree, Ahern, Smith, & Dou, 2013), or a representative sample of a complete industry (Trapp, 2014); but none have involved multiple social issues or examined multiple social issues over time and within a complete industry as this dissertation has done. As such, not only do the findings of this study support the aforementioned conceptualizations of CSR, particularly that it is institutionalized, but when we consider the findings in sum, the results of this study extend past research and impact the CSR conversation in several notable ways.

First, this study suggests that social issues have become an institutionalized form of CSR in so much as the same social issues were the focal point of all the reports analyzed in this study. The uniformity of social issues suggests that institutionalization occurs at the macro, meso, and micro levels of analysis. Second, all companies in all reports referred to a third-party external source for their reporting guidelines or to verify their reports. Such a finding contends that companies may be following a prescriptive notion of what constitutes CSR and "good" reporting, thus challenging notions that CSR and CSR reports are actually voluntary even though they are not mandated by law. Similarly, it challenges Porter and Kramer's (2011) belief that CSR reports do not serve a strategic function for organizations. Third, there was surprisingly little change in *how* companies discussed social issues; this was true not only within the complete industry but over time as well. There were two noteworthy exceptions to the consistency within the industry and over time; observable changes only occurred when companies referred to external current events or misdeeds, or to their technological advancements related to renewable forms of energy. Such a finding suggests that changes in CSR communication are slow to occur and may be reserved for social issues or areas that are central to a company's operations. Fourth, while competitive advantage language was present in each of the reports, institutional language dominated. The lack of competitive advantage language challenges Porter and Kramer's (2006, 2011) arguments that CSR must provide a competitive advantage. Findings of this study suggest that companies in the petroleum industry rely more heavily on institutionalized language, perhaps as a way to "blend in" with others in their industry rather than stick out. In opposition to institutional language, the competitive advantage language that was present in the reports was not equal within social issues. Rather, competitive advantage language tended to be employed when companies referred to their technological advancements related to renewable energy, similar to the location where instances of change were observed. Finally, this study exposes the difficult nature of understanding the institutionalization process. Past research has urged scholars to examine the process of institutionalization rather than the outcome of it (for example, see Zucker, 1997) but observing a process that occurs over time and often without discernable indications proves challenging, even when taking a longitudinal approach to CSR communication.

The remainder of this chapter proceeds by first unpacking each of the areas in which this study extends our current knowledge base of CSR communication over time. Next, I apply the findings to offer some practical implications for businesses in any industry to communicate CSR. Finally, the chapter concludes with a discussion of limitations and opportunities for future research.

Key Contributions

Institutionalized Social Issues

First, this study extends our previous understandings of CSR as an institutionalized concept to suggest that the social issues companies adopt and communicate as CSR are also institutionalized. Lammers (2003, 2011a, 2011b), Lammers and Barbour (2006), and others (Campbell, 2007; Matten & Moon, 2008; O'Connor & Gronewold, 2013) have argued that CSR, generally, is an institutionalized aspect of organizations. This study supports those arguments but suggests that the social issues companies in the petroleum industry adopt are institutionalized also. As evidence, all 75 reports in this sample included the same seven broad social issues: society and community engagement, stakeholder engagement, environmental performance and stewardship, workplace safety and health, corporate governance, low carbon growth and technological development, and energy supply, demand, and security. While companies did not allocate the same amount of space or present the social issues in the same order, all seven social issues were present in all reports over the five years.

This finding is especially important because it expands our current understandings of CSR by contending that institutionalization occurs at the macro, meso, and micro level of analysis, rather than simply at the previously understood macro levels it is generally examined at. At the very least, this finding invites us as researchers to examine these meso or micro aspects of CSR to better understand not only whether organizations do or should engage in CSR, but now what *forms* of CSR are best suited for that organization, industry, issue, etc. One of the criticisms of CSR in general is that the impact, or return on investment, is unclear for organizations, thus making it difficult to know what, or how much, resources should be allocated to it (Chernev & Blair, 2015). Similarly, one of the criticisms against Lammers' (2003, 2011a, 2011b) and Lammers and Barbour's (2006) institutional theory of organizational communication is that it is too broad and conceptual, making it difficult to apply or learn from analysis. Findings of this study provide an opportunity for scholars to examine CSR according to social issue or even smaller initiatives within larger social issues in order to better situate knowledge about the impact it can make for organizations or to allow for more detailed analysis of specific parts of CSR rather than needing to examine it at the macro-level.

