

Impression Management in Sustainability Reporting on the Norwegian Continental Shelf

A qualitative study on the use of impression management in the corporate communication of companies operating on the Norwegian Continental shelf.

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Preface

This thesis is written as the final step of our five-year master's degree in accounting and auditing at the University of Agder.

The goal of our thesis was to show how Oil and Gas companies operating on the Norwegian Continental Shelf utilizes impression management in their corporate communication to influence the public perception and the legitimacy of their operations. We wanted to research this topic as sustainability reporting is becoming an increasingly important part of a company's daily operations.

In the coming years, auditors will play an important part in the verification of companies' sustainability reporting because of the implementation of the Corporate Sustainability Reporting Directive. We hope that our thesis can give stakeholders insight into how companies utilize impression management to influence the perception trying to be created in the companies' sustainability reporting.

Lastly, we would like to express our gratitude to our supervisor, Victoria Edgar, for her insightful feedback and interest in our work. Your expertise and guidance have been crucial to shaping the thesis.

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Abstract

Sustainability reporting can be used by companies as a corporate communication tool to communicate their sustainability efforts, and principles towards their stakeholders (Ebringer et al, 2006, p. 512). Corporate communication is linked to impression management, and managers can use impression management tactics to both alter the impression projected across to company's audiences and utilize them to gain organizational legitimacy which will help firms survive in society and gain success. In this master thesis we have explored to what extent four different Oil and Gas companies operating on the Norwegian Continental shelf use impression management in their sustainability reports to influence the public perception and the legitimacy of their environmental and sustainability work.

The research is based on a qualitative research method where we analyzed the impression management tactics used by four different Oil and Gas companies operating on the Norwegian Continental shelf in their sustainability reports from 2018 – 2022.

The findings from our study show that Oil and Gas companies to an increasing extent utilize different impression management tactics in their sustainability reports. Assertive impression management tactics are more frequently used than defensive impression management tactics, this demonstrates that the Oil and Gas companies use impression management strategies as a tool to build, gain and maintain organizational legitimacy rather than repair organizational legitimacy. This can be linked to Oil and Gas companies need for legitimacy as they operate in a controversial industry, which has been highly criticized for its environmental and sustainability performance. Furthermore, our results revealed that companies use impression management tactics to highlight positive results and shift focus away from negative outcomes. However, our study has also shown that excessive use of impression management can undermine its purpose, as it can leave audiences feeling skeptical or confused. Our findings have agreed with what previous research revealed on the topic impression management and shown that the use of impression management tactics in sustainability reporting has seen an increase over the period studied.

Traditionally impression management has mostly been applied at individual level, thus our research contributes to better understanding of how impression management can be employed at organizational level. In addition, it can be used to get an understanding of how and why companies use different impression management tactics to manage and manipulate stakeholders' perceptions.

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1.0 Introduction

In this chapter, the background for the thesis will be explained, and why the topic is relevant. Further, we will present the research focus and methods before outlining the structure of the rest of the thesis.

1.1 Background

The United Nations 17 sustainability goals address challenges relating from climate change and social inequality to consumption and production (UN, 2023). Given the growing awareness about the impact humans have on the planet, sustainability has become a guiding principle for the operations of companies. The UN's sustainability goals serve as a roadmap, guiding companies to prioritize and contribute to more sustainable production and consumption (Global Taskforce, 2016). Companies are using corporate social responsibility reporting as a means of accountability and are increasingly recognizing their role in the process of environmental change (Moravcikova et. al.,2015). Corporate social responsibility is a business approach helping companies in balancing their financial interests with the company's commitment to contribute to the well-being of the environment and society (Merchant & Van Der Stede, 2023, p.559).

The world's energy consumption is increasing and from an environmental perspective the world needs more sustainable and environmentally friendly production of energy. According to the International Energy Agency Oil and Gas contributed to a significant portion of the world energy consumption in 2020 with oil contributing to about 32% and gas to about 24% (IEA, 2023). In other words, the Oil and Gas industry contribute to more than 50% of the world's energy consumption. The impact companies in the Oil and Gas industry have on the environment makes the industry obligated to show their environmental efforts towards the different stakeholders (Dutttagupta et al., 2021, p.24). To show the various stakeholders their commitment and the prioritizing of their environmental obligation's companies use corporate communication. Corporate communication can give an impression of transparency towards the stakeholders. Communication and transparency towards the various stakeholders are important for companies in general, but even more important for companies in the Oil and Gas industry, because of the impact their operations have on the environment. A firm's internal and external stakeholders can be affected by corporate communication related to effective corporate social responsibility activities where they see value being added (Miles et al., 2006). Stakeholders in the energy sector are for instance investors, the general population, regulators, and banks.

