

Are we all socially responsible?

How companies from controversial industries sector communicate CSR in Russia.

Student Name: Maria Baryshnikova

Student Number: 601523

Supervisor: Dr. Vidhi Chaudhri

Master Media Studies - Media & Business
Erasmus School of History, Culture and Communication
Erasmus University Rotterdam

Master's Thesis

June 2022

Acknowledgements

First and foremost, I would like to express my sincere gratitude to my supervisor, Vidhi Chaudhri, for her constructive feedback comments and valuable suggestions. She always encouraged me with her thought provoking questions that allowed me to look at my research from a different perspective and keep on working on my thesis. Without her help, this thesis would have never been possible.

Also, my thanks and appreciation go to my family, who supported me throughout my studies. Thanks are also to my friends, who shared their belief in me (and who did not get offended when I did not reply quickly to their messages).

Are we all socially responsible?

How companies from controversial industries sector communicate CSR in Russia

ABSTRACT

In the past several decades, the concept of corporate social responsibility (CSR) has come to the forefront of all business discussions worldwide. However, research of CSR representation in Russian context is still in its infancy. This thesis examines how Russian companies operating in controversial industries sector, namely oil and gas, communicate CSR via corporate websites, with the focus on motivations for framing CSR practices, the scope of CSR actions and practices, and strategies for CSR communication. Content analysis was undertaken to examine how CSR is represented on the corporate websites of Russian oil and gas companies. The findings revealed that CSR in oil and gas industry in Russia is gradually becoming one of the core business issues but still remains primarily voluntary. In general, CSR is influenced by the role of companies in Russian society. Thus, CSR initiatives are interconnected with social responsibility and social development in general. Notwithstanding this, the research indicated that companies gradually start implementing Western-based CSR initiatives into their business agenda.

Keywords: Communication, controversial industries sector, corporate social responsibility (CSR), oil and gas, Russia

Table of Contents

1. Introduction	4
2. Theoretical framework	7
2.1. Defining CSR: A contested term	7
2.2. CSR in controversial industries sector	8
2.3. Framing CSR motivations	9
2.4. Communicating CSR	11
2.5. CSR communication in controversial industries sector	13
2.6. CSR in Russia	14
3. Methodology	17
3.1. Research design	17
3.2. Sampling procedure and data sample	17
3.3. Operationalization	20
3.4. Analysis	21
4. Results	23
4.1. Motivations for being socially responsible	25
4.1.1. Values-driven motives	25
4.1.2. Strategic-driven motives	27
4.2. Activities and practices included in the realm of CSR	29
4.2.1. CSR activities	29
4.2.2. CSR mechanisms	32
4.2.3. Impact of CSR activities	33
4.3. Strategies of CSR communication	34
5. Conclusion	37
5.1. Limitations and future research	38
6. References	40
7. Appendices	48
7.1. Appendix A	48

1. Introduction

In 2002, for the first time in the history of modern Russia, a Code of Corporate and Business Ethics was adopted by the Russian Union of Industrialists and Entrepreneurs (Soboleva, 2006). Four years later, on May 14, 2006, the first global framework agreement was signed by three sides, namely ICEM, a global trade union federation, NGSP, a Russian trade union and Lukoil, one of the most prominent Russian oil and gas corporations (Preuss & Barkemeyer, 2011). These events have been regarded as a turning point in the national business agenda of contemporary Russia, propelling the concept and practice of corporate social responsibility (CSR) in the Russian context.

CSR in general can be regarded as a “fundamental addition to stakeholders’ criteria for judging companies” (Lewis, 2003, p. 356), in terms of how companies treat the society and environment (Andersen & Skjoett-Larsen, 2009). Nevertheless, given the fact that CSR has gradually become a matter of primary concern for the organizations, it is necessary to clearly articulate CSR in order to turn it into “strategic benefits for firms” (Burke & Logsdon, 1996, p. 495). This discrepancy in views on what should be covered by the concept of CSR mainly stems from multiple factors that in one way or another are interconnected with CSR. Many researchers have, thus, attempted to define CSR, but at the time of writing in academic literature there is still no single accepted definition. However, while a variety of definitions of the term CSR have been suggested, this thesis will use the definition suggested by Stojanović et al. (2021) who saw it as an elements that allows companies to “go beyond the primary focus of their business and positively influence social and natural environment” (p. 809).

Compounding the lack of consensus on a CSR definition is the challenge posed by contextual variations of CSR (Tata & Prasad, 2015). CSR is regarded as a relatively new concept in Russian business environment. Several authors have made attempts to examine the status of CSR in Russia (Alon et al., 2010), CSR reporting (Bashtovaya, 2014), attitudes towards CSR (Kuznetsov et al., 2009) and many other features regarding CSR representation in Russia.

In the Russian context, previous scholarship suggests a lack of interest from the stakeholders (Bashtovaya, 2014), as well as the obvious preference for maximizing profit over social responsibility (Kuznetsov et al., 2009). However, much uncertainty still exists about CSR representation within business sectors in Russia. Due to the processes of globalization (Soboleva, 2006) and an overall global trend for transparency and CSR representation (Preuss & Barkemeyer, 2011), however, Russian firms are put under pressure to be more socially responsible. However, they still lack just one national pattern of how these firms should communicate CSR (Fifka & Pobizhan, 2014) to its stakeholders. CSR is, however, shaped not

only by stakeholders' perspective but also by the pressure on institutional level that varies across countries (O'Connor & Shumate, 2010). One of the principal causes for constrains with the spread of CSR initiative in Russian context is, thus, assumed to be the mutual suspicion that exists among the state, its citizens and business (Kuznetsov et al., 2009).

Some Russian industries and business sectors have, indeed, started to gradually implement CSR strategies into their business agendas (Preuss & Barkemeyer, 2011) due to the ongoing process of “internationalization of life styles, attitudes and knowledge” (p. 374). However, far too little attention has been paid to the way CSR is communicated by Russian companies operating in controversial industries. The current study, thus, intends to analyze how leading companies from controversial industries sector, namely oil and gas industry, communicate CSR initiatives through the corporate website. The choice of oil and gas industry in the framework of this study is justified by the fact that this industry is the leading industry on which Russian economy is based (Kuboniwa et al., 2005). Websites, in turn, allow companies to communicate CSR in a sophisticated but rather interactive way that does not need to “follow the dictates of gatekeepers as with print and electronic media” (Chaudhri & Wang, 2007, p. 235). Given the research gap, this research aims to investigate CSR representation within the Russian business environment through an examination of corporate websites. Specifically, the following research questions are posed:

RQ1: How do companies in controversial sectors, namely oil and gas, in Russia frame their motivation(s) for being socially responsible?

RQ2: What are the activities and practices they include in the realm of CSR?

RQ3: What strategies of CSR communication are implemented by these companies?

Based on the answers to these research questions, it will become possible to examine the features of CSR communication in Russian business sphere, which currently remain underexamined. Therefore, the thesis will shed light on how CSR initiatives are usually represented within the controversial business sectors in Russia and, thus, provide information for further development of CSR strategies within Russian business sector. This study also makes a major contribution to research on CSR representation in the Russian context by demonstrating how companies belonging to controversial industries sector communicate their CSR initiatives. In light of the above, Russia seems to provide a unique socio-cultural level in accordance with which CSR representation can be examined.

In order to get an insight into how CSR is represented and communicated in the Russian business environments, the thesis organized as follows. Chapter 2 begins by laying out the

theoretical background of the concepts. It then looks at how CSR has been conceptualized on the basis of regional and industrial differences of CSR representation. An overview of the methodology used for this thesis is presented in Chapter 3. Then Chapter 4 introduces the findings of the conducted research. They are discussed in accordance with the three research questions that were introduced in Chapter 1. Chapter 5 concludes with theoretical and pragmatic implications and outlines the limitations of the study alongwith potential directions for future research.

2. Theoretical framework

This chapter reviews the already existing academic literature on the concepts relevant to the thesis: the concept of CSR and how it is framed by companies operating in controversial industries sector. It is then followed by an overview of the existing literature in how CSR is communicated and how the motivations for CSR communication are being framed. Finally, this chapter lays out how CSR is represented depending on the context, specifically, differences stemming from regional contexts and business sector peculiarities.

2.1. Defining CSR: A contested term

The concept of corporate social responsibility (CSR) has existed for a rather long time but gained currency in the business realm only in the latter half of the 20th century (Carroll & Shabana, 2010). Especially in the past several decades the notion of CSR has quickly risen to the top of the business agenda and been widely discussed by various researchers from all around the globe (Morsing & Spence, 2019).

One of the earliest conceptualizations of CSR comes from the CSR model introduced by Carroll in 1991, who conceptualized the range of corporate responsibilities as a pyramid consisting of four major components, namely economic, legal, ethical and philanthropic responsibilities, of which economic responsibilities constitute the base of the pyramid. Carroll (1991) argued that the goal of any organization is the formation and production of goods and services and therefore economic responsibilities should be placed as one of the fundamental business components. They are then followed by legal and ethical responsibilities. The former allows to judge, which actions or practices undertaken by a firm can be considered legal or, on the contrary, illegal and thus should be prohibited. The latter expands the field of legal responsibilities by including the evaluation of those business operations that “are not codified into law” (Carroll, 1991, p. 41). The top of Carroll’s pyramid is occupied by philanthropic responsibilities, which relate to the external business operations that show how the companies contribute to the environment and society.

However, despite being considered “a paradigm” (Masoud, 2017, p. 8), the initial concept presented in Carroll’s model was criticized as being incomplete and eventually extended. Conversely, Schwartz and Carroll (2003) asserted that the philanthropic layer of the pyramid might be superfluous, as these responsibilities are hard to evaluate. They have proposed a model of three overlapping circles, representing the following domains: economic, legal and ethical. This model allowed managers to classify and thoroughly analyze CSR actions in accordance with this tree-domain model (Schwartz & Carroll, 2003).

Despite a considerable amount of literature that has been published on CSR, debates continue about which definition of CSR can be considered as a universal one. In particular, the very first definitions have been regarded as general and vague (Carroll, 2016) and did not provide the exact description of what is actually meant by “CSR”. It can be traced on several examples of CSR definitions proposed by various scholars in different years.

Carroll (1979) argued that “corporate social responsibility encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time” (p. 500). Tien (2015) slightly narrowed it down, proposing that CSR relates to “a field of research aiming at defining what the essence of a socially responsible business is and what business has to do to become socially responsible” (p. 7). However, not all of the already existing definitions are limited to the perception of CSR as an abstract concept. According to Chandler (2020), CSR can be defined as “a responsibility among firms to meet the needs of their stakeholders and a responsibility among stakeholders to hold firms to account for their actions” (p. 52). Stojanović et al. (2021) have put forward a new definition of CSR as “the concept by which companies consciously and willingly invest their effort in activities that go beyond the primary focus of their business and positively influence social and natural environment” (p. 809). The definition proposed by Stojanović et al. (2021) guides the understanding of CSR in this thesis.

The provided examples of several definitions of CSR clearly demonstrate that in the contemporary business environment, CSR is not just limited to the scope of a company’s financial responsibility but includes several non-financial parameters as well as a wide range of stakeholders. In the meantime, due to the constant changes in the business realm, new concepts, such as business ethics, sustainability and stakeholder engagement, have become the essential characteristics of a modern business environment (Carroll & Shabana, 2010). Therefore, the research of CSR is at the stage when it has become an indispensable link between such disciplines of study as business and society (Morsing & Spence, 2019). However, another important point that needs to be taken into consideration is the nature of the industry as it also directly determines how CSR can be conceptualized (Frynas, 2005).

2.2. CSR in controversial industries sector

As previous research has highlighted, CSR is gradually becoming “a mainstream practice” (Scheidler et al, 2019, p. 339). However, the representation of CSR directly depends on the context where it is implemented (Ju et al., 2021). Nowadays, CSR relates to any sector, for example, banking industry that starts to include CSR initiatives into their business operations (Chedrawi et al., 2020), or fashion industry that is aimed at quick responses to their customers

who demand for CSR transparency from clothing brands (Giau et al., 2016). However, for the majority of organizations, decreasing the level of the public's skepticism towards their entrepreneurial activities (Dunn & Harness, 2019) is a key challenge.

Attitude towards a company's business operations is also highly influenced by the industry sector, in which this particular company operates. Special emphasis is, thus, being placed on controversial industries (Cai et al., 2012) whose lack of business legitimacy and sometimes bad reputation might have a negative impact on the target audience's perception of CSR messages (Song et al., 2018). Therefore, companies in controversial industries still find it difficult to acquire legitimacy through their CSR strategies (Du & Vieira, 2012). Considerable attention of scholars has been devoted to CSR representation and engagement in controversial industries sector (Cai et al., 2012).