The amount of space dedicated to each social issue also provides insight into the institutionalization of social issues. The social issues that received the most attention in this study were society and community development and stakeholder engagement, neither of which is related to the industry's central operations. At first blush, one would assume that the predominant social issues contained within CSR reports would be relevant to their operating environment. Following this assumption, environmental performance and stewardship, low carbon growth and technological development, and energy security, supply, and demand should have garnered the most attention in the petroleum industry's reports but they were the third, sixth, and least frequently mentioned social issues respectively. The frequency of the seven social issues together, as well as the amount of space dedicated to each, strengthens the suggestion that the social issues communicated as CSR are institutionalized, but it takes it another step further to propose that social issues may be institutionalized across industries as well. While such a statement needs additional support, the emphasis on social issues that some would consider to be outside of the petroleum industry's area of expertise suggest that the social issues themselves are a central aspect of companies' CSR.

Third-party Assurances

Second, companies' reliance on the guidelines and assurances of third parties to guide or verify their CSR reports may offer a potential reason for the institutionalization of social issues. All companies in this sample referred at some point to external auditors as a group that verified their CSR reports or to guidelines established by third-party sources; most companies referred to these third-party sources in all of their reports. On one hand, having reports assessed and verified by external sources provides companies with an opportunity to be transparent about their processes and initiatives; it validates the accuracy and integrity of the report as well, which is something that consumers and stakeholders desire. On the other hand, however, the reliance on reporting guidelines and external sources to verify the structure and content of the report highlight an important issue related to who is setting the markers for what constitutes as socially responsible behavior.

Similarly, it draws into question the institutionalization of social issues; a budding question may be to consider whether the social issues identified in this dissertation and in other studies have been institutionalized by organizations, or if external sources providing guidelines on reporting and verifications on quality have determined the importance of the social issues. This dissertation started at the industry/company-level and not the external auditing bodies that provided verification or guidelines for the reports, but stakeholders should be asking whether the social issues companies are including in their reports those that stakeholders have expressed as key concerns, or are they issues the petroleum industry, consulting companies, governments, or other groups that fit neither within the industry or in key stakeholder groups, determine? Companies in this sample positioned their reports as a way to engage in dialogue and create relationships with stakeholders; the heavy reliance on third-party sources, however, could cause stakeholder groups to doubt that they are the actual intended audience or benefactors of the reports and, by extension, socially responsible behavior.

The prevalence of third party resources to provide guidance or assurances of reports also points to further discussion about how voluntary (or not) CSR and CSR reports are for businesses. Naturally, two of the most frequently mentioned standards was the IPIECA/API Oil and Gas Industry Guidance on Voluntary Sustainability Reporting and the Global Reporting Initiative reporting guidelines. The reliance of the companies on the guidelines provided by IPIECA, API, and GRI reporting guidelines may suggest that although, on paper, CSR reports are voluntary forms of non-financial reporting, there is a strong expectation to not only produce them, but produce them according to certain specifications, which can in turn become involuntary for businesses.

Consistency and Change Over Time

Third, the industry-wide, longitudinal approach taken in this study exposed that CSR is consistent not only within individual companies, but also between companies in the industry. Until now, studies examining CSR have frequently emphasized a limited amount of time (e.g., Blindheim, 2012; O'Connor & Gronewold, 2013; O'Connor & Shumate, 2010) or a specific issue (e.g., O'Connor & Gronewold, 2013). This study connected the two to reveal that CSR (the social issues adopted and the communication of it) is consistent within a complete industry *and* over time. The consistency found in this study challenge Porter and Kramer's (2006) and Yuan, Bao, and Verbeke's (2011) arguments that although organizations engage in CSR, their efforts are not recurring enough to fit into companies' operations. In the five years examined in this study, all seven broad social issues were accounted for and many of the more focused initiatives, or subtopics, were present as well, thereby revealing that social issues are very recurring not only within companies but within industries as well.

Interestingly, the only exceptions that occurred over time involved companies' description of efforts related to technological development and innovation, or references to current events or corporate misdeeds. Such a finding is important to organizational communication and CSR research because it highlights the scope of CSR and the consistency companies have in the complete "CSR story" they are producing. Specifically, many social issues adopted as CSR initiatives have become what Yuan, et al. (2011) call "routinized" but are still positioned as something outside of the organization, rather than as part of it. This extends CSR research conducted by Yuan, et. al (2011) by suggesting that the communication of CSR initiatives, especially those that have become "routinized" work to position social issues as central to the business, thus "recurring". Through the use of cultural-cognitive language and clear corporate visions and values that relate directly to connotations of CSR, social issues adopted as CSR initiatives are positioned to be central to the business, and not necessarily something that is based on philanthropy.