Transparency, accountability, and risk management are at the center of corporate communication when companies are reporting (Ghio, 2020, p.3). Companies utilize corporate communication for different purposes such as internal and external communication, crisis communication, and culture development. Organizational transparency, accountability in decision-making processes and risk management are linked with incremental information by providing a deeper insight and adding value to existing information. Therefore, the external communication provided by a company can influence the perception of a company. The external communication provided can for instance be information about corporate social responsibility. Corporate communication related to CSR activities are often designed to influence corporate positioning and reputation (Taighian et al., 2015, p.342). Corporate communication is the internal and external set of activities companies use in their strategic management processes to establish and maintain a positive image and legitimacy relationship towards the various stakeholders (Balmer & Greyser, 2003, p.163).

Companies need to control the flow of information to influence the perception, opinions and impressions of the entity, and this process is called impression management (Luo et al., 2022, p.1). There are several reasons why companies need to manage their impression. Reputation management, gaining a competitive advantage, investor confidence, and maintaining relations are essential reasons for maintaining and gaining a positive image. For a company to manage their impression they can use different impression management tactics to alter their stakeholder's perceptions (Berthelot & Coulmont, 2021, p.219). The perception companies in the Oil and Gas industry are trying to create can be an idealized image of reality and conceal negative aspects (Merkl-Davies & Brennan, 2007). The image trying to be created can be motivated by the complex nature of environmental issues and displayed by a symbolic rather than substantial engagement (Bansal and Kistruck, 2006). The development of the bounds and norms of society also challenges organizations to constantly demonstrate that its action is legitimate (Hooghiemstra, 2000, p. 56). In other words, companies in the Oil and Gas industry may be trying to make an impression of their focus on environmental efforts, when the reality is that the information presented is only symbolic rather than substantial.

Legitimacy together with image and reputation are some of the most important aspects organizations management needs to maintain and gain (Merkl-Davies & Brennan, 2013, p. 122). Companies can gain and maintain legitimacy through their sustainability reports. The information presented in the sustainability reports shows the company's commitment, creates stakeholder engagement, and holds the companies accountable for their actions towards the

public. The Public perception is therefore linked to legitimacy because the acceptance and credibility of an organization are often based on how it perceived by the public.

1.2 Research focus

There is an increasing interest in companies' performance relating to sustainability. Companies use sustainability reports to report information relating to their environmental and sustainability work. The sustainability reports contain information for the different stakeholders of the company such as investors, the public and regulators. Corporate social reporting may be seen as a reaction to public pressure, especially when companies operate in an industry related to environmental pollution (Hooghiemstra, 2000, p.56). Companies can utilize different strategies to cope with the pressure, and some of the strategies are for instance to inform stakeholders about the intention of the company, influence stakeholders' perception about negative events, distract attention away from legitimacy threats by focusing on positive actions, and influence external stakeholder's expectation.

Impression management is a tactic used by companies to establish and maintain their legitimacy and image (Merkl-Davies & Brennan, 2013, p. 112). Companies need to gain and maintain their legitimacy, and sustainability reports can help them demonstrate their commitment, show transparency, be held accountable and create stakeholder engagement. Our goal with the thesis was to get an understanding of how the companies utilize impression management in their sustainability reporting in relation to their legitimacy. Understanding impression management in the context of sustainability reporting is important for transparency, accountability, and the long-term value creation for the companies (Barbier & Burges, 2017, p.2). For the stakeholders it is crucial to assess sustainability performance to make informed decisions and progress towards the environmental and social objectives.

Companies can use sustainability reporting as a tool to communicate their commitments to the public (Domenec, 2012). There are primarily seven different communicating strategies related to impression management, reading ease manipulation, rhetorical manipulation, thematic manipulation, visual and structural manipulation, performance comparison, choice of earnings numbers and attribution of performance (Merkl-Davies & Brennan, 2013). Companies can for instance use defensive impression management strategies to protect their legitimacy in scenarios where they need to comply with the expectation of stakeholders (Mulvey et. al. 1998). Some researchers criticize sustainability reporting as it could be used to manipulate stakeholders by creating favorable impressions of the companies (Coupland, 2006, p 867).

There are different users of sustainability reports, and the question therefore arises on which stakeholders the companies may be trying to influence. As mentioned earlier there are different stakeholders such as banks, the public, regulators, and investors who are using sustainability reports.