What counts as controversial sectors has evolved over the years (Aqueveque et al., 2018). In 1981, Wilson and West (1981) identified such sectors as unmentionables, which they defined as "products, services, or concepts that for reasons of delicacy, decency, morality, or even fear tend to elicit reactions of distaste, disgust, offense, or outrage when mentioned or when openly presented" (p. 92). However, contemporary understandings extend beyond being unethical or offensive to "emerging environmental, social, or/and ethical issues" (Vollero et al., 2018). Some industries have different industry characteristics even though they are regarded as controversial. As defined by Song et al. (2018), controversial industries are "the industries suffering from a lack of industry legitimacy and low industry reputation, due to their negative economic, social, or environmental impacts" (p. 246). They include such sectors as oil and gas industry (Du & Vieira, 2012), alcohol production (Mialon & Mccambridge, 2018), tobacco production (Hirschhorn, 2004), gambling (Luo, 2018), etc. Companies in the oil and gas sector, in particular, have been the subject of much recent research (e.g., Du & Vieira, 2012; Frynas, 2005).

That said, the research on the interrelationship between CSR and its representation in controversial industries is still in its early stages (Cai et al., 2012; Vollero et al., 2018). Due to the controversial nature of these industries, consumers tend to be rather skeptical about any CSR initiatives proposed by companies belonging to such sectors (Du & Vieira, 2012). Ju et al. (2021) emphasized that CSR in controversial industries sector should be conceptualized in a different way than other business sectors. Thus, the scrutiny on companies in such sectors makes it especially challenging to credibly communicate their CSR initiatives and overall motivations to be socially responsible.

2.3. Framing CSR motivations

Despite lacking a universally accepted definition, the relation between CSR and its contribution to business practices have been thoroughly described in sustainability studies (Weber, 2008). The debates around CSR motives persisted on an equal footing with discussions around the formation of CSR concept (Nijhof & Jeurissen, 2010). They vary primarily between two competing standpoints: that CSR can be implemented into business agenda only for the financial profit of a firm (Friedman, 1970) and that CSR is recognized as a moral obligation of any company to the environment and society at large (Mulligan, 1986). Therefore, it is of particular importance for the companies to think about trade-offs between two perspectives that are presented as opposing forces.

Consequently, a majority of studies have advanced the ‘business case for CSR’ or the tangible benefits that business can get from being socially responsible (Carroll & Shabana, 2010). Orlitzky et al. (2003) in particular noted that the positive relationship that exists between CSR and corporate financial performance mainly stems from managers’ desire to improve their companies’ financial performance by incorporating CSR initiatives into their business agenda. Several researchers (e.g., Bhattacharya & Sen, 2004; Carroll & Shabana, 2010; Weber, 2008), who have then examined the presence of any linkage between CSR representation and the company’s financial performance, got contradicting results. Carroll and Shabana (2010) argued that the implementation of CSR initiatives has not only a direct, namely financial influence, but also an indirect relationship with the overall company’s performance. For example, Weber (2008) reviewed the already existing CSR-related literature and identified five major groups of CSR business advantages, such as positive effects on company image and reputation; positive effects on employee motivation, retention, and recruitment; cost savings; revenue increases from higher sales and market share; CSR-related risk reduction or management. These features, in turn, help an organization to increase its strategic and economic competitiveness (Weber, 2008).

Several studies have also looked at the concrete drivers of CSR motivations. Ellen et al. (2006) and Vlachos et al. (2009) identified four types of CSR motives, namely egoistic, values, strategic and stakeholder-driven motives (see Table 1). Of these motives, egoistic and stakeholder motives directly affect the increase of the level of skepticism towards CSR initiatives, while values and strategic motives reduce public skepticism (Skarmeas & Leonidou, 2013). Prooijen et al. (2020), who elaborated on CSR motives in the energy industry sector, distinguished two categories of CSR motives, namely communicated and attributed motives. The first category comprises environmental, financial and legal motives, while the second group includes intrinsic, strategic and egoistic motives. The findings have indicated that the motive for communicating regulatory requirements can slightly lower the negative effect on the public’s perception of the company’s actions (Prooijen et al., 2020).

Table 1*Four CSR motives proposed by Ellen et al. (2006) and Vlachos et al. (2009)*

CSR motives	Descriptions
Egoistic-driven motives	“exploiting the cause rather than helping it” (Vlachos et al., 2009, p. 171)
Values-driven motives	“benevolence-motivated giving” (Vlachos et al., 2009, p. 171)
Strategic-driven motives	“support attaining business goals (e.g., increase market share, create positive impressions) while benefitting the cause” (Vlachos et al., 2009, p. 171)
Stakeholder-driven motives	“support of social causes solely because of pressure from stakeholders” (Vlachos et al., 2009, p. 171)

Nevertheless, even though companies express support for a certain cause, it does not necessarily mean that they will get approval from the public (Barone et al., 2000). Thus, the effectiveness of CSR efforts undertaken by an organization depends primarily on how organization communicate their CSR initiatives to the public (Dawkis, 2004).

2.4. Communicating CSR

CSR communication is now of particular importance for any organization, irrespective of its “business size, industry or culture” (El-Bassiouny et al., 2018, p. 796). Transparency and effectiveness of communication strategies has a significant impact on the public’s attitude towards organizational actions (Du et al., 2010). Moreover, the way organizations communicate their sustainability initiatives has an effect on customers’ intentions to buy a certain product as it improves “brand visibility, reputation, and trust” (Mann et al., 2021, p. 4). Therefore, different scholars have explored how CSR can be communicated (e.g., Barone et al., 2000; Jonker & de Witte, 2006; Morsing & Spence, 2019; Nielsen & Thomsen, 2007). Depending on the circumstances and the sphere of activity of each company, CSR can be communicated through the direct dialogue with their stakeholders (Jonker & de Witte, 2006), regular companies’ releases with actual figures (Morsing & Spence, 2019), non-financial reports (Nielsen & Thomsen, 2007), etc.

When referring to CSR communication, Morsing and Spence (2019) also suggested dividing the overall scope of organizational communication into implicit and explicit. In this context, corporate CSR values and standards of conduct are classified as implicit CSR communication, while branding, mission statements and CSR reporting are the elements constituting explicit CSR communication (Morsing & Spence, 2019). Contemporary organizations, thus, acknowledge that they need to not just show their stakeholders how they incorporate CSR practices into their business agenda, but also regularly report about the certain steps that are undertaken to achieve these goals (Gelb & Strawser, 2001).

Taking into consideration how CSR can be effectively communicated, it is now worth highlighting through which strategies CSR can be communicated. There are three types of CSR

communication strategies proposed by Morsing and Schultz (2006), namely information, response and involvement strategies. In accordance with the stakeholder information strategy, information is transmitted over one-way communication channel from a company to its stakeholders. The stakeholder response strategy, on the contrary, is built upon the “two-way asymmetric communication model” (Morsing & Schultz, 2006, p. 327). In this case, a company is primarily aimed at receiving feedback from its stakeholders and, thus, refrains from entering into a further dialogue with the stakeholders. A substitute dialogue, as noted by Morsing and Schultz (2006), takes place during the stakeholder involvement strategy, when a company negotiates CSR issues with its stakeholders on a regular basis.

In accordance with this, traditional ways of CSR communication, such as CSR reports or direct communication with stakeholders have been regarded as reliable communication tools for managers (Etter, 2014). However, driven by technological progress, companies start considering “the recourse to means of communication other than the traditional hard-copy reports” (Bosetti, 2018, p.19). Consequently, CSR communication is rapidly switching to the Internet space as well as social networks, as it gives companies an opportunity to address a larger audience (Coupland, 2005; Tetreva & Patak, 2019). This is primarily due to the fact that today the Web has become one of the major channels for companies to communicate their sustainability initiatives to the public (Giau et al., 2016).

CSR communication through corporate websites is regarded as one of the efficient ways for companies to engage stakeholders and gain legitimacy (Georgiadou & Nickerson, 2020). However, websites are “still not being used to their full potential as a medium for communicating socially responsible activities” (Chaudhri & Wang, 2007, p. 236). These findings are also confirmed in recent research by Giau et al. (2016). As the researchers explained, this stems from the fact that the corporate website is originally “oriented towards supporting brand recognition among consumers and promoting e-commerce activity” (Giau et al., 2016, p. 77) rather than social responsibility initiatives.

However, the strategies used for web-based and traditional CSR communication are very similar. For example, Etter (2014) outlined three strategies of CSR communication via Twitter, namely broadcasting strategy, when companies just post information about their CSR initiatives; reactive strategy, when firms answer questions related to their CSR actions; or engagement strategy, when organizations not only respond to the questions but also initiate dialogues with stakeholders (Etter, 2014). However, as the results have shown, the majority of companies tend to use broadcasting strategy, a one-way communication approach, when they need to spread a certain piece of information among stakeholders. Etter (2014) also pinpointed that only a few firms show willingness to enter an open dialogue with stakeholders, namely by applying

engagement strategy. In the same vein, Cho et al. (2017) claimed that when using Facebook as a channel for dissemination information, organizations also choose an information strategy over an interacting strategy. These studies have, thus, demonstrated that despite admitting the importance of interactive communication with stakeholders, companies do not fully exploit the potential of interactive communication on social networks (Mann et al., 2021).

The development of CSR communication and in particular web-based communication is, however, gradually becoming one of the core issues that organizations belonging to controversial industries sector need to address (Giau et al., 2016). Therefore, nowadays the CSR reporting is gradually being switched from traditional communication channels to online spaces (Illia et al., 2017).

2.5. CSR communication in controversial industries sector

As has been previously stated, the decisive factor for CSR communication is the context (Ju et al., 2021) in which this communication takes place. As has been highlighted earlier in this paper, controversial industries sector is not limited to just one industry. There is still a discrepancy between views of which sectors can be regarded as controversial. Some industries might have a negative environmental impact due to its operations (Aqueveque et al., 2018), while others use harmful chemicals during the production processes (Giau et al., 2016). In this case, however, the corporate reputation is not the only factor that might have an impact on the people's perception of companies' CSR communication (Song et al., 2018).

Vollero et al. (2018) analyzed how CSR is communicated by companies belonging to controversial and non-controversial industries and the scholars concluded that one of the best approaches to communicating CSR is the dialogue with the stakeholders. As noted by Vollero et al. (2018), "two-way communication can guide controversial companies to achieving CSR benefits in terms of business, community, and employees" (p. 148). Notwithstanding this, the findings of this study has revealed that firms operating in the controversial industries sector more actively use an information strategy. Austin and Gaither (2017) also highlighted that CSR communication is of particular importance for "stigmatized companies" (p. 840), even though it might be challenging for such companies to introduce their CSR efforts to the public. In particular, attempts made by stigmatized companies, including firms operating in controversial industries sector, are criticized for using CSR practices for the sake of companies' benefits and profit (Austin & Gaither, 2017). Therefore, it is of particular importance for the companies to carefully consider what they should include into their message to make it trustworthy and how to effectively deliver this message to its stakeholders (Austin & Gaither, 2017; Vollero et al., 2018).

Others have argued that CSR disclosure should be an integral element of business agenda for companies operating in controversial industries sector. An analysis of reports from petroleum firms conducted by O'Connor and Shumate (2010) showed that the combination of competitive advantage and institutional language within CSR communication could help companies to strengthen its positions on the market. Kilian and Hennigs (2014) also argued that if a company from controversial industries sector openly states that that company has some external motives behind its CSR disclosure, then this could even strengthen the company's credibility. However, understanding of business context on a national level where the CSR communication takes place is also of particular importance for the companies who want to make their CSR communication more effective. In the recent years, studies of CSR representation has started gaining attention in the context of emerging economies, including Russia (Preuss & Barkemeyer, 2011).

2.6. CSR in Russia

As the previous research has highlighted, this discrepancy in the views of CSR efforts mainly stems from the different levels of CSR recognition among companies headquartered in different countries (Stojanović et al., 2021). Therefore, apart from the difference in CSR representation among organizations belonging to different sectors, CSR initiatives also vary depending upon the country (Bashtovaya, 2014; Preuss & Barkemeyer, 2011). Even though most studies tended to focus primarily on "large industrialized nations" (Alon et al., 2010, p. 7), now CSR practices are gradually moving "far beyond its origins in the USA and UK" (Brammer et al., 2012, p. 12). Notwithstanding this, the lack of resemblance in CSR representation among companies in different countries remains valid (Halkos & Skouloudis, 2017).

