

Sustainability communication between globalisation and localisation

A comparison of corporate websites in the oil & gas industry

Nadine Thielemann and Zlatozlava Savych

Abstract *Sustainability has emerged as a critical global business concept, prompting organisations to prioritise long-term value creation that addresses their operations' environmental, social, and economic impacts. This chapter examines the sustainability communication strategies of major oil and gas companies in four countries (the United States, Austria, Poland, and Russia), focusing on the balance between globalisation and localisation. Given the inherent conflict between the operations of these companies and sustainability priorities, effective communication is essential to maintain their licence to operate and avoid allegations of greenwashing. Our analysis of the sustainability sections on corporate websites examines how companies address the thematic dimensions of the Triple Bottom Line (economic, social, environmental) and how they linguistically present these dimensions to convey their sustainability commitments. Corporate websites as digital platforms reveal how similarities in sustainability communication often stem from shared economic pressures and institutionalised standards, while still allowing for local adaptations. The findings indicate a convergence in sustainability conceptualisation, with all companies framing their efforts as beneficial for shareholder value. However, notable differences emerge in local adaptations, revealing an East-West divide: Russian companies, and to some degree also the analysed Polish company, emphasise corporate philanthropy and patriotic elements, while U.S. companies prioritise diversity and inclusion. The analysed Austrian company takes a mid-position and highlights the role of technology in its concept of sustainability. The chapter situates these findings within a broader theoretical context and discusses the observed strategies through the lens of glocalisation. Moreover, it reflects on the role of digital interculturality in sustainability communication. It highlights how economic and institutional globalisation fosters com-*

munication strategies that transcend national borders. While corporate websites illustrate a shared digital communication culture across countries, this does not imply complete homogenisation. Instead, they underscore the interplay between global formats and localised content, offering new insights into postdigital sustainability communication.

Keywords *Cross-country Comparison; (Post)digital Sustainability Communication; Strategic Communication; Content Analysis; Globalisation*

1. Introduction

Sustainability has become one of the leading global business concepts of our times. It represents the efforts of commercial organisations to create long-term value by considering how their operations affect the environmental, social, and economic spheres. Global and intergovernmental organisations, such as the United Nations, have formulated sustainable development goals (SDGs),¹ which contribute to the institutionalisation of sustainability as a priority for organisations and institutions and point to the global political and societal relevance of sustainability in tackling the major challenges of our time. Many commercial organisations orient themselves to these, showing how their business operations and strategies integrate and address sustainability. Thus, sustainability pertains to the management's priorities and their communication, i.e., publicly reporting on how the integration of sustainability is addressed in a company's business and management practices.

This chapter examines the (post)digital sustainability communication strategies of major oil and gas companies in four countries, focusing specifically on the sustainability-related content presented on their corporate websites. Sustainability is often used interchangeably with the term 'corporate social responsibility' (CSR) (Montiel, 2008) as both refer to strategic targets encompassed in the Triple Bottom Line: people (social goals), planet (environmental goals), and profits (shareholder-oriented goals) (Elkington, 1997). Sustainability communication is particularly challenging for controversial industries like oil and gas, whose operations inherently conflict with sustainability priorities, especially in the environmental dimension (Du & Vieira, 2012). Beyond the environmental impacts of their operations, which

1 Retrieved July 01, 2024, from <https://sdgs.un.org/goals>

range from local pollution to significant contributions to global warming, energy issues also involve (geo-)political implications concerning energy supply security. Moreover, policies advocated for by transnational and intergovernmental bodies (e.g., Intergovernmental Panel for Climate Change, EU), such as the Kyoto Protocol and the Paris Agreement, raise public awareness, influence policymakers' priorities, and shape the societal and political landscape. These effects make it difficult or nearly impossible to pursue a communicative strategy based on the denial of global warming as facilitated by the use of fossil fuels (e.g., Halttunen et al., 2022; Schlichting, 2013).

In their communications, oil and gas companies have to navigate the tension between global climate goals and their need to generate shareholder value and perform financially in a societal and political climate that recognises the harmful impact of their operations. Investing in sustainability communication is essential to maintaining their 'licence to operate' (Hurst et al., 2020). This concept refers to the approval and acceptance from stakeholders, such as the local community, government, and customers, necessary for conducting business activities. Without this social approval, a company may face opposition, protests, or even legal challenges that could impede or halt its operations. Thus, sustainability communication should be viewed as a response to societal pressure and a form of accountability to all stakeholders potentially affected by a company's activities.

When comparing how oil and gas companies address sustainability in their communication, we identify drivers that facilitate the emergence of global practices and thus contribute to standardisation and homogenisation. At the same time, we also find factors that promote the localisation of practices. The globalisation of sustainability communication is enhanced by global reporting standards such as the ones published by the Global Reporting Initiative, which also addresses sustainability reporting in addition to mandatory reporting; by frameworks like the United Nations' SDGs, which provide a set of sustainability goals for organisations to reference when setting their priorities; and by transnational or intergovernmental policies such as the Directive 2014/95/EU and now the Green Deal, which outline binding political priorities for economically significant regions.

In addition to global aspects, however, local factors drive companies to adapt their practices and communication to meet the expectations of local audiences and stakeholders. These factors include contextual elements such as differing value orientations associated with culture, understood here specifically as national culture (see Miska et al., 2018). Additionally, more structural

factors define the national context in which a company operates, such as the legal system and regulations, the political framework, and the characteristics of the local business environment, including whether energy companies are privately or state-owned (Matten & Moon, 2008). As a result, the conceptualisation of CSR—including stakeholders' expectations and whether it is pursued strategically or altruistically—varies across countries (Planken, 2013).

This chapter explores how major oil and gas companies from the United States, Austria, Poland, and the Russian Federation conceptualise sustainability on their corporate websites to see how globalising and localising factors shape the conceptualisation of sustainability and the way it is communicated on digital media. Our analysis focuses on the sustainability sections of these companies' corporate websites in the country's official national language. These sections are widely accessible and designed to engage a broad range of national and, in the case of the U.S. companies' websites which are in English, also international stakeholders (e.g., customers, shareholders, employees, politicians and administrators, and business partners). This makes corporate websites an ideal platform for demonstrating corporate social responsibility and for renewing and maintaining their license to operate. At the same time, the analysis of corporate websites is particularly interesting as websites are part of a company's owned media and as a digital platform of Web 1.0, a communicative tool for "transmissive" and "one-directional" "communication of sustainability" (Weder, 2023, p. 589; emphasis added), i.e., strategically designed communication promoting a particular understanding of sustainability. Our study thus adds to the body of research interested in the divergence and convergence of corporate communication of sustainability (e.g., Lin, 2021; Tang et al., 2015; Vollerio et al., 2022). Understanding divergences offers valuable insights into how local cultural, political, and social contexts shape the concept and communication of sustainability. In doing so, the digital communication of sustainability reflects the unique priorities and challenges of specific regions. Conversely, examining convergences sheds light on how globalisation and shared digital platforms foster universal principles and practices in sustainability communication.

From a broader perspective, our study also contributes to research on the global-local dilemma in public relations (Alaimo, 2016; Sriramesh & Verčič, 2019) and the ways it manifests in the (post)digital global society. By exploring how corporate websites balance global standardisation with local adaptation, we provide insights into how organisations navigate the tensions between

addressing global sustainability norms and responding to local stakeholder expectations in an interconnected (post)digital world.

To systematically examine the concept of sustainability as presented on each company's website, we analysed the primary thematic dimensions of the Triple Bottom Line (economic, social, environmental) (RQ 1) and explored how these are argumentatively linked and linguistically conveyed (RQ 2). This analysis highlights both country-specific practices and sector-specific commonalities in sustainability communication. It reveals how the analysed companies balance global and local practices in the communication of sustainability.