According to Bioral (2015), impression management tactics can be used by companies to mislead the stakeholders by highlighting and inflating the corporate commitment to sustainable development. This can be done by concealing certain elements by manipulating the information that is presented, giving the stakeholders a wrong impression, and altering their expectations (Merkl-Davies & Brennan, 2014). Stakeholders' expectations make the companies increase their focus on corporate responsibility where sustainability reporting has emerged as the most effective tool for the companies to communicate and show their commitment to the ESG practices (PWC, 2022). Companies align their economic goals with their environmental, social and sustainability goals and integrate them into their operations (Barbier & Burges, 2017, p. 2).

Corporate communication and impression management play a pivotal role in the company's culture with transparency and responsibility. Companies may use impression management tactics to highlight their work while balancing their environmental, social and sustainability goals. This could be done by highlighting and inflating the corporate commitment to sustainability development, as mentioned earlier. One of the frameworks guiding companies in the process of balancing and aligning their interests is the "Triple Bottom Line". The triple bottom line is a reporting framework focusing on balancing the economic interests of the business with the social and environmental interest of the stakeholders (Miller, 2020).

Sustainability reporting is becoming increasingly more common in the daily operations of business, and organizations are willing to report their economic, social and sustainability performance (Schaltegger & Wagner, 2006). Sustainability reporting aims to demonstrate contribution to sustainable development (Beyne, et al., 2021). Norwegian Oil and gas companies listed on the Oslo stock exchange are subject to the same reporting requirements. Because of the constantly changing reporting environment, the companies need to prioritize sustainability reporting to keep up with the development in expectations and requirements. The expectations and requirements towards Norwegian Oil and gas companies influence different stakeholders as the Oil and gas industry accounts for over 60% of Norway's export earnings in 2022 (Basso et.al, 2022, p. 13). The Norwegian Oil and Gas industry is one of the most important sectors according to the Norwegian government, and the activity on the Norwegian continental shelf will continue to contribute to the Norwegian economy. The environmental

impacts by the Oil and gas industry are significant, and the industry has a plan to reduce the emissions by 40% towards 2030 and achieve 0 % emissions by 2050 (KonKraft, 2020). The Oil and Gas companies operating on the Norwegian Continental Shelf are therefore influenced by the changing reporting requirements which will give us a good insight to how impression management are used and have been utilized by the companies.

Sustainability reporting includes both mandatory and voluntary disclosures for the companies. Mandatory sustainability reporting includes the EU's Non-financial Reporting Directive and the EU taxonomy where companies are required to disclose non-financial information with the goal of increasing transparency (EPRS, 2021, p. 2). Impression management is possible in voluntary disclosures because they are not regulated. Companies use voluntary disclosures to disclose information that is not required but could help influence the perception and image of stakeholders and investors of the company. Impression management is possible within these unregulated voluntary disclosures and therefore was our focus.

The topic we want to research is to what extent do Oil and Gas companies operating on the Norwegian continental shelf use impression management in their corporate communication to influence the public perception and the legitimacy of their environmental sustainability work?

The research questions to help answer the thesis are:

Which impression management tactics are used by Oil and Gas companies operating on the Norwegian continental shelf in their sustainability reports to influence and shape stakeholders' perceptions of their work with environmental responsibility?

How has the use of impression management tactics by companies on the Norwegian continental shelf used in sustainability reporting evolved since 2018?

1.3 Value of the research

Our thesis examines the use of impression management in a new context with focus on Oil and Gas companies operating on the Norwegian Continental Shelf. There have not been conducted similar research with a focus on impression management on Oil and Gas companies operating on the Norwegian Continental Shelf. There have previously been conducted research focusing on Oil and gas companies on the Norwegian continental shelf, but with a focusing on the operational side of the business, or with a focus on sustainability and ESG metrics. One paper focused on energy efficiency as a key solution for controlling and reducing greenhouse gas emissions. With help from the Norwegian Oil and Gas Association there was established an

industry project aiming to set best practice guidance on energy management and efficiency (Rambech et al., 2016). A previous master thesis at UiA investigated the demand for sustainability reporting for Norwegian energy companies with a focus on who are influencing and are influenced by a company's sustainability reporting. The thesis looked at who are the different stakeholders and found evidence that good sustainability reporting increases the company's differentiation from competitors (Halvorsrød & Vimme, 2022). Talbot and Boiral studied the quality of climate information disclosed by 21 energy-sector companies and the different impression management strategies they have developed. The study showed that it will be difficult or impossible for stakeholders to reasonably assess, monitor and compare companies' climate performance based on sustainability reports (Talbot & Boiral, 2015b).