Despite being self-initiated, these activities in its core reflect the norms and attributes of the society, in which these companies operate. Therefore, as noted by Muthuri and Gilbert (2011), CSR behavior varies across organizations primarily because it is shaped by different institutional determinants. For example, Jamali (2014) traced the representation of CSR in developed and developing countries. She claimed that CSR objectives in Western, developed countries revolve around "consumer protection, fair trade, green marketing, and climate change concerns" (p. 31). In developing countries, on the contrary, CSR practices include "priority social issues and gaps, including poverty alleviation, health care provision, infrastructure development, and education" (Jamali, 2014, p. 31).

Although the Russian economy has been regarded as "one of the largest emerging economies" (Preuss & Barkemeyer, 2011, p. 372), little is known about CSR in the Russian context and it remains unclear, which features characterize CSR communication in controversial industries sector in the Russian business environment. Social responsibility researchers assumed

that the country's history is one of the most influential features that has a direct impact on the representation of CSR in Russian companies (Preuss & Barkemeyer, 2011).

Apart from that, CSR in Russian business sectors has also been analyzed in accordance with the institutional theories. As previous studies have highlighted, CSR in Russian companies is primarily affected by the state and its institutions (Fifka & Pobizhan, 2014). Zhao (2012) analyzed which institutions regulate the representation of CSR in companies from two of the BRIC countries, namely China and Russia. The results of the study clearly demonstrated the interdependence of CSR initiatives and the state, which, in turn, uses CSR as a one of the tools for political influence (Zhao, 2012). According to Bashtovaya (2014), managers tend to use implicit approach to CSR communication, which is specific to "government dominated transitional countries" (Matten & Moon, 2008, p. 418).

Similarly, Andreassen (2016) asserted that within Russian business environment the development of CSR is primarily affected by politico-economic conditions. CSR is a relatively new concept that was introduced in Russia only recently. Thus, western understanding of CSR representation primarily shapes its implementation in the Russian business context (Jamali, 2014). Therefore, as was noted by Kuznetsov et al. (2009), this Russian politico-economic context, in which companies operate, does not allow them to take full advantage of CSR implementation. This is fundamentally linked to the possibility of causing confusion, which is triggered by an attempt to combine national and Western business practices (Kuznetsov et al., 2009).

As noted by Bashtovaya (2014), Russia is characterized by "better coverage of CSR processes and stakeholder issues" (p. 71). Apart from that, there are various constrains that exist within Russian business sectors that also restrain the spread of CSR initiatives, namely the lack of social investments, the dissemination of shadow economic relations and the weakness of social society (Soboleva, 2006). Kuznetsov et al. (2009), who investigated how Russian managers perceive CSR, highlighted that the importance being place on CSR directly depends on the company's size. In particular, large companies belonging to oil industry as well as many other profitable branches of business are more likely to implement CSR into their business agenda and make it transparent. As previous studies have also pointed out, approximately 60% of the world's biggest corporations implement CSR practices into their business actions (Jose & Lee, 2007).

This view was supported by Stojanović et al. (2021) who argued that CSR representation within a company depends on its size. However, Stojanović et al. (2021) who compared CSR implementation within Russian, Bulgarian and Serbian firms also noted that the existing differences in CSR practices are also deeply rooted in "economic and cultural differences" (p.

824). The comparative analysis has shown that Russian companies are characterized by a much higher degree of CSR implementation due to the Russian emerging economy (Stojanović et al., 2021). However, despite the gradual implementation of CSR initiatives into the Russian business sectors, various industries still lack a thorough analysis of CSR representation (Kuznetsov et al., 2009).

Overall, these studies, presented in this literature review chapter, highlight the need for further investigation of CSR representation in controversial industries sector within Russia. This research, thus, seeks to address the following research questions:

RQ1: How do companies in controversial sectors, namely oil and gas, in Russia frame their motivation(s) for being socially responsible?

RQ2: What are the activities and practices they include in the realm of CSR?

RQ3: What strategies of CSR communication are implemented by these companies?

3. Methodology

This chapter focuses on the overview of the methods used to answer the research questions posed. It also provides a justification for the choice of methods used to analyze the collected data, as well as the description of the selected sample and steps of the conducted analysis.

3.1. Research design

The disclosure of information about the companies' social responsibility and environmental performance have become of particular importance to the business sector (Shabana et al., 2017). Different authors have thus analyzed CSR communication in a variety of ways. This included both qualitative and quantitative analyses. The majority of the already existing studies in the field of CSR communication, however, was based on the implementation of qualitative analysis, which encompasses such research methods as, for example, interviews (Chedrawi et al., 2020), online surveys (Prooijen & Bartels, 2019), case study approach (Giau et al., 2016), qualitative content analysis of the websites content (O'Connor & Shumate, 2010), etc. The use of qualitative research methods is a well-established approach in CSR analyses as it allows the researchers to identify the patterns and themes within data as well as the hidden meaning (Braun & Clarke, 2006).

Therefore, this study employed a website content analysis in order to trace the major characteristics of CSR implementation and representation on the companies' corporate websites. The choice of corporate websites was justified and supported by previous research as "an important and mainstream CSR reporting tool because they can provide an in-depth and comprehensive information about companies' CSR practices" (Du & Vieira, 2012, p. 416). However, scholars have also regarded the application of website content analysis as a challenging method for data analysis due to the lack of stability of the posted information (Bosetti, 2018). In the framework of this research, the systematic review of corporate websites of the selected companies was carried out in the timeframe from March 1, 2022 to May 15, 2022. During this period, all the websites were manually reviewed on a regular basis and any changes were recorded accordingly.

3.2. Sampling procedure and data sample

The objective of the current research is to identify how CSR is represented on the corporate websites of the companies belonging to controversial industries in Russia by analyzing corporate websites of the leading companies operating in the oil and gas industry. Firstly, I looked through the available official lists of Russian companies that had already been placed in

the public domain. For the purpose of this research, a complete dataset was comprised of the companies that were included in one of the annual lists of RBC rating of top 500 largest Russian companies by revenue (RBC, n.d.). Companies included in the 2020 RBC rating (the most recent publicly available data) were included. The list contained a variety of companies from different industries, both controversial and noncontroversial industries, such as finance, transport, oil and gas, telecommunications, etc. However, the current research focuses on the oil and gas industry, which constituted the majority of the biggest Russian companies from controversial industries in 2020 in accordance with the RBC rating.

Of the 500 Russian companies included in the 2020 RBC list, 67 were oil and gas companies. A preliminary review of corporate websites of the selected sample has revealed that 30 out of 67 companies did not contain any CSR-related content. In cases where the examination of a corporate website did not reveal any CSR information or if a company did not have a specific CSR section, an online Google search engine was implemented. For this purpose, key words were used, each of which was combined with the company's name. The first two keywords sets used the original concept of CSR, namely *company's name + CSR* and *company's name + corporate social responsibility*. In case if this search also did not provide any results, other CSR-related concepts were used. Such keywords sets included *company's name + sustainability*, *company's name + sustainable development*, *company's name + corporate responsibility* and *company's name + charity*. The aforementioned terminology was initially used in Russian. However, due to this thesis being written entirely in English, these keywords are now translated from Russian into English. However, this search still did not yield any fruitful results. Hence, 30 companies in total were removed from the list.

Of the remaining 37 companies, two firms were excluded due to their corporate websites being in 'maintenance mode'. Three more companies were also removed from the list because their official websites were region-restricted and could not be accessed from the Netherlands; two other were excluded from the final sample as they contained only CSR reports and did not publish any website texts about their responsible business practices.

The final companies sample, consequently, consisted of 30 oil and gas companies operating in Russia (see Table 2). All 30 corporate websites were regularly checked from March 1, 2022 to May 15, 2022. This sample comprised 26 Russian national firms as well as four international oil and gas companies operating in Russia. The further web content analysis comprised not only information posted on the main web section dedicated to CSR practices but also all of its additional sub-sections, in case if companies had them.

Table 2

List of companies

#	Company	Website address	Available languages	Rank in RBC list
1.	Lukoil	https://www.lukoil.com/Sustainability	Russian and English	3.
2.	Surgutneftegaz	https://www.surgutneftegaz.ru/en/responsibility/	Russian and English	7.
3.	Novatek	https://www.novatek.ru/ru/development/	Russian and English	16.
4.	Sakhalin Energy	http://www.sakhalinenergy.ru/ru/hse/safety/ http://www.sakhalinenergy.ru/en/social/sustainable_development/	Russian, English and Japanese	36.
5.	Yamal LNG	http://yamallng.ru/progress/about-the-arctic/	Russian and English	44.
6.	Slavneft	https://www.yanos.slavneft.ru/responsibility/social/	Russian and English	45.
7.	ZarubezhNeft	https://www.zarubezhneft.ru/ru/ustoichivoe_razvitiye/	Russian and English	77.
8.	RussNeft Company	https://russneft.ru/ecology/ecopolitic/	Russian and English	79.
9.	Irkutsk Oil Company	https://irkutskoil.ru/sustainable-development/	Russian and English	86.
10.	TomskNeft	https://www.tomskneft.ru/securitytomskneft/	Russian	88.
11.	Neftisa	https://www.neftisa.ru/sustainable-development/	Russian and English	98.
12.	NZNP	https://nznp.ru/about/eco	Russian	106.
13.	UdmurtNeft	https://www.udmurtneft.ru/ecology.html	Russian	111.
14.	Salym Petroleum	https://salympetroleum.com/corporateresponsibility/	Russian and English	117.
15.	Caspian Pipeline Consortium	https://www.cpc.ru/EN/social/Pages/general.aspx	Russian and English	124.
16.	Gazprom Bureniye	https://www.burgaz.ru/career/social_policy/	Russian	134.
17.	Slavyansk ECO	https://slaveco.ru/security/safety/	Russian	144.
18.	Eurasia Drilling Company	http://www.eurasiadrilling.com/about-us/corporate-responsibility/	Russian and English	150.
19.	Afipskiy NPZ	https://en.afipnpz.ru/production/ecology/	Russian and English	152.
20.	Shell	https://www.shell.com.ru/ustojchivoerazvitiye.html	Russian	153.
21.	KNGK-INPZ Oil Refining Petrochemicals	https://www.i-npz.ru/en/social-responsibility/ https://www.i-npz.ru/en/social-policy/	Russian	166.
22.	NefteChemService	https://nhs-kuzbass.ru/company/otvetstvennost/	Russian and English	171.
23.	Achimgaz	https://www.achimgaz.ru/ustoychivoerazvitiye/okhrana-okruzhayushchey-sredy/	Russian	198.
24.	Sladkovsko-Zarechnoye	https://www.sla-zar.ru/social/	Russian	306.
25.	Argos	https://www.argos-group.ru/about/social_hr_policy/ https://www.argos-group.ru/about/environmental_protection/ https://www.argos-group.ru/about/code_of_conduct/	Russian	355.

26.	Siberian Service Company	http://www.sibserv.com/safety	Russian	384.
27.	SNPH	http://snph.biz/EN/bezopasnost/ http://snph.biz/sotsialnaya-politika/	Russian and English	412.
28.	Baltic Fuel Company	https://balticfuel.ru/en/main/ecoservice/	Russian and English	416.
29.	Schlumberger	https://www.slb.ru/about/guiding_principle/s/global_stewardship/	Russian	427.
30.	Tagras	https://tagras.ru/progress/	Russian	450.

3.3. Operationalization

The current research seeks to address how CSR is communicated in controversial industries in Russia. In order to do this, it was decided to examine how companies in controversial sectors tend to frame their motivations for being socially responsible and investigate which practices they usually implement into their business agenda. Further data collection included gathering information related to the selected companies' CSR initiatives that was published on their corporate websites. Thus, this study used the website content analysis in order to gain insights into the representation of CSR disclosure in Russian companies belonging to controversial industries sector as it allows to make "generalizable conclusions" (Dade & Hassenzahl, 2013, p. 256).

In order to answer the first research question (How do companies in controversial sectors, namely oil and gas, in Russia frame their motivation(s) for being socially responsible?) and to understand how Russian companies operating in oil and gas industry frame their motivations for their CSR engagement, the preliminary analysis of web texts was carried out. Then, after identifying the major concepts, the underlying motivations have been outlined. These motivations were assessed in line with four CSR motives proposed by Ellen et al. (2006) and Vlachos et al. (2009). The second and the third phases of thematic analysis, generating initial codes and searching for the patterns respectively (Braun & Clarke, 2006), were thus carried out.

Based on the identified motivations for CSR implementation into business agenda of oil and gas companies in Russia, the second research question was addressed (What are the activities and practices they include in the realm of CSR?). I examined available information for the range of activities companies included within the umbrella of CSR, the specific mechanisms employed (e.g., philanthropy, partnerships, etc.) and, where available, the impact of CSR activities.