Our paper is structured as follows: Section 2 characterises the database, describes our sampling strategy, and addresses the role of corporate websites as a digital channel for strategic communication. Section 3 presents our methodological approach. Section 4 outlines and discusses our findings by considering important concepts from strategic communication and patterns in the communication of sustainability. Section 5 situates the findings within a broader theoretical context and discusses the observed strategy through the lens of 'globalisation'. Finally, the conclusion highlights the practical and theoretical implications of '(glo)localised' strategic communication in an era of increasing digital interculturality.

2. Data

The countries selected for this study represent a diverse range of national contexts, including former socialist countries (Poland, Russia), Western countries (Austria, United States), and both EU and non-EU members. The chosen companies are the largest oil and gas firms in Russia (*Gazprom*, *Rosneft*, *Lukoil*), the United States (*ExxonMobil*, *Chevron*, *ConocoPhillips*), Austria (*OMV*), and Poland (*PKN Orlen*), based on their rankings in the 'Forbes Global 2000' list of the world's leading public companies for the sample year (Forbes, 2020).²

The analysis is based on the sustainability sections of each company's website. Corporate websites are a primary platform for strategic communication in the digital sphere next to corporate social media channels (Köhler & Zerfaß, 2019, pp. 353–354). Corporate websites, as typical platforms of Web 1.0, follow a one-to-many communication logic, providing companies with full control over

2 Forbes 2020—The World's Largest Public Companies 2020: Global 2000 (Retrieved June 17, 2020, from <https://www.forbes.com/lists/global2000/>).

the messages presented to stakeholders. In contrast to Web 2.0 applications, where prosumers actively shape content and influence emerging discourses, corporate websites allow companies to manage their messaging without the unpredictability of external voices such as influencers or journalists (Köhler & Zerfaß, 2019). Social media complicates information control, as a growing number of stakeholder voices can alter or critique corporate narratives. As a result, corporate websites have become a vital tool within communication management for strategically presenting sustainability initiatives to diverse audiences (Weder et al., 2019).

Figure 1: Sample of one section on sustainability from ConocoPhillips.



For this analysis, we gathered data by producing screenshots of all sections on each corporate website dedicated to sustainability. This approach captures the user experience of someone navigating the site to find sustainability-related content. Our data collection method aligns with the concept of websites as 'pull media', which rely on users actively seeking information (Buchele & Alkan, 2012). Through this process, we compiled a dataset of 174 sections (i.e., screenshots, see Fig. 1) that provide detailed coverage of the companies' sustainability activities. The dataset was created by starting with the sections on the corporate websites where the topic of sustainability is initially introduced

and then following links to additional sections that explore related topics in greater depth.

Table 1 provides an overview of the scope of sustainability communication for each company.

Table 1: Number of sections per company and country.

Country	Company	Number of sections on sustainability
Russia	Gazprom	12
	Rosneft	20
	Lukoil	25
	Total	57
US	ExxonMobil	20
	Chevron	12
	ConocoPhillips	48
	Total	80
Austria	OMV	11
Poland	PKN Orlen	26

It is important to note that the sustainability sections were collected in the official language of each company's home country. We assume that these presentations are, at least to some degree, tailored to the needs of a diverse set of local stakeholders. However, it should also be noted that this assumed localisation does not apply equally to the U.S. companies, whose English-language websites are accessible to an international audience, allowing a global public to engage with their content. While translation apps, now commonly integrated into browsers, can facilitate the translation of website content into other languages, this does not necessarily align with the default behaviour or preferences of typical users, who are more likely to engage with content presented in their native language. This suggests that localised communication still holds strategic importance, even in an increasingly digital and interconnected world.

3. Method

To analyse the concept of sustainability, we conducted a qualitative content analysis (Mayring, 2015, 2019), using *ATLAS.ti* for annotation. The analysis included several stages of coding and combined top-down or deductive and open coding.

During the first stage, we identified the thematic strands and issues discussed within each strand. These codes are based on the established division of CSR practices, i.e., the Triple Bottom Line distinguishing social, environmental, and economic targets. This means we identified content focusing on ‘social’, ‘environmental’, and ‘economic’ issues assigning the according label, and adding the code label ‘other’ where legal and governance issues were presented as part of the company’s CSR activities.

This first round of coding allowed for identifying which issues feature prominently and whether sustainability is mainly framed as a matter of social or environmental engagement, thus pointing to a conceptualisation in terms of stakeholder orientation, or whether economic aspects are key and sustainability, accordingly, appears as an orientation towards shareholder value (see van Marrewijk, 2003).

If two or more areas are mentioned in a segment, we assigned multiple code labels. Accordingly, these code overlaps point to ways CSR activities are argumentatively linked.

During the second coding stage, we identified the stakeholders addressed in the sustainability sections. Here, we adopted an open coding strategy and ended up with codes for the most relevant stakeholders, i.e., the ‘community’, ‘customers’, ‘employees’, ‘shareholders/investors’, ‘suppliers & contractors’, and the code ‘other’ for heterogeneous stakeholders occasionally mentioned by some of the companies (e.g., states, children, women, local administrative units/authorities).

This coding process enabled an analysis of how sustainability is conceptualised within each national sample and allowed us to identify cross-country similarities and differences. Close reading of segments assigned to the same code labels provided deeper insights into the thematic issues and practices emphasised by each company, as well as the primary stakeholder groups targeted. Overlapping codes pointed to segments where CSR engagement is framed with argumentative motivations. Beyond thematic and argumentative patterns, which relate to content, examining the dominant patterns uncovered recurring textual and linguistic features specific to CSR promotion.

4. Findings

In the following subsections, we present and discuss our findings in the light of important concepts from strategic and sustainability communication to show in which ways the analysed companies adopt similar practices and thus follow global trends and to what degree they tailor their communication of sustainability to the local context so that it better resonates with a targeted audience.

4.1 Thematic strands in the companies' CSR communication

The first research question posed in this study sought to determine what topics and practices feature prominently in the CSR sections of the selected energy companies. Overall, social CSR emerged as a dominant theme across almost all the examined companies' websites. Notably, the analysed companies in the United States, the Russian Federation, and Poland devote considerably more attention in their sustainability communication to social initiatives compared to environmental and economic issues. In contrast, *OMV*, the Austrian oil and gas company, devotes more attention to environmental matters, with social issues ranking second.

Nevertheless, as most of the analysed sections are dedicated to reporting social practices, the companies primarily focus on their responsibility towards society, thus conceptualising CSR as a form of social engagement. Specifically, all companies highlight education, workplace safety, and healthcare initiatives. For example, health-related efforts include disease prevention and health improvement incentive programmes for employees, initiatives combating various infectious diseases in local communities, funding the construction of healthcare facilities, and medical equipment donations. Education-related initiatives encompass, for instance, support for STEM programmes, partnerships with universities, and the construction of schools in the communities where these companies operate. Employee safety, training programmes, and professional development opportunities also play an important role in companies' CSR activities.

