The evolution of CSR Communication in the Oil Industry:
Insights from The Royal Dutch/Shell

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Abstract

The concept of corporate social responsibility has increased in importance over the years, because of the pressures from the society which sees corporations as having an obligation to do more than just make profits. To be more transparent towards their stakeholders, companies everywhere have started diffusing CSR reports, which aim to communicate the various initiatives to which they take part to. However, there are certain companies which face particular challenges when communicating their CSR initiatives, because they are seen with suspicion by stakeholders. These are those businesses which belong to controversial sectors, such as the alcohol, tobacco and oil ones. The latter provide the context for this thesis, which examines the annual sustainability reports of one oil company, the Royal Dutch/Shell, an interesting corporation to analyze because of its size and its long history in CSR reporting.

The aim of this research is to approach the problem of CSR communication and legitimation in Shell, by looking at the changes in its reporting practices over the years.
Thus, this thesis uses a longitudinal approach and analyses the totality of the company's CSR reports belonging to a time frame of 19 years. By examining the reports, the following questions will be addressed: (1) how has the framing of CSR motivation in Shell's annual CSR reports changed over time, (2) how have the characteristics of Shell's CSR strategies and practices developed in time and (3) how has Shell evolved its communication strategies in order to legitimize its CSR initiatives and increase the effectiveness of its CSR communication over the years?

This paper builds on existing studies on the topic, but tries to bridge the gaps in the literature for future research and application.

Keywords: controversial industries, corporate social responsibility, CSR, oil industry, Shell, sustainability reports

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Contents

1. Introduction....2
1.1 Academic and societal relevance....4
2. Theoretical Framework....6
2.1 Corporate social responsibility and business....6
2.2 Organizational legitimacy and legitimization....8
2.2.1 Legitimization strategies....9
2.3 CSR reporting....11
2.4 Corporate social responsibility communication in socially stigmatized industries....14
2.4.1 Corporate social responsibility communication in the oil industry....16
Conclusion....18
3. Method....20
3.1 Research design....20
3.2 Sampling....21
3.4 Data collection and analysis....23
3.5 Validity and reliability....24
4. Results....25
4.1 Framing of CSR motivations in Shell's annual CSR reports....27
4.1.1 Instrumental and moral motives....27
4.1.2 Relational motives and institutional language....30
4.2 Evolution of Shell's CSR strategies and practices....32
4.2.1 Types of CSR initiatives....32
4.3 Transformation of Shell's communication strategies for legitimacy purposes....39
4.3.1 Rhetorical strategies....39
4.3.2 Legitimation strategies....42
4.3.3 Justification strategies....44
4.3.4 Strategies to increase credibility....45
5. Conclusion....49
5.1 Conceptual implications....52
5.2 Limitations and directions for future research....52
6. Literature and references....55

1. Introduction

"The business of business should not be about money. It should be about *responsibility*. It should be about public good, not private greed." Anita Roddick, founder of The Body Shop (Murray, 2013).

The notion of corporate social responsibility, which implies that organizations have a responsibility towards the society, their stakeholders and shareholders, began emerging already in the 1960s (Wang, Tong, Takeuchi, & George, 2016). Since then, the interest in this topic and its popularity has grown exponentially, especially since it has become more requested by stakeholders and shareholders (Wang et al., 2016). These have started paying greater attention to the behavior of companies towards the society and judging them accordingly (Aguinis & Glavas, 2012; Capriotti & Moreno, 2007). Thus, the number of corporations which have started committing to CSR is constantly growing and the biggest companies in the world have started to report their CSR initiatives (Lee & Carroll, 2011).

CSR initiatives may range from donating funds to various social initiatives such as community outreach or environmental protection, to business practices which can be considered socially responsible (Du, Bhattacharya, & Sen, 2010). These actions, however, are not completely selfless, as research has shown that many stakeholders view corporations which do good in a positive way, while they are more likely to penalize those that don't (Du et al., 2010). For instance, a 2017 survey conducted by Cone PR agency has demonstrated that 87% of Americans would purchase a product from a company who has supported an issue they cared about, while 76% would refuse to buy a company's products if they found out it had been promoting a cause which is opposite to their beliefs (Cone, 2017). Naturally, companies benefit from CSR engagement only if consumers are aware of it, therefore communication is essential to this end. However, the two main challenges to effective CSR communication are precisely low awareness and consumers' skepticism (Du et al., 2010).

Industries which are considered as socially stigmatized, such as the tobacco, alcohol, or fast food ones, have encountered even more stakeholder criticism because their activities are perceived to contribute to social and health problems (Kim & Lee, 2012). To alleviate such skepticism, many companies among controversial industries have tried to resort to CSR initiatives to restore their reputation and/or enhance their public image (Austin & Gaither, 2017). Scholars have theorized that a company's image can be improved when stakeholders attribute sincere motivations to a company's CSR engagement, while in some other occasions if a corporation acknowledges its own interests in pursuing CSR activities it can decrease consumers' skepticism. However, this is more complex in the case of socially stigmatized industries (Austin & Gaither, 2017).

This thesis focuses on one controversial industry in particular, the oil industry, and analyzes Shell's CSR communication. It is important to note that the oil and gas industry is a diversified business sector spanning exploration, production, refining, distribution and marketing (Yusuf, Gunasekaran, Musa, Dauda, El-Berishy, & Cang, 2014). Companies can cover one or more activities among the value chain or specialize within one chosen activity. For the purpose of this thesis, the focus is on a leading player in the industry, the Royal Dutch Shell. With a revenue of $240,033 million, the British-Dutch oil and gas company was ranked seventh in Fortune's Global 500 2017 list (Fortune 500, 2017).

Previous research has described the negative consequences of the oil industry on the environment and the society, such as global warming, pollution of air and water around refineries and the exploitation of countries rich with oil (Du & Vieira Jr., 2012). In the hope of being accepted by society and establishing their legitimacy, these types of companies have begun engaging in CSR activities (De Roeck & Delobbe, 2012) and a majority (~77%) now publish corporate social responsibility reports (O' Connor & Gronewold, 2012).

Shell's first report was the 1997-98 one, which was part of a communication campaign to repair its image after the Brent Spar and the Ogoni crises of 1995, in which the company was accused of not intervening against the execution of a Nigerian activist who was protesting against Shell activities in the Niger Delta and of wanting to dispose of the Brent Spar, a superfluous platform, into the North Sea. These crises served as drive of change for the company, which wanted to become more sustainable and start publishing annual sustainability reports (Livesey & Kearins, 2002). From then on, the company has published 21 reports, with an extra report belonging to the year 99-2000.

Premised on the need to examine the CSR discourses of companies in a controversial sector, the thesis seeks to illuminate the evolution of the CSR discourse within the oil industry. Unlike previous research which (with some exception) has focused on analyzing a single point in time (e.g. Du & Vieira Jr., 2012; Feldner & Berg, 2014; Ihlen, 2009; O' Connor & Gronewold, 2012), this thesis advances a longitudinal perspective on CSR communication and practice as highlighted in CSR reports. Specifically, the following research questions are posed:

RQ1*: How has the framing of CSR motivation in Shell's annual CSR reports changed over time?*

RQ2*: How have the characteristics of Shell's CSR strategies and practices developed in time?*

RQ3*: How has Shell evolved its communication strategies in order to legitimize its CSR initiatives and increase the effectiveness of its CSR communication over the years?*

1.1 Academic and societal relevance

As noted above, the research questions seek to illuminate the evolution and shifts in the framings of CSR motivation, CSR practices(s), and communication strategies. Previous studies confirm the importance of examining the attributions that stakeholders make regarding an industry's CSR initiatives, the framing mechanisms and communication tactics that companies employ, and the ways in which CSR can affect stakeholders' attitudes (Austin & Gaither, 2017; De Roeck & Delobbe, 2012; Du & Vieira Jr., 2012; O'Connor & Gronewold, 2012). Existing research on CSR reporting has mainly analyzed corporate websites, annual financial reports, or has focused on only one CSR aspect in particular (typically the environmental one) (Coupland, 2005; Du & Vieira Jr., 2012; Ihlen, 2009; Moreno & Capriotti, 2009; O'Connor & Gronewold, 2012), while this thesis will focus specifically on CSR reports and it will address all aspects of CSR.

Drawing on O'Connor and Gronewold's (2012) suggestion about conducting a longitudinal investigation of how CSR reporting has changed in terms of language used, this thesis will analyze the CSR reports of Shell over a time frame of 19 years, in order to not only find out which types of CSR initiatives it engages in, how it communicates them and how it legitimizes its choices to its stakeholders, but also whether and how these have changed over time. Longitudinal studies about corporate social disclosures show that there has been an increase in the number of companies making disclosures as well as the amount of information that they share (Haniffa & Cooke, 2005), making them an interesting source to analyze.

Limited attention has been devoted to the topic of change in CSR reporting over time, but a few longitudinal studies already exist. Some of them are related to websites, CSR reports and annual reports (Castellò & Lozano, 2011; Del Bosco, 2017; Koep, 2017), while others have focused specifically on Corporate Social Disclosure (CSD) practices over different time periods to see whether these have changed and for which reasons (Haniffa & Cooke, 2005; Mahadeo, Oogarah-Hanuman, & Soobaroyen, 2011). However, none have focused specifically on the in-depth analysis of CSR initiatives, the framings of motivations and on how companies legitimize their choices to their stakeholders, and how these change over time. Thus, this research will contribute to a small portion of literature which focuses on longitudinal perspectives. In fact, the longitudinal analysis of CSR reports can help to understand the context and the significance of corporate social disclosures, since economic or political events do not usually happen over a year and thus, a longer period of analysis could prove more efficient in defining the determinants of these disclosures (Mahadeo et al., 2011).

The structure of this thesis is the following: the second chapter is dedicated to the literature review about the topic of corporate social responsibility and business, legitimacy, CSR reporting

and CSR communication in stigmatized industries. The third chapter presents the research design, the sampling method, the operationalization, the data collection and analysis, and the validity and reliability of the study. The fourth chapter is dedicated to the findings and their discussion, while the fifth draws the conclusion, the implications, the limitations and the suggestions for future research.

2. Theoretical Framework

This section outlines the relationships between CSR and businesses, the concept of corporate legitimacy and CSR reporting. These subjects serve as a background to the issue of CSR communication in stigmatized industries, which is the topic of my thesis. I will describe the existing studies on the ways in which CSR motives can be framed and how legitimacy can be gained through communication, as well as which practices have been already used by companies in the oil refining industries.

2.1 Corporate social responsibility and business

Corporate Social Responsibility (CSR) "demands that business takes responsibility for social problems, social issues, social and political goals beyond their core business activities" (Palazzo & Richter, 2005, p. 390). Although there are plenty of definitions about it, one of the most used is Carroll's (1979) description of CSR as including economic, legal, ethical and philanthropic responsibilities (Lee & Carroll, 2011). *Economic responsibility* requires that businesses are profitable and produce goods or services which are needed in the society. *Legal responsibility* expects that companies satisfy society's expectations by abiding the law, while *ethical responsibility* entails behaving in morally proper ways. Finally, *philanthropic responsibilities* want businesses to improve the society by going beyond their economic, legal and ethical responsibilities (Lee & Carroll, 2011).

In recent years, many steps have been taken in the political scene to encourage businesses to become more socially responsible. For instance, on 26 July 2000, the United Nations first introduced the Global Compact, a voluntary initiative aiming at recruiting corporations across the globe and making them adopt conventions concerning human rights, labor regulations, the environment and anti-corruption. The main goal of the Global Compact was to encourage responsible corporate practices thanks to a series of systems and projects, as well as fostering cooperation between companies and UN agencies, labor and civil society organizations. The Global Compact is complemented by the OECD guidelines for multinational enterprises, which are suggestions by governments to multinational organizations regarding human rights, revelation of information, anti-corruption, taxation, labor associations, environment, competition and consumer protection (UN Global Compact Office & OECD Secretariat, 2005). In 2011, the European Commission has introduced a new interpretation of CSR which sees corporations as responsible for their actions and, thus, obliged to pursue CSR. The areas taken into consideration (which before included only the society and the environment) have been spread to comprise ethics, human rights

and consumers. To achieve this, the Commission has urged member states to develop national CSR strategies and plans (Martinuzzi, Krumay, & Pisano, 2011). Furthermore, in 2015 the UN proposed a new series of goals, the Sustainable Development Goals (SDGs), which among other things aim to end hunger and poverty, protect the environment, combat climate change and ensure that gender equality is achieved everywhere. These goals are interconnected and they provide guidelines to countries for their implementation. More than 150 countries have adopted the 2030 Agenda for Sustainable Development, along with the Sustainable Development Goals, at the UN Sustainable Development Summit that has taken place on 25 September 2015 (UNDP, 2018). One of the most compelling aspects of the SDGs development, has been the evolution of the role of the private sector. For instance, under the new SDG agenda, businesses are required to employ more sustainable practices, in an equal way to governments and civil society, since they have the means and the competences to do so (Scheyvens, Banks, & Hughes, 2016).

Thus, CSR has become more utilized by organizations to prove that their role goes beyond that of creating and selling goods (Wang et al., 2016). In fact, CSR allows a company to fulfill its economic, environmental and social obligations while at the same time appeasing shareholders and stakeholders (Gupta & Sharma, 2009). Many studies exist on the topic of the “business case” for social responsibility, which implies that engaging in CSR can bring financial benefits to businesses (Carroll & Shabana, 2010).

Perhaps, the first endeavor to create a business case for CSR has been the attempt to link CSP (corporate social performance) and CFP (corporate financial performance) (Carroll & Shabana, 2010). A study conducted by Orlitzky, Schmidt and Rynes (2003) has shown that the relationship between corporate social/environmental performance (CSP) and corporate financial performance (CFP) is positive. In fact, these two concepts influence each other reciprocally since financially successful companies can spend more, but CSP helps them to become even more successful, by receiving public endorsements by federal agencies for example (Orlitzky, Schmidt, & Rynes, 2003).