Overall, the consistency of social issues discussed in the reports, as well as companies' reliance on third-party sources for report guidelines or verifications challenges Porter and Kramer's (2006, 2001) and Yuan, et al's (2011) assertions that CSR initiatives have been fragmented and inconsistent. In fact, the findings of this study suggest the opposite; companies have routinized their CSR practices, and they have done so with the help of third-party organizations that give them the stamp of approval for their efforts.

Institutional and Competitive Language

In part, the consistency of the CSR reports over time and across the industry, as well as companies' reliance on third-party guidelines and reviewers, contributes to our understanding of the industry's use of institutional language, which is the fourth contribution of this research. Unsurprisingly, companies utilized institutional and competitive advantage language when communicating their CSR efforts. This finding supports O'Connor and Gronewold's (2013) previous findings that suggested companies use coercive and normative isomorphic language *and* competitive language when communicating CSR rather than an either/or dichotomy that had been previously argued. This study expands on O'Connor and Gronewold's (2013) study, however, because it identifies all three types of isomorphic language within the CSR reports and it provides insight on specific instances where competitive advantage language is used. Throughout the reports, institutional language was more prevalent than competitive advantage language. While institutionalized language (i.e., normative, regulative, and cultural-cognitive) emphasized consistent social issues with little change, companies' competitive advantage language was more directly assigned to specific topics.

Due to the insight that can be gleaned from the concentration of competitive advantage language within specific social issues, I will discuss the implications of this first, even though it was less prevalent in the findings. Specifically, the competitive advantage language used by companies in this sample was highly concentrated in one area of the reports, that is, within the technological innovation and alternative resource development sections. Specifically, all companies used competitive language to position themselves against competitors when discussing their developments in biofuels and alternative energy and their strategies and commitment areas varied across the industry. Within other social issues and smaller initiatives (e.g., education, health and wellness, etc.), however, consistent practices between the companies were reflected through institutional language. For example, Chevron was the only company to emphasize geothermal energy as a key commitment area toward a sustainable future. The company mentioned it in all five years included in this analysis and they asserted their strategy clearly: “Chevron’s renewable energy strategy is to invest in renewable energy technologies and capture profitable positions. Through our geothermal operations in Indonesia and the Philippines, we are currently the world’s leading private producer of geothermal energy” (2007, p. 5). Chevron did discuss other forms of renewable energy such as biofuels and hydrogen, but each time they discussed geothermal energy, they consistently positioned it as their main renewable energy source, and they did so in a way that also established their competitive position within the industry.

Interestingly, the technological innovation and alternative resource development social issues was also one of only two that experienced change over the five years included in this sample. This overlap offers important insight into the nature of CSR reports and how companies may position CSR that has become institutionalized as a source of competitive advantage. Regarding the changes within the social issue, it should not be surprising that companies discuss technological innovations differently over the years; after all, technological advancements are driven by innovation and change, and require continuous improvement of pre-existing processes. In regard to the competitive advantage language, it makes sense for companies to highlight their efforts toward renewable energy sources competitively because those technological innovations deal directly with their current and future business operations. For example, it is common knowledge that the fossil fuels we rely on for our energy are not sustainable; it is therefore in the petroleum industry's best interest to invest time and resources into developing alternative fuels. Thus, technological advancement and alternative fuels are central to the petroleum industry and their operations. Petroleum companies can directly benefit from being the first, only, or largest player in developing alternative forms of energy because they can enhance their legitimacy, receive tax incentives, bring innovative options to the marketplace for consumers, and potentially influence future regulation and legislation.

While other findings of this study oppose Porter and Kramer's (2006) argument about the competitive advantage of CSR activities, the association between changes in the social issue reporting and prevalence of competitive advantage language provide support for Porter and Kramer's (2006) suggestion that businesses can get the most out of CSR economically (i.e., provide a benefit to the company) and do the most direct good (i.e., provide a benefit to society) if they engage in CSR activities solely related to their primary business. Broader implications of this finding insinuate that in order for a company (or industry) to realize competitive advantages from CSR, they should highlight the social issues that are most relevant to their operations.