While there are overarching themes in the CSR activities of these companies, regional cultural differences also influence the specific activities they undertake. Corporate charity is one of the major localised social CSR initiatives disclosed by Russian and Polish companies. These practices often include the protection of national heritage, support for folk crafts, local religious institutions, theatres, and museums. Corporate sponsorships are also prominent, en-

compassing support for local athletes and national teams. In addition, CSR initiatives are tailored to address the needs of local communities, especially where major production plants are located, such as Plock in Poland and Nizhny Novgorod in Russia. These CSR practices are also often oriented towards employees as primary stakeholders, including initiatives related to housing and infrastructure. This orientation connects to practices established during communist times; for example, during the Soviet period, state-owned enterprises provided social services and supported infrastructure in their local communities (Henry et al., 2016; Settles et al., 2009). These expectations have persisted even after privatisation and continue to influence the relationships between state and business companies today (Henry et al., 2016, p. 1341). Moreover, both in the analysed Polish and Russian sustainability communication, there is a strong orientation to the national market, even when companies have operational locations abroad, and a notable patriotic framing of their CSR activities:

Являясь лидером нефтегазовой промышленности Российской Федерации и одной из крупнейших компаний мирового топливно-энергетического комплекса, «Роснефть» **стремится достичь не только высоких производственных и финансовых показателей, но и внести вклад в развитие и процветание страны, в улучшение качества и условий жизни ее граждан.**

(Rosneft, Устойчивое развитие)

*As the leader of the oil and gas industry of the Russian Federation and one of the largest companies of the world's fuel and energy network, **Rosneft aims not only to achieve high production and financial indicators but also to contribute to the development and prosperity of the country, to improve the quality and living conditions of its citizens.***

(Rosneft, Sustainable development, emphasis added)

Sport w naszej strategii sponsoringowej odgrywa ważną rolę. Z jednej strony, **jako największa polska firma, czujemy się odpowiedzialni za wspieranie dyscyplin i reprezentacji narodowych, które pozytywnie oddziałują na miliony Polaków**, z drugiej mamy świadomość jak potrzebne jest promowanie sportu amatorskiego oraz zdrowego i aktywnego stylu życia.

(Orlen, Sponsoring sportowy)

*Sport plays an important role in our sponsorship strategy. On the one hand, **as the largest Polish company, we feel responsible for supporting disciplines and na-***

tional teams that benefit millions of Poles, on the other hand, we are aware of the need to promote amateur sports and a healthy and active lifestyle.
(Orlen, Sports sponsorship, emphasis added)

Thus, the CSR initiatives of the analysed Russian and Polish energy companies demonstrate their focus on societal welfare and illustrate how their historical and cultural contexts influence the specific ways in which they implement CSR.

In contrast to their Russian and Polish counterparts, the companies from the United States and Austria in our sample emphasise diversity and inclusion within their social CSR practices. They address various dimensions of diversity, including gender, sexual orientation, race, and ethnicity, and target multiple stakeholders with specific initiatives. These initiatives include the formulation of companies' diversity and inclusion action plans, diversity training for employees to foster an understanding of how inclusion and diversity are integrated into corporate culture, the establishment of diversity councils, and the enforcement of non-discriminatory policies. Additionally, these companies often highlight efforts to promote diversity within their supply chains by including, for example, minority-owned businesses, women-owned businesses, and LGBTQ+-owned businesses. Furthermore, they express a commitment to ensuring the representation of women, minorities, and people with international experience in their workforce, particularly in leadership roles.

The analysed U.S. and Austrian companies also demonstrate a greater focus on human rights within their social CSR activities. Their communication of sustainability mentions respecting the human rights of employees and community members in their areas of operation. This includes non-discrimination, freedom of association, the right to collective bargaining, and the avoidance of forced or child labour. Additionally, they tend to disclose the adoption of corporate human rights policies to manage potential human rights violations as well as organise human rights awareness training for their employees. One possible explanation for this is that, in both the United States and Austria, there is a strong cultural emphasis on individual rights, equality, and social justice (e.g., Schwartz, 2006; see also Inglehart & Welzel, 2005). Current public discourses in these countries heavily focus on diversity, social inclusion and equality, LGBTQ+ rights, and non-discrimination, prompting companies to align with these values.³ It is important to note that this focus

3 Non-profit organisations and political institutions, such as the *EU Commission's LGBTIQ Equality Strategy 2020–2025* and the *U.S. Office of Personnel Management's*

on diversity, inclusion, and human rights is not present in the CSR disclosures of the analysed Russian and Polish companies. This absence aligns with the socio-political context in these countries. For example, in 2013, Russia enacted a law banning ‘propaganda of non-traditional sexual relationships’ among minors, which effectively curtails the public promotion of LGBTQ+ rights (Ugolino, 2013). Similarly, in Poland, several municipalities have declared themselves as ‘LGBT-free zones’, symbolically reflecting broader societal and political resistance to LGBTQ+ rights (Korolczuk, 2020). Consequently, the analysed companies in these countries localise their CSR strategies to align with conservative cultural attitudes and societal values, avoiding topics that conflict with the prevailing political agenda.

Another important topic in the sustainability communication of the analysed sample is environmental performance. Environmental concerns consistently rank second in terms of prominence. However, the notable exception is the sustainability section of the Austrian company *OMV*, where environmental considerations take precedence. As Keinert-Kisin (2015, p. 138) suggests, environmental preservation has become increasingly significant in Austria, influenced by current local and global discourses on sustainability. This evolving societal awareness likely leads to heightened stakeholder scrutiny of *OMV*’s environmental practices and communication strategies. To maintain legitimacy and social licence to operate, *OMV* may prioritise environmental issues in its CSR disclosures, reflecting the importance placed on this aspect by the public. Nevertheless, all the analysed companies address a similar range of environmental concerns, including water and waste management, biodiversity preservation, oil spill prevention, and flaring reduction. This focus on operational impacts suggests a reactive approach to environmental responsibility, with companies concentrating on mitigating the negative environmental consequences of their activities (see Du & Vieira, 2012).

However, there are also some culture-specific differences in the companies’ disclosures of their environmental activities. U.S. companies and the Austrian

DEI initiatives, no longer supported by the Trump administration and formerly also presented online (LGBTIQ Equality Strategy: https://commission.europa.eu/strategy-and-policy/policies/justice-and-fundamental-rights/combating-discrimination/lesbian-gay-bi-trans-and-intersex-equality/lgbtiq-equality-strategy-2020-2025_en; DEI initiatives: <https://www.opm.gov/policy-data-oversight/diversity-equity-inclusion-and-accessibility/>), actively promote this agenda, which may have broader implications for other stakeholders, including commercial organisations.

company explicitly and frequently mention climate change in their CSR communication. This is often done within the framework of policy implications, financial repercussions, and references to proactive engagement in political dialogues and debates. Occasionally the companies also mention some concrete measures that they take to reduce emissions such as *ExxonMobil* as shown in the following excerpt:

ExxonMobil works to meet the world's growing demand for energy while reducing environmental impacts and the risks of climate change. **To mitigate greenhouse gas emissions from our operations, ExxonMobil focuses on increasing energy efficiency and reducing flaring, venting and other emissions. We deploy proven technologies, such as cogeneration and carbon capture and storage, and we conduct and support research to develop breakthrough, lower-emission technologies.**

(ExxonMobil, Managing Climate Change Risks, emphasis added)

It is also important to note that in the analysed Russian CSR communication, climate change issues are also mentioned, however, the companies remain deliberately unspecific about this topic as illustrated in this statement from *Lukoil*:

ЛУКОЙЛ признает важность мероприятий по предотвращению глобального изменения климата, поддерживает участие России в глобальных усилиях по сокращению выбросов парниковых газов. [...] Компания принимает активное участие в обсуждении и реализации мероприятий в части вопросов регулирования выбросов парниковых газов, запланированных Распоряжением Правительства РФ от 02.04.2014 №504-р, а также управленческие решения по развитию корпоративной системы учета и управления выбросами парниковых газов. (Lukoil, Регулирование выбросов парниковых газов)

LUKOIL recognises the importance of measures to prevent global climate change and supports Russia's participation in global efforts to reduce greenhouse gas emissions. [...] The company takes an active part in the discussion and implementation of activities related to the regulation of greenhouse gas emissions planned by Order of the Government of the Russian Federation dated April 2, 2014 No. 504-r, as well as management decisions on the development of a corporate system for accounting and managing greenhouse gas emissions.