CSR has begun to be considered as a commercial factor since it gives companies a certain competitive advantage, it reduces risks, increases profits, and it improves savings and access to capital (Gupta & Sharma, 2009; Pollach, 2015). Cost and risk reduction can be obtained thanks to CSR activities which are directed to equal employment opportunities, the environment and building positive relationships with the community (Carroll & Shabana, 2010). Furthermore, CSR allows organizations a form of competitive advantage by increasing profits and differentiating themselves from other businesses in the same industry (Carroll & Shabana, 2010; O’Connor and Gronewold, 2012). Thus, companies decide to engage in CSR initiatives if they believe that these will pay off in the long run. In fact, apart from an enhanced reputation, companies which engage in CSR may also

increase their chances of attracting new employees, as well as satisfying current ones. However, studies have also uncovered that many companies contribute to CSR because of moral motives, as they consider themselves as having a duty to give back to society (Graafland & van de Ven, 2006).

Although the importance of financial performance is historically emphasized, it is equally relevant to consider the contribution of CSR to corporate reputation, which is considered as the most important aspect in measuring success, even more than financial performance, and there is proof that companies which commit to some sort of righteous initiative also earn more (Gupta & Sharma, 2009). Corporate reputation can be defined as "a collective representation of a firm's past actions and results that describe a firm's ability to deliver valued outcomes to multiple stakeholders" (Pollach, 2015, p. 61). It is the outcome of their opinions towards a specific company compared to its competitors, towards the market in general and towards specific industries. These opinions are shaped by the behavior and the communication of the firm, the media, word of mouth and competitors' attempts at reputation management (Pollach, 2015).

2.2 Organizational legitimacy and legitimization

Companies that want to gain a strategic advantage thanks to their CSR initiatives are faced with the challenge of maintaining their legitimacy and reputation (Pollach, 2015). Organizational 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). These norms consist not only of laws, but also of expectations from important stakeholders, such as NGOS, activist groups, the media or citizens (Pollach, 2015). Legitimacy is further divided into strategic legitimacy and institutional legitimacy. The former view sees legitimacy as a tool through which organizations pursue their goals and it implies the presence of a strong control at the managerial level. In this case, legitimation is premeditated, persistent and often ends up in conflicts between managers and employees regarding the ways though it should be achieved (Suchman, 1995). This type of legitimacy regards specific actions undertaken by a corporation, such as changing its operating policies or introducing adjustments for employees' wellbeing (Boyd, 2000). On the contrary, the institutional approach views legitimacy as a series of constitutive beliefs which define how the organization is perceived and classified (Suchman, 1995). This means that "cultural definitions determine how the organization is built, how it is run, and, simultaneously, how it is understood and evaluated (Suchman, 1995, p. 576). Legitimacy resides in those institutions that conform to public values and norms. Therefore, companies gain or lose legitimacy depending on the perception of their stakeholders (Boyd, 2000). Since real-world organizations are faced with both strategic operational

challenges and institutional constitutive demands, it is important to keep in mind both aspects (Suchman, 1995).

The survival of an organization depends on legitimacy (Dowling & Pfeffer, 1975), as it ensures a company's social desirability, provides continuity of capital, labor and customers and it also shows that the company cares about societal matters (Haniffa & Cooke, 2005). Companies pursue legitimacy for many different reasons, which could be contrasting, such as seeking continuity or credibility, and looking for passive support or for an active one. Legitimacy grants persistence to a company, since stakeholders are more likely to give supplies to corporations which seem desirable and appropriate, and it also affects the way in which people perceive it. For instance, people consider legitimate corporations as more trustworthy (Suchman, 1995). Furthermore, if a company is looking for an active participation from its stakeholders, then legitimacy is indeed required. Suchman (1995) has identified three major types of legitimacy: pragmatic, moral and cognitive. The first refers to the self-interested actions of an organization, which weighs the benefits of engaging in a certain activity. Moral legitimacy, on the other hand, is based on considerations of what the right thing to do is and what brings about social welfare. Finally, cognitive legitimacy derives from the presence of cultural models which provide explanations for the organization and its actions (Suchman, 1995). Engaging in CSR activities or making philanthropic donations is no longer enough to satisfy stakeholders and gain legitimacy from them. Thus, corporations are starting to implement moral legitimacy to comply with new sustainability expectations among different stakeholders (Castellò & Lozano, 2011).

2.2.1 Legitimization strategies

Gaining and maintaining legitimacy requires a communication and feedback process between the firm, its stakeholders and the society. Many corporations have started to resort to corporate social responsibility practices in order to conform to stakeholders' moral expectations and to showcase their corporate values (Colleoni, 2012; Pollach, 2015). An organization should, thus, be willing and ready to change its organizational values in accordance with feedback from stakeholders. According to this view, legitimacy is defined as a compliance between a company's CSR program and its stakeholders' expectations (Colleoni, 2012). Legitimacy can constitute a constraint on an organization, since if the latter's values, practices and production do not conform with social norms and principles, it will have to change them in order to adjust to society's expectations. However, legitimacy affects some more than others; for instance, some organizations are more visible, while others depend on social and political support. Those corporations which are bigger and receive more social and political assets, are expected to demonstrate a greater

legitimating behavior, like contributing to charity or using co-optation (Dowling & Pfeffer, 1975).

Showing to the society that an organization is socially responsible is part of the legitimation process and, in fact, there are four strategies that companies generally use in order to ensure organizational legitimacy: informing stakeholders about advancements in efficiency; trying to change stakeholders' opinions of an event; diverting attention away from a certain problem; and adjusting stakeholders' judgements about its accomplishments (Haniffa & Cooke, 2005). Suchman (1995) suggests three further ways to build legitimacy. The first is to conform to the existing rules of stakeholders in the organizational setting, the second is to select among a variety of environments the appropriate audience that could support prevailing practices and the third is to manipulate the structure by creating a new public and new legitimizing opinions (Suchman, 1995). Furthermore, a company must also be able to maintain its legitimacy and to do so it must predict developments in the environment and it must preserve its former achievements (Pollach, 2015; Suchman, 1995).

Feldner and Berg (2014) argue that, to gain legitimacy, companies usually resort to different types of rhetoric in their CSR communication. The traditional rhetoric figures are *ethos, pathos* and *logos*. The first is a form of persuasion based on the speaker's credibility, the second is based on emotion while the third depends on the logic of the argument (Feldner & Berg, 2014). The two authors studied companies' CSR reports and found out that the majority of them used *logos* in their CSR reporting when mentioning their achievements and providing the actual numbers of their philanthropic giving. *Ethos* was used to explain how socially responsible activities fit with their business model, while to achieve *pathos* the reports resorted to storytelling techniques (Feldner & Berg, 2014). Three further types of rhetoric employed by companies when trying to gain legitimacy are strategic, institutional and dialectic rhetoric (Castellò & Lozano, 2011). The first type gives an instrumental role to corporate social responsibility, thus linking it to the corporation's strategy to achieve short and mid-term goals. The second makes use of concepts such as CSR, sustainability and stakeholder engagement in order to "demonstrate the organization's worthiness and acceptability" (Castellò & Lozano, 2011, p. 20). The third and final type, dialectic rhetoric, is used to communicate between corporations and their stakeholders, and it consists of concepts such as citizenship, accountability, and global standards, which are validated measures that can increase the liability of businesses (Castellò & Lozano, 2011).

Although legitimacy is essential to all businesses, legitimizing their activities and relevance can be especially challenging for controversial industries such as tobacco, alcohol, or oil. As Coupland (2005) found out in his analysis of corporate websites of oil companies, the latter use four "cycles" of rhetoric in order to justify their CSR engagement. The first is societal legitimation, through which companies portray themselves as mere respondents to society's requirements, for

instance energy needs. The second is responsible legitimation, which comprises the business case, the satisfaction of requirements by shareholders and stakeholders, and the compliance to the law of the country in which they operate. The third is other de-legitimation, through which corporations de-legitimize potential opponents, such as NGOs. Finally, companies resort to context-specific legitimation on their website through the use of clickable images and insertions. Images can work as a gateway through which those who visit the website must pass in order to understand the meaning of the message included in the title. This is the type of legitimation which is harder to grasp, because web pages are a changeable and they can be read by the audience in different ways depending on people's own cultural perceptions (Coupland, 2005). The legitimation strategies presented in this paragraph show that legitimacy derives not only from a corporation's behavior but also from an effective communication with its stakeholders (Pollach, 2015), thus underlining the importance of communication and rhetoric in the legitimation process. In fact, CSR communication and reporting "are in themselves legitimating mechanisms, since they respond to social expectations concerning CSR accountability and transparency" (Del Bosco, 2017, p. 4).

2.3 CSR reporting

Communicating corporate social responsibility initiatives is very important, not only to inform stakeholders and to gain competitive advantage, but also to achieve or maintain legitimacy (O'Connor & Gronewold, 2012; Pollach, 2015). Companies are undergoing increasing pressures to adopt CSR reporting practices (Del Bosco, 2017; Koep, 2017) through various communication channels, such as annual corporate responsibility reports, press releases, corporate websites sections dedicated entirely to CSR, TV commercials, other types of advertisements and even product packaging (Du et al., 2010). Studies have shown that stakeholders would rather have CSR communicated to them through minimal publications, such as annual reports and websites, than by corporate advertising or releases (Morsing & Schultz, 2006). CSR reports have become increasingly popular as they can show commitment towards stakeholders, respond to accountability issues and they can satisfy stakeholders' requests (Koep, 2017). Furthermore, CSR reports can also be considered as forms of self-representation, therefore they can be interesting to examine (Koep, 2017). CSR reporting is often viewed as the reporting of the "triple bottom line", in which the environmental, social and financial performance of a firm is seen as having the same weigh and relevance (Feldner & Berg, 2014).

In recent years, there has been an increase in reporting standards and guidelines, such as the Global Compact in 1999, the Global Reporting Initiative (GRI) in 2000, and the subsequent GRI reporting guidelines from the years 2002, 2006 and 2013. Evidence shows that companies which

follow the GRI have increased their quality of CSR reporting (Koep, 2017), since this initiative has introduced a series of indicators (environmental, social, economic, and governance) that disclose which are the categories within which corporations report their CSR initiatives (Feldner & Berg, 2014; Kolk, 2004). These guidelines have made it easier to obtain measures and they are more likely to show the actual achievements of a company (Kolk, 2004).

Initially, all CSR reporting was voluntary, but there has been a recent increase in mandatory CSR reporting especially in the European Union (Lewis, 2016). The fact that companies are being monitored for their CSR activities creates a further motivation for them to improve their policies and communicate their endeavors and achievements in this aspect. Furthermore, stakeholders are also expecting more from them, and they are interested in receiving information about the different responsibilities of companies, which are required to disclose them (Del Bosco, 2017).

However, CSR communication is not free of challenges. In fact, on the one hand, by informing their stakeholders about their CSR initiatives, companies can avoid legitimacy problems; on the other hand, communicating CSR excessively could create skepticism in stakeholders, if they do not believe that the company is reliable (Morsing & Schultz, 2006).

Stakeholders have two types of attribution relating to a company's motives to engage in CSR, and these are self-centered motives and other-centered motives. The former are additionally divided into strategic (positive) and egoistic (negative), while other-centered motives are sub-divided into values-driven (positive) and stakeholder-driven (negative) (Ellen, Webb, & Mohr, 2006). Findings show that stakeholders view companies more positively when they attribute both values-driven and strategic motives to them (Ellen et al., 2006).

Another challenge associated with CSR communication, and CSR reporting in particular, is that it can be seen as a form of "greenwashing", which is a practice used to give the impression that a company's practices are environmentally friendly when in reality they are not. In fact, many companies make use of sustainability reports as a form of damage control after environmental disasters, such as Exxon and BP after their oil spills. The majority of these reports tend to mention targets, values and ambitions rather than actual accomplishments (Lewis, 2016), and this is what makes the audience skeptical. Furthermore, there is often a lack of transparency from the companies' side, which may adopt "window dressing" policies to avoid external pressure and requests. In fact, "while corporations want stakeholders to be aware that they are socially responsible, they are reticent about communicating their actions, fearing criticism and wary of creating expectations" (Del Bosco, 2017, p. 7). For all these reasons, it is important to analyze which kind of information corporations disclose, in order to assess the quality and the transparency of the reports (Del Bosco, 2017).

Despite all of its complexities, it is clear that CSR communication is becoming a common practice and it has become the focus of a substantial body of empirical research. Just as business practices may shift and evolve, research finds evidence of similar changes in CSR communication over time, thus making it an interesting field to examine.

Research on CSR reporting has highlighted that, although most companies report their CSR initiatives by following the GRI guidelines, each one of them has their own way of framing their achievements and selecting the topics on which to focus on (Feldner & Berg, 2014). Another element that has emerged in the literature is that reporting habits have increased over the years (Kolk, 2003). With regards to the content of CSR reports, a study conducted by Kolk (2003) revealed that 60% involved the triple bottom line, and thus, environmental, social and economic conditions, while most of the remaining 40% were concerned with a combination of environmental and social matters. The topics that were mentioned the most were related to health and safety, relationships with employees and philanthropic actions such as charitable contributions (Kolk, 2003). Furthermore, some companies even mentioned the economic benefits of sustainability or corporate social responsibility, such as their value added (Kolk, 2004), new market opportunities, better relationships with stakeholders, improved reputation and cost and risk reduction (Kolk, 2003). The majority of the companies in question had the propensity to include performance measures in the reports and they also stressed the importance of communicating and having relationships with all their stakeholders (Kolk, 2004).