Finally, the third research question was considered (What strategies of CSR communication are implemented by these companies?). In order to find out which CSR communication strategies were used by Russian oil and gas companies, Morsing and Schultz's (2006) study of three communication strategies was taken into consideration.

3.4. Analysis

During the next stage, the CSR information from the corporate websites of the selected sample of Russian companies was analyzed in more details. It was thus decided that this research work would be explored through thematic analysis, which is regarded as “foundational method for qualitative analysis” (Braun & Clarke, 2006, p. 78). This type of analysis is primarily used to examine and report the major themes that find their representation in the analyzed data (Braun & Clarke, 2006). The detailed analysis was conducted in accordance with the scheme proposed by Braun and Clarke (2006) that can be seen from Table 3. There are six major phases, namely familiarizing oneself with the data, generating initial codes, searching for the patterns, revising the themes, defining the themes and creating a report (Braun & Clarke, 2006). Therefore, in accordance with the major objective of the thesis, the textual CSR-related data was analyzed following these phases in order to get an insight into how companies in controversial industries sector in Russia frame their motivation for communicating CSR and through which practices and actions they usually engage in CSR.

Table 3

Phases of thematic analysis (Braun & Clarke, 2006)

Phases	Description of steps
Familiarizing yourself with your data	Transcribe data, if necessary; read and re-read the data; write down original ideas
Generating initial codes	Systematically code the key emerging aspects of the data; consolidate data corresponding to each of the codes
Searching for themes	Arrange the codes into possible themes; collect data related to each of the themes
Reviewing themes	Verify if all of the themes correlate with the coded texts (Level 1); verify if all of the themes correlate with the whole data set (Level 2); create a thematic “map” of the whole analysis
Defining and naming themes	Revise the characteristics of each theme as well as the whole story on which the analysis is based; create definitions and label each of the themes
Producing the report	Select the most prominent examples of the extracted text; carry out the final analysis of these extracts; revise the research questions and literature used; make a final report

Another important factor that was taken into account when conducting the web content analysis was the language in which all the information on the websites was published. Altogether, the sample consisted of 30 oil and gas companies operating in Russia. Therefore, the main language of the companies’ corporate websites is Russian. As the preliminary examination of the websites has revealed, some of the selected companies also offered information on English language. Consequently, the information in both languages was then compared to see if there were any differences or mismatches in CSR representation. However, not all of the selected

companies offered their corporate websites in other languages apart from Russian. These websites were, thus, translated prior to the content analysis.

4. Results

This chapter presents the findings of the website content analysis. It starts by listing the varied CSR terminology used by the study sample and subsequently outlines the findings for each of the research questions.

Among the 30 Russian oil and gas companies analyzed in this study, a range of CSR-related headings can be identified (see Table 4).

Table 4

List of corporate websites' headings

#	Company	Terminology used
1.	Lukoil	Sustainable development approach
2.	Surgutneftegaz	Responsibility
3.	Novatek	Sustainable development
4.	Sakhalin Energy	Safety and environment Social performance
5.	Yamal LNG	Sustainable development
6.	Slavneft	Responsibility
7.	ZarubezhNeft	Sustainable development
8.	RussNeft Company	Health, safety and environment
9.	Irkutsk Oil Company	Sustainable development
10.	TomskNeft	Safety
11.	Neftisa	Sustainable development
12.	NZNP	Ecology
13.	UdmurtNeft	Ecology and safety
14.	Salym Petroleum	Corporate responsibility
15.	Caspian Pipeline Consortium	Ecology and safety
16.	Gazprom Bureniye	Social policy
17.	Slavyansk ECO	Safety
18.	Eurasia Drilling Company	Corporate responsibility
19.	Afipskiy NPZ	Industrial safety and ecology
20.	Shell	Sustainable development
21.	KNGK-INPZ Oil Refining Petrochemicals	Social responsibility Social policy
22.	NefteChemService	Responsibility
23.	Achimgaz	Sustainable development
24.	Sladkovsko-Zarechnoye	Social responsibility
25.	Argos	Environmental protection Staffing and social policy Corporate codes of ethics
26.	Siberian Service Company	Industrial and environmental safety
27.	SNPH	Safety Social politics
28.	Baltic Fuel Company	Ecological services
29.	Schlumberger	Guiding principles
30.	Tagras	Sustainable development

As Table 4 indicates, none of the selected companies uses the term “CSR” or “corporate social responsibility”. Interestingly, 9 out of 30 companies, on the contrary, make an emphasis on “sustainable development” rather than “CSR”. The representation of the company’s responsibility also varies. Three companies labelled their CSR-related sections as “responsibility”, while other firms labelled them as “social responsibility” or “corporate responsibility”. Furthermore, the sections of some oil and gas companies are entitled “safety” even though the further investigation of the web content has revealed that the scope of CSR activities in this company is not limited to only safety. Moreover, companies such as Sakhalin Energy or Argos have more than one CSR-related section.

Further analysis of the companies’ corporate websites has revealed that, despite the variety of categories that were included into the CSR disclosure, some of the oil and gas companies combined several notions under one section. For example, three companies labelled their CSR sections as “ecology and safety”, while one of the companies named this section as “health, safety and environment”. This wide range of CSR representations might stem from the fact that despite becoming an integral element of business operations, the concept of CSR is still lacking a precise definition (Dahlsrud, 2008). Nonetheless, it can be assumed that CSR is being used as a placeholder, while the variety of the terminology might indicate which aspects of CSR representation are of particular importance for each company (Baden & Harwood, 2013).

Moreover, the preliminary analysis has shown that the majority of the information was in text form. However, there were a few visuals illustrating the companies’ CSR claims. As it turned out, in certain cases, these were stock images but only in the case of CSR representation in the field of socio-economic development, which is outlined later in the paper, the images of what appeared to be real people were posted.

Another point that was made at this stage is the difference in CSR representation depending on the size of the company (Kuznetsov et al., 2009; Tetreanova et al., 2021). It was noted that the overall amount of CSR information posted on corporate websites of the analyzed oil and gas companies is influenced by their positions on RBC rating. The higher the place in the rating the company takes, the more expanded CSR disclosure the company presents. Tetreanova et al. (2021) also found that the size of an organization has a direct influence on the process of CSR communication and in particular web-based communication. According to Tetreanova et al. (2021), web-based CSR communication is primarily used by large companies. Medium-sized enterprises, on the contrary, prefer communicating directly with their stakeholders instead of using web-based communication channels that they cannot afford due to scarce resources.

Even though these preliminary results might seem to be descriptive and general, they provide a solid grounding for the overall understanding of how CSR is communicated in the

Russian context of oil and gas industries. These results also serve as a starting point for further discussion regarding the research questions proposed.

4.1. Motivations for being socially responsible

Analysis of corporate websites suggests that CSR within Russian companies from oil and gas industry is primarily framed along two leading motives, namely values-driven and strategic-driven motives (Ellen et al., 2006; Vlachos et al., 2009). Values-driven motives imply the incorporation of CSR initiatives on the basis of ethical and moral values, while strategic-driven motives mean the overlap between the implantation of CSR and accomplishments of business objectives.

4.1.1. Values-driven motives

As several researchers (e.g., Bashtovaya, 2014; Soboleva, 2006) have previously noted, companies play a crucial role in the community development in the Russian context. Therefore, in case of Russian companies operating in oil and gas industry CSR is often viewed as a company's moral obligation to the society. These companies do not only have to reflect the moral duty of the society in which these companies operate, but also implement them into their own business actions in order to further promote the existing values. Companies realize their crucial role in the development of the society; therefore, values-driven motive guides CSR representation within Russian oil and gas companies. This evidence can be clearly seen in the case of the choice of language used by companies' to communicate their values-driven motive to the public. The sections related to moral obligations of the company are dominated by such words as "support", "preserve", "help" or "respect" that emphasize the company's business priority is not only economic development but also their pivotal role in addressing "social issues" (Salym Petroleum, 2004, para. 4), for example:

The INK Group develops and implements social and charitable programs aimed at improving the quality of life and accelerating economic development in its areas of operation, thereby contributing to their sustainable development (Irkutsk Oil Company, 2022, para. 1).

In order to substantiate its values-driven motive for CSR engagement, companies also state that they take into consideration the impact oil and gas industry has on the environment and thus take "an active stand on environment protection" (Achimgaz, n.d., para. 1). Special emphasis is placed on the company's responsibility to guarantee "maintenance of a favorable environment in the regions of the Group's presence" (Lukoil, 2022, para. 1). Moreover, the company's desire to engage their employees into activities related to environmental protection is primarily aimed "maintaining a fine grain of personnel responsibility in ensuring environmental

safety” (NefteChemService, 2022, para. 7). The range of environment-related activities undertaken by the selected companies will be further discussed in more details in the next section. Environmental protection thus becomes the major element constituting the scope of CSR initiatives within Russian oil and gas companies. By recognizing the negative influence oil and gas industry has on its environment, Russian firms gradually build upon their moral obligations to preserve the environment by transmitting their core values to their employees.

However, the overall understanding of controversial industries sector has been switched from having just a negative impact on the environment and society to occupational risks. Oil and gas industry is one of those industries that is regarded as dangerous when it comes to employees’ safety. Therefore, as the results also show, the primary concern for Russian companies operating in oil and gas industry is safety. The understanding of safety among the selected companies incorporates several understandings, namely industrial safety, environmental safety and safety in general. For some companies safety has even become “the cornerstone” (Sakhalin Energy, n.d., para. 1) of their business agenda. This can be seen on the following statement made by RussNeft company:

Preservation of life and health of the Company's employees, safety at work, protection of the environment in the regions of activity of the assets included in the corporate structure of the Company are the main priorities (RussNeft, n.d., para. 1).

Furthermore, the values-driven motive finds its reflection in the way companies treat their employees. One of the key factors for this is maintenance of diversity at the workplace. It encompasses diversity based on not only nationality but also gender equality (Schlumberger, 2022). Therefore, companies indicate that they strive to “avoid discrimination of any form” (Lukoil, 2022, para. 1) and promote “respectful attitude towards each other” (ZarubezhNeft, 2022, para. 5)

As was previously noted by Vlachos et al. (2009), the company’s commitment to values-driven motivation can also improve public attitudes towards company’s actions in general. This is primarily due to the fact that values-driven CSR motives help companies to link their CSR practices with their company’s corporate, as well as moral behavior (Vlachos et al., 2009). This can be traced on the example of Lukoil Company that does not only guarantee to “improve industrial safety performance, decrease injury rates” (Lukoil, 2022, para. 2), but also includes special trainings for employees in its business agenda. The aforementioned examples, thus, suggest that value-driven motive is one of the major motives that plays a crucial role in how oil and gas companies communicate CSR in Russia.

4.1.2. Strategic-driven motives

Apart from the values-driven motives, several companies in the sample frame their motives in strategic terms, meaning the achievement of business goals “while benefitting the cause” (Vlachos et al., 2009, p. 171). As was the case with values-driven motives, strategic-driven motives were, first and foremost, identified at the language level. The analysis of articulation of CSR disclosure within oil and gas companies operating in the Russian business environment demonstrated that several companies clearly state that they perceive CSR as a major strategic element that can be actively used for their further business development. Therefore, the choice of language was dominated by such words as “efficiency”, “development”, “image”, “strategy” or “integrated”. The usage of the word “image” is not coincidental as further content analysis of CSR web sections and sub-sections among Russian oil and gas companies has revealed that several companies also clearly demonstrate that social responsibility serves as “an important element of an image” (Argos, n.d., para. 1).

As noted by Weber (2008), strategic-driven motives originally stem from the company’s desire to create an image and supporting the good reputation. Organizations operating in controversial industries sector, including oil and gas industry, are international by nature (Rauffleta et al., 2014). Therefore, Russian oil and gas companies also highlight that their CSR initiatives are aligned with international CSR practices. Irkutsk Oil Company, for instance, states that in its CSR initiatives the company comes from “a desire to comply with the best global standards in the field” (Irkutsk Oil Company, 2022, para. 7). CSR has only recently been introduced in the Russian business environment. Therefore, some companies combine it with the Western-oriented CSR values (Kuznetsov et al., 2009). In the field of industrial safety, for example, oil and gas companies’ actions are “guided by the requirements of Russian law and norms of international law” (NefteChemService, 2022, para. 2). This is also evidenced by the fact that some companies make an emphasis on this interconnection with international policies and documents under their CSR disclosure. It can be assumed that the implementation of official documents helps companies instill responsibility among their employees and improve the overall working process.