(Lukoil, Regulation of greenhouse gas emissions, emphasis added)

The emphasis on climate change and environmental protection appears to be linked to a divergence in values increasingly separating Western countries from non-Western ones as shown by Jackson & Medvedev (2024) and Haerpfer et al. (2022a). Particularly relevant in this context are the global differences in self-expression values that “give high priority to environmental protection, tolerance of diversity and rising demands for participation in decision-making in economic and political life” (Inglehart, 2018, p. 37). According to the *Inglehart-Welzel World Cultural Map* (World Values Survey, 2023), the United States and Austria place a strong emphasis on self-expression values, whereas Russia and Poland show a weaker alignment with these values. Specifically, regarding environmental protection, the majority of Americans and Austrians surveyed for the study believe that “protecting the environment should be given priority, even if it causes slower economic growth and some loss of jobs” (Haerpfer et al., 2022b). In contrast, only 39.2% of Poles and 40.2% of Russians support this view (see also Cichocki et al., 2024). Furthermore, Javeline et al. (2024, p. 12) conclude, based on their research, that climate change appears to be a less pressing issue for Russian society, with little urgency placed on it by the public or the government. Their findings suggest that Russia’s heavy dependence on fossil fuels and its perception of international climate policy as a Western-imposed agenda (Tynkkynen, 2019, p. 54) contribute significantly to this viewpoint. Similarly, studies by Marcinkiewicz and Tosun (2015) indicate that Poland exhibits a lower level of public concern regarding climate change. For example, the Eurobarometer survey on climate change (European Commission, 2019) reveals that only 45% of Poles regard it as one of the world’s most serious problems, compared to the EU average of 60% and 62% of Austrians. Consequently, there seems to be less scrutiny from stakeholders and lower societal expectations regarding these issues, making climate change and environmental protection of lower importance in Russia and Poland’s oil and gas sectors and, thus, also for the analysed companies in their web-based sustainability communication.

While environmental issues may not be a top priority in public discourse or government policy in Russia and Poland, as discussed earlier, the analysis of the sustainability communication of the selected Russian and Polish energy companies reveals a distinct approach to environmental awareness and education. These companies employ various educational tools, such as lectures, lessons, and dedicated environmental journals. These resources aim to foster environmental awareness and promote responsible practices among employees and community members. In addition, these companies actively engage

in organising environmental activities such as tree planting campaigns and 'subbotniki' (i.e., unpaid community service events typically held on weekends) that are rooted in the Soviet tradition and emphasise collective effort and responsibility.

The analysis further reveals that other significant issues addressed by all the selected energy companies pertain to legal matters, governance-related activities, and business ethics. However, notable differences emerge in the companies' framing and presentation of their commitment to these areas. In the cases of the analysed Russian, Austrian, and Polish companies, there is a clear and explicit focus on the issue of corruption. These companies outline concrete anti-corruption measures and guidelines for employees, executives, and contractors. Such measures often include awareness-raising programmes and the establishment of whistle-blower mechanisms to report unethical behaviour. The emphasis on anti-corruption measures seems to reflect stronger stakeholder attention to ethical business conduct within those countries. In contrast, the examined U.S. companies tend to label unethical practices as corruption primarily when such incidents occur outside the United States. Within the domestic context, the term 'corruption' is generally avoided in favour of terms like 'transparency'. Consequently, the focus shifts to establishing governance structures, formulating lobbying policies, and engaging in public policy discourse. This includes, for example, activities related to climate change, trade agreements, and free market competition. This focus suggests prioritising influencing or supporting policy frameworks that are conducive to their business interests.

Finally, it is important to note that text segments exclusively focusing on economic issues are infrequent in the data. The only instances where economic performance is explicitly addressed appear in the Russian data, where companies discuss their development and implementation of advanced technologies to achieve technological superiority. This finding suggests a conceptualisation of sustainability that transcends a purely shareholder-value oriented approach. However, as the argumentative analysis in the subsequent section will demonstrate, the shareholder-value orientation remains a significant concern. Although not overtly presented, it is intricately intertwined with social and environmental issues, framed as instrumental to economic success.

4.2 Argumentative patterns in the analysed CSR disclosures

The second stage of the data analysis concentrated on examining text segments characterised by co-occurring codes. These code-co-occurrences reveal argumentative patterns that elucidate the rationale behind the linkage of two CSR issues. Most frequently, environmental and economic issues are connected, with the combination of social and economic issues ranking second across all companies examined. Notably, the analysed U.S. and Austrian companies display a particularly strong tendency to connect environmental and economic issues within their CSR communication. More specifically, the following argumentative pattern is discernible: Climate change is addressed primarily due to its financial implications for the company. This entails that environmental actions are evaluated in terms of cost-effectiveness, and shareholders and investors are explicitly addressed as key stakeholders in the context of environmental action, as in this example from *Chevron*:

At Chevron, we believe that managing climate change risks is an important element of **our strategic focus to return value to stockholders**. [...] Chevron shares the concerns of governments and the public about climate change and believes that encouraging **practical, cost-effective actions** to address climate change risks **while promoting economic growth** is the right thing to do.

(Chevron, Climate change, emphasis added)

Furthermore, as can be seen in the example taken from *ConocoPhillips* provided below, there is a pronounced orientation towards peers and competitive pressures:

We recognize that our GHG [i.e., Greenhouse Gas Protocol⁴] intensity will be **compared against peers**, so we track this as a **competitive risk** at the corporate level. Investors, the financial sector and other **stakeholders compare companies based on climate-related performance, and GHG intensity is a key indicator**. For this reason, our GHG intensity target aligns with the long-term time horizon to ensure we manage the risk appropriately. **It also demonstrates our goal to be a leader in managing climate-related risk**.

(ConocoPhillips, Short, Medium and Long Term Risks, emphasis added)

4 GHG refers to a corporate accounting and reporting standard, see <https://ghgprotocol.org/corporate-standard> (retrieved October 11, 2024).

In this context, environmental engagement is predominantly framed as a strategic endeavour aimed at enhancing shareholder value and ensuring business success. This framing underscores that environmental sustainability is pursued not merely as an ethical imperative but as a critical component of financial performance and competitive advantage.

All the companies examined in this study also displayed a similar argumentative pattern when linking social and economic issues within their CSR communication. This pattern centred around the concept of employee investment, highlighting how investing in the well-being and development of employees is directly connected to the company's overall success, as illustrated using examples from *Chevron* and *Rosneft*:

At Chevron, we rely on the power of human energy to help us find newer, smarter, ever cleaner ways to power the world. At the same time, we invest in people to strengthen organizational capacity and develop a talented global workforce that gets results the right way.

(Chevron, People, emphasis added)

Профессиональный, высококвалифицированный персонал, мотивированный на эффективную работу – один из ценнейших активов «Роснефти» и залог ее будущего развития. Роснефть предоставляет своим сотрудникам равные возможности для постоянного совершенствования их способностей и навыков.

(Rosneft, Персонал)

Professional, highly qualified staff motivated to work effectively is one of Rosneft's most valuable assets and a prerequisite for its future development. Rosneft provides its employees with equal opportunities to continuously improve their abilities and skills.

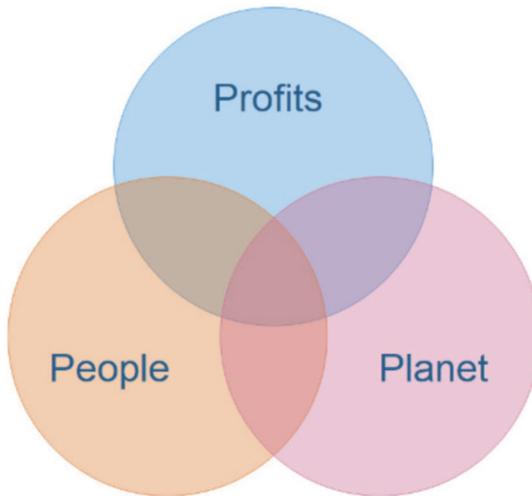
(Rosneft, Personnel, emphasis added)

Building on the previous discussion of similarities, it is also important to recognise that cultural differences play a significant role in how companies from different regions integrate social and economic issues in their sustainability communication. The analysed U.S. companies emphasise their local communities, highlighting that their community engagement aims to benefit both the community and the company's economic success. This approach includes local hiring, safeguarding assets, such as through cybersecurity measures, and protecting their workforce, highlighting their commitment to a

safe and secure work environment. Furthermore, there is a focus on adopting an employee perspective that prioritises individual career development and fosters long-term employment. In contrast, the selected Russian and Polish companies concentrate on staff training and educational programmes, as well as on providing social benefits like housing mortgages and parental leaves. The rationale behind this strategy is to maximise the returns on investment in their workforce and attract the most qualified candidates.