Other studies have focused on the evolution of corporate social disclosure (CSD) practices in developing countries over the years (Haniffa & Cooke, 2005; Mahadeo et al., 2011). The findings show that there has been an increase in the number of firms which report their CSR practices and that CSD patterns have changed as well. However, it emerged that corporations have a lower inclination in sharing environmental information, perhaps because they want to avoid being investigated over the ecological impacts of their business activities. To gain cognitive legitimacy these companies implement ethical disclosures and they also provide a 20% disclosure regarding health and safety measures (Mahadeo et al., 2011). Furthermore, CSD is used mainly as a reactive legitimation strategy aiming at directing the attention away from controversial business activities, favoritism and close relationships with the government (Haniffa & Cooke, 2005).

A study by Koep (2017) has analyzed the presence of “talk” (ambitions and plans for the future) and “action” (actual CSR initiatives that have taken place in the past) in Nestlè’s CSR reports and how the tension between them has evolved throughout a time period of 14 years. The results show that there is a presence of three tensional approaches and these are denial, embrace and transcendence. Thus, the organization handles this tension between talk and action by giving an

actual number to its aspirations and by using “linguistic elements of discursive closing with the discourse of aspiration” (Koep, 2017, p. 18). Moreover, the research shows that there has been a change in the company’s CSR aspirations over the years, by becoming more complete and receptive (Koep, 2017). Finally, Del Bosco (2017) has conducted a longitudinal study as well, which focused on corporate websites and on the ways in which CSR communication has changed over a time span of 8 years. She found out that there has been an increase in the number of CSR-related publications and in the use of the Internet as a tool to do so. In some cases, however, increased attention to environmental and social responsibilities of firms has not meant actual improvement in transparency and accountability (Del Bosco, 2017).

2.4 Corporate social responsibility communication in socially stigmatized industries

The existing literature on CSR communication has shown that stakeholders make attributions regarding corporations’ motives to engage in CSR activities and, if these are positive, the company’s image is improved. Furthermore, if a company's motives may be in question, the acknowledgement of self-serving interest could decrease the skepticism of consumers. Austin and Gaither (2017) analyzed the various factors which are normally taken into consideration when talking about CSR communication, such as company-cause relationship (fit), benefit salience (firm vs. self-serving motives), attribution of a company motives and acknowledgement of benefit and skepticism, and applied them to socially stigmatized industries (Austin & Gaither, 2017). These are those companies “whose products or manufacturing processes contribute negatively to an issue of societal concern” (Austin & Gaither, 2017, p. 840), such as the tobacco, alcohol, gaming, oil and adult entertainment industries (Du & Vieira Jr., 2012). Since controversial industries face the problem of legitimacy (which is essential for their survival, since it allows the flow of resources and the support of stakeholders), they have resorted to corporate social responsibility in order to prevent negative judgements and enhance their reputation (Du & Vieira Jr., 2012).

Socially stigmatized industries, such as the tobacco, alcohol and oil ones, struggle with the achievement of the status of good corporate citizenships, especially because they encounter NGOs’ reaction to their CSR communication by exposing their flaws (Palazzo & Richter, 2005). For instance, the first CSR report in the tobacco industry has caused reactions by anti-tobacco NGOs, such as the World Health Organization (WHO), which has described the implementation of corporate social responsibility in the industry as an “inherent contradiction” (Palazzo & Richter, 2005, p. 388). The Director General of the WHO has stated that industries such as alcohol are using similar strategies to those of the tobacco industry in order to change the public health policies that have a negative impact on their products. Furthermore, the World Health Organization believes that

"the formulation of health policies must be protected from distortion by commercial or vested interests" (Jones, Wyatt, & Daube, 2015, p. 274). For example, controversial industries incur in a series of limitations when trying to engage in CSR. The first is related to corporate philanthropy, since the public views negatively the charities who receive money from controversial companies. Furthermore, the choice to get involved in philanthropic activities should be guided by core expertise and it should serve as a way to improve corporate reputation. For controversial industries, focusing on such strategic methods is hard, since their products do not allow to focus on core competences (Palazzo & Richter, 2005). The second limitation is related to stakeholder collaboration, which normally brings better credibility and enhanced reputation. However, in these kinds of industries the opposite is bound to happen, since possible collaborators would face reputational risks as well. Thus, the majority of stakeholders refuse to cooperate with the spokespersons of controversial corporations. Third, in their CSR reports companies normally focus on the positive effects of their activities with only a small mention to the negative ones (Palazzo & Richter, 2005). Controversial industries cannot report their CSR initiatives in the same way, or they would be criticized for attempting "window-dressing" (Palazzo & Richter, 2005, p. 392). The fourth constraint is self-regulation which is already disapproved in other industries, but even more so in stigmatized ones. In fact, corporate self-regulation is criticized for a lack of transparency, liability and is consequently not considered as legitimate. Thus, corporations that operate in highly controversial industries, should have a different approach to CSR compared to other companies (Palazzo & Richter, 2005).

Some of these industries make use of Corporate Social Marketing (CSM) as part of their CSR strategies. CSM is a way through which companies can demonstrate their CSR commitment and its goal is to convince the audience to act in a certain way or change their behaviors, thus having an impact on consumers' spending habits. Controversial industries use CSR activities in order to legitimize themselves and their harmful products. Cause-related marketing (CRM) is sometimes implement alongside CSM as a way to enhance a company's corporate image and increase sales. Industries such as the gambling, tobacco and alcohol ones, however, have encountered some criticism related to their CSM campaigns (Jones et al., 2015). The alcohol industry, for instance, uses CSM campaigns to obtain behavioral change or to raise funds for relevant health and social causes. An example is Belvedere Vodka that participates in the (RED) campaign for HIV/AIDS, through which they encourage women to buy their product since 50% of the profits will be devolved to the Global Fund to fight HIV/AIDS in Africa. However, literature has showed that there is a relationship between alcohol consumption and behaviors which are associated with AIDS, but there is no mention of this in alcohol advertisements. Thus, there is a lot of skepticism regarding the

impact of industry-led education programs and some people further argue that responsible drinking messages are ambiguous on purpose. CRM campaigns encouraging people to buy alcohol in order to fund charitable causes have the capacity to benefit some by damaging others (Jones et al., 2015).

CSR efforts by controversial firms are thus considered unethical or unsustainable and they encounter the risk of backfiring if consumers and the general public perceive that they are not authentic (Jo & Na, 2012). However, Jo and Na (2012) have found out that there is a negative association between firm risk and CSR engagement by controversial industries, which means that even they can improve their corporate image by taking part to various CSR initiatives (Jo & Na, 2012).

2.4.1 Corporate social responsibility communication in the oil industry

Studies have demonstrated that firms in controversial industries receive less benefits from their CSR involvement compared to other industries, thus facing more challenges to obtain legitimacy. Therefore, to gain benefits from their CSR initiatives, oil companies need to overcome stakeholders' skepticism, win public trust and obtain or reacquire legitimacy (Du and Vieira Jr., 2012). Despite the concern regarding their negative impact on the environment and on local communities, oil companies are among the dominant industries in promoting CSR. This could find an explanation in the fact that their operations are highly negative, such as oil spills, and that they are often criticized by civil society groups and indigenous people. Furthermore, perhaps because of their greater visibility, oil and gas companies are under the constant pressure of the society and are more engaged in CSR and in community engagement compared to other companies (Frynas, 2009). Arguably, in their situation, "going green" seems like the best option in order to improve their reputation and be more profitable. Many among the world's oil companies include environmental principles in their actions, and they are trying to proceed towards sustainable development (Ihlen, 2009). In fact, some companies in this industry have also adopted a variety of international CSR initiatives such as the UN Global Compact and the Global Reporting Initiative (GRI). In addition to this, oil companies have begun to finance and support a wide number of development schemes aimed at communities in developing countries, such as building schools and hospitals, introducing micro-credit plans and assisting youth development projects (Frynas, 2009). However, studies have shown that CSR has been adopted in an unequal way in the oil and gas industry, with some companies engaging in CSR initiatives, decreasing carbon dioxide emissions and promoting renewable energy, and others doing much less (Frynas, 2009).

According to a study conducted by Du and Vieira Jr. (2012) oil companies engage in different CSR activities, address diverse stakeholders, and are involved in some sort of cross-sector

partnerships with non-profit organizations. As communication strategies, these companies use a variety of framing mechanisms to increase the prominence of their CSR messages, such as accessibility of CSR-related information on their websites, the use of multimedia technologies and the use of social media to engage stakeholders. To overcome stakeholders' skepticism and thus increase their CSR credibility, these oil companies integrate CSR into their mission, they use factual arguments to communicate their initiatives and they use mainly two-sided messages, which means sharing both positive and negative information. Furthermore, they promote collective action at the industry level and they exhibit their awards and certificates. To increase the effectiveness of their communication, some companies even make use of affective stories to communicate their initiatives. Stories which present individual anecdotes and emotional arguments are effective in making the audiences recognize themselves in the message (Du and Vieira Jr., 2012).

O'Connor and Gronewold (2012) have added value to this thread of literature by examining specific sections of 21 petroleum companies' CSR reports. Their findings show that companies in the petroleum refining industry employ a CSR communication which mixes competitive advantage and institutional language, in order to appeal to a vast number of stakeholders. Notably, the study finds that organizations in the same industrial field adopt similar reporting practices, and engage in initiatives and partnerships which are all very much alike, possibly to deflect stakeholder criticism (O' Connor & Gronewold, 2012).

Further research highlights the role that language and rhetoric play in the communication of oil companies' social and environmental responsibilities (Ihlen, 2009; Livesey, 2001). One good example is constituted by Greenpeace's and Shell's discursive conflicts, following the 1995 Brent Spar and Nigeria crises. These crises emerged because of Shell's intent to dispose of the Brent Spar, an oil storage and loading platform, in the North Atlantic deep waters and its failure to take a stand against the Nigerian government – Shell Nigeria's business partner – after the execution of nine environmentalists, who had protested the effects that the oil extraction had had on their lands (Livesey, 2001). Greenpeace's campaign changed the rules of the language game by including alternative discursive practices, such as "apocalyptic terms belonging to the environmental discourse", through which the NGO managed to present Shell as a "modern terrorist" (Livesey, 2001, p. 70), while with regards to the Nigerian protests, it combined post-colonial struggle and environmental discourse, by describing oil as a "curse for them while feeding others fat" (Livesey, 2001, p. 74). Following the two crises, Shell changed not only its corporate culture, but also its rhetorical style, by incorporating discourse of care and sensitivity towards ecological and social concerns. The company has started to mention stakeholder engagement, dialogue and social reports in its discourses, in order to safeguard its legitimacy. Thus, the language of sustainable development

was useful to Shell to preserve its identity and the belief in progress that is expected by every corporation (Livesey, 2001).

Another study shows that the oil industry uses four justification strategies, which derive from the topics of definition and comparison, to prove that their oil production is sustainable (Ihlen, 2009). This industry tries to define sustainability in a way that brings a certain advantage to itself, by stating that sustainability means cutting emissions, and assuming that, as long as a company does its best to reach this goal by using the best technology in its hands, it can be identified as sustainable. The second definition is that sustainability means long-term management. Therefore, "although oil is a non-renewable resource, the industry is still sustainable" (Ihlen, 2009, p. 58). Some companies have tried to make the claim that since new types of energy will probably be present in the future, when considering the bigger picture, oil production is actually sustainable. The oil industry also makes use of comparisons with other companies to legitimize its existence and continuous development. They claim that energy is a necessity and its demand is increasing, and that other energy sources are not realistic alternatives. Certain oil companies also portray themselves to consumers as the "lesser of two evils", by arguing that they are more environmentally friendly than others in the same industry (Ihlen, 2009).

In conclusion, communicating sustainability initiatives to internal and external stakeholders is deemed necessary to increase a company's reputation and obtaining long-term important benefits (Reilly, 2009). Previous studies have demonstrated that companies within the petroleum refining industry use specific kinds of communication depending on their CSR initiatives, position within the industry and industrial regulations and standards. Industrial rules and organizational traits affect CSR sustainability discourse deeply, and oil companies tend to mix them in order to gain benefits (O' Connor and Gronewold, 2012).

Conclusion

This chapter has reviewed the existing literature on the topic of CSR, its relation to business, organizational legitimacy, CSR reporting and CSR communication in controversial industries. The topic of CSR communication in the oil industry is not so extensive and it focuses mainly on language, or more broadly on framing mechanisms, cross-sector partnerships and so on. Furthermore, most studies are based on websites or only a few sections of companies' CSR reports (Du and Vieira Jr., 2012; Ihlen, 2009; Livesey, 2001; O'Connor and Gronewold, 2012). To address the gaps in the literature, this thesis will analyze CSR reports belonging to one oil company, The Royal Dutch/Shell, to see how it overcomes stakeholders' skepticism and maintains legitimacy. Existing studies have described the communication strategies and framing mechanisms that certain companies employ to enhance their legitimacy (Coupland, 2005; Du & Vieira Jr., 2012; Jones et al.,

2015; O' Connor & Gronewold, 2012), however, most of them have focused on only one point in time while others have analyzed other types of industries. I am interested in researching whether and how CSR practices, framing mechanisms and legitimation strategies in oil companies have evolved throughout the years, as no previous study has considered these aspects together.

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3. Method

In this chapter I am going to describe the research design, sample, sampling method, and the operationalization of my thesis, in order to answer the research questions. These are concerned with analyzing how the framing of CSR motivation has evolved throughout the years, if and how CSR practices have changed, and in which ways oil companies legitimize their initiatives in an effective manner. I will then proceed with the explanation of how the data was gathered an analyzed and I will discuss their validity and reliability.

3.1 Research design

To answer the research questions, this thesis conducted a longitudinal research to investigate CSR reporting, as a lot of interesting findings can be gathered from longitudinal studies (Koep, 2017). The study included an analysis of 21 CSR reports belonging to the Royal Dutch Shell.