As such, it is possible that while community and society development, health and wellness, education, or human rights are relevant in the bigger CSR story, their purpose for companies is not always to provide a competitive advantage, but to illustrate a commitment to society and provide a "buffer" against activists, as other scholars have already contented (Hendry, 2006). For companies in other industries, however, health and wellness, education, or other institutionalized social issues may serve as a competitive advantage because of their relation to said industry's operations and day-to-day activities. Herein lies a key challenge to

Porter and Kramer’s (2006) argument about the necessity of CSR to provide a competitive advantage.

Much of the language used in the CSR reports included in this study was institutional (regulative, normative, and cultural-cognitive), and did not reflect a competitive advantage despite Porter and Kramer’s belief that it should. Findings of this study suggest that even though much more of the language used to talk about the CSR practices within the petroleum industry reflected institutionalization, it still fulfills a strategic purpose and provides a different, less obvious benefit to the company.

Institutionalized CSR as Strategic Communication

Strategic communication occurred not only when companies were lauding their own technological innovations, emissions reductions, or monetary contributions against a competitor, but it was strategic within institutionalization as well. For example, using coercive/regulative language emphasized the requirements that have been established by governments, administrative agencies, or industry authorities. In fact, 33% of the institutional language in this study was regulative in nature. Specific discussions referred to actions companies were taking to follow the standards set by legislation such as the Clean Water Act (ExxonMobil, 2009), or reductions in discharge and pollution in the context of requirements set by the “State Council Notice on Distributing the Comprehensive Work Plan of Energy Conservation and Emission Reduction” as well as the “State Environmental Protection Agency” (China National Petroleum, 2007). Through their use of regulative language, companies established their base line of legitimacy by highlighting behaviors that were specifically following the standards that were set for them by those outside the industry or in official positions. In line with Carroll’s (1999) CSR pyramid, legal obligations provide a baseline for CSR; a company cannot be both socially responsible and violating the law, nor can they be socially responsible and unethical.

In this way, regulative language could be highly strategic for companies because it places the impetus and rationale for behavior on the regulatory body, thereby removing responsibility from the company if stakeholders view it negatively. It also illustrates that the company adheres to laws and regulations, which is a baseline expectation of all corporations and something stakeholders would view positively.

Normative language highlights activities and behaviors in the context of other companies in the industry and was the most dominant form of institutionalized language in this study. This is not surprising given the fact that social issues are likely institutionalized and companies utilized third-party resources to create their reports. As a practice, normative language stemmed from companies citing "standards" in their reports to describe specific actions they were (or were not) taking part in as well. In this way, normative language was used as a measuring stick by which to gauge the value, success, or failure of a company's efforts. For example, in 2008 Petrobras acknowledged a rise in their spillage from the previous years (see Chapter 4 for full quotation). While Petrobras admitted this to stakeholders, the company positioned what could be considered a failure to act responsibly (i.e., spill oil, which damages ecosystems and threatens livelihoods) in the context of an industry norm that was worse than their own performance. In doing so, Petrobras strategically positioned itself outside of the spotlight if stakeholders were to complain about spills generally. References to industry standards or norms also makes any missteps a company makes an "industry problem" and not necessarily a "Petrobras problem".

Cultural-cognitive language also provides an outlet for strategic positioning for companies. All companies communicated their commitment to CSR not as an obligatory practice or activity, but as a central part of their operations. Their use of cultural-cognitive language expressed an understanding of each company's role in the business-society relationship. For example, ExxonMobil included a key and consistent statement in all of their reports. They identified and committed to the "challenge of sustainability – balancing economic growth, social development, and environmental protection so that future generations are not compromised by actions taken today" and similar statements were echoed by a majority of the companies included in the sample. The reference to economic growth, society, and the environment strongly mirrors that of Elkington's (1998) "triple bottom line" and it draws attention to companies' understanding of the context and meaning of CSR, as well as their role in the business-society relationship. Not only did companies in this sample communicate an understanding of the expectations society has of them, but they also communicated their acceptance of that responsibility. With the presence of cultural-cognitive language, and the clear mission and vision related to being a responsible company mapped out in CSR reports, companies shield themselves from initial accusations of being "soulless" (Marchand, 1998) or inconsiderate of the world's environmental and social needs.