The analysis reveals that social and environmental initiatives in all companies studied are primarily driven by their perceived economic benefits. This consistent focus on economic gain that subordinates social and environmental goals to economic success aligns with the economic rationality model of the Triple Bottom Line, as proposed by Wexler (2009). According to this model, companies approach CSR activities primarily from the perspective of economic advantage (see Figure 2).

Figure 2: The “economic rationality” model of the triple bottom line according to Wexler (2009, p. 69)



This focus on economic advantage, observed across all the companies considered, is further evident in statements combining all three Triple Bottom Line elements. These often take the form of general statements introducing the companies' CSR sections. Typically, they address the company's commitment to integrating all three aspects of CSR in an unspecific manner, allowing them to appeal to a broad range of stakeholders while retaining flexibility to adjust their strategies as needed. This communicative strategy is commonly found in the analysed CSR sections of the selected Austrian, Polish, and Russian companies, and less frequently in U.S. companies. The selected examples from *Chevron*, *Orlen*, and *OMV* illustrate the generic and non-specific nature of these statements:

It is a cornerstone of our corporate values of high performance, integrity, trust, partnership, and protecting people and the environment.
(Chevron, Diversity and Inclusion Policy)

W prowadzonych działaniach dbamy o swoich pracowników, konsumentów, partnerów biznesowych, lokalne społeczności oraz środowisko naturalne. Troszczymy się o to, by nasz sukces budowany codzienną pracą powstawał w sposób etyczny i odpowiedzialny wobec naszych interesariuszy i otoczenia, na które wpływamy prowadząc swoją działalność.
(Orlen, Odpowiedzialny biznes)

In our activities, we care for our employees, consumers, business partners, local communities and the environment. We make sure that our success, built on everyday work, is achieved in an ethical and responsible manner towards our stakeholders and the environment we impact through our activities.
(Orlen, Responsible business)

Wir tragen zu einer nachhaltigen Gestaltung der Energiezukunft bei. Wir führen unsere Geschäfte verantwortungsvoll, schonen die Umwelt und sind Arbeitgeberin erster Wahl.
(OMV)

We contribute to a sustainable design of the energy future. We conduct our business responsibly, protect the environment and are an employer of choice.
(OMV)

The communicative strategy illustrated in these examples is known as ‘strategic ambiguity’, a form of textual vagueness which leaves much space for interpretations by not being overly specific. The concept of strategic ambiguity, introduced to communication studies by Eisenberg (1984), refers to “instances where individuals use ambiguity purposefully to accomplish their goals” (p. 230). This communicative strategy allows companies to address a diverse range of stakeholders and, by leaving room for interpretation, the message can resonate with different stakeholders’ perspectives, even those that might be potentially conflicting (Scandeliuss & Cohen, 2016). Wexler (2009) further underscores the advantages of strategic ambiguity in mission statements and similar strategic communication texts and argues that strategic ambiguity “is like a form of writing on sand. It suggests that the issues at hand are open for discussion and may be revised. It invites dialogue and enhances the use of discretion” (p. 65). This flexibility enables companies to adapt to changing circumstances while avoiding strict accountability (Eisenberg, 1984, 1998; Scandeliuss & Cohen, 2016). In the analysed data, strategic ambiguity is often employed when companies combine CSR priorities or issues that are difficult to reconcile and that conflict with the nature of their operations.

Shifting focus from strategic ambiguity and the economic rationality model of the Triple Bottom Line, the analysis also uncovers culture-specific patterns regarding how the areas of CSR engagement are combined. These patterns, however, are on a more granular level. One of these patterns highlights the company’s responsibility and commitment to providing affordable energy. This occurs in the disclosures of the selected U.S. and Austrian firms that frame this task as a duty or obligation, indicating that their environmental activities are often subordinated to socio-economic considerations. This subordination is justified as being for the benefit of their customers, who are the primary stakeholder group targeted in this context, as illustrated in the following examples taken from *Chevron*, *ConocoPhillips* and *OMV*:

Affordable energy is a catalyst for economic growth and prosperity. Our company’s values drive us to provide that energy responsibly while protecting the environment and working with our partners to strengthen communities.

(Chevron, Corporate responsibility Overview, emphasis added)

We recognise how important it is to deliver reliable and affordable energy to the world and know that we also have to do so in a sustainable way.
(ConocoPhillips, Sustainability Overview, emphasis added)

Der ansteigende Energiebedarf und der zunehmende Klimawandel stellen die Energiewirtschaft vor große Herausforderungen. Es gilt die **Ausgewogenheit von Klimaschutzmaßnahmen, leistbarer Energie und Versorgungssicherheit zu finden**.
(OMV, Nachhaltigkeitsstrategie)

*The increasing energy demand and increasing climate change pose major challenges for the energy industry. It is important to **find the balance between climate protection measures, affordable energy and security of supply**.*
(OMV, Sustainability strategy, emphasis added)

Another pattern of similarity observed at a more granular level concerns the analysed Austrian and Russian companies. They frame their effort to reconcile the sometimes-conflicting issues of social, environmental, and economic considerations within their business operations as striving for balance. The concept of strategic ambiguity offers an alternative account of this framing, which is illustrated using the example of *Lukoil*, and also included in the example from OMV reproduced above:

В своей деятельности Компания руководствуется принципами устойчивого развития и **старается достичь равновесия между социально-экономическим и природно-экологическим развитием**.
(Lukoil, Устойчивое развитие)

*In its activities, the company is guided by the principles of sustainable development and **tries to achieve a balance between socio-economic and environmental development**.*
(Lukoil, Sustainable development, emphasis added)

All the analysed companies also claim that they aim to achieve leadership in their CSR activities. However, they tend to stay strategically vague (i.e., use strategic ambiguity) and do not necessarily define or commit themselves to specific measures. This approach allows the companies to project an image of proactive engagement in CSR while retaining flexibility and avoiding binding commitments to particular strategies or outcomes. The examples from *Exxon-*

Mobil and *Rosneft* show how the selected wording strategically limits the commitment:

Access to reliable and affordable energy is essential to economic growth and improved standards of living. **We strive to demonstrate leadership in environmental management.** ExxonMobil recognises the environmental risks associated with our industry and evaluates potential and actual risks at each stage of a project to mitigate environmental impacts. ExxonMobil complies with applicable environmental laws and regulations, and applies reasonable standards where they do not exist.

(ExxonMobil, Environmental Management, emphasis added)

Стремясь к достижению лидерства в сфере экологической безопасности среди нефтегазовых компаний, Роснефть не останавливается на достигнутых результатах, продолжает развитие корпоративных программ, направленных на снижение негативного воздействия на окружающую среду, организует и участвует в добровольных экологических акциях, подчеркивающих ее прямую заинтересованность и нестандартные подходы к улучшению экологической обстановки в регионах деятельности и в мире в целом.

(Rosneft, Охрана окружающей среды)

In an effort to achieve leadership in the field of environmental safety among oil and gas companies, Rosneft does not rest on its achieved results, continues to develop corporate programmes aimed at reducing the negative impact on the environment, organises and participates in voluntary environmental actions, emphasising its direct interest and non-standard approaches to the improvement of environmental situation in the regions of activity and in the world as a whole.