In general, companies belonging to controversial industries sector are criticized for the negative impact they have on their environment and society. Therefore, one of the major obstacles for companies operating in this sector is to overcome the obstacles imposed by a high level of public skepticism (Dunn & Harness, 2019). As the analysis of corporate websites of Russian oil and gas companies has revealed, one of the major tools to decrease the level skepticism is the implementation of international regulative documents into their business operations. This can be illustrated with the statement made by Novatek:

NOVATEK fully subscribes to the tenets outlined in the Paris Climate Agreement, which was subsequently adopted by the Russian Federation in September 2019 (Novatek, 2022, para. 9).

However, CSR is used not only in the company's business agenda but also as a significant tool used by companies for "further strengthening of the economic strength" (NefteChemService, 2022, para. 8) in the region where the company operates. At the same time, the scope CSR inclusion is not limited to its impact on the regional level. Oil and gas companies that pursue CSR practices also highlight that CSR can positively influence economy at the national level. Therefore, CSR practices are again used by companies in order to create a more positive image of the company.

However, as further analysis has also shown, several organizations (20%) also have mixed motives, both strategic-driven and values-driven, for example:

Seeking a dynamic development and production efficiency, the Company invests significant means in solving social problems, as well as takes part in implementing state and regional projects in national culture development sphere, education, healthcare and social support (Surgutneftegaz, n.d., para. 6).

As can be seen from the given example, CSR within Surgutneftegaz is built upon two motives, both strategic-driven and values-driven, that are closely interconnected. Notably, however, stakeholder-driven motives were not identified in the selected sample of companies. Stakeholder-driven motives primarily stem from the fact that companies start implementing CSR practices into their business agenda due to the pressure from stakeholders (Ellen et al., 2006; Vlachos et al., 2009). A few companies indeed noted that they value their business relationships with their customers (Argos, n.d.), cooperation with their stakeholders (Irkutsk Oil Company, 2022) and promote "pro-active engagement with stakeholders" (Yamal LNG, 2015, para. 2). However, this was mentioned briefly and, consequently, it cannot be concluded from this finding that the oil and gas companies in Russia frame their CSR activities in accordance with stakeholder-driven motives. Similarly, egoistic-driven motives, that stems from the desire of companies to exploiting CSR issues instead of actually addressing them (Ellen et al., 2006; Vlachos et al., 2009), were also not identified.

To conclude this section, it is worth noting that even though CSR is a relatively new topic in the Russian business sector (Fifka & Pobizhan, 2014) it is still possible to trace the major characteristics of how Russian companies belonging to the controversial industries sector in particular tend to frame their CSR motivations. It has become obvious that in the Russian context

the special emphasis is placed on the moral side of CSR initiatives and the responsibility of companies to be accountable for their actions. However, as the evidence has also shown, despite the moral side of CSR initiatives, Russian oil and gas companies also perceive CSR as an important strategic element that can be successfully used to gain both profit and recognition. Having discussed the motivations that guide Russian oil and gas companies' activities, it is now possible to move to the analysis of the actual activities and practices that the companies include into their business agenda.

4.2. Activities and practices included in the realm of CSR

4.2.1. CSR activities

An overall scope of CSR activities undertaken by Russian firms operating in oil and gas industry can be grouped into four focus areas. The four areas include environmental protection, labor safety, social responsibility and socio-economic development (see Table 5). It should be noted that the total number of companies highlighting the area of their CSR focus does not add up to the selected 30 companies. 76% of the sample reported more than just one focus area. Precisely, 37% stated that the scope of their activities revolves around two focus areas, 27% mentioned that they include three areas, and only 10% reported all four focus areas. More detailed information about the companies' scope of CSR activities can be found in Appendix A.

Table 5

Major focus areas of CSR activities

Focus area	Number of companies
Environmental protection	25
Labor safety	17
Social responsibility	17
Socio-economic development	6

The scope of activities is varied and the majority of companies, which is 83%, report environmental protection as a key focus. Given the nature of the industry, it is less of a surprise that environmental protection is the major focus of CSR practices of Russian oil and gas companies. It should also be noted, however, that this element in particular, is the main source of criticism for such companies (Song et al., 2018). This focus area, in turn, encompasses a wide range of CSR activities undertaken by Russian companies operating in oil and gas industry. Among the analyzed companies, slightly more than one third included waste utilization (34%) and biodiversity preservation (37%); approximately one fourth of the companies listed rational use of natural resources and energy (27%) as well as environmental monitoring (23%) as their CSR activities in the field of environmental protection.

Within environmental protection, companies made a special emphasis on their aim “to reduce negative impact on environment” (Siberian Service Company, n.d., para. 1). This includes an overall environmental monitoring, “waste storage monitoring” (Afipnpz, n.d., para. 8), utilization and recycling industrial waste, rational use of natural resources and energy, “reducing greenhouse gas emissions” (Novatek, 2022, para. 2), the use of environmentally friendly equipment, etc. Apart from this, 11 companies (37%) reported that they are engaged in biodiversity conservation. Moreover, in order to become more environmentally friendly three companies conduct training courses on environmental protection for their employees. It is worth citing one of the examples of how companies communicate their environment-related activities:

Another measure to prevent environmental problems is the reclamation of disturbed soils and the deactivation and disposal of production and consumption waste (Neftisa, n.d., para. 10).

A second focus pertains to labor safety, especially corporate obligations to guarantee their employees’ safety, which was included into the business agenda of 60% of the sample. In particular, nine oil and gas companies (30%) mentioned preventive measures against traumatism. Apart from that, four firms (13%) highlighted their involvement in assessment and prediction of accident risks and only three organizations (10%) included regular assessments of working conditions into the scope of their CSR practices in the realm of labor safety. Several companies reported that the range of their CSR activities in labor safety also comprises constant improvements and checks of “the reliability of the equipment” (Neftisa, n.d., para. 2). On the other hand, the analysis of the CSR web pages of corporate websites has identified that several companies combine their employees’ safety and their professional development. This can be traced on the example of the INK Group that organizes combined trainings:

The INK Group pays special attention to the development of employees’ competencies, including those in the area of safety and production efficiency (INK Group, n.d., para. 1).

Moving on to the next focus area, namely social responsibility, it was noted that approximately 57% of the companies implemented it into their business agenda. The range of these activities varies. Several Russian oil and gas firms indicated that the major emphasis of their CSR activities revolves around social life, which includes sport development (23%), cooperation with schools and universities (17%), participation in various social and cultural projects (17%).

The important factors of strengthening and developing of main company capital — a working group, and significant components of successful future company development are

proper working and living conditions and employees health improvement, sport development, pensioners and veterans support (Surgutneftegaz, n.d., para. 6).

As oil and gas industry are closely associated not only with environment but also with local communities, it can be observed that oil and gas companies gradually extend their CSR focus and start taking consideration their influence on society as well. Six companies (20%) from the sample make a special emphasis on their interaction with indigenous people of the North and the companies' attempts "to preserve their native living environment and cultural traditions" (Yamal LNG, n.d., para. 5). Website analysis has also presented that companies are also aimed at giving the local minorities an opportunity to "continue traditional farming" (Neftisa, n.d., para. 1) as well as pledge their commitment to "facilitate social and economic development of reindeer farms" (Lukoil, 2022, para. 2).

Finally yet importantly, six companies (20%) framed their CSR activities in accordance with socio-economic development. The way companies cooperate with the regions (Novatek, 2022) is framed by such activities creating new job positions for locals, providing the region's economic diversity and support for local communities. Overall, this comprises the company's contribution to socioeconomic development of the region. Consider the following example:

The company's activity on the construction of a large-scale oil refinery in the north of the region contributes to the further strengthening of the economic strength of the Kemerovo Region and the Siberian Federal District as a whole (NefteChemService, 2022, para. 8).

Notably, the content analysis has also indicated that the format of CSR presentation was not limited to only textual data. All corporate websites of the selected companies contained various pictures that served as illustrations to the companies' efforts of CSR representation. However, it was noted that the majority of pictures depicting their CSR practices in the field of environmental protection or labor safety were stock images taken from the Internet. On the contrary, when companies communicated their CSR initiatives in the field of socio-economic development as well as social responsibility they posted actual photographs, taken during certain CSR-related events in which the companies took part. This, in turn, supports the findings made by Kuznetsov and Kuznetsova (2010), who argued that in the Russian context, CSR contributes to the society and addresses its needs. It means that while being the leading industry at the economic level (Kuboniwa et al., 2005) Russian oil and gas companies do not strive for strengthening their legitimacy by taking an active stance on environmental protection. The same, however, relates to the analyzed international oil and gas companies operating in Russia.

Having so far discussed the range of CSR activities among oil and gas companies operating in the Russian context, it is now possible to move to the next point, namely the impact of these activities that could also help to answer the research question proposed.

4.2.2. CSR mechanisms

Almost three fourth (73%) of the selected sample used the company's policy as the major mechanism of their CSR practices. The second most common CSR mechanism implemented by approximately one third (30%) of the analyzed companies was charity. One fourth (20%) of the companies stated that their CSR actions are framed by federal and regional laws, while 37% of the sample highlighted the implementation of not only Russian but also international laws.

The most common CSR mechanism among the selected companies was the company's policy. More than half of the examined companies have reported that their CSR activities are regulated by the company's policy documents. Firms emphasized their efforts in implementation of "corporate statutes, regulations and rules" (Surgutneftegaz, n.d., para. 4) into their company's policies. Secondly, federal and regional laws. Companies' actions are thus obliged to comply with such regulative documents that also guide companies' actions in the field of CSR. Six of the selected companies emphasized the role of federal and regional laws in their business agenda. Thirdly, international laws and standards, which encompasses, for example the Paris Climate Agreement (Sakhalin Energy, n.d.) and Occupational Health and Safety (OHS) Action Plan (Novatek, 2022). Approximately 37% of the selected oil and gas firms made a note that their CSR actions are aligned with international documents. This, in turn, supports the finding made by Kuznetsov et al. (2009), who noted that Western CSR practices also find their reflection in Russian business environment. This can be illustrated with the following statement extracted from Eurasia Drilling corporate website:

Our HSE specialists in the structural units promote our Health, Safety and Environmental Protection policies and procedures to all our employees and works to ensure that we comply with all the laws and regulations (Eurasia Drilling, 2021, para. 7).

It was also found that apart from the policy, another major CSR mechanism used by oil and gas companies in the Russian context was charity. The primary goals of doing charity work is taking part in "socio-economic development" of the region (Sladkovsko-Zarechnoye, 2019, para. 1) where this particular company operates. However, as the findings also indicate, on their corporate websites of several companies, for instance, Achimgar or Novatek there was just a brief mention that these companies take an active part in the charity actions, which, in turn, were not specified. In rare cases, companies indicated volunteering (7%) and partnership (3%).

However, as the evidence has shown, Russian oil and gas companies in general do not actively communicate the aforementioned CSR mechanisms. Despite the wide scope of CSR-related activities communicated by companies, the majority of actions were just listed on the corporate websites, while the actual companies' actions were sometimes omitted. This might be explained by the lack of interest in companies' CSR activities from the stakeholders (Kuznetsov et al., 2009). Concurrently, the conducted analysis has not revealed that any of the selected oil and gas companies were involved in the donations or sponsorships. This contradicts the findings made by Fifka and Pobizhan (2014), who stated that such CSR mechanisms are actively used by Russian companies as a form of corporate citizenship. The underlying assumption for this stems from the fact that in the Russian context CSR communication is primarily represented in the form of implicit CSR communication (Bashtovaya, 2014; Morsing & Spence, 2019), according to which companies prioritize their corporate values and conduct.

4.2.3. Impact of CSR activities

Moving to the next point related to activities and practices that oil and gas companies operating in Russian business environment, it is worth now elaborating on how these companies present the overall impact of their CSR activities. As the analysis has demonstrated, the selected companies either skip this point or report actual figures demonstrating the results achieved. Slightly less than half of the selected sample, namely 40% of the analyzed companies' corporate websites have figures reporting the results of their CSR practices. The scope of figures presented varies across companies. For instance, Achimgaz (n.d.) reported that in 2021 they spent 413 million rubles on environmental protection. The company also stated that in the same year, ten of their employees received training in ecological safety (Achimgaz, n.d.). However, figures posted are not just limited to the amount of money spent on CSR activities or employees' training. Novatek (2022), on the contrary, does not only indicate its accomplishments but also presents its future goals. The company reports that by 2030, it will "increase the share of waste directed to utilization and disposal to 90%" (Novatek, 2022, para. 7).

Apart from actual figures, several oil and gas companies reported that they have received recognition for their CSR practices and activities. Although only four companies reported that they won awards for their CSR activities, doing so may bring strategic benefits. Because companies operating in the controversial industries sector tend to suffer from the public skepticism (Du & Vieira, 2012), the implementation and communication of their CSR actions as part of a strategic-driven motive can help companies to reduce the level of skepticism (Skarmas & Leonidou, 2013). Therefore, third-party accolades in the form of CSR awards could potentially strengthen the company's image and reputation.