As previously explained, CSR reports are a way through which companies can communicate their dedication to the various stakeholders and it has been proven that companies in controversial industries are the most likely to publish them (O'Connor & Gronewold, 2012). In fact, regardless of the reasons why corporations decide to engage in CSR initiatives, they must communicate their reasoning behind it. The language used to communicate CSR-related activities offers an insight into the corporate motivations themselves. By analyzing the language of public communications, one can determine the audience that the company is trying to reach and how it hopes to do so (Hartman, Rubin, & Dhanda, 2007).

Therefore, to conduct a thorough research of companies' CSR reports, this study utilized qualitative content analysis. Specifically, this thesis used a conventional content analysis method, but it utilized existing literature as a guide to identify key concepts for the initial coding categories. This approach allowed the appearance of new observations (Hsieh & Shannon, 2005).

Qualitative research allows to collect data in a non-numerical way, such as in the form of texts, pictures, videos, and it allows to display personal opinions, actions and understandings of individuals (Gelo, Braakmann, & Benetka, 2008). Thus, qualitative research is inductive and data-driven.

The reason why qualitative content analysis has been chosen as a method for this thesis is that it can be used on all types of written texts, independently of where the material comes from (Bengtsson, 2016). To analyze the data, four main stages have been identified by previous literature: *the decontextualization, the recontextualization, the categorization,* and *the compilation.* In the first step, the researcher must divide the text in *meaning units*, classifying them with a code which

should facilitate the identification of the concepts that are being analyzed. The second step entails checking whether all the aspects of the content relating to the research purpose have been covered, while in the third step, those units which have a lengthy definition need to be shortened, without losing content. During this step, themes and categories are identified. These should be internally homogeneous and externally heterogeneous, which means that no data should fit into more than one group. Finally, the last step is concerned with the analysis and writing up processes. When performing a qualitative content analysis, the researcher must consider the data collected from a neutral perspective and be objective (Bengtsson, 2016).

3.2 Sampling

For this type of study, a company had to be selected that had an extensive history of CSR reporting, so that it could provide a big enough sample for a longitudinal research. The Royal Dutch Shell was considered suitable for this thesis because of its record of sustainability reports, it size, degree of internationalization, and industry context in CSR reporting (Koep, 2017). Shell is based in The Hague, Netherlands, and according to the 2017 Fortune's 500 list, it has a revenue of $240,033 million. The British-Dutch oil and gas company belongs to the group of six oil and gas companies which are defined "supermajors" and it is the seventh largest company in the world, according to its 2016 revenues. It is also the largest company based in Europe, and it operates in over 70 countries (Fortune 500, 2017). Furthermore, the company appeared third in Fortune's 2016 World's Most Admired Companies online list (Fortune, 2016) and eighth on Britain's Most Admired Companies in 2017 (Brand Rankings, 2017). The choice of focusing on a large oil company is based on the expectation that it has a greater CSR engagement and is more likely to report its initiatives in the first place (Du & Vieira Jr., 2012).

The sample of this research consists of 21 CSR reports belonging to Shell, starting from the year 1997-98 until 2017. I believe that the number is appropriate, as each report has a minimum of 25 pages to a maximum of 74. Furthermore, "a limited number of texts is sufficient in a discursive analysis in which small speech acts are seen to reveal significant information" (Joutsenvirta, 2011, p.60).

3.3 Operationalization

The coding frame has been obtained inductively from the texts, with the aid of sensitizing concepts from previous literature. The importance of researching language use lays in the fact that when people talk to one another they construct social realities. The analysis in this thesis tried to determine how Shell presents itself as a responsible actor (Pollach, 2005), and to do this it referred

to existing studies on the topic.

I used the following frameworks as a guideline for my analysis, with the chance to add elements during the research and include new insights that emerged from the text.

For RQ1 the best scheme was provided by Graafland and van de Ven (2006) and Aguilera, Rupp, Williams, and Ganapathi (2007), who researched the motivations for companies to engage in CSR initiatives and defined them as strategic, relational and moral.

With regards to the second research question, this thesis found a correspondence with categories belonging to previous literature, such as Dahlsrud's (2008) environmental, social, economic, and stakeholder dimensions and O' Connor and Gronewold's (2012) "technology and innovation" and "safety" categories, but at the same time added some categories which did not belong to any existing literature.

In order to determine how companies legitimize their practices, and thus respond to the third research question, Coupland's (2005) study of oil companies' websites provided some useful insights. At the same time, I referred to Feldner and Berg's (2014) *ethos, pathos* and *logos*, Castellò and Lozano's (2011) strategic, institutional and dialectic rhetoric (Castellò & Lozano, 2011; Feldner & Berg, 2014) and Ihlen's (2009) four justification strategies. Finally, Du and Vieira's (2012) and Pollach's (2005) studies on the tactics that companies use in order to increase their credibility were taken into consideration. An illustration of legitimation, justification and rhetorical concepts can be seen in Table 1. The codes and themes will be discussed in more detail in the results section.

Table 1 – Legitimation, Justification & Rhetorical Strategies

Legitimation, Rhetorical & Justification Strategies	**Definition**
Societal legitimation	Repeated reference to society; organization's attention to matters beyond profits; organization as respondent to society's energy needs
Responsible legitimation	The business case for CSR activities; satisfying competing demands of shareholders and stakeholders
Other de-legitimation	De-legitimation of potential opponents in CSR arguments
Strategic CSR rhetoric (logos)	Assumes an instrumental interpretation of CSR; provides concrete examples of the corporation's work
Institutional CSR rhetoric (ethos)	Themes such as "CSR", "philanthropy", "sustainability"; corporation's responsibility-based behaviours in term of how these fit with their industry expertise
Dialectic rhetoric (pathos)	Efforts by firms to engage with their

	stakeholders on the basis of dialogue; storytelling vehicles such as letters from clients or communities
Sustainability means cutting emissions	As long as a company does its best to cut emissions it can be defined as sustainable
Sustainability means long-term management	Although oil is a non-renewable source, the industry can be defined as sustainable in the larger picture
Other energy sources are not realistic alternatives	Energy is a necessity and its demand is increasing, thus alternative sources to fossil fuels are unrealistic at the moment

3.4 Data collection and analysis

The dataset for this study consists of sustainability reports, retrieved from Shell's annual reports archives section on its website. The reports were uploaded on Atlas.ti, a qualitative data analysis software which I utilized for my research. These types of softwares help to esablish the relationships in the data and provide a system for writing and saving memos to advance the analysis. Some critics say that using data analysis softwares can distance the researcher from the information and that it will lead to qualitative materials being analyzed in a quantitative way, but this is not true. In fact, I could not have analyzed the data without having read it thoroughly and having become accustomed to it first (Barry, 1998). Thus, consistent with an inductive approach, the material was studied in-depth in order to obtain a general perception of it and the first notes for further coding were written down (Braun & Clarke, 2006; Hsieh & Shannon, 2005; Koep, 2017).

In the second step, the data was read word by word and organized into meaningful groups in order to obtain codes. Codes are an aspect of the data that appears interesting for the purpose of the study (Braun & Clarke, 2006; Koep, 2017; Hsieh & Shannon, 2005). According to Braun and Clarke (2006) the third step entails the grouping of different codes into potential themes, along with meaningful data extracts (Braun & Clarke, 2006). Some initial codes generated main themes, others formed sub-themes or were discarded. The fourth step involved the reviewing of the themes, while the fifth was concerned with their refinement and labelling. Each individual theme needs to be considered in relation to itself and to others. Finally, the sixth step was concerned with the writing up of the report, which includes relevant extracts as examples of the data (Braun & Clarke, 2006).

To discuss the findings, a process of inductive inference was used, which means creating relevant and logical explanations after the observation of a phenomena (Gelo et al., 2008), as well as theories from the existing literature (Hsieh & Shannon, 2005). The data was analyzed by following an interpretative, discursive approach (Koep, 2017) and to allow comparability, the coding system used was the same for all reports (Del Bosco, 2017).

3.5 Validity and reliability

This thesis employed a qualitative type of research, thus I do not expect it to be perfect in terms of validity and reliability, since qualitative studies are more subjective and tied to human senses (Leung, 2015). The concept of reliability is usually related to the assessment of quantitative research; however, it can be used in all sorts of studies. In qualitative ones, reliability means "generating understanding" (Golafshani, 2003, p. 601) and being trustworthy. Thus, to achieve greater reliability in content analysis, researchers should write detailed coding rules to provide all coders with the necessary explanation to ensure that they all have the same results (Potter & Levine-Donnerstein, 1999).

With regards to the validity of qualitative analysis, Silverman (2011) proposed using analytic induction, constant comparison, deviant-case analysis and comprehensive data treatment. Regarding analytic induction, I think my thesis can be considered as valid, since I used a number of sensitizing concepts deriving from previous research. Furthermore, throughout the analysis process, I took deviant cases into consideration as well, which are those that do not belong to the theoretical framework's predictions. Since explanations are provided whenever theoretical concepts play a role, theoretical transparency is granted. However, since I only analyzed CSR reports belonging to one company, the findings are not complete and thus not generalizable.

4. Results

This thesis aimed to answer the following research questions:

RQ1*: How has the framing of CSR motivation in Shell's annual CSR reports changed over time?*
RQ2*: How have the characteristics of Shell's CSR strategies and practices developed in time?*
RQ3*: How has Shell evolved its communication strategies in order to legitimize its CSR initiatives and increase the effectiveness of its CSR communication over the years?*

Before starting with the description of the primary findings of the content analysis, I will outline the main similarities and differences between the reports, in both content and structure. Since Shell started following the Global Reporting Initiative (GRI) guidelines for its reporting in 1999 (Shell, n.d.), the overall content and structure is similar across the years. In fact, all the reports mention three encompassing areas which are required by the GRI: economic, environment and social. The social category is the one which addresses most topics, since it usually includes labor practices, human rights, communities, diversity and inclusiveness and occupational health and safety. These three broad categories only serve as guidelines, but in fact, when reporting, companies choose the format that best meets their purposes. Overall, by grouping similar reports depending on content and structure it was possible to identify three different clusters: the first one includes the reports from 1997-98 to 2005, the second includes reports from 2006 to 2010 and the third those from 2011 to 2017. In the table below, the main structures and contents of the three different phases are reported.

Table 2 - Shell's three reporting phases

Phases	Main features	Highlights	Stakeholder engagement
First: 1997/98 - 2005	The reports belonging to this phase seem less "standardized" compared to the following ones, in the sense that the main topics are not presented with defined criteria, and in the 1998, 1999 and 2000 reports they don't mention their performance data at the end. They start doing so from 2001 onwards. In the first four reports, Shell also showed a **Road Map** with sustainability objectives and how it planned to achieve them.	Moreover, in these reports the issue of **climate change** and the protection of the environment in general appear mostly under the "**issue" section**, but they are high in the hierarchy of topics. Usually climate change is mentioned second or first in these reports, following sustainable development. Around 2002 the company introduces the topic of "**meeting the energy challenge**" which will appear in further reports as well.	In all these reports there is the presence of "**You Told Shell**" sections, where opinions from customers or employees are reported, even the negative ones. It is interesting to note that, the first reports had a more open dialogue with stakeholders and seemed more transparent. For instance, the opening page of the 1997-98 report states: "*We care about what you think of us. We want you to know more about how we work and how we strive to live up to our principles. This report is part of a dialogue, and we will continue to seek your views*." (1997-98 report).
Second: 2006 - 2010	Unlike the reports belonging to the previous "phase", these reports have some additional sections regarding their reporting and their data, the **External Review Committee** opinion and their performance data.	The 2006 report is the first to show some additions compared to previous reports, such as the **External Review Committee's opinion** and the employment of the GRI guidelines. In this report they also introduced their first **global Code of Conduct**. The reports belonging to this phase give greater importance to **safety performance** and they underline the fact that Shell engages in **fair business practices**. The company also introduces its involvement in sustainable transport, HIV/AIDS programs, beneficial products. The environmental section has fallen a bit lower in the hierarchy of the topics.	Instead of the "You Told Shell" sections, they introduced a "**Voices**" section, which was then replaced by a "**What others say**", an "**Opinions**" later on and, finally, a "**Testimonial**" sections, where they report the opinions of selected stakeholders who have either worked for Shell or collaborated with them and have positive opinions about the company.
Third: 2011 - 2017	The reports belonging to this phase are those which are more standardized than the previous (they have similar headlines and topics). The 2016 report has a section dedicated to the Sustainable Development Goals and how the company is planning to contribute to them. They still end with the opinion from the External Review Committee and the sections about their data and their reporting. In the 2017 report, the External Review Committee changed its name to Report Review Panel.	These reports give a greater relevance to **safety performance**, **beneficial products**, such as natural gas, and their involvement in **communitarian projects** such as the "Clean Cookstoves." They also mention the Shell Eco-marathon and the Shell Foundation repeatedly. One of the first sections is the one called "Living by our principles" which mentions their Code of Conduct, and their anti-bribery and corruption practices.	Here they have sections dedicated to "**External Opinion(s)**", which again report the thoughts of selected stakeholders.

I will now proceed with the description of the results related to the framing of motivations for engaging in corporate social responsibility, as stated by Shell in its reports. This section will be followed by one regarding CSR initiatives and practices and one referring to legitimation strategies.

4.1 Framing of CSR motivations in Shell's annual CSR reports

For the purpose of this analysis, the reports were searched in their entirety to define the ways in which Shell expresses the motives for its CSR engagement and if these have changed throughout the years. For the operationalization of the language employed by the company, this thesis has referred to the concepts of moral (intrinsic) motives, strategic (extrinsic) motives (Graafland & van de Ven, 2006), and relational motives (Aguilera, Rupp, Williams, & Ganapathi, 2007), but of course the analysis took into consideration even those instances which did not fit with the theory.

Strategic motives come into play when companies believe that CSR can have tangible results in the long-run, by increasing their profitability or enhancing their reputation. Moral motives, on the other hand, are those that arise when a company believes that CSR engagement is a moral duty towards society (Graafland & van de Ven, 2006). Finally, relational motives are those which promote the interests of suppliers, customers, employees and other stakeholders in the organization (Aguilera et al., 2007).