(Rosneft, Environmental protection, emphasis added)

It is important to point out that these broad and rather undetermined claims, so far analysed in terms of strategic ambiguity, can also be viewed as a greenwashing strategy (e.g., Greer & Bruno, 1996, TerraChoice' Sins of greenwashing⁵). This, however, also depends on how greenwashing is understood. Some authors define greenwashing as intentional deceit, for example, as "the dissemination of false or deceptive information regarding an organisation's environmental strategies, goals, motivations, and actions" (Nemes et al. 2022, p. 5). Similarly, Seele and Gatti (2017) argue that greenwashing

5 Retrieved June 23, 2024, from <https://www.ul.com/insights/sins-greenwashing>

occurs when “an organisation intentionally communicates false or misleading green claims” (p. 245), emphasising the importance of external accusation in identifying greenwashing. On the other hand, strategic ambiguity can also shield organisations from accusations of greenwashing by showing a broad commitment to sustainability goals without being pinned down to specific actions that may be more easily criticised.

In addition, all analysed companies tend to highlight the external validation they receive for their environmental CSR activities. Only in the analysed U.S. companies’ communication of sustainability, external recognition is also frequently mentioned with respect to their social CSR activities. This discursive pattern of impression management via recognition by external authorities helps companies enhance their credibility and enables them to avoid self-praise as illustrated in the following examples from *OMV*, *Lukoil* and *ConocoPhillips*:

Die OMV wurde im Jahr 2019 **mit CDP „Leadership A-“ ausgezeichnet** und zählt somit unter alle Sektoren österreichweit zu den Top fünf Unternehmen, die einen CDP Leadership Score von A/A- erreicht haben. **Damit gehört die OMV zu den führenden Unternehmen in der globalen Öl- und Gasbranche** und demonstriert seine hohe Transparenz in Bezug auf konkrete Ziele und Klimaschutzmaßnahmen zur Reduktion von Treibhausgasemissionen als auch externe Verifizierung.
(OMV, Klimaschutz)

OMV was **awarded CDP “Leadership A-”** in 2019 and is therefore one of the top five companies in all sectors in Austria that have achieved a CDP Leadership Score of A/A-. **This makes OMV one of the leading companies in the global oil and gas industry** and demonstrates its high level of transparency with regard to concrete goals and climate protection measures to reduce greenhouse gas emissions as well as external verification.
(OMV, Climate protection, emphasis added)

Уже 6-ой год подряд Компания участвует в рейтинге открытости нефтегазовых компаний России в сфере экологической ответственности. **По итогам деятельности за 2018 год Группа «ЛУКОЙЛ» удерживает 4-е место среди 20-ти нефтегазовых компаний. Компания отмечена дипломом «За достижения в области прозрачности.** Степень потенциального воздействия на окружающую среду участников рейтинга оценивают Всемирный фонд дикой природы (WWF) России и анали-

тическая группа КРЕОН. Экологическая эффективность компаний ТЭК оценивается по ряду показателей, таких, как качество экологического менеджмента, степень воздействия на окружающую среду и раскрытие информации.

(Lukoil, Добровольные инициативы)

*For the 6th year in a row, the Company has participated in the rating of transparency of Russian oil and gas companies in the field of environmental responsibility. **Based on the results of activities for 2018, the LUKOIL Group maintains 4th place among 20 oil and gas companies. The company was awarded a diploma “For achievements in the field of transparency.”** The degree of potential impact on the environment of the rating participants is assessed by the World Wildlife Fund (WWF) Russia and the analytical group CREON. The environmental performance of fuel and energy companies is assessed based on a number of indicators, such as the quality of environmental management, the degree of environmental impact, and information disclosure.*

(Lukoil, Voluntary initiatives, emphasis added)

The Human Rights Campaign’s 2018 Corporate Equality Index recognised us for our commitment to lesbian, gay, bisexual and transgender equality in the workplace. In 2018, we also were named as a Best Employer for Diversity by Forbes and listed as one of the Top 25 Companies for Diversity by the Texas Diversity Council. While we have been recognised for our inclusion efforts, we know that it takes ongoing commitment to make sustainable progress. So, we continue to provide training, build awareness and reinforce accountability at all levels of the organization and focus on behaviours and processes that build an environment where everyone has the opportunity to succeed.

(ConocoPhillips, Diversity and Inclusion, emphasis added)

In summary, the analysis reveals that the social and environmental CSR initiatives of the examined companies are primarily driven by economic benefits, aligning with the economic rationality model of the Triple Bottom Line. The companies also communicate their CSR activities through broad, general statements characterised by strategic ambiguity, which allows them to remain flexible and adaptable, addressing diverse stakeholder perspectives without necessarily committing to specific actions or targets.

It is worth reiterating at this point that although economic performance is not explicitly addressed in the sustainability communication of most companies, a closer inspection of the argumentative patterns reveals that economic

concerns remain an underlying theme. While not overtly emphasised, the connection between economic performance and social and environmental issues becomes evident and reinforces the idea that these dimensions are often framed as instrumental to achieving long-term economic success. This observation ties back to the earlier discussion in Section 4.2, where we noted that, despite its absence in direct discourse, the shareholder-value orientation continues to subtly influence the overall sustainability communication strategy.

5. Discussion

The analysis highlights a transnational convergence in how the studied companies approach CSR. This is evident in their alignment with the economic rationality model, as well as their use of strategic ambiguity. At the same time, local differences remain visible at a more granular level—for instance, a stronger emphasis on corporate philanthropy in the Russian and Polish companies and a focus on diversity and inclusion in the U.S. companies, and to a lesser degree also in Austria, when it comes to social CSR. These patterns can be understood through various concepts and theoretical frameworks that explore the interaction between global and local trends.

The concept of ‘glocalisation’ is particularly relevant here. In business, glocalisation refers to adapting global strategies to resonate with local needs—a balance between global standardisation and local customisation (Roudometof, 2016, pp. 106–113). This idea, often described as a kind of “micro-marketing” (Robertson, 1995, p. 29), acknowledges that while global companies may face common expectations across markets, they must still account for local differences, such as preferences, income levels, and cultural values within regional or national markets (Roudometof, 2016, p. 111). In our case, however, sustainability practices do not originate from the headquarters of a multinational corporation and then adapt locally. Instead, we observe the seemingly independent adaptation of sustainability concepts by various energy companies across different countries, suggesting a more complex interaction between global and local elements.

Another useful framework is ‘translocality’ (Roudometof & Carpentier, 2022, pp. 335–328), which emphasises the active role of local communities in shaping ideas or practices that are shared globally. It also underscores the importance of digital media 2.0 and 3.0 in facilitating global interconnect-

edness. Unlike glocalisation, which typically describes a top-down approach, translocality focuses on the contributions and adaptations made by local actors themselves. While translocality provides valuable insights into how global ideas are adapted to local contexts, it is less effective in explaining the emergence of similar forms of sustainability communication across diverse countries and regions. This limitation arises because CSR and sustainability are not fields rooted in grassroots movements but are instead driven by institutional and corporate initiatives.

A broader understanding of glocalised practices in CSR might come from what Roudometof and Carpentier (2022) refer to as the “world society perspective” (p. 328). This approach suggests that global trends often adapt themselves naturally to local contexts. In CSR, this perspective is linked to ‘organisational isomorphism’, where similar practices spread globally as companies adopt standardised approaches to be competitive and relevant (Roszkowska-Menkes & Aluchna, 2018; see also Tang et al., 2015). Several factors drive this global convergence. Drori et al. (2014, p. 93) identify three key drivers in their model: standards from leading institutions, imitation of successful peers, and current management trends.

As a result, the shared CSR approaches observed among these companies reflect a broader global trend, one that includes local adjustments but is largely shaped by universal pressures to align with recognised best practices, regulative standards and norms and the like. The observed convergent discursive patterns and practices—such as reliance on external validation for impression management, orientation toward international standards and benchmarking criteria, and generic aspirations for leadership—support this interpretation.