Companies, regardless of the sector they operate in, are usually blamed for being involved in greenwashing. However, CSR disclosure supported and verified by the third party makes CSR statements look valid in the eyes of the public. This can be illustrated with the example of UdmurtNeft company, which reported that in 2008 it was awarded with a diploma and a gold medal for becoming a laureate of “Health and Safety – 2008” competition (UdmurtNeft, 2022). The same company has become the winner of a regional contest on the best managerial practices in the field of occupational safety (UdmurtNeft, 2022). But notwithstanding the benefit of this CSR initiative, very few companies post any information related to any awards they received as a recognition for their CSR practices. Nevertheless, as was noted in the previous section, the overall preoccupation of companies operating on oil and gas industry in Russia is indeed framed by values-driven and strategic-driven motives.

Having so far analyzed actions and practices included by Russian oil and gas companies into the scope of their CSR disclosure, this study then proceeds to exploring how CSR is actually communicated by the sample companies.

4.3. Strategies of CSR communication

Companies from the oil and gas industry, inter alia, are regarded as the leaders in CSR promoting in comparison with other controversial industries sector (Frynas, 2005). Before outlining CSR communication strategies, it should be noted that information posted on the corporate website was presented either only in Russian (43%) or in both Russian and English (57%). Important to mention is that even when corporate websites allow the user to switch language from Russian into English, sections related to CSR disclosure were not always translated (7%). Oil and gas industry is not limited to only national economy but, on the contrary, plays a crucial role on the international level. On this basis, it can be assumed that CSR within Russian oil and gas industry is regarded as an effective tool for gaining international recognition. Notably, however, corporate websites of such international companies as Shell or Schlumberger do not provide an opportunity to switch the language. It suggests that the CSR-related information presented on the websites is only regionally based and does not imply the interest and attention from stakeholders who live in other countries where these companies also operate.

A further scrutiny of corporate websites of Russian oil and gas companies has demonstrated that CSR messages are primarily transmitted through the one-way communication channel (90%), namely stakeholder information strategy (Morsing & Schultz, 2006). The amount of the overall CSR data posted on the corporate websites varies across companies. This is primarily affected by the position of the company in the RBC ranking and the size of the

company, which supports the findings previously made by Tetreva et al. (2021). In particular, the higher the company's rank in the RBC ranking, larger the scope of their CSR disclosure is. As the analysis has also indicated, several companies had only one CSR-related section, which encompassed a variety of CSR initiatives undertaken by the company. At the same time, the larger the company is, the more CSR-related sections the corporate websites have.

A smaller number (10%) deploy stakeholder response strategy (Morsing & Schultz, 2006). According to Morsing and Schultz (2006), this strategy implies companies' attempts to receive feedback from their stakeholders but then refraining from entering a further dialogue. For instance, one of the companies' corporate websites has a provision for "feedback" where a user can send a message directly to the company. However, the response, if there is any, is sent via email directly to the recipient.

Similar patterns of communications have been observed on the examples of Schlumberger and Yamal LNG. In case of Schlumberger, the stakeholders are encouraged to report about any irregularities or violations of corporate business ethics. This can be done via email or by calling the hotline. As for Yamal LNG, the stakeholders have an opportunity to report "in any convenient form" (Yamal LNG, n.d., para. 2) about the negative experience, they had related to the company's actions. Yamal LNG also guarantees "confidentiality of information" (Yamal LNG, n.d., para. 4). This, in turn, also supports the findings previously made by Etter (2014), who also stated that organizations in the overwhelming majority of cases tend to choose broadcasting strategy, when companies just post CSR-related information on their websites. Engagement strategy (Etter, 2014), which is similar to Morsing and Schultz's (2006) stakeholder response strategy, is less actively used for CSR communication through websites and more common for social media channels.

A stakeholder involvement strategy, the third CSR communication strategy proposed by Morsing and Schultz (2006), was not, however, identified. This strategy implies constant negotiations between a company and its stakeholders. However, the adequacy and extent to which two parties discuss CSR issues are not included on CSR-related texts posted on corporate websites of the oil and gas companies operating in Russia.

The findings indicate that the major strategy used by oil and gas companies in Russia is stakeholder information strategy (Morsing & Schultz, 2006). With the help of this strategy, the companies can provide the overall information about their CSR activities to the stakeholders. However, as the results have also demonstrated that there are companies that also combine the stakeholder information strategy with the stakeholder response strategy (Morsing & Schultz, 2006). Nevertheless, as was previously noted, the combination of these strategies is not used to the fullest extent that could let the companies to get maximum benefit. This may also suggest

that for now CSR has not become one of the fundamental elements used to create a better image of a company within Russian business sectors.

5. Conclusion

In the past several decades, CSR has come to the forefront of all business discussions. CSR representation in the controversial industries sector has gained particular attention due to its impact on environment and society. The way CSR is communicated varies not only across companies but also across countries. In Russia, in particular, the concept of CSR has not been widespread until recently. Therefore, CSR representation in all Russian business sectors, including controversial industries, is still lacking the key research studies.

The oil and gas sector is one of the most crucial industries upon which Russian economy is based (Kuboniwa et al., 2005). Due to the switch from traditional channels of communication to online spaces (Illia et al., 2017), CSR reporting is primarily communicated to the audience through web-based CSR reporting (Bosetti, 2018). This research has thus examined the use of Russian oil and gas companies' corporate websites as a strategic tool for their CSR communication. The content analysis based on website content of the selected sample of companies has generated several salient findings. Firstly, it was noted that the majority of Russian oil and gas firms either do not post any CSR-related information on their corporate websites or post it to a rather limited extent that does not allow to obtain a full picture of their CSR initiatives. This evidence is in line with the findings made by earlier research (e.g., Bashtovaya, 2014; Kuznetsov et al., 2009; Preuss & Barkemeyer, 2011) that highlighted that CSR has been introduced to the Russian context only recently and has not yet been extensively used.

Secondly, it was noted that in Russia those companies that communicate their CSR initiatives are primarily driven by either values or strategic-driven motives. Values-driven motive stems from the fact that in the Russian context companies play a fundamental role in the development and strengthening of community. Therefore, CSR is regarded as a tool used for the improvement of living standards not only at the national level but also at the regional level where the company operates. The choice of strategic-driven motive is attributable to the fact that oil and gas industry is one of those industries that constitute an integral part of the global economy. Therefore, Russian oil and gas companies start gradually implementing Western-based CSR practices into their business agenda in order to gain legitimacy and create a positive image of their companies. This, in turn, supports the findings previously made by Jamali (2014), who stated that CSR in the Russian business environment is primarily shaped by the Western understanding of CSR disclosure.

Another aspect that was taken into consideration in the content analysis was the scope of CSR activities and practices carried out by the selected companies. In light of the undertaken

analysis, it appeared that oil and gas companies operating in the Russian business sector communicate their CSR activities to a rather limited extent. It could be traced on the example of the selected companies that the overall scope of the companies' CSR activities were almost identical. It can be assumed that this similarity is deeply rooted in the nature of oil and gas industry and its role in Russian economy. In the Russian business environment, oil and gas industry is the major element of national economy (Kuboniwa et al., 2005). Therefore, the presence of CSR disclosure might not play a crucial role in their business agenda, as this industry will remain the leading Russian business sector, regardless of whether they attempt to communicate CSR to their target audience. This corresponds with the aforementioned finding about the Western-based approach to CSR communication. Due to the fact that Russian oil and gas companies enter the global market, they have to adapt to the world business standards, including the implementation of CSR strategies into their business agenda. On a national level, CSR representation does not have such a huge influence on the Russian companies' legitimacy and reputation, as it does on the international level.

Finally, as it appeared from the undertaken analysis, the priority in communication strategies is given to a one-way information strategy or, more precisely, a stakeholder information strategy, introduced by Morsing and Schultz (2006). Russian companies are now put under pressure from industrialized countries (Preuss & Barkemeyer, 2011) to implement CSR strategies into their business agenda. This in particular applies to the companies operating on the global market, which include Russian oil and gas companies. However, in the Russian context CSR representation does not imply the dialogue between the company and its stakeholders on the CSR issues. This, in turn, supports the aforementioned conclusions that in Russia oil and gas companies start communicating CSR practices not because of their own initiative, but, on the contrary, due to the general obligation of companies to communicate their CSR practices to their stakeholders. This also supports the findings made by Kuznetsov et al. (2009), who claimed that CSR initiatives are deeply rooted in the companies' desire to receive recognition not only in Russia but also in the international market.

Overall, CSR communication is a relatively new concept in the Russian context; it is still evolving and not fully investigated (Fifka & Pobizhan, 2014). While several of the findings support previously made studies on CSR in the Russian context, this thesis gives new insights into the CSR disclosure communicated by the oil and gas companies operating in the Russian business environment.

5.1. Limitations and future research

However, a number of important limitations needs to be taken into consideration. Firstly, the current study was based on the analysis of companies belonging to only one representative of controversial industries sector, namely oil and gas. Due to the controversial nature lying in the core of their business agenda, the analyzed sector comprises a variety of different industries (Song et al., 2018). The current thesis included the examination of oil and gas sector and at the current stage the findings do not allow to provide a justified assessment of how CSR is usually represented in controversial industries sector in Russia. Thus, future research should investigate how CSR is represented and communicated by firms belonging to other controversial industries, for instance, tobacco, alcohol, etc. A thorough content analysis of corporate websites of other companies belonging to these industries might reveal new elements and interconnections of CSR representations and would undoubtedly help to obtain a full picture as well as get a better insight into how CSR is usually represented in Russian controversial industries sector.

Secondly, this research was based only on the information extracted from the corporate websites' of the selected sample of companies. In order to get a better insight into how CSR is communicated and to what extent it is done by companies, other information sources and channels should be analyzed. On the one hand, it is of particular importance to go into more details of CSR representation on corporate websites, which implies the analysis of CSR reports, which were not included into this thesis. On the other hand, future research should investigate how CSR is communicated through social media channels used by the selected oil and gas companies in order to obtain a complete picture of CSR communication within Russian oil and gas industry. Consequently, the aforementioned limitations need to be acknowledged and addressed in future studies.

6. References

- Alon, I., Lattemann, C., Fetscherin, M., Li, S., & Schneider, A. (2010). Usage of public corporate communications of social responsibility in Brazil, Russia, India and China (BRIC). *International Journal of Emerging Markets*, 5(1), 6-22.
<https://doi.org/10.1108/17468801011018248>
- Andersen, M., & Skjoett-Larsen, T. (2009). Corporate social responsibility in global supply chains. *Supply Chain Management*, 14(2), 75-86.
<https://doi.org/10.1108/13598540910941948>
- Andreassen, N. (2016). Arctic energy development – how “sustainability” can fit? *Energy Research & Social Science*, 16, 78-88. <https://doi.org/10.1016/j.erss.2016.03.015>
- Aqueveque, C., Rodrigo, P., & Duran, I.J. (2018). Be bad but (still) look good: Can controversial industries enhance corporate reputation through CSR initiatives? *Business Ethics: A European Review*, 27, 222-237. <https://doi.org/10.1111/beer.12183>
- Austin, L. & Gaither, B.M. (2017). Perceived motivations for corporate social responsibility initiatives in socially stigmatized industries. *Public Relations Review*, 43, 840-849.
<https://doi.org/10.1016/j.pubrev.2017.06.011>
- Baden, D., & Harwood, I.A. (2013). Terminology matters: A critical exploration of corporate social responsibility terms. *Journal of Business Ethics*, 116(3), 615-627.
<https://doi.org/10.1007/s10551-012-1498-9>
- Barone, M., Miyazaki, A., & Taylor, K. (2000). The influence of cause-related marketing on consumer choice: Does one good turn deserve another? *Journal of the Academy of Marketing Science*, 28(2), 248-263. <https://doi.org/10.1177/0092070300282006>
- Bashtovaya, V. (2014). CSR reporting in the United States and Russia. *Social Responsibility Journal*, 10(1), 68-84. <https://doi.org/10.1108/SRJ-11-2012-0150>
- Bhattacharya, C. B., & Sen, S. (2004). Doing better at doing good: When, why, and how consumers respond to corporate social initiatives. *California Management Review*, 47(1), 9-24. <https://doi.org/10.2307/41166284>
- Bosetti, L. (2018). Web-based integrated CSR reporting: An empirical analysis. *Symphonya. Emerging Issues in Management*, (1), 18–38. <https://doi.org/10.4468/2018.1.02bosetti>
- Brammer, S., Jackson, G., & Matten, D. (2012). Corporate social responsibility and institutional theory: New perspectives on private governance. *Socio-Economic Review*, 10, 3-28.
<https://doi.org/10.1093/ser/mwr030>
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3, 77-101. <https://doi.org/10.1191/1478088706qp063oa>