This research has individuated the presence of CSR motivations especially in the messages from the CEO, in the introductions and in the sections dedicated to the integration of sustainability in Shell's business practices. Consistent with previous studies on the topic (e.g. Babiak & Trendafilova, 2011; Garst, Blok, Jansen, & Omta, 2017), this thesis has observed that Shell does not make a clear distinction between the use of moral and strategic motives, in fact these two are almost interdependent, and at the same time, relational motives are also strategic in their goals. Thus, it can be stated that overall Shell uses a majority of strategic motives.

4.1.1 Instrumental and moral motives

Proceeding with order, after a preliminary reading of the reports, it appeared that in the first ones Shell's motivations were more intrinsic, while in those belonging to the second and third phase, the company expressed more extrinsic motives. However, the distinction between the two types of motivations is not particularly clear in the reports, in fact they almost seem interdependent. From Shell's point of view gaining profits is a necessary step to contribute to society, and the company believes that "sustainable development is good for business and business is good for

sustainable development" (2002 report). Thus, there has been indeed a shift from moral motives to strategic ones, to the point where the two are coexisting. In fact, even though CSR scholars acknowledge the distinction between instrumental and moral motives, the limit between them can sometimes be unclear (Garst et al., 2017).

To have a better understanding of this, I tried looking for the differences among moral and strategic motives, which Ellen, Webb and Mohr (2006) called self-centred motives and other-centred motives. Self-centred motives are divided into strategic and egoistic, while other-centred motives are divided into values-driven and stakeholder-driven (Ellen et al., 2006). This division helped me to better understand Shell's reasons to engage in CSR, since it allowed me to see the different shades intrinsic to each of them. In fact, the company uses both strategic and egoistic motives frequently in its reports. The majority of the quotes could belong under strategic, egoistic and stakeholder-driven motives.

Strategic motives are considered positive, as they refer to making profits while at the same time benefiting the cause (Ellen et al., 2006). Shell makes use of egoistic motives as well, which are considered negative, because they mean that the company wants to exploit the cause rather than help it (Ellen et al., 2006). Finally, the company utilizes stakeholder-driven motives, but does not mention values-driven motives apart from the first report where it states that its business has to be run in a way that is "ethically acceptable to the rest of the world and in line with our own values" (1997-98 report). Stakeholder-driven motives are considered as negative because they mean that the company engages in CSR initiatives only as a response to the pressures of society or stakeholders (Ellen et al., 2006). In fact, Shell mentions repeatedly that the growth of energy companies depends on the way in which they respond to society's expectations and act responsibly within the communities.

In the table below, I reported the quotes related to the different types of motivations expressed by Shell.

Table 3 – Quotes about Shell's CSR motivations

Motives	Illustrative Quotes
Strategic motives	The Royal Dutch/Shell Group is commercial in nature and its primary responsibility has to be economic - wealth generation, meeting customer needs, providing an acceptable return to investors, and contributing to overall economic development. But there is also an inseparable responsibility to ensure that our businesses are run in a way that is ethically acceptable to the rest of the world and in line with our own values (1997-98 report)
Egoistic motives	Our efforts to contribute to sustainable development will play an important part in rebuilding trust, managing risk and delivering the strong business performance our shareholders demand, in both the short and long term (2003 report).
Stakeholder-driven motives	Shell companies make large investments over long timescales and they know that they can only prosper if they act responsibly within the societies of which they are a part. Their primary commitment is to the country and its people, rather than just to the government of the day (1997-98 report).

Previous studies about the attributions that consumers make regarding a company's motivations for engaging in CSR, have suggested that certain attributions can influence purchasing behaviours as well as recommendations intentions (Marìn, Cuestas, & Romàn, 2016). The majority of consumers, however, believe that firms have mixed motives to engage in CSR and they consider a combination of both values-driven and strategic attributions as positive (Ellen et al., 2006). In Shell's case, motives which can be considered as negative are prevalent, which could be one of the reasons why the company tries to achieve legitimation through such a variety of different strategies, as will be discussed further on in this thesis.

If we define strategic motives by following Ellen, Webb and Mohr's (2006) interpretation of them, it can be argued that they bring a number of advantages, such as improving a company's reputation, focusing on customers' expectations, reducing negative media opinions and improving relationships with the communities (Babiak & Trendafilova, 2011). Furthermore, it must be recognized that some of the most successful corporations are also very socially responsible, such as the Body Shop or Ben & Jerry's (Lantos, 2001). However, strategic CSR can also present a variety of challenges, such as having to please different stakeholder groups and lack of evidence about the effectiveness of CSR strategies. In fact, customers might ask for more money to be spent on

improving products or decreasing prices, while employees could ask for higher wages. Furthermore, it is hard to quantify CSR-related gains, since most factors are often qualitative, such as employee well-being and corporate position or reputation. Moreover, people usually believe that strategic CSR is egoistic and downgrades the notion of citizenship (Lantos, 2001).

4.1.2 Relational motives and institutional language

Relational motives are those which promote the interests of suppliers, customers, employees and other stakeholders in the organization. Firms are in fact worried about how their actions are perceived by others, and many companies within a certain industry are constrained by determined standards, values and opinions of that industry, some being executed by law. Thus, companies have relational motives to engage in CSR initiatives inside their industry because they want to be perceived as legitimate, by following the industry's laws and regulations, but they also have instrumental motives to avoid bad fame, investor divestment and punishments for lack of compliance (Aguilera et al., 2007). Since Shell belongs to a controversial industry, it is even more obliged to take into consideration the interests of various stakeholders, such as employees, suppliers, contractors, and shareholders, but even laws and regulations prescribed by governments or the oil industry. Thus, CSR initiatives help the company to manage its reputation and appear as trustworthy to the eyes of the public.

Furthermore, firms have stakeholder wealth-maximizing interests, meaning that they want to make sure that all the groups involved in some sort of relationship with them will prosper (Aguilera et al., 2007). For instance, Shell always tries to use local suppliers and contractors in the countries where it operates. It believes that "buying from local suppliers is a particularly effective way to help development in the places where we operate. It directly contributes to the local economy, creates jobs and builds skills" (2007 report). The company does the same with local staff – in fact, it is "making a conscious effort to build skills and employ local people" (2007 report)

The company also plans its business for the long term, so that it can be part of a community for a long time. It helps the development of local economies by creating jobs, employing local suppliers and paying taxes and royalties. For instance, it stated that "socially, we are feeling the benefits of engaging with our stakeholders, including human rights groups and local communities in politically sensitive regions such as Nigeria" (2000-99 report).

Shell also places a lot of attention to the well-being of its employees, by maintaining high safety standards. In fact, if employees feel that they are treated fairly by the organization they work for, they are more likely to trust it. This applies to other stakeholders as well. CSR allows a company to cultivate and enhance positive relationships both within the organization and between

the organization and the communities (Aguilera et al., 2007). Employees' welfare is also enhanced by Shell's acknowledgement of unions "in discussions about employment conditions" (1999 report).

With regards to industry norms and regulations, Shell complies with a series of these, such as the Petroleum Industry Environmental Conservation Association guidelines and the Extractive Industries Transparency Initiative. The mentioning of governmental regulations and laws, can be defined as institutional language, along with industry standards for CSR reporting (O' Connor & Gronewold, 2012). This type of language is frequently used in Shell's reports. In fact, the company mentions governmental regulations and laws mainly in relation to environmental issues, while its General Business Principles and Code of Conduct are cited as a way to position itself as a fair and transparent company. For example, the company says that when disposing of obsolete platforms or other installations it "is controlled by national laws and international agreements" (1997-98 report), and it is "governed by a number of regulations including standards for managing waste and reducing mining by-products" (2014 report). For its internal functioning, the company is governed by "Shell standards, that cover health, safety, security, environment and social performance. The Shell General Business Principles and the Code of Conduct also apply to (these) joint ventures" (2013 report).

Furthermore, the company refers to industry standards for CSR reporting, such as the Global Reporting Standard (GRI) alongside international standards, such as the Global Compact. Usually, companies mention the GRI to legitimize and justify their reporting practices. The most frequently mentioned industry norms by oil companies are the International Petroleum Industry Environmental Conservation Association (IPIECA) and the American Petroleum Institute (API) (O' Connor & Gronewold, 2012). Shell follows these norms as well, as shown in the extract below.

> We report in accordance with the Global Reporting Initiative (GRI) and in line with oil and gas industry guidelines developed by the International Petroleum Industry Environmental Conservation Association (IPIECA), the American Petroleum Institute (API) and the International Association of Oil & Gas Producers (OGP) (2011 report).

Thus, as previously mentioned, firms have relational motives to engage in CSR initiatives of their industry to be perceived as legitimate, and they do this by complying to the industry norms and regulations. For this reason, companies are likely to imitate each other to preserve their legitimacy and ensure their long-term survival (Aguilera et al., 2007).

From the examples above, this thesis argues that relational motives have some sort of

strategic goal as well, since the company is interested in the long-term survival of its business, and tries to benefit employees, contractors and other stakeholders just so that they are more likely to remain in the company and trust it more.

In conclusion, the motives for socially responsible behaviour should not be examined independently from one another. In fact, different motives can exist side by side in a firm and the interaction between them when making decisions is inevitable (Garst et al., 2017). My study challenges the distinction between relational motives and the other two motive categories with regards to Shell. In fact, all the motives identified in this study belong to either the motive of ensuring the firm's survival, and thus instrumental, and/or to the motive of contributing to a better society, and thus moral. The third category, that of relational motives, concentrates on satisfying stakeholders' expectations. In Shell's reports it is hard to discern these motives from the instrumental and moral ones (Garst et al., 2017).

4.2 Evolution of Shell's CSR strategies and practices

CSR reports normally address a variety of issues, the most common of which are the environment, occupational health and safety, product safety, fair business practices, community and philanthropy/society (Del Bosco, 2017), stakeholders, and technology and innovation (O' Connor & Gronewold, 2012). According to Dahlsrud (2008), the environmental dimension refers to a cleaner environment or environmental matters during operations, the social dimension is concerned with contributing to a better society, taking into consideration social issues in business operations and analyzing the repercussion that companies have on communities. The economic dimension deals with the contribution to economic development, the preservation of profitability and business operations. Finally, the stakeholder dimension includes how organizations interact with their employees, suppliers, customers and communities and how they treat them (Dahlsrud, 2008).

Regarding Shell's CSR strategies and practices, this thesis has found out that the company engages in a wide number of them, and the amount of them have increased throughout the years.

4.2.1 Types of CSR initiatives

As emerged from the reports, Shell engages in a variety of CSR initiatives, which address different social issues regarding beneficial products and services, economic, environment, fair business practices, occupational health and safety, society, stakeholders and technology and innovation.

Diversity of CSR initiatives can be explained by the size of a company. In fact, previous research has suggested that bigger firms are faced with more negative reputations and are

considered as blameworthy by the public, compared to smaller ones (Du & Vieira Jr., 2012). Furthermore, smaller companies are usually less optimistic regarding the benefits of CSR, because they are less visible in the labor market, their incentives connected to enhanced reputation are weaker (Graafland & van de Ven, 2006), and they have less resources available to invest in CSR initiatives (Del Bosco, 2014). Thus, larger companies are more likely to engage in CSR initiatives in general, and they diversify these initiatives to appeal to a diverse range of stakeholders (Du and Vieira Jr., 2012).

Triple bottom line

Regarding the content of Shell's CSR reports, the topics that were mentioned the most concerned the triple bottom line, and thus, economic, social and environmental issues. This thesis argues that, especially in these three aspects, Shell has shifted its approach from more intentional and aspirational, to more proactive and, in some cases, adaptive. This phenomenon can be observed in all the three previously mentioned topics. In this thesis, we consider the aspirational approach as positive, since it entails a positive attitude in the company, while the proactive approach is also positive but in Shell's case it translates to being more egoistic and strategic in its actions, mainly thinking about its own profits.

The economic aspect is of high relevance, since successful earnings can enable a company to give back to the society in the long term (Feldner & Berg, 2014). In fact, Shell stressed this fact especially in its first reports, by stating that being profitable, through serving its customers, is a vital element of what it contributes to society. The company also adds that some people perceive the idea of profit as "exploitative and uncaring", which is "unfortunate, because economic sustainability is one of the three supporting pillars of sustainable development" (1997-98 report). Furthermore, profits create value through the generation of goods and services, and through the provision of employment and wages (Graafland & van de Ven, 2006). Shell also generates revenue through taxes and royalties for governments around the world. However, in the most recent reports (belonging to the end of the second phase and the third one), the company's idea of profit seems more and more connected to the idea of its gains for the future. In fact, it repeats that its investments will help "build and sustain" its "business for the future" (2011, 2012, 2013, 2014 & 2015 reports). The repetition of the sentence "build and sustain our business for the future" seems a sort of justification for the fact that its primary focus is still the economic one, and its main goal is that of being profitable.

The same shift in the company's approach can be seen in the environmental sections of the reports, which are dedicated to a variety of issues such as biodiversity, spills, waste, water

management, soil, emissions, flaring, pollution and even animals. The topic which has evolved the most in terms of reporting is that of climate change. Shell started talking about it already in its first reports, stating that its "companies are committed to taking action on climate change, in our own operations and also by helping our customers reduce their emissions.…" (1999 report). It can be argued that in the first reports, Shell acknowledged climate change but treated it as an abstract issue, whilst over time it has gained an awareness of the problem that led it to take concrete actions. In fact, in the 2001 report the company believed that "*climate change* is one of the most important environmental issues of our time" and it set a voluntary target to cut its "GHG emissions in terms of global warming potential by 10% below 1990 levels by the end of 2002" (2001 report). In the second phase, Shell stated that it was "one of the first energy companies to acknowledge the threat of climate change; to call for action by governments, our industry and energy users; and to take action ourselves" (2006 report). In the third phase, the transition became more distinct, since Shell started taking concrete action to address climate change by developing hydrogen solutions, wind energy projects and decreasing the emissions from its operations. However, in the most recent reports it also appears that the company has acquired a more negative outlook on the effects of climate change and what can be done to contain them. In fact, it claims that it cannot address the problem by itself, but that a collective effort from governments, businesses and communities is needed. These will have "to adapt their infrastructure to the changing environment", like Shell already did, by taking steps in its facilities worldwide "to ensure that they are resilient to climate change. This reduces the vulnerability of our assets and infrastructure to potential extreme variability in weather conditions linked to climate change.…" (2015 report). This shows an adaptive outlook, which contrasts with the company's proactive approach. It appears that this a sort of admission that what the company has done to address climate change is not enough, and it doesn't believe it can effectively help to address the issue.