Following these examples and explanation, I argue that institutional language within CSR reports or in relation to CSR in general is both necessary and beneficial for companies beyond goodwill, thereby complicating Porter and Kramer's (2006, 2011) assertion that CSR must provide a competitive advantage. As it applies to broad social issues and CSR, *not* engaging in CSR to support the seven areas highlighted in this study, even if they are outside of a company's business operations would appear to create a competitive *dis*advantage rather than provide a competitive advantage for each of the companies.

While all forms of CSR communication are strategic, I would be negligent to not consider the ethical questions for stakeholders and companies that arise from such an understanding. If we assume that companies are inherently strategic with their CSR communication related to regulative, normative, and cultural-cognitive pressures, how can consumers determine whether or not the concern expressed in CSR reports is authentic? O'Connor, Shumate, and Meister's (2008) analysis of working mothers' expectations of CSR uncovered an expectation by stakeholders that companies are authentic in their efforts. Each of these contributions reveals implications for companies to consider as they develop CSR messages.

Processes of Institutionalization

Finally, this study extends the conversation related to institutional theory and CSR communication by taking a longitudinal approach in order to learn about the process of institutionalization. This study is one of the first to explore CSR communication over time through an institutional lens, thus responding to critiques of Douglas (1986), Phillips, et al. (2004), and others. While the longitudinal approach highlighted the ubiquity and consistency in CSR communication within an industry, and expanded our knowledge of institutions to include meso and micro levels, it also exposed the difficulty of understanding the process of institutionalization. Several communication scholars have emphasized institutionalization in a variety of contexts, including organizational communication (see the 2011 forum in *Management Communication Quarterly*); therefore, one of the guiding goals of this study was to examine CSR reports using a longitudinal approach to cast light on the process of institutionalization in order to better understand *how* CSR, and social issue adoption as CSR specifically, becomes institutionalized. Unfortunately, even though this study did approach CSR communication from a longitudinal perspective to examine the process of institutionalization, it was not enough to understand or learn more about it.

As such, calls by Phillips, et al. (2004), Zucker (1977/1991) and others were only partially accounted for. Being able to observe a process that unfolds over time and is typically “taken for granted” requires investigation from multiple vantage points; this study provided a new line of sight to continue the conversation not only about whether or not CSR is institutionalized, but also in understanding *how* that process happens.

Notably, this study sought to examine CSR communication once it was already institutionalized, but until this study, there was no evidence that social issues were themselves institutionalized. Perhaps in order to fully understand the process of institutionalization, a behavior, task, etc. must be analyzed as it is going through the institutionalization process. Herein lies a fundamental challenge; you often cannot see or realize that behaviors, beliefs, or ideas are becoming institutionalized until they are already institutions. What this study did expose was that institutionalization is, at the very least, realized through communication, thus placing communication at the center of the process. For example, it cannot be until a petroleum company communicates their practices and initiatives that other companies know to do something similar or different; or that stakeholders know how to perceive it; or even that governments know how to regulate it.

Practical Implications

The findings of this study suggest two important implications for organizations. First, this study verifies that CSR reports, or other forms of non-financial reporting, have become ubiquitous among the world’s largest organizations. While this study only examined the petroleum industry, a highly volatile and “sin” industry, findings of this and other studies suggest that creating and maintaining clear accounts of CSR have become an expectation. Companies of all sizes should consider what they are doing to publicly communicate their CSR activities to stakeholders whether or not in the form of CSR reports.

Second, this study suggests that companies should approach their CSR and CSR reports as a means to fulfill multiple purposes that may or may not require a company to stand out. To achieve competitive advantage in relation to industry peers, companies should highlight social issues that are central to their operations, and account for changes annually to illustrate growth and innovation. To achieve social legitimacy and other strategic benefits not related to the bottom line, companies should account for social issues that stakeholders deem appropriate – these might be “extras’ that the company takes on even though they are not central to the market or operating environment.

Limitations and Future Research

At the conclusion of this research, several limitations must be addressed. First, even though this study offered a longitudinal analysis of CSR communication, choosing five consecutive years was likely not enough. Five consecutive years still limited the ability to understand the process of institutionalization, as well as observe notable changes in CSR communication over time. It is possible that additional changes in reporting may exist, but five consecutive years did not provide enough time to expose those variations. Thus, future research studies may benefit from emphasizing a longer period of time. For example, examining 20 years of CSR communication by looking at every other year as opposed to every year may provide more observable changes in the CSR reports and the social issues the companies prioritized. Due to the nature of the reports, they are typically published after the completion of the previous year, which would leave little opportunity for the organization to make notable changes to their CSR policies and practices should they want to adjust their strategies annually. Extending the time period but skipping some years within the industry may enhance the ability to observe change, which could potentially create more opportunities to understand the process of institutionalization. Disappointingly, even at the end of the current study, the process of institutionalization remains “a black box” (Zucker, 1977/1991).