- Burke, L., & Logsdon, J. M. (1996). How corporate social responsibility pays off. *Long Range Planning*, 29(4), 495-502. [https://doi.org/10.1016/0024-6301\(96\)00041-6](https://doi.org/10.1016/0024-6301(96)00041-6)
- Cai, Y., Jo, H., & Pan, C.H. (2012). Doing well while doing bad? CSR in controversial industry sectors. *Journal of Business Ethics*, 108, 467-480. <https://doi.org/10.1007/s10551-011-1103-7>
- Carroll, A. B. (1979). A three-dimensional conceptual model of corporate performance. *The Academy of Management Review*, 4(4), 497-505. <https://doi.org/10.2307/257850>
- Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, 34(4), 39-48. [http://dx.doi.org/10.1016/0007-6813\(91\)90005-G](http://dx.doi.org/10.1016/0007-6813(91)90005-G)
- Carroll, A. B. (2016). Carroll's pyramid of CSR: Taking another look. *International Journal of Corporate Social Responsibility*, 1(3), 1-8. <https://doi.org/10.1186/s40991-016-0004-6>
- Carroll, A. B., & Shabana, K. M. (2010). The business case for corporate social responsibility: A review of concepts, research and practice. *International Journal of Management Reviews*, 12(1), 85-105. <https://doi.org/10.1111/j.1468-2370.2009.00275.x>
- Chandler, D. (2020). *Strategic corporate social responsibility: Sustainable value creation*. SAGE Publications.
- Chapple, W., & Moon, J. (2005). Corporate social responsibility (CSR) in Asia: A seven-country study of CSR web site reporting. *Business and Society*, 44(4), 415-441. <https://doi.org/10.1177/0007650305281658>
- Chaudhri, V.A., & Wang, J. (2007). Communicating corporate social responsibility on the Internet: A case study of the top 100 IT companies in India. *Management Communication Quarterly*, 21(2), 232-247. <https://doi.org/10.1177/0893318907308746>
- Chedrawi, C., Osta, A., & Osta, S. (2020). CSR in the Lebanese banking sector: A neo-institutional approach to stakeholders' legitimacy. *Journal of Asia Business Studies*, 14(2), 143-157. <https://doi.org/10.1108/JABS-03-2018-0093>
- Cho, M., Furey, L. D., & Mohr, T. (2017). Communicating corporate social responsibility on social media: Strategies, stakeholders, and public engagement on corporate Facebook. *Business and Professional Communication Quarterly*, 80(1), 52-69. <https://doi.org/10.1177/2329490616663708>
- Coupland, C. (2005). Corporate social responsibility as argument on the web. *Journal of Business Ethics*, 62(4), 355-366. <https://doi.org/10.1007/s10551-005-1953-y>
- Dade, A., & Hassenzahl, D.M. (2013). Communicating sustainability: A content analysis of website communications in the United States. *International Journal of Sustainability in Higher Education*, 14(3), 254-263. <https://doi.org/10.1108/IJSHE-08-2011-0053>

- Dahlsrud, A. (2008). How corporate social responsibility is defined: An analysis of 37 definitions. *Corporate Social Responsibility and Environmental Management*, 15, 1-13. <https://doi.org/10.1002/csr.132>
- Dawkins, J. (2004). Corporate responsibility: The communication challenge. *Journal of Communication Management*, 9(2), 108-119. <https://doi.org/10.1108/13632540510621362>
- Du, S., Bhattacharya, C. B., & Sen, S. (2010). Maximizing business returns to corporate social responsibility (CSR): The role of CSR communication. *International Journal of Management Reviews*, 12(1), 8-19. <https://doi.org/10.1111/j.1468-2370.2009.00276.x>
- Du, S., & Vieira, E.T. (2012). Striving for legitimacy through corporate social responsibility: Insights from oil companies. *Journal of Business Ethics*, 110, 413-427. <https://doi.org/10.1007/s10551-012-1490-4>
- Dunn, K., & Harness, D.R. (2019). Whose voice is heard? The influence of user-generated versus company-generated content on consumer scepticism towards CSR. *Journal of Marketing Management*, 35, 886-915. <https://doi.org/10.1080/0267257X.2019.1605401>
- El-Bassiouny, N., Darrag, M., & Zahran, N. (2018). Corporate Social Responsibility (CSR) communication patterns in an emerging market. *Journal of Organizational Change Management*, 31(4), 795-809. <https://doi.org/10.1108/JOCM-03-2017-0087>
- Ellen, P., Webb, D., & Mohr, L. (2006). Building corporate associations: Consumer attributions for corporate socially responsible programs. *Journal of the Academy of Marketing Science*, 34(2), 147-157. <https://doi.org/10.1177/0092070305284976>
- Etter, M. (2014). Broadcasting, reacting, engaging – three strategies for CSR communication in Twitter. *Journal of Communication Management*, 18(4), 322-342. <https://doi.org/10.1108/JCOM-01-2013-0007>
- Fifka, M.S., & Pobizhan, M. (2014). An institutional approach to corporate social responsibility in Russia. *Journal of Cleaner Production*, 82, 192-201. <https://doi.org/10.1016/j.jclepro.2014.06.091>
- Friedman, M. (1970, September 13). The social responsibility of business is to increase its profits. *New York Times Magazine*, 32-33, 122-126.
- Frynas, J.G. (2005). The false developmental promise of corporate social responsibility: evidence from multinational oil companies. *International Affairs*, 81(3), 581-598. <https://doi.org/10.1111/j.1468-2346.2005.00470.x>
- Fukuda, K., & Ouchida, Y. (2020). Corporate social responsibility (CSR) and the environment: Does CSR increase emissions? *Energy Economics*, 92, 104933. <https://doi.org/10.1016/j.eneco.2020.104933>

- Garriga, E., & Melé, D. (2004). Corporate social responsibility theories: Mapping the territory. *Journal of Business Ethics*, 53, 51-71.
<https://doi.org/10.1023/B:BUSI.0000039399.90587.34>
- Gelb, D.S., Strawser, J.A. (2001). Corporate social responsibility and financial disclosures: An alternative explanation for increased disclosure. *Journal of Business Ethics*, 33(1), 1-13
<https://doi.org/10.1023/A:1011941212444>
- Georgiadou, E., & Nickerson, C. (2020). Exploring strategic CSR communication on UAE banks' corporate websites. *Corporate Communications: An International Journal*, 25(3), 413-428. <https://doi.org/10.1108/CCIJ-02-2020-0044>
- Giau, A.D., Macchion, L., Caniato, F., Caridi, M., Danese, P., Rinaldi, R., & Vinelli, A. (2016). Sustainability practices and web-based communication: An analysis of the Italian fashion industry. *Journal of Fashion Marketing and Management*, 20(1), 72-88.
<https://doi.org/10.1108/JFMM-07-2015-0061>
- Halkos, G., & Skouloudis, A. (2017). Revisiting the relationship between corporate social responsibility and national culture: A quantitative assessment. *Management Decision*, 55(3), 595-613. <https://doi.org/10.1108/MD-12-2016-0868>
- Hirschhorn, N. (2004). Corporate social responsibility and the tobacco industry: Hope or hype? *Tobacco Control*, 13, 447-453. <http://dx.doi.org/10.1136/tc.2003.006676>
- Illia, L., Romenti, S., Rodríguez-Cánovas, B., Murtarelli, G., & Carroll, C.E. (2017). Exploring corporations' dialogue about CSR in the digital era. *Journal of Business Ethics*, 146, 39-58. <https://doi.org/10.1007/s10551-015-2924-6>
- Jamali, D. (2014). CSR in developing countries through an institutional lens. In Eweje, G. (Ed.), *Corporate social responsibility and sustainability: Emerging trends in developing economies* (Vol. 8, pp. 21-44). Emerald Group Publishing Limited.
- Jonker, J. & de Witte, M. (2006). *Management models for corporate social responsibility*. Springer.
- Jose, A., & Lee, S. (2007). Environmental reporting of global corporations: A content analysis based on website disclosures. *Journal of Business Ethics*, 72, 307-321.
<https://doi.org/10.1007/s10551-006-9172-8>
- Ju, R., Dong, C., & Zhang, Y. (2021). How controversial businesses communicate CSR on Facebook: Insights from the Canadian cannabis industry. *Public Relations Review*, 47, 102059. <https://doi.org/10.1016/j.pubrev.2021.102059>
- Kilian, T., & Hennigs, N. (2014). Corporate social responsibility and environmental reporting in controversial industries. *European Business Review*, 26(1), 79-101.
<https://doi.org/10.1108/EBR-04-2013-0080>

- Kuboniwa, M., Tabata, S., & Ustinova, M. (2005). How large is the oil and gas sector of Russia? A research report. *Eurasian Geography and Economics*, 46(1), 68-76.
<https://doi.org/10.2747/1538-7216.46.1.68>
- Kuznetsov, A., & Kuznetsova, O. (2010). The role of stakeholders in shaping managerial perceptions of CSR in Russia. *European Journal of International Management*, 4(3), 257-272. <http://dx.doi.org/10.1504/EJIM.2010.033003>
- Kuznetsov, A., Kuznetsova, O., & Warren, R.C. (2009). CSR and the legitimacy of business in transition economies: the case of Russia. *Scandinavian Journal of Management*, 25, 37-45. <https://doi.org/10.1016/j.scaman.2008.11.008>
- Lewis, S. (2003). Reputation and corporate responsibility. *Journal of Communication Management*, 7(4), 356-364. <https://doi.org/10.1108/13632540310807494>
- Luo, J.M. (2018). A measurement scale of corporate social responsibility in gambling industry. *Journal of Quality Assurance in Hospitality & Tourism*, 19(4), 460-475.
<https://doi.org/10.1080/1528008X.2018.1431588>
- Masoud, N. (2017). How to win the battle of ideas in corporate social responsibility: The International Pyramid Model of CSR. *International Journal of Corporate Social Responsibility*, 2(4), 1-22. <https://doi.org/10.1186/s40991-017-0015-y>
- Matten, D., & Moon, J. (2008). "Implicit" and "explicit" CSR: A conceptual framework for a comparative understanding of corporate social responsibility. *The Academy of Management Review*, 33(2), 404-424. <https://doi.org/10.2307/20159405>
- Mialon, M., & Mccambridge, J. (2018). Alcohol industry corporate social responsibility initiatives and harmful drinking: a systematic review. *The European Journal of Public Health*, 28(4), 664-673. <https://doi.org/10.1093/eurpub/cky065>
- Morsing, M., & Schultz, M. (2006). Corporate social responsibility communication: Stakeholder information, response and involvement strategies. *Business Ethics: A European Review*, 15(4), 323-338. <https://doi.org/10.1111/j.1467-8608.2006.00460.x>
- Morsing, M., & Spence, L.J. (2019). Corporate social responsibility (CSR) communication and small and medium sized enterprises: The governmentality dilemma of explicit and implicit CSR communication. *Human Relations*, 72(12), 1920-1947.
<https://doi.org/10.1177/0018726718804306>
- Muthuri, J.N., & Gilbert, V. (2011). An institutional analysis of corporate social responsibility in Kenya. *Journal of Business Ethics*, 98, 467-483. <https://doi.org/10.1007/s10551-010-0588-9>

- Nielsen, A.E., & Thomsen, C. (2007), Reporting CSR – what and how to say it? *Corporate Communications: An International Journal*, 12(1), 25-40.
<https://doi.org/10.1108/13563280710723732>
- Novatek. (2022). *Environmental and climate change targets*.
<https://www.novatek.ru/en/development/targets/>
- Novatek. (2022). *Health and safety*. <https://www.novatek.ru/en/development/safety/>
- O'Connor, A., & Shumate, M. (2010). An economic industry and institutional level of analysis of corporate social responsibility communication. *Management Communication Quarterly*, 24, 529-551. <https://doi.org/10.1177/0893318909358747>
- Pakura, S., & Rudeloff, C. (2020). How entrepreneurs build brands and reputation with social media PR: empirical insights from start-ups in Germany. *Journal of Small Business and Entrepreneurship*, 1-28. <https://doi.org/10.1080/08276331.2020.1728490>
- Preuss, L., & Barkemeyer, R. (2011). CSR priorities of emerging economy firms: is Russia a different shape of BRIC? *Corporate Governance*, 11(4), 371-385.
<https://doi.org/10.1108/14720701111159226>
- Prooijen, A. M., & Bartels, J. (2019). Anthropomorphizing brands: The role of attributed brand traits in interactive CSR communication and consumer online endorsements. *Journal of Consumer Behaviour*, 18(6), 474-483. <https://doi.org/10.1002/cb.1786>
- Prooijen, A.V., Bartels, J., & Meester, T. (2020). Communicated and attributed motives for sustainability initiatives in the energy industry: The role of regulatory compliance. *Journal of Consumer Behaviour*, 20(5), 1015-1024. <https://doi.org/10.1002/cb.1907>
- Rauffleta, E., Cruzb, L.B., & Brès, L. (2014). An assessment of corporate social responsibility practices in the mining and oil and gas industries. *Journal of Cleaner Production*, 84, 256-270. <https://doi.org/10.1016/j.jclepro.2014.01.077>
- RBC. (n.d.). *РБК 500 – Рейтинг крупнейших по выручке компаний России* [RBC 500 – The rating of the largest Russian companies by revenue]. <https://pro.rbc.ru/rbc500>
- Scheidler, S., Edinger-Schons, L.M., Spanjol, J., & Wieseke, J. (2019). Scrooge posing as Mother Teresa: How hypocritical social responsibility strategies hurt employees and firms. *Journal of Business Ethics*, 157, 339-358. <https://doi.org/10.1007/s10551-018-3788-3>
- Schwartz, M. S., & Carroll, A. B. (2003). Corporate social responsibility: A three-domain approach. *Business Ethics Quarterly*, 13(4), 503-530.
<https://doi.org/10.5840/beq200313435>
- Scott, W.R. (2001). *Institutions and organizations*. Sage Publications.