Taking into account the nature of the medium, corporate websites being Web 1.0 applications transmitting messages following the one-to-many pattern, and contextual factors such as the language in which sustainability messages are presented and perceived, we can better understand the observed localisation in the communication of sustainability. Limited international accessibility of content in languages such as Polish, Russian, or even German likely favours a more localised approach to sustainability communication. In these cases, the absence of strong public pressure or benchmarking by international audiences—due to the content being presented in the national language—reduces the incentive for companies to adopt more globalised messaging.

Conversely, providing content in English transforms corporate sustainability communication into a global message, reaching audiences beyond national borders. This explains the adoption of strategies of ‘delocalisation’,

such as the generic references to ‘communities where we operate’ which reflect a form of de-contextualised internationalisation. It also highlights how Western or Global North trends—such as the focus on diversity and inclusion within social CSR observed with the analysed U.S. companies—are promoted and integrated into corporate narratives. These trends spread intrinsically through the influence of global standards and best practices.

At the same time, local socio-political and legal frameworks significantly shape sustainability communication. In the case of Russian firms, for instance, these frameworks necessitate tailored practices and communication strategies that align with local regulations and political environments, diverging from Western best practices.

Ultimately, the analysed companies demonstrate varied approaches to navigating this complex field, each adopting their own version of ‘glocalised’ corporate social responsibility (CSR). These strategies balance global influences with local demands, reflecting both the pressures of internationalisation and the imperatives of localised adaptation.

6. Conclusions

This study explored the interplay of divergent and convergent trends in the communication of sustainability on corporate websites, using a sample of national companies operating in distinct markets shaped by specific socio-economic, cultural, and legal framework conditions. By doing so, the study sheds light on (g)localised strategic communication in an era of increasing global interconnectedness.

The findings reveal a convergence in the conceptualisation of sustainability, with all analysed companies framing their efforts as aligned with prioritising shareholder value. However, significant differences also emerge, indicating that sustainability communication is adapted to local contexts, which points to an East-West divide. Notably, the Austrian company included in the study sometimes leans towards the identified Eastern patterns and, at other times, aligns more closely with Western trends. These differences underscore the glocal nature of sustainability communication, where global trends interact with local specificities. Theoretically, the findings align with frameworks such as (g)localisation, which emphasise the balance between global standardisation and local adaptation.

Practically, the role of language in digital communication emerges as critical. English-language content transforms corporate sustainability messaging into a globally accessible discourse, subject to international benchmarking and scrutiny. In contrast, content presented in national languages—such as on the corporate websites of the Polish or Russian companies included in the study—reflects a more localised approach, often catering to specific socio-political and cultural contexts.

The dual forces of globalisation and localisation are further mediated by the strategic use of digital platforms. The one-to-many communication pattern of corporate websites (Web 1.0) allows companies to project curated sustainability narratives to diverse audiences. However, the lack of interactivity limits the potential for deeper engagement, including intercultural engagement. This limitation is particularly relevant for U.S. companies, which provide content in English and are thus more exposed to global scrutiny and engagement. The choice of a distinctly transmissive digital platform safeguards commercial organisations from their top-down sustainability communication being challenged or altered.

In conclusion, the study highlights that sustainability communication in the digital age is not merely a replication of global best practices, but a dynamic process shaped by the intersection of global trends, local demands, and the unique affordances of digital media. This interplay not only fosters the spread of global trends but also reveals the persistence of localised strategies driven by regulatory and cultural imperatives. The result is a spectrum of localised CSR practices, illustrating how companies navigate the complex terrain of digital interculturality to align their messaging with both global expectations and local realities.

References

- Alaimo, K. (2016). *Pitch, tweet, or engage on the street: How to practice global public relations and strategic communication*. Routledge.
- Buchele, M.-S., & Alkan, S. (2012). Websites als Basis der Unternehmenskommunikation im Internet. In A. Zerfaß & T. Pleil (Eds.), *Handbuch Online-PR: Strategische Kommunikation in Internet und Social Web* (pp. 219–235). UVK Verlagsgesellschaft.
- Cichocki, P., Jabkowski, P., & Baranowski, M. (2024). The wealth of nations matters: A cross-national analysis of how political orientation and house-

- hold income affect attitudes toward environmental protection. *International Journal of Comparative Sociology*, 65(3), 1–16. <https://doi.org/10.1177/00207152241229395>
- Drori, G. S., Höllerer, M. A., & Walgenbach, P. (2014). Unpacking the glocalization of organization: From term, to theory, to analysis. *European Journal of Cultural and Political Sociology*, 1(1), 85–99. <https://doi.org/10.1080/23254823.2014.904205>
- Du, S., & Vieira, E. T. (2012). Striving for legitimacy through corporate social responsibility: Insights from oil companies. *Journal of Business Ethics*, 110(4), 413–427. <https://doi.org/10.1007/s10551-012-1490-4>
- Eisenberg, E. M. (1984). Ambiguity as strategy in organizational communication. *Communication Monographs*, 51(3), 227–242. <https://doi.org/10.1080/O3637758409390197>
- Eisenberg, E. M. (1998). Flirting with Meaning. *Journal of Language and Social Psychology*, 17(1), 97–108. <https://doi.org/10.1177/O261927X980171005>
- Elkington, J. (1997). Cannibals with forks: The triple bottom line of 21st century business. Capstone.
- European Commission. (2019) Special Eurobarometer 490: “Climate change” report. https://climate.ec.europa.eu/system/files/2019-09/report_2019_en.pdf
- Greer, J., & Bruno, K. (1996). Greenwash: The reality behind corporate environmentalism. Third World Network.
- Haerper, C., Inglehart, R., Moreno, A., Welzel, C., Kizilova, K., Diez-Medrano J., Lagos, M. Norris, P., Ponarin E., & Puranen, B. (2022a). World values survey: Round seven: Country-pooled datafile (Version 6.0.0) [Dataset]. JD Systems Institute & WVSA Secretariat. <https://doi.org/10.14281/18241.24>
- Haerper, C., Inglehart, R., Moreno, A., Welzel, C., Kizilova, K., Diez-Medrano, J., Lagos, M., Norris, P., Ponarin, E. & Puranen, B. (2022b). World values survey wave 7 (2017–2022): Cross-national data-set (Version: 4.0.0) [Dataset]. World Values Survey Association. <https://doi.org/10.14281/18241.24>
- Halttunen, K., Slade, R., & Staffell, I. (2022). “We don’t want to be the bad guys”: Oil industry’s sensemaking of the sustainability transition paradox. *Energy Research & Social Science*, 92, Article 102800. <https://doi.org/10.1016/j.erss.2022.102800>
- Henry, L. A., Nysten-Haarala, S., Tulaeva, S., & Tysiachniouk, M. (2016). Corporate social responsibility and the oil industry in the Russian Arctic:

- Global norms and neo-paternalism. *Europe-Asia Studies*, 68(8), 1340–1368. <https://doi.org/10.1080/09668136.2016.1233523>
- Hurst, B., Johnston, K. A., & Lane, A. B. (2020). Engaging for a social licence to operate (SLO). *Public Relations Review*, 46(4), Article 101931. <https://doi.org/10.1016/j.pubrev.2020.101931>
- Inglehart, R. (2018). *Cultural evolution, people's motivations are changing, and reshaping the world*. Cambridge University Press.
- Inglehart, R., & Welzel, C. (2005). *Modernization, cultural change, and democracy: The human development sequence*. Cambridge University Press.
- Jackson, J. C., & Medvedev, D. (2024). Worldwide divergence of values. *Nature Communications*, 15(1), Article 2650. <https://doi.org/10.1038/s41467-024-46581-5>
- Javeline, D., Orttung, R., Robertson, G., Arnold, R., Barnes, A., Henry, L., Holland, E., Omelicheva, M., Rutland, P., Schatz, E., Schenk, C., Semenov, A., Sperling, V., McIntosh Sundstrom, L., Troitskiy, M., Twigg, J., & Wengle, S. (2024). Russia in a changing climate. *WIREs Climate Change*, 15(2), Article e872. <https://doi.org/10.1002/wcc.872>
- Keinert-Kisin, C. (2015). CSR in Austria: Exemplary social and environmental practice or compliance-driven corporate responsibility? In S. O. Idowu, R. Schmidpeter, & M. S. Fifka (Eds.), *Corporate social responsibility in Europe: United in sustainable diversity* (pp. 137–152). Springer. https://doi.org/10.1007/978-3-319-13566-3_8
- Korolczuk, E. (2020, April 8). Poland's LGBT-free zones and global anti-gender campaigns. *ZOiS Spotlight*. <https://www.zois-berlin.de/en/publications/polands-lgbt-free-zones-and-global-anti-gender-campaigns>
- Köhler, K., & Zerfaß, A. (2019). Communicating the corporate strategy: An international benchmark study in the UK, the USA, and Germany. *Journal of Communication Management*, 23(4), 348–374. <https://doi.org/10.1108/JCOM-10-2018-0106>
- Lin, Y. (2021). Legitimation strategies in corporate discourse: A comparison of UK and Chinese corporate social responsibility reports. *Journal of Pragmatics*, 177(2), 157–169. <https://doi.org/10.1016/j.pragma.2021.02.009>
- Marcinkiewicz, K., & Tosun, J. (2015). Contesting climate change: Mapping the political debate in Poland. *East European Politics*, 31(2), 187–207. <https://doi.org/10.1080/21599165.2015.1022648>
- Matten, D., & Moon, J. (2008). “Implicit” and “explicit” CSR: A conceptual framework for a comparative understanding of corporate social respon-

- sibility. *Academy of Management Review*, 33(2), 404–424. <https://doi.org/10.5465/amr.2008.31193458>
- Mayring, P. (2015). *Qualitative Inhaltsanalyse: Grundlagen und Techniken*. Beltz Verlagsgruppe.
- Mayring, P. (2019). *Qualitative Inhaltsanalyse: Abgrenzungen, Spielarten, Weiterentwicklungen*. *Forum Qualitative Sozialforschung Forum: Qualitative Social Research*, 20(3). <https://doi.org/10.17169/fqs-20.3.3343>
- Miska, C., Szócs, I., & Schiffinger, M. (2018). Culture's effects on corporate sustainability practices: A multi-domain and multi-level view. *Journal of World Business*, 53(2), 263–279. <https://doi.org/10.1016/j.jwb.2017.12.001>
- Montiel, I. (2008). Corporate social responsibility and corporate sustainability: Separate pasts, common futures. *Organization & Environment*, 21(3), 245–269. <https://doi.org/10.1177/1086026608321329>
- Nemes, N., Scanlan, S. J., Smith, P., Smith, T., Aronczyk, M., Hill, S., Lewis, S. L., Montgomery, A. W., Tubiello, F. N., & Stabinsky, D. (2022). An integrated framework to assess greenwashing. *Sustainability*, 14(8), Article 4431. <https://doi.org/10.3390/su14084431>
- Planken, B. (2013). Cross-cultural attitudes to CSR. In S. O. Idowu, N. Capaldi, L. Zu, & A. D. Gupta (Eds.), *Encyclopedia of corporate social responsibility* (pp. 643–647). Springer. https://doi.org/10.1007/978-3-642-28036-8_595
- Robertson, R. (1995). Glocalization: Time-space and homogeneity-heterogeneity. In M. Featherstone, S. Lash, & R. Robertson (Eds.), *Global modernities* (pp. 25–44). SAGE Publications.
- Roszkowska-Menkes, M., & Aluchna, M. (2018). Institutional isomorphism and corporate social responsibility: Towards a conceptual model. *Journal of Positive Management*, 8(2), 3–16. <https://doi.org/10.12775/JPM.2017.007>
- Roudometof, V. (2016). *Glocalization: A critical introduction*. Routledge. <https://doi.org/10.4324/9781315858296>
- Roudometof, V., & Carpentier, N. (2022). Translocality and glocalization: A conceptual exploration. In V. Roudometof & U. Dessì (Eds.), *Handbook of culture and glocalization* (pp. 322–336). Edward Elgar Publishing. <https://doi.org/10.4337/9781839109010.00029>
- Scandeliuss, C., & Cohen, G. (2016). Achieving collaboration with diverse stakeholders: The role of strategic ambiguity in CSR communication. *Journal of Business Research*, 69(9), 3487–3499. <https://doi.org/10.1016/j.jbusres.2016.01.037>

- Schlichting, I. (2013). Strategic framing of climate change by industry actors: A meta-analysis. *Environmental Communication*, 7(4), 493–511. <https://doi.org/10.1080/17524032.2013.812974>
- Schwartz, S. (2006). A theory of cultural value orientations: Explication and applications. *Comparative Sociology*, 5(2–3), 137–182. <https://doi.org/10.1163/156913306778667357>
- Seele, P., & Gatti, L. (2017). Greenwashing revisited: In search of a typology and accusation-based definition incorporating legitimacy strategies. *Business Strategy and the Environment*, 26(2), 239–252. <https://doi.org/10.1002/bse.1912>
- Settles, A., Melitonyan, O., & Gillies, J. (2009). CSR in Russia. In C. A. Mallin (Ed.), *Corporate social responsibility: A case study approach* (pp. 81–97). Edward Elgar. <https://doi.org/10.4337/9781849802192.00013>
- Sriramesh, K., & Verčič, D. (Eds.). (2019). *The global public relations handbook: Theory, research, and practice* (3rd ed.). Routledge. <https://doi.org/10.4324/9781315173290>
- Tang, L., Gallagher, C. C., & Bie, B. (2015). Corporate social responsibility communication through corporate websites: A comparison of leading corporations in the United States and China. *International Journal of Business Communication*, 52(2), 205–227. <https://doi.org/10.1177/232948841525443>
- Tynkkynen, V.-P. (2019). The environment of an energy giant: Climate discourse framed by ‘hydrocarbon culture’. In M. Poberezhskaya & T. Ashe (Eds.), *Climate Change Discourse in Russia: Past and Present* (pp. 50–63). Routledge. <https://doi.org/10.4324/9781351028660-4>
- Ugolino, F. (2013). In Russia was passed the law prohibiting propaganda of ‘non-traditional relationships’ in the presence of minors, at the federal level. Protection of minors or discrimination based on sexual orientation? *Civitas Europa*, 2(31), 331–332. <https://doi.org/10.3917/civit.031.0331>
- van Marrewijk, M. (2003). Concepts and definitions of CSR and corporate sustainability: Between agency and communion. *Journal of Business Ethics*, 44, 95–105. <https://doi.org/10.1023/A:1023331212247>
- Vollero, A., Yin, J., & Siano, A. (2022). Convergence or divergence? A comparative analysis of CSR communication by leading firms in Asia, Europe, and North America. *Public Relations Review*, 48(1), Article 102142. <https://doi.org/10.1016/j.pubrev.2021.102142>

- Weder, F. (2023). Culture of sustainability and discourses of social change. *Journal of Language and Politics*, 22(5), 577–600. <https://doi.org/10.1075/jlp.22122.wed>
- Weder, F., Koinig, I., & Voci, D. (2019). Antagonistic framing of sustainability by energy suppliers: Dissecting corporate CSR messages in a cross-cultural comparison. *Corporate Communications: An International Journal*, 24(2), 368–390. <https://doi.org/10.1108/CCIJ-01-2018-0014>
- Wexler, M. N. (2009). Strategic ambiguity in emergent coalitions: The triple bottom line. *Corporate Communications: An International Journal*, 14(1), 62–77. <https://doi.org/10.1108/13563280910931081>
- World Values Survey. (2023). The Inglehart-Welzel world cultural map. <https://www.worldvaluessurvey.org/WVSContents.jsp>