Sustainability reporting has developed over time and is becoming increasingly more important for the different stakeholders (GRI (Global Reporting Initiative), 2011). Investors can use sustainability reporting in the decision-making process before investing in the company. The reported metrics can affect the terms of funding companies are able to negotiate with the banks, while other stakeholders such as regulators can use the sustainability reports to assess compliance with environmental and social regulations (Keeley et al., 2022). In other words, there are multiple stakeholders using the sustainability reports provided by companies. The companies using different impression management tactics may be trying to influence both the general population, but also stakeholders such as banks for funding purposes and regulators.

When conducting our literature review, we have not found previous research looking at impression management with a focus on companies operating on the Norwegian continental shelf, and we therefore believe that there is a gap in the research.

1.4 Structure of the thesis

The thesis has six chapters in addition to the appendix to answer the research questions. In chapter 1, we have outlined the research background, research focus, and the value of our research. In chapter 2 we will present our literature review and theories used to answer our research questions. The methods used are presented in chapter 3 with a focus on the quantitative approach and a presentation of our analytical framework (See appendix 1). The results from our data collection are presented in chapter 4, before we discuss the findings against the theory in chapter 5. Finally, our results and discussion are combined to present the conclusion of the research in chapter 6. In chapter 6 we will present the study's limitations and proposal for further research.

2.0 Literature review and theory

This chapter's objective is to conduct a literature review for the thesis and present relevant theory used as a foundation for the research and analysis. The first part is an introduction to corporate communication, discussing how sustainability reporting can be used as a corporate communication tool. The second part gives a description of what sustainability reporting is, presenting some information about global trends, importance of sustainability reporting information and giving a general overview of the literature on sustainability reporting in the Oil and Gas industry. In the third part, legitimacy theory is presented. This section looks at what legitimacy theory is and its main elements, and how legitimacy theory is used in relation to sustainability reporting. In the last part impression management is introduced, focusing on impression management strategies or tactics that are identified by prior research, this part then moves on to specifically present impression management strategies used by organizations to gain and maintain legitimacy. In the last section of this chapter impression management in context of corporate reporting and sustainability reporting is discussed. Through the work on the theoretical framework, we have encountered the terms Sustainability reporting, ESG reporting and CSR reporting that are often used interchangeably. However, we will use the term sustainability reporting.

2.1 Corporate Communication

Corporate communication is defined by Van Riel (1995) as “an instrument of management by means of which all consciously used forms of internal and external communication are harmonized as effectively and efficiently as possible to create a favorable basis for relationships with groups upon which the company is dependent” (Frandsen & Johansen, 2014, p. 222). He further states that this is to construct a favorable ground for connection with groups, upon which the firm is reliant on. Different definitions of corporate communication focus on various aspects of the topic, Frandsen and Johansen (2014), have created an overview over the common factors in the different definitions. The first factor is that corporate communication serves a “strategic management function” (Frandsen & Johansen, 2014, p. 223), that includes a strategic application of communication activities that also ties in with the complete strategy of the organization. The second factor is that corporate communication incorporates both interior and exterior communication activities, as this may lead to the most functional communication. Third common factor is that the aim of communication activities is to construct, sustain and repair reputation or image and fourth factor is that the construction, sustenance and repairing of

reputation or image happens among the internal and external stakeholders of an organization (Fransen & Johansen, 2014, p. 223). Corporate identity and image are two central terms within corporate communication. The term corporate identity is defined by Van Riel (1995) as “the self-presentation of an organization through the signals a company gives off about itself by its expressions, communication and behavior” (Frandsen & Johansen, 2014, p. 225). Thus, corporate identity can be regarded as a strategic decision and application of behavior, symbolism and communication that shapes the way audiences perceive an organization (Frandsen & Johansen, 2014, p. 225). Where behavior is seen as the most effective way to build or damage corporate identity, different stakeholder groups will assess an organization based on its activities. Hoogimestra (2000) referring to Birkigt and Stadler (1986) and Van Riel (1995) states that if used strategically then companies’ behavior can aid to manage a company’s connection with its stakeholders, as it can shape the external perceptions of an organization (Hoogimestra, 2000, p. 57). Furthermore, citing Peffer (1981) and Elsbach (1994) he states that symbolism serve crucial functions as well, where the management can be regarded as serving a symbolic function that provides explanations and aids in legitimation of a company’s operations (Hoogimestra, 2000, pp. 57-58). That includes creating such an image of the company that it will aid the companies in gaining legitimacy. Following this, Hoogimestra (2000) argues that corporate social reporting can also be seen as a self-presentational tool, as the main purpose of these reports is to present the companies actions as being legitimate (Hoogimestra, 2000, p. 58).