Moving to the topic of society, from the analysis of the reports it emerged that Shell is engaged in a variety of initiatives, ranging from human rights to the assistance of local communities. The company takes care of community support and development, protects human rights and avoids child labor, it makes social investments, charitable donations, and tries to protect indigenous communities' rights. This thesis argues that Shell focuses on such a wide number of social initiatives, which are not related to its core expertise, as a way to gain legitimacy and thus as a strategic move to be seen as positive by its stakeholders.

As previous literature has highlighted, organizations which are considered as "socially stigmatized" face some difficulties with regards to CSR engagement. For instance, contributing to charities is difficult because of the negative publicity that those who receive the money would get

following an involvement with such an organization (Palazzo & Richter, 2005). Perhaps for this reason, Shell has set up its own independent charity, the Shell Foundation, in the year 2000. In addition to this, the company has established two, independent, $1 million charities run by a foundation from the local community to protect local wildlife and to address social issues such as substance abuse and education. The choice to get involved in philanthropic activities should normally be guided by a company's core expertise but for controversial industries this is hard, as their products do not allow to focus on core competences (Palazzo & Richter, 2005). This could be the reason why Shell has decided to focus its attention to activities which are not related to its business, such as wildlife conservation, substance abuse and education.

Oil companies generally support a wide number of development schemes, such as building schools and hospitals, introducing micro credit plans and assisting youth development projects (Frynas, 2009). In fact, Shell has set up various youth entrepreneur development programs, such as LiveWIRE, which assists young people who want to start a business. Furthermore, the company has built hospitals and set up education projects in disadvantaged communities. It also focuses on health initiatives, such as "Breathing Space", which helps tackle indoor air pollution from cooking with wood or dung, by providing loans to poor families so that they can buy cleaner-burning cooking stoves. All these initiatives give the company an appearance of good corporate citizen, which is a way to improve its reputation and be viewed as positive by the readers.

Technological advancements and cleaner products

Along with the three topics of society, environment and economy, Shell also focuses on providing clean products and services and technology and innovation. With regards to technological advancements and cleaner products, it appears that the company has become more proactive over the years in developing new machineries and products which emit less CO2 or are more energy efficient. In fact, consistent with what previous studies have found out regarding oil companies, sometimes "going green" seems like the best option to improve their reputation. In fact, since oil companies have established engineering skills, they believe that by developing new technologies they will decrease their emissions (Ihlen, 2009). Thus, Shell has begun to invest in what it defines "cleaner products for customers" (2004 report). It has started producing renewable energies such as wind, solar, biofuels and hydrogen and efficient fuels. The company also produces lubricants, fertilizers, foams, packaging materials, and other types of technologies which create less CO2 emissions. One of the company's biggest achievements has been the investment in and implementation of carbon capture and storage (CCS) technology. It started investing in demonstration projects already in the first phase, and the first project which started being operative

was the Quest plant in Canada in 2015. By 2017 this project had captured and stored more than 2 million tonnes of CO2. With regards to technology and innovation, initially Shell was investing in technologies to help increase its operations efficiency, such as smart wells and coal gasification technologies. Towards the end though, it has started investing in a number of technologies which help decrease emissions. Among these the company has also started to develop technology that can support the integration of electric vehicles with the power grid. This technology explores how to charge electric vehicles at times when the cost of using power is low, and therefore cheaper for customers.

These developments can be seen as an extra effort from the company's side to become more environmentally friendly and to look as more socially responsible in the eyes of its stakeholders. Whether these developments actually made a difference in the fight of climate change is not mentioned.

Fair business practices, stakeholders, health and safety

Another important aspect for companies is that of transparency and accountability. The increase in social awareness, and the corporate scandals of the past years, have made the pressures for companies' transparency and accountability even stronger (Del Bosco, 2017). Thus, Shell dedicates a lot of attention to conduct its business fairly and it devolves great attention to anti-bribery, anti-corruption, integrity and transparency policies. In fact, integrity is one of the company's company's "three core values and a cornerstone of our Business Principles. We translate this value into action with a clear and simple policy: zero tolerance of bribes and fraud" (2006 report). In 2006, the company adopted the Shell Code of Conduct which serves as a guide on how to behave in accordance with the Shell General Business Principles. This Code of Conduct must be followed by all Shell's employees and contractors. The company also wants to make sure that all those working for it comply with antitrust laws and compete fairly and ethically at all times.

To be transparent to its stakeholders, the company admits whenever it causes damage to the environment through spills or increased emissions, but it also publishes its revenues, taxes and royalties. In fact, Shell supports governments' efforts to tackle corruption by adhering to the Extractive Industries Transparency Initiative (EITI) whose board they sit on. The EITI "asks mining and oil companies to publish their payments to host governments and encourages these governments to make such disclosures mandatory, and to be open and accountable themselves for how these funds are spent" (2008 report). It can be argued that Shell has started paying greater attention to these issues as a way to respond to the increased attention by stakeholders to CSR accountability and transparency, as well as business ethics and corporate governance (Del Bosco,

2017).

The same strategic outlook has been applied by the company in its implementation of health and safety measures and in the initiatives directed towards its stakeholders. In recent years, in fact, there has been an increase in companies who do not only focus on philanthropic activities, because this is not enough to make them reputed as socially conscious anymore, since stakeholders give a lot of importance to other corporate responsibilities as well, such as avoiding damage to customers, employees and the environment (Del Bosco, 2017). This is one of the reasons why Shell has increased its safety initiatives throughout the years. Another circumstance which led Shell to take action and increase its CSR initiatives was the 2010 BP's spill, which served as a wake-up call for other companies in the industry as well (Summerhays & De Villiers, 2012). Thus, Shell has started paying greater attention to process safety. In fact, in its first reports the company was more involved with employees' and communities' health and safety, while in the most recent ones it started increasing its awareness of process safety. Process safety **"**means making sure that facilities are safely designed, operated within their limits and well-maintained" (2006 report). The company has applied Minimum Health Management Standards at the group level, and it has instituted a number of initiatives dedicated to safety, such as the Safety Day and road safety programs. Furthermore, Shell takes care of the health of local communities where it operates. For example, it provided free health examinations in Brazil and it piloted HIV/AIDS guidelines in Côte d'Ivoire, Gabon, Kenya, Nigeria and South Africa.

However, as was previously mentioned, the concept of safety is quite broad, because it relates not only to employees and contractors, but also to the prevention of spills, fires and accidents that place Shell's people, neighbors and facilities at risk. In fact, Shell has to deal with incidents related to wars or sabotages in some of the places where it carries out its operations, like Africa or Russia.

In its latest reports the "Goal Zero", which initially included zero fatalities, started to include also "no harm and no leaks across all of our projects and operations" (2015 report). To accomplish this goal, the company focuses "on the three areas of safety which have the highest risks for our type of activities: personal, process and transport safety" (2015 report). This is consistent with what previous study had named "no-harm category", which includes environment, occupational health and safety and product safety (Del Bosco, 2017).

Finally, the last theme addressed by Shell in its reports is that of stakeholders. The company tries to safeguard its employees, contractors, suppliers, customers, and all its other stakeholders. To make its employees satisfied, Shell ensures that they are payed the minimal wage and that their working week does not exceed 48 hours. It also "allows" them to join unions and grants them

access to staff forums, grievance procedures and support systems, such as helplines and counsellors. In order to engage with its employees, the company implements regular surveys to seek their opinions, such as the Shell People Survey. Finally, one aspect that Shell mentions in all its reports is that of diversity and inclusiveness in its workforce. In fact, the company mentions providing "equal opportunity in recruitment, career development, promotion, training and reward for all employees regardless of gender, ethnicity, sexual orientation or physical ability" (2015 report). However, compared to the environmental and societal initiatives, the ones dedicated to stakeholders like employees and customers, received less attention, as mentioned by previous studies (e.g. Du & Vieira Jr., 2012). Usually, CSR activities directed towards employees are generally restricted to workplace safety and employee health. Other, more advanced programmes, such as fair hiring, work-life balance and diversity and inclusion initiatives are less pronounced (Du & Vieira Jr., 2012). In Shell's case, the company is concerned with wages, working hours, safety and sleeping conditions for workers, and it mentions being an inclusive company but doesn't really elaborate on these initiatives. In fact, women are still significantly under-represented at the executive level in the company, as had been suggested by previous studies (e.g. Du & Vieira Jr., 2012). In its 2017 report, the company states that "the percentage of women in senior leadership positions was 22% compared with 20% at the end of 2016" (2017 report). In the 2000 report the percentage of women senior executives was 7.8%, and the company stated that its aim was to reach 20% by 2008. However, "by the end of 2008, 13.6% of the most senior leadership positions were filled by women.…" (2008 report). Thus, it can be argued that in matters related to diversity and inclusiveness the company did not manage to achieve its goals on time, and maybe it is not doing enough to achieve them.

To conclude, it seems like Shell has increased the number of initiatives it engaged in throughout the years, but these have not necessarily proved to be effective, like in the case of climate change and diversity and inclusiveness in the workplace. While in its first reports the main focus was on human rights, the environment and renewable energies, towards the more recent ones there has been an increase in social initiatives, attention to health and safety, more efficient products and so on. This evolution can be seen as evidence that in general, companies cannot limit their responsibility and accountability to only one aspect, since stakeholders have increasingly greater expectations (Del Bosco, 2017).

Furthermore, it appears that the company has started putting its schemes into practice, throughout all the various CSR initiatives it engages in. However, it can also be said that the tone of its communication has changed across the reports: while in the beginning the company didn't engage in a wide number of initiatives but its tone was positive and full of possibility, towards the last reports the initiatives have increased in number but the tone of communication has become

more pessimistic and, at the same time, more strategic and egoistic. Furthermore, the increase in initiatives does not automatically translate to better performance or more sincere reports. In fact, there is often inconsistency between what companies communicate and what they achieve in reality (Christensen, Morsing, & Thyssen, 2013).

4.3 Transformation of Shell's communication strategies for legitimacy purposes

Legitimacy is fundamental for companies, especially for those belonging to a socially stigmatized industry like the oil one, because it makes sure that there is a continuity of capital, labor and customers (Haniffa & Cooke, 2005). It responds to expectations from various stakeholders, such as citizens, NGOs, activist groups or the media (Pollach, 2015). In fact, companies gain or lose legitimacy depending on the perception that their stakeholders have of them (Boyd, 2000). The stakeholders that Shell mentions most frequently are shareholders, contractors, employees and customers, but the company is also aware that "many stakeholders, including Greenpeace and other environmental pressure groups, have joined the dialogue" (1999 report).

Since legitimacy is such an important aspect especially for controversial industries, we have analyzed the reports to try and single out the ways in which Shell legitimizes its business to its stakeholders. The findings show that the company combines a series of strategies to obtain this, such as rhetorical, legitimation and justification ones, but there is no clear trend of this in the reports. This means that from the first to the last reports the company uses a mixture of all these strategies to legitimize itself.

4.3.1 Rhetorical strategies

The rhetorical strategies that Shell uses the most in its reports are dialectic rhetoric, which can be reconducted to what Aristoteles defined as *pathos*, institutional rhetoric, which corresponds to *ethos* and strategic CSR rhetoric, which correlates to *logos* (Castellò & Lozano, 2011; Feldner & Berg, 2014).

Dialectic rhetoric defines the communication between corporations and their stakeholders, while institutional rhetoric views legitimacy as beliefs which define how an organization is perceived and evaluated (Suchman, 1995; Castellò & Lozano, 2011). Finally, strategic rhetoric is aligned towards a more pragmatic legitimacy by assuming an instrumental interpretation of corporate responsibility (Castellò & Lozano, 2011).

Institutional CSR rhetoric makes use of concepts such as CSR, sustainability and stakeholder engagement to demonstrate the organization's integrity and reputation (Castellò & Lozano, 2011). Shell uses words such as "sustainability" and "sustainable development" repeatedly

throughout its reports, as a way to legitimize its operations. Furthermore, the company describes its initiatives as guided by how they fit with its primary areas of industry expertise (*ethos*). For instance, the company states that its "strategy is to focus on projects that address issues directly linked to our business" (2007 report), hence, its "priority will be on transport biofuels. They are closest to our fuels business, which means we can add real value" (2008 report). Arguably, this is a tactic that the company uses in order to legitimize its primary focus on producing fuels rather than spending resources and efforts in trying to develop other alternative energies. I will discuss this further on in the results section.

Strategic CSR rhetoric or *logos,* is the predominant form of rhetoric in Shell's reports, which are full of list of accomplishments and statistics of philanthropic giving (e.g. in 2017 Shell spent almost $189 million on social investment). Typically, supporting general arguments with details and facts makes claims more reliable and agreeable to readers. Obviously, the numbers provided by companies cannot be verifiable by the people who are not part of them, but high amounts create the idea that a company is successful (Pollach, 2005).