- Shabana, K.M., Buchholtz, A., & Carroll, A.B. (2017). The institutionalization of corporate social responsibility reporting. *Business & Society*, 56(8), 1107-1135.
<https://doi.org/10.1177/0007650316628177>
- Skarmeas, D., & Leonidou, C. N. (2013). When customers doubt, watch out! The role of CSR skepticism. *Journal of Business Research*, 66, 1831-1838.
<https://doi.org/10.1016/j.jbusres.2013.02.004>
- Singh, K., & Misra, M. (2021). Linking Corporate Social Responsibility (CSR) and Organizational Performance: the moderating effect of corporate reputation. *European Research on Management and Business Economics*, 27(1), 100139.
<https://doi.org/10.1016/j.iedeen.2020.100139>
- Soboleva, I.V. (2006). Corporate social responsibility: Global context and Russian realities. *Problems of Economic Transition*, 49(8), 82-95. <https://doi.org/10.32609/0042-8736-2005-10-90-102>
- Song, B., Wen, J., & Ferguson, M.A. (2018). Toward effective CSR communication in controversial industry sectors. *Journal of Marketing Communications*, 26(3), 243-267.
<https://doi.org/10.1080/13527266.2018.1536887>
- Stojanović, A., Mihajlovic, I., Safronova, N.B., Kunev, S., & Schulte, P. (2021). The multi-criteria analysis of corporate social responsibility: a comparative study of Russia, Bulgaria and Serbia. *Journal of Management & Organization*, 27, 809-829.
<https://doi.org/10.1017/jmo.2020.40>
- Tata, J., & Prasad, S. (2015). CSR communication: An impression management perspective. *Journal of Business Ethics*, 132, 765-778. <https://doi.org/10.1007/s10551-014-2328-z>
- Tetrevova, L., & Patak, M. (2019). Web-based communication of socially responsible activities by gambling operators. *Journal of Gambling Studies*, 35(4), 1441-1455.
<https://doi.org/10.1007/s10899-019-09842-3>
- Tetrevova, L., Patak, M., & Kyrylenko, I. (2021). CSR web communication in controversial industries: The example of chemical companies based in post-communist countries. *Journal of Promotion Management*, 27(4), 562-584.
<https://doi.org/10.1080/10496491.2020.1851849>
- Tien N. H. (2015). *Leadership in socially responsible enterprises*. Ementon Publisher.
- Vlachos, P., Tsamakos, A., Vrechopoulos, A., & Avramidis, P. (2009). Corporate social responsibility: Attributions, loyalty and the mediating role of trust. *Journal of the Academy of Marketing Science*, 37(2), 170-180. <https://doi.org/10.1007/s11747-008-0117-x>

- Vollero, A., Conte, F., Siano, A., & Covucci, C. (2018). Corporate social responsibility information and involvement strategies in controversial industries. *Corporate Social Responsibility and Environmental Management*, 26, 141-151.
<https://doi.org/10.1002/csr.1666>
- Weber, M. (2008). The business case for corporate social responsibility: A company-level measurement approach for CSR. *European Management Journal*, 26, 247-261.
<https://doi.org/10.1016/j.emj.2008.01.006>
- White, K., & Willness, C.R. (2009). Consumer reactions to the decreased usage message: The role of elaborative processing. *Journal of Consumer Psychology*, 19, 73-87.
<https://doi.org/10.1016/j.jcps.2008.12.010>
- Wilson, A., & West, C. (1981). The marketing of 'unmentionables'. *Harvard Business Review*, 59(1), 91-102.
- Yoon, Y., Gurhan-Canli, Z., & Schwarz, N. (2006). The effect of corporate social responsibility (CSR) activities on companies with bad reputations. *Journal of Consumer Psychology*, 16(4), 377-390. https://doi.org/10.1207/s15327663jcp1604_9
- Zhao, M. (2012). CSR-based political legitimacy strategy: Managing the state by doing good in China and Russia. *Journal of Business Ethics*, 111(4), 439-460.
<https://doi.org/10.1007/s10551-012-1209-6>

7. Appendices

7.1. Appendix A

List of companies' CSR activities and practices

Company	Focus area	Activities	Mechanisms	Impact
Lukoil	Environmental protection	biodiversity conservation	norms of Russian and international law	–
		utilizing and recycling industrial waste		
		assessing environmental impact		
		rational use of natural resources and energy		
	Labor safety	personnel training	norms of Russian and international law	
		assessing and predicting accident risks		
		regular assessments of working conditions		
	Social responsibility	interaction with indigenous minorities of the North	partnership in social projects	
		preserving cultural heritage	corporate volunteering	
		supporting local communities	company's policy	
		attracting young employees		
	Surgutneftegaz	Environmental protection	building environmentally-friendly facilities	
reducing air pollution				
utilizing industrial waste				
biodiversity conservation				
Social responsibility		creating new job positions	company's social policy	
		sport development	support for innovative activities	
		work with young employees		
		guarantees and compensations for employees		
Labor safety		interaction with indigenous minorities of the North		
		personnel trainings	company's personnel policy	
Novatek	Environmental protection	reducing air pollution	following the Paris Climate Agreement	Figures
		sustainable water use		
		land reclamation		

		biodiversity conservation		
		permafrost monitoring		
	Labor safety	assessing and predicting accident risks	implementing Occupational Health and Safety (OHS) Action Plan	
		personnel trainings		
		technical inspections		
	Social responsibility	interaction with indigenous minorities of the Far North	company's social policy	
		preserving cultural heritage	charity	
		support educational projects		
	Socio-economic development	contribution to socioeconomic development of the region	signing agreements with various regions	
Sakhalin Energy	Environmental protection	assessing environmental impact	following the Paris Climate Agreement	–
		controlling greenhouse gas emissions		
		improving energy efficiency		
		biodiversity conservation		
	Labor safety	building corporate culture of safe behavior	company's policy	
		personnel trainings		
Yamal LNG	Environmental protection	biodiversity conservation	federal and regional laws	Figures
		taking measures to combat climate change		
	Labor safety	preventive measures against traumatism	company's policy	
	Social responsibility	interaction with indigenous minorities of the North	–	
Slavneft	Environmental protection	assessing environmental impact	federal and regional laws	Awards
		personnel trainings on environmental protection	holding events on ecological situation	Figures
	Labor safety	modern equipment	company's policy	
		technical inspections		
	Social responsibility	programs for youth activities	charity	
		sport development		
	Socio-economic development	contribution to socioeconomic development of the region	charity	
ZarubezhNeft	Environmental protection	rational use of natural resources and energy	company's policy	–

		environmental monitoring		
	Labor safety	personnel training	–	
RussNeft Company	Environmental protection	rational use of natural resources and energy	federal and regional laws	–
		introduce low-waste projects		
	Labor safety	regular assessments of working conditions	company's policy	
		modern equipment		
Irkutsk Oil Company	Environmental protection	rational use of natural resources and energy	company's policy	Figures
		biodiversity conservation		
		environmental monitoring		
		utilizing industrial waste		
	Labor safety	personnel training	company's policy	
		preventive measures against traumatism		
TomskNeft	Environmental protection	utilizing industrial waste	–	–
		rational use of natural resources and energy		
	Labor safety	personnel training	–	
		regular assessments of working conditions		
		preventive measures against traumatism		
Neftisa	Environmental protection	environmentally-friendly equipment	–	Figures
		land conservation		
		biodiversity conservation		
	Labor safety	personnel training	–	
		preventive measures against traumatism		
	Social responsibility	interaction with indigenous minorities of the North	charity	
		participating in social projects		
		sport development		
NZNP	Environmental protection	environmental monitoring	–	–
		personnel training on environmental protection		

	Labor safety	preventive measures against traumatism	–	
	Socio-economic development	contribution to socioeconomic development of the region	–	
UdmurtNeft	Environmental protection	biodiversity conservation rational use of natural resources and energy	company's policy	Awards
	Labor safety	preventive measures against traumatism	company's policy	
Salym Petroleum	Environmental protection	oil spills prevention and containment environmental monitoring biodiversity conservation	participating in events on ecological situation norms of Russian and international law	Figures Awards
	Labor safety	meetings with employees system of disciplinary measures	norms of Russian and international law	
	Social responsibility	sport development educational programs interaction with indigenous minorities of the North	charity	
Caspian Pipeline Consortium	Social responsibility	programs for youth activities sport development	charity	–
Gazprom Bureniye	Social responsibility	programs for youth activities sport development educational programs	company's policy	–
Slavyansk ECO	Environmental protection	environmental monitoring personnel training on environmental protection	company's policy	Figures
	Labor safety	modern equipment personnel trainings preventive measures against traumatism and disasters	awards and benefits for the employees	
Eurasia Drilling Company	Social responsibility	participating in social projects	company's policy	–
Afipskiy NPZ	Environmental protection	utilizing industrial waste	company's policy	–
Shell	Environmental protection	biodiversity conservation utilizing and recycling industrial waste	norms of Russian and international law	–

		assessing environmental impact		
		rational use of natural resources and energy		
	Social responsibility	support for local communities educational programs	company's policy	
	Socio-economic development	providing the region's economic diversity	–	
		creating new job positions for locals		
KNGK-INPZ Oil Refining Petrochemicals	Social responsibility	building new facilities increasing contributions to the budget	charity	–
		creating new job positions		
		supporting social projects		
NefteChemService	Social responsibility	improving working conditions providing opportunities for employees' professional growth	company's policy	–
	Labor safety	preventive measures against traumatism and occupational illness	norms of Russian and international law	
	Environmental responsibility	personnel trainings on environmental protection	standards of environmental legislation and industrial safety	
	Socio-economic development	providing the region's economic diversity	–	
		creating new job positions for locals		
		reducing the cost of petrol transportation		
Achimgaz	Environmental protection	environmental monitoring utilizing and recycling industrial waste personnel trainings on environmental protection	Russian and international environmental standards	Figures
	Labor safety	preventive measures against traumatism	norms of Russian and international law	
Sladkovsko-Zarechnoye	Environmental protection	assessing environmental impact	company's policy federal and regional laws	Figures
	Social responsibility	participation in social projects	charity	

	Socio-economic development	contribution to socioeconomic development of the region	–	
Argos	Environmental protection	utilizing industrial waste modern environmentally-friendly equipment	norms of Russian and international law	–
	Social responsibility	programs for youth activities sport development	company's policy charity	
Siberian Service Company	Environmental protection	environmentally-friendly equipment	federal and regional laws	–
	Labor protection	assessing and predicting accident risks	federal and regional laws	
SNPH	Environmental protection	modern environmentally-friendly equipment meetings on environmental safety personnel trainings	–	–
	Social responsibility	cooperation with universities providing health insurance	social investments	
Baltic Fuel Company	Environmental responsibility	collecting, utilizing and recycling industrial waste	–	–
Schlumberger	Social responsibility	supporting social projects workplace diversity	company's policy employee volunteering	Figures
Tagras	Environmental responsibility	biodiversity conservation	participating in events on ecological situation	Figures
	Labor safety	assessing and predicting accident risks personnel trainings	–	