Corporate reputation and image are defined by Dowling (1986), as the way a company is recognized, described, or remembered by others. This means that corporate reputation and image is concerned with how people perceive the company (Hoogimestra, 2000, p. 58). Hoogimestra (2000) following other researchers stress that corporate reputation is important for organizations as it can contribute to gain competitive advantage, including price setting, easier access to capital markets and investors (Hoogimestra, 2000, p. 58). In this context, he states that organizations engaging in corporate social reporting can be a way for them to impact their reputation, when doing so organizations often use impression management tactics (Hoogimestra, 2000, pp. 58-59).

Ebinger et al (2006), exploring sustainability reporting as a corporate communication tool, regard sustainability reports as an essential corporate communication instrument, as it has a crucial role in conveying corporate principles, morals and performances related to sustainability. This is an essential part of an organization’s relation with its external and internal

stakeholders (Ebinger et al, 2006, p. 512). Ajayi and Multe (2021) also recognize that sustainability reporting impacts corporate image, as it can affect stakeholder perceptions of organizations environmental and social impacts and responsibilities. According to them creating a favorable corporate image can aid organizations in maximizing their earnings (Ajayi & Multe, 2021, p. 2). Referring to Bayoud and Kavanagh (2012) they state that for sustainability activities to lead to positive corporate image and reputation, organizations need to implement effective communication tactics, that helps stakeholder to understand the organizations sustainability activities (Ajayi & Multe, 2021, p. 2).

However, a company must consider the demands and expectations of various stakeholder groups such as investors, suppliers, employees, and customers. These different stakeholder groups might have different and sometimes contradicting expectations, and managing these can prove difficult for companies' managers (Darskuvienė & Bendoraitienė, 2014, pp. 84-85). Making it challenging for organizations to shape the image and reputation of the company in such a manner that it is perceived favorable by all the different stakeholder groups. Overall, it makes it difficult for managers to coordinate external and internal communication in a way that establishes and sustains a favorable image of the company in the eyes of different stakeholder groups. Corporate communication theory can also be said to be “sender-biased” as it does not consider the interpretation abilities of the stakeholders, meaning receivers capability to understand the message communicated differently than it was intended (Christiansen & Cornelissen, 2011, p. 391). Which could make it hard to control how the message is received and understood both externally and internally.

2.2 Sustainability reporting trends and importance

Sustainability reporting, as clarified earlier, often called ESG or CSR reporting, is a corporate document that includes non-financial information about the companies' social, environmental and governance measures and goals. It can be used as a way of communication that enables companies to be more open and transparent about their risks and opportunities, in addition helps organizations to communicate the negative and positive implications their operations have on the society, environment and economy (PWC, n.d). Sustainability reports are also used as a tool to convince stakeholders that the organization's activities and business are sincere (PWC, n.d). Sustainability reporting has become more significant and important as different stakeholders expect organizations to disclose information related to their environmental, sustainability, governance and social plans and strategies (PWC, n.d). This is one of the reasons that has led to an increase in companies publishing sustainability reports.

A survey conducted and published by KPMG in 2022 which included information about global trends in sustainability reporting, revealed that sustainability reporting has seen a steady growth over the last decade and is becoming a widespread practice for most companies (KPMG, 2022, p.13). The survey has shown that this trend also applies to Norway, and the sustainability reporting rate increased to 91% (KPMG, 2022, p. 16). This trend can be understood due to companies' greenhouse gas emissions and climate performance becoming an increased concern amongst society. Companies thus report more increasingly on their environmental and sustainable performance, to meet with the growing pressure and expectations from stakeholders and society. The Oil and Gas industry is especially known for its prominent level of risk, which can result in environmental and humanitarian catastrophes. It is a contentious sector that has come under pressure for its persistent business methods. Because of this, businesses in this industry have started to report on corporate social responsibility, to gain credibility among society, shareholder, and stakeholder demand to do so has also grown in recent years (Berkowitz et al., 2016, p. 756).

The growing trend of sustainability reporting has also led to more research on this field. Some studies investigate the importance and use of sustainability information. Amel-Zadeh and Serafeim's (2018) study examined the utilization of corporate social responsibility data by investors in their decision-making process. When asked if they use sustainability information when making decisions, most study participants said they do. The main justification they offered was that the performance of the investment is related to the sustainability data, growing stakeholder demands, and because sustainability is a component of the investment strategy, seen as an ethical obligation (Zadeh