Finally, regarding dialectic rhetoric, or *pathos*, the company tries to engage with its stakeholders in a variety of ways. Through the analysis of the reports, it is evident that the ways in which Shell engages with its stakeholders has slightly changed. In the first phase Shell engaged stakeholders by organizing meetings and round-table discussions "to hear their views and expectations" (1997-98 report). The company also encouraged stakeholders to visit their website, www.shell.com, which "has a discussion group dealing with matters of public concern.…" and which is "interactive" and "encourage(s) debate". They proceeded by guaranteeing that they "respond to 95% of enquiries within two working days" (1997-98 report). In the 2002 report they also mentioned having a corporate identity program, along with the website and the Shell Report, as a way to "maintain a dialogue with a wide range of stakeholders about the issues that most concern them" which could help them to better respond "to the needs of our customers and neighbours" (2002 report). The company also had a service which was used to encourage stakeholder dialogue, called "Tell Shell." In the 1998 Shell Report, the company "enclosed nine 'Tell Shell' feedback cards with a pre-paid envelope to provide you with an opportunity to let us know your views on a number of issues.…" (1999 report). As mentioned in Table 1, in the findings' introduction, the company used to publish the "You Told Shell" cards in the sustainability report itself, showing both the positive and the negative comments. This was a very transparent way to communicate with stakeholders, and some examples of this can be seen in the extracts below.

> We're still emitting too much CO2 into the atmosphere. Why? Because "our priority is to get the plant running and make us some money. Then we can afford disposal". Not good enough in my opinion. What this company needs is a good Greenpeace scare and we'll find the money. (You Told Shell – Shell employee, 2000 report).

As can be noted from this extract, the opinion from the employee is negative. It mentions that the goal of the company is that of earning money and it implies that it doesn't care about pollution, since it keeps emitting CO2 into the atmosphere. The employee mentions Greenpeace as a "solution" to this problem, which is clearly a provocation since the company has had a challenging history with the NGO after the Brent Spar and Ogoni crises (Livesey, 2001). Although this opinion is clearly negative and is discrediting the company, Shell still decided to publish it, in line with what it had said about valuing its stakeholders' opinions and being transparent.

Another customer from India wrote: "how much of your profits have you really spent or invested as I would call it on the society? 1%? I doubt it. Cut down your ad spending and really do something for every part of the world you exist in." (2000 report). Again, it is clear that the tone of voice is accusatory and critical, but Shell still decided to publish the comment. In fact, two-way communication is the base of stakeholder engagement, which is an important tool for companies to increase trust and corporate credibility (Del Bosco, 2017). However, from 2006 onwards, the company stopped publishing these feedback cards and started sharing other external or internal opinions, coming from either professionals, people with higher managerial or executive positions and even politicians. For example, in its 2015 and 2016 reports, the company divulged opinions belonging to the former director of the UNEP World Conservation Monitoring Centre (WCMC) and the Manager of Water Technology in Shell India. Both of them had positive comments regarding their collaboration with Shell.

In the last phase of reporting, the company's engagement with its stakeholders has become more "institutionalized", and in fact the dialogue between employees and management started to take place "through employee representative bodies" (2016 report), and "employee councils or trade unions" (2014 report). Furthermore, "management briefs employees on operational and financial results regularly through a variety of channels" (2016 report). One of these is the annual Shell People survey (already in place in the first phase), which "is one of the main tools we use to measure employee views on a range of topics" (2017 report).

Starting from the third phase, perhaps to be viewed in a more favorable light by its stakeholders, Shell started resorting to emotional appeals (*pathos*) in its reports, by showing statements from people who were positively affected by certain Shell initiatives. For example, they

publish stories from people who have participated to the company's LiveWIRE programmes, or who have been treated in one of Shell's funded hospitals. An example of such stories can be seen in the extracts below.

> Edgardo Artizuela, a fisherman in northern Palawan, is one of those who developed new skills through a Shell training course. He is now also a carpenter and repairs houses and boats for additional income. "Instead of simply relying on fishing, these new skills have opened up livelihood opportunities for us," he said. Another fisherman, Esteridio Gonzaga, has been able to create a small business: "I learned how to cultivate and export sea cucumbers," he said (2012 report).

By publishing the experiences of two poor fishermen in the Philippines, along with their pictures, and reporting their success stories, the company is presenting itself as a benefactor in the community. In fact, previous studies have underlined how advertisements based on anecdotes or emotion are more efficient, since they are received with empathy and are consequently more persuasive. Furthermore, stories about real life people or about emotional topics help to make readers identify with the narration (Du & Vieira Jr., 2012).

Dialectic rhetoric is entrenched in dialog between corporations and stakeholders, and it should ensure that participants shared some ideas to address social issues. Thus, this thesis argues that Shell should pursue dialectic CSR rhetoric as opposed to implementing purely economic interests, because this could lead it to a mutual agreement with its stakeholders (Castellò & Lozano, 2011).

4.3.2 Legitimation strategies

Using Coupland's (2005) framework as guideline, this thesis discovered that Shell uses certain strategies to legitimize its activities, such as societal legitimation, other de-legitimation and responsible legitimation. The first implies repeated references to society, in an attempt to demonstrate that the company's attention goes beyond the goal of making profit (Coupland, 2005). The corporation describes itself as responding to society's expectations, and as engaging in CSR activities for this reason. By doing this, it places itself in the position of responder. The topic of the organization as simply responding to requirements is achieved through the approach of energy "needs" required by the "world" (Coupland, 2005). It is interesting to note that Shell often states that its biggest contribution to development is providing energy and petrochemicals, as required by "modern economies" or the "world". In fact, "positioning one's activities as responses to some

wider forces legitimates those activities" (Coupland, 2005, p. 359).

Responsible legitimation is used by the company in defining the conversation surrounding the "business case" for CSR initiatives, and as satisfying demands of shareholders and other stakeholders. Finally, the company makes use of "other de-legitimation", which means positioning itself on higher moral grounds compared to someone else (Coupland, 2005). In the first reports, Shell did not call its competitors by name, it only mentioned them abstractedly. However, after the BP Gulf of Mexico incident, Shell started mentioning the competitor in its reports, distancing itself from it and stating that Shell is better equipped to avoid similar spills. For example, the company stated that "no other company has ever deployed the immediate, onsite response resources that we have. Shell has incorporated lessons from the BP Deepwater Horizon tragedy into its response plans" (2012 report). Shell is trying to use the competitor's incident as a way to contrast its own efficiency when responding to spills. It underlines this even more in the extract below.

> Events in the Gulf of Mexico in 2010 served as a stark reminder of why we invest so much time and effort to plan and execute our operations responsibly. This means preventing incidents that harm people and the environment, and preparing to deal effectively with any that may occur (2010 report).

Companies that want to hold a high moral ground, tend to locate a low moral ground for someone else (Coupland, 2005). In this case Shell is downgrading BP to elevate itself. It is interesting to see how much emphasis the company places in condemning the accident by using adjectives such as "stark" when mentioning the reasons why it invests time and money in operating safely. In the consecutive sentence the company highlights again the fact that the incident harmed both people and the environment, while it wants to show that its own operations don't.

In the table below, the quotes for the afore mentioned legitimation strategies are reported.

Table 4 - Quotes about legitimation strategies

Strategies	**Illustrative Quotes**
Societal legitimation	Contributing to sustainable development for us means, above all, helping to meet the global energy challenge by responding to society's rapidly-growing need for energy and petrochemicals in environmentally and socially responsible ways. This starts with listening to our stakeholders, so that we understand society's changing expectations and learn to see our business through a wider lens (2004

	report).
Responsible legitimation	We firmly believe that contributing to sustainable development improves our financial performance (2002 report).
Other de-legitimation	In 2003, we maintained our lead in overall reputation over our main competitors. In most of the 18 major Shell markets surveyed in the 2003 Reputation Tracker, the general public judged our reputation to be better than local or international competitors (2003 report).

By using the words "society's rapidly-growing need for energy and petrochemicals" the company is legitimizing itself by assuming the role of a respondent to society's requests and energy "needs" (Coupland, 2005). In the quotation relative to responsible legitimation, Shell directly states that sustainable development brings financial benefits to the company, which is in line with the "business case" for CSR initiatives (Coupland, 2005). With regards to other de-legitimation, Shell compares itself to its "competitors." By positioning itself in a better light than other companies in terms of reputation, the company is trying to increase its legitimacy in the eyes of its stakeholders. As mentioned above, it is interesting to note that usually the company does not mention its rivals by name, but just acknowledges them with the term "competitors." However, in situations which could serve as a chance to prove its own professionalism, such as the BP incident, Shell calls the adversary company by name.

4.3.3 Justification strategies

The oil company also makes use of certain justification strategies to describe its sustainability efforts, as suggested by Ihlen (2009) in his study. In fact, Shell tries to define its business in a positive way, by presenting it as sustainable to its consumers. One of the ways in which it does this, is by arguing that there are no suitable substitutes for fossil fuels, which is a thought shared by most international oil companies. A common belief among them is that even though alternative energy sources will play a bigger part in the future, the non-renewable ones will maintain their predominance (Ihlen, 2009). Shell shares these thoughts, and in fact, already in its first reports, the company refers repeatedly to the fact that energy is a necessity and the demand for it is constantly increasing, and it underlines the fact that other alternative energies are not realistic. Shell states that renewable energies such as wind, sun and biomass are developing quickly but "except in niche markets none can yet compete effectively with the convenience, cost and efficiency of fossil fuels" (1997-98 report). At the same time "energy demand is increasing" and "there will need to be ways to support the shortcomings of renewables, such as their intermittency in producing

power and the high cost of investment currently required" (2014 report). Shell also stated that "renewable energy sources have a key role to play and should, in future, provide a large part of the world's electricity demand" (2015 report), but for the moment being it is more realistic to have an "energy mix that includes oil and gas, along with biofuels and solar and wind power, as part of the transition to a lower-carbon future" (2014 report).

The other two most used strategies are that "sustainability means cutting emission" and that "sustainability means long-term management". The former states that, as long as the company does its best to cut emissions, then it can be defined as sustainable (Ihlen, 2009). For example, Shell states that "Shell will continue to work with governments to help develop the regulatory frameworks we believe are vital to establish a price for CO2 that allows companies to invest in energy efficiency, new low-CO2 products and carbon capture and storage (CCS)" (2009 report). Obviously, previous studies have observed that oil companies do not meet the criteria to be defined as sustainable because their emissions are too many to be assimilated by the environment (Ihlen, 2009). Thus, oil companies also invest money in the development of new technologies and support emissions trading systems (Ihlen, 2009).

The latter defines sustainability as a long-term management, meaning that even though oil is a non-renewable source, the industry can still be defined as sustainable (Ihlen, 2009). This is visible in Shell's reports when the company states that "contributing to sustainable development for us means, above all, helping to meet the global energy challenge by responding to society's rapidly-growing need for energy and petrochemicals in environmentally and socially responsible ways" (2004 report). Furthermore, the company states that it will continue "to produce oil and gas to fuel the next 20-30 years of economic growth, particularly in developing countries. Growth is essential if fast-growing, and often poor, populations are to improve their living standards…." (1997-98). Both these arguments are obviously trying to switch the focus towards other issues, such as responding to society's needs and addressing poverty in developing countries.

By using these justification strategies, it is clear that Shell tries to define sustainability to its own advantage, but none of these strategies can actually depict the company as intrinsically sustainable (Ihlen, 2009).

4.3.4 Strategies to increase credibility

To increase its credibility even further, the company recurs to a series of actions, such as humanizing the organization, mentioning size and scope, leadership, the use of personal pronouns and engagement in cross-sector partnerships.

Companies try to connect with their readers by presenting the people behind the

organization, such as CEOs, management teams and board members. Usually these are identified with names and are often accompanies by pictures (Pollach, 2005). Shell uses this technique in all its reports, where it presents the message from the Chairman or the Chief Executive as well as the Committee of Managing Directors. The latter is typically presented in a page with the pictures of the people belonging to the Committee and a quote from them, while the CEO or Chairman statements are placed as introductions of the whole reports. The reasoning behind this is that it is more likely that people have a higher probability of relating to other human beings rather than a "faceless" organization (Pollach, 2005).

Furthermore, companies refer to the size and scope of their operations or business, by defining themselves as "the world's largest company" in a determined sector (Pollach, 2005). Shell defines itself as the world's "largest" company with regards to its business and its innovations (such as renewable energies and biofuels). Claims such as "we are the world's largest distributor of biofuels" (2008 report) or "we are the largest retailer of rural solar home systems in the developing world" (2004 report) are too general to be credible. In fact, largeness can include a variety of different measurements, such as sales, output, employees or consumers' awareness (Pollach, 2005). Thus, since Shell doesn't provide company's figures following these statements, these can be considered as "empty rhetoric" (Pollach, 2005, p. 295).

Another linguistic strategy that the company uses is that of describing itself as leader or a pioneer in a particular field (Pollach, 2005; O' Connor & Gronewold, 2012). For example, the company states that it is "a leader in coal gasification technology" (2006 report) and "a leader in promoting safe and responsible tight gas and oil operations" (2014 report). The concept of leadership in corporate self-presentation has the goal to influence public opinions by inducing positive associations with the company. However, leadership is not a defined concept and could be measured in different ways, such as in terms of innovation, quality or profits. Companies generally use it frequently without giving it its actual meaning (Pollach, 2005).

Shell also makes use of personal pronouns in its corporate discourse to claim its relationship with the audience. It uses the first-person pronouns ("we"/"us"/ "our") to give the idea of disseminating knowledge instead of facts, a strategy which reduces the sincerity of a text but increases its connection with the public (Pollach, 2005).

As further communication strategies to increase its credibility and thus, legitimacy, the company makes use of two-sided messages, it embeds CSR in its mission, it participates to associations at the industry level, it showcases awards and certificates and external recognitions and it engages in cross-sector partnerships.