Second, this study examined the petroleum industry, which presents unique challenges and circumstances. For example, companies within the energy sector, primarily those dealing with nonrenewable resources, are heavily regulated and therefore tightly coupled. This may not lend itself to more opportunities for variations in CSR activities between companies. While the findings did note the presence of competitive language, choosing a different industry to examine may have revealed more extensive differences between how companies communicated their CSR over time.

Similarly, the third limitation to the study is that this study only examined one industry. If CSR is institutionalized, examining companies from a wide range of industries to note similarities in CSR communication would provide valuable insight regarding what social issues and CSR communication is consistent across industries. At present, we know that CSR is institutionalized and it is likely that the social issues companies embrace are institutionalized as well, but we still have a lot to learn about the scope of that institutionalization. Therefore, future research that expanded on the types and number of industries represented in the sample could expand what we know about the scope of CSR, how it is communicated, and its institutionalization.

Finally, this study examined self-reported CSR from companies that annually prepare formal reports and statements for a variety of purposes; thus, the act of reporting on performance measures is well crafted. Additional research must be done to examine CSR from the stakeholder perspective. Specifically, more questions should surround the perceptions, desires, opinions, and other viewpoints of the audiences CSR reports are intended for, and the stakeholders that socially responsible behaviors are intended to impact. To date, very little research has utilized qualitative interviews or focus groups to gage the audiences' opinions and expectations of companies' CSR as O'Connor, Shumate, and Meister (2008) did; more studies like that one would provide depth to the CSR conversation and form a beneficial link from the academic research to the practical application of CSR.

Unrelated to specific limitations of this study, additional avenues of future research exist. For example, the current study analyzed only the text of the CSR reports that were published on companies' websites. While this is not considered a limitation of the study because it was a conscious decision for the research design, a novel approach to CSR research would be to also examine the photos, captions, or external links and resources that are both embedded in the CSR reports and linked to the CSR reports. Doing so could strengthen what we know about the social issues companies adopt as CSR, especially as it relates to stakeholder engagement. All of the companies in the sample had websites, and many had social media presence, or other multi-media channels that were interactive and allowed stakeholders to become a more active participant with the information. For example, Chevron has its own YouTube channel, which features short videos that emphasize what they are doing to improve energy, reduce their footprint, and serve communities, among other things on a "Playlist" dedicated to social responsibility (https://www.youtube.com/user/Chevron/featured). Researching these avenues of CSR communication could enhance what we already know about the institutionalization and may provide companies with additional ways to become distinct. While CSR reports are highly formatted, to my knowledge no external review or auditing programs exist to regulate other, less formal channels of communication.

More research should also be done to examine the role of reporting companies and external reviewers or auditors. One reason for the consistency in social issues found in this study may stem from the reliance of companies on sources of external assurance to validate or rate their annual reports. All of the companies included the names and endorsement of at least one third party in order to “verify” their CSR statements. There is much more to be learned about social issue adoption, the institutionalization of CSR, and the use of various strategies when companies communicate about CSR.

Conclusion

This study examined the CSR communication of the world’s largest petroleum companies over a five-year time span in order to identify the extent to which CSR is institutionalized and understand the scope of that institutionalization specifically related to the social issues companies adopt and communicate as CSR. At the same time, the study aimed to expose the process of institutionalization. Findings of the study support that CSR is institutionalized within the petroleum industry and companies rely on institutional and competitive language when communicating their commitments to society. While corporate misdeeds and other accidents still occur, this research suggests that companies in the petroleum industry are aware of the responsibilities stakeholders feel they owe to society, and they espouse those commitments through seven key social issues: society and community development, stakeholder engagement, environmental protection and stewardship, workplace safety and health, corporate governance, low carbon growth and technological development, and energy supply, demand, and security. Such findings make it difficult for governments or other stakeholders to accuse contemporary businesses of being "soulless" as they did at the turn of the 20^{th} century.

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