The attempt to integrate CSR in the company's goals can be visible already from the first

reports, where the organization states that "sustainable development is an integral part of the way Shell companies manage their daily business" (1999 report). Shell even has specific sections which are called "embedding sustainable development at Shell" or "integrating sustainability." This helps the company's image, because customers will view CSR as an integral part of its character and will believe it is genuine and enduring (Du & Vieira Jr., 2012).

What seems counter-productive but in fact isn't, is the use of two-sided messages, which means sharing both positive and negative information. In fact, previous research has demonstrated that sometimes including negative information can be more constructive than only showing the positive one, by increasing the message's credibility (Du & Vieira Jr., 2012). Shell does this especially when communicating its failures in the safety or environmental realms. For example, the company reports on all the deaths of contractors or employees, the number of spills that happened and the increase in flaring. In the 2005 report the company stated that "the Report is frank and honest. The company discusses successes as well as challenges and mistakes made" (2005 report). This can be seen in the extract below.

> We are deeply saddened that 37 people (two employees and 35 contractors) lost their lives working for Shell in 2006. That is one more than in 2005. Seventeen of these deaths happened in Nigeria, with nine the result of kidnappings or assaults as politically – and criminally – motivated violence rose sharply (2006 report).

A further method is showing that the company is promoting collective action at the industry level to respond to societal issues. For example, in their report from 1997-98 it states: "Shell companies belong to many industry associations, some of which take a view on climate change and lobby regulators. One such lobby group is the Global Climate Coalition (GCC) of the USA" (1997-98 report). However, the use of this method has declined in the second and third phases, when Shell has begun participating to other associations outside of its own industry, such as the Roundtable on Responsible Soy or Bonsucro (which regards sugar cane).

The company also provides third-party evidence in order to enhance its CSR credibility, by showcasing awards and/or certificates and rankings from renowned magazines or institutions. For instance, Shell has received many awards, such as "the Moses Leroy Foundation Award presented by the Martin Luther King Jr. Community Centre for outstanding and ongoing support for equal opportunities …." (1997-98 report) and the "HSSE & SP award which recognizes outstanding performance in safety" (2015 report). It also mentions external validation and praise, such as its position in the Dow Jones Sustainability Index or the UK's FTSE4Good index. In fact, awards from

external bodies which are well-known, and rankings by popular magazines, are considered as more credible and objective, thus giving validity to the corporation's claims as well (Pollach, 2005).

Finally, Shell engages in a large variety of partnerships with environmental organizations, such as the World-Wide Fund for Nature (WWF), the International Union for the Conservation of Nature (IUCN), Wetlands International, the Nature Conservancy and Earthwatch, to solve environmental challenges and protect biodiversity. It also collaborates with UN agencies and charitable foundations to address issues as diverse as health, peace-building and pollution. In fact, cross-sector partnerships are expected to convey better solutions for economic, social and environmental issues thanks to the competences and the assets of individuals belonging to different sectors. Increasingly, larger companies have started to acknowledge the competitive advantage that these types of partnerships could bring them (van Tulder, Seitanidi, Crane, & Brammer, 2016), reason why Shell engages in a wide variety of these too.

These findings contradict those from Du and Vieira Jr. (2012), which claimed that oil companies devolved large sums of money to non-governmental organizations but were not part of many partnerships which could make them more involved in positive projects. However, my research with regards to this specific topic are different, because it highlights Shell's involvement in a wide variety of cross-sector partnerships with different actors, such as NGOs and UN agencies, and its dedication to social initiatives.

5. Conclusion

This thesis aimed to answer three research questions. The first was concerned with the shift in the framing of CSR motivations in Shell's annual CSR reports, the second with the change in CSR strategies and practices over time and the third with the evolution of communication strategies to legitimize CSR activities.

After analyzing Shell's sustainability reports, which cover a time frame of 19 years, it is clear that there has been a shift in the company's corporate social responsibility reporting, in the structure, content and language. From a communication perspective, the company has shifted its language from *aspirational* to more proactive. This means that in the reports that I defined as belonging to the first phase (from 1997-98 to 2005), the company's CSR statements represented ideals that it vowed to achieve, rather than giving actual quantitative particulars or figures regarding its financial, environmental or social performance (Christensen et al., 2013; Livesey & Kearins, 2002). However, this does not have to be considered as a negative thing, because in fact, Shell's first report, the 1997-98 one, was part of a communication campaign to repair its image after the Brent Spar and the Ogoni crises of 1995. Thus, these crises were the drive of change for the company, which wanted to become more sustainable and start publishing annual sustainability reports. For this reason, the first reports didn't give many quantitative details about the company's achievements in the financial, environmental and social areas, but were rather a statement of the company's goals for the future as well as a showcase of its General Business Principles, which showed its commitment to change its approach (Livesey & Kearins, 2002). Even in its framing of motivations for engaging in CSR, the company's goals were to show that its responsibility towards stakeholders and the society were seen as part of its corporate culture and that sustainable development was an integral part of its decision-making processes (Livesey & Kearins, 2002). Its CSR initiatives were also more future-oriented and the language used to communicate them was more aspirational, for example, when talking about climate change, the company acknowledged the problem and set targets to eradicate it. The same can be said about its legitimization strategies, which shifted from being more "open" and "accountable" to stakeholders, to more standardized. For instance, in its 1997-98 report the company mentioned organizing round-table discussions with stakeholders, in order to know their opinions and it also provided tear-out reader-reply cards to encourage readers to comment on the report and on Shell's performance (Livesey & Kearins, 2002). In its most recent reports, dialogue between employees and management started to take place through employee representative bodies and councils instead, making the whole process more institutionalized.

In fact, in the second and third phase (from 2006 to 2017), there is a clear shift towards a more action-oriented communication, with a greater use of institutional language. The company's CSR motivations seem to become more interdependent, in the sense that strategic and moral motives depend on one another, and relational motives have strategic goals as well. Profits seem to become the main focus of the company, and this is also evident in its CSR practices. For instance, the economic aspect shifted from being more society-oriented, where gaining money was seen as a way to give back to society, to more future-oriented, thus, earning revenues for the company's future survival. With regards to legitimation strategies, the company makes use of a more standardized competitive advantage language, by trying to position itself as the "leader" in the industry as well as trying to justify its business as responsive to the world's increasing energy demands (O' Connor & Gronewold, 2012).

Regarding the content of the reports, there is a similar shift from less but more transparent information, to a greater and more standardized quantity of information provision. This change can be explained by the company's belief that reporting on the basis of "broadly recognized and accepted standards" would "steer rational debate about the responsibility of companies in the context of their contribution to sustainable development and to help focus on areas for improvement" (Livesey & Kearins, 2002, p. 240). In its first reports, Shell did not provide a great amount of quantitative information and it did not engage in many CSR initiatives. Over time, however, perhaps because of the adoption of reporting standards, its reports became longer and overflowing with information regarding its sustainability performance. For example, to increase its legitimacy, the company started mentioning a variety of cross-sector partnerships, as well as the awards and recognitions it had won, and it also provides the actual numbers of its donations and charitable contributions.

Of course, the fact that Shell started implementing reporting standards was a response to stakeholders' request for more transparency and accountability of the firm, which, being part of a controversial industry, cannot avoid public scrutiny. However, does a greater amount of information provision really translate to increased transparency? This thesis observed that this is not necessarily the case. In fact, it often happens that there is a gap between what organizations say and what they actually accomplish. This is what previous literature has named hypocrisy, which can be used to either hide any unpleasant truth or to talk about a desired future by pretending this is already in place (Christensen et al., 2013). Hypocrisy can lead to impression management, which is used by companies to emphasize the positive outcomes of their business or conceal the negative ones. This kind of manipulation can be applied in CSR reports to deceive the readers' perception of the

achievements of a certain company. In fact, it can be used by companies to reestablish their prestige, image or legitimacy and to influence the opinion that stakeholders have about a contentious issue (Brennan & Merkl-Davies, 2013). As mentioned throughout this thesis, legitimacy is of particular relevance for firms operating in controversial industries, such as the oil one. In these cases, incidents like oil spills do not only threaten the legitimacy of the concerned company, but also that of the entire industry (Brennan & Merkl-Davies, 2013). Perhaps this explains why Shell has resorted to a variety of strategies in order to maintain its legitimacy, especially after BP's Gulf of Mexico spill.

Although Shell has adopted a more standardized way of reporting, thanks to the GRI guidelines, it still discloses its information in a way that can result confusing to the reader. In fact, regulating reporting practices does not always improve the communication process or the quality of the disclosed information (Habek & Wolniak, 2016). It also happens that companies which are not obliged to report in a mandatory way, have a lower quality of reporting than those which are mandatory (Habek & Wolniak, 2016). Shell's reporting is voluntary, and it is in this category that impression management can happen. Corporate narrative documents, such as CSR reports, are impression management tools which can be used to give an individualistic view of the performance of a company. Thus, through rhetorical, reading ease, thematic and other kinds of manipulations, companies can control the presentation of their disclosures (Brennan & Merkl-Davies, 2013). The findings suggest that, even if the company has increased its focus on social and environmental responsibilities and thus has incremented the information in its sustainability reports, in several cases the adoption of CSR disclosures can be merely symbolic and does not mean that a company has improved its transparency and accountability (Del Bosco, 2017).

However, because not everything is just black or white, it must be acknowledged that Shell has at least attempted to make its performance better in terms of sustainability. Even though the company has a long way to go in terms of actual achievements and transparent reporting, it is moving in the right direction. In fact, the engagement in various cross-sector partnerships, the participation to associations at the industry level, the integration of CSR in the company's core business (Du & Vieira Jr., 2012), the developments in carbon capture and storage, and the development of cleaner products, can all be considered as authentic, or at least proactive, CSR strategies. In order to be even more trusted by its stakeholders, Shell should address its shortcomings, especially those related to its social and environmental performance, and it could decrease the amount of information provided by focusing on the ones that really bring about some change.

5.1 Conceptual implications

This study provides several implications. Looking at the reporting practices of a large company which has also experienced reputational highs and lows, may be useful for organizations from the same industry, or even other socially stigmatized industries, which are looking for ways to improve their own communication (Koep, 2017). For instance, the concept of aspirational talk can take a long-term perspective, and if it is used in a more specific way, it could enable an organization to correlate talk to action in a successful way. It is also important that organizations maintain a two-way reporting, by being more open and allowing stakeholders to provide feedback. Rather than considering CSR reports as a final product, corporations should use it as a base for discussion with stakeholders (Koep, 2017), like Shell used to do in the beginning. This dialogue could allow stakeholders to be a part of the organization's CSR reports and show how a lengthy start can prompt CSR (Koep, 2017).

Furthermore, as highlighted by this study and previous ones (e.g. Du & Vieira Jr., 2012), only through transparency and stakeholder engagement can oil companies create trustworthy CSR programs which will change people's opinions and views about the industry. CSR communication is already a complex topic for businesses in general, but even more so for those belonging to controversial industries. This thesis suggests that less but more transparent communication could prove beneficial for oil companies, as it could increase their credibility and trustworthiness. Moreover, certain CSR practices that have emerged from this analysis, such as integrating sustainability in the company's core business, taking a proactive, leadership role at the industry level and communicating both positive and negative news, are characteristics which define an authentic CSR communication.

5.2 Limitations and directions for future research

Qualitative content analysis is probably one of the best methods to analyze text data, such as corporate annual sustainability reports (Hsieh & Shannon, 2005). With the help of sensitizing concepts from the literature, but allowing at the same time for new views to emerge from the text, this type of analysis let me interpret data from different perspectives and in a broader way than I could have achieved with quantitative analysis.

However, because this study is qualitative it presents some limitations, which could be addressed by future research. Firstly, the question arises whether the findings of this thesis can be generalized, since it has only focused on one company belonging to one specific industry. Since there is no predetermined way to select the companies to conduct an analysis, my choice was made by deciding to focus on depth rather than breadth. Furthermore, this thesis has concentrated on

specific aspects of communication, such as legitimation strategies, framing mechanisms for CSR motivations and CSR practices, which could make it hard to be applied to other industries. For instance, the petroleum industry has specific environmental responsibilities because of its extraction and refining processes, which are not found in other industries (O' Connor & Gronewold, 2012).

Secondly, the use of qualitative analysis can cause some limitations itself, because it is descriptive and the meaning and understanding of the processes depend on the subjective interpretation of the researcher (in this case, me) (Atieno, 2009).

However, even though this study only presents a single case, scholars have argued that a certain level of generalization is possible (Koep, 2017). Furthermore, even if mine is an exploratory study, it offers good insights into the types of CSR initiatives, the framings of motivations and the legitimization strategies used by Shell in a time range of 19 years, because the method of analysis allows to explore the data in-depth. Previous longitudinal studies on the topic of CSR reporting have focused mainly on quantitative aspects, such as the number of times that certain words were used or which topics had increased in the reports throughout the years, but have never looked into the different types of content and rhetorical strategies or how these have evolved over time. My study, being thorough and detailed, bridges these gaps by allowing new insights on the topic to emerge.

Future research could, perhaps, address the limitations of this thesis and carry out a comparative study with a larger sample of oil companies similar to Shell in size and capital, to see whether the communication strategies and CSR initiatives are generalizable to most firms in the same industry.

Other researchers could develop a cross-sector comparison between companies belonging to different controversial industries, in order to see whether the CSR initiatives and communication practices encountered are similar and could provide a more comprehensive picture. They could also focus on companies based in other countries, to observe differences or similarities in disclosures based on different backgrounds.

Furthermore, it could be interesting to focus on other aspects of communication, such as language and positioning, or the presence of greenwashing elements for instance.

Another popular medium for the diffusion of CSR information is the internet. Thus, future studies could focus on the company's website section dedicated to CSR or sustainability issues to see which type of language is being utilized and perhaps determine which differences are present between the disclosure in annual sustainability reports and on websites.

Finally, future research could try to determine whether there are any links between the characteristics of oil companies (such as size and image) and their CSR strategies and

communication, and whether the reputation of oil companies is dependent on that of their industry or could be dissociated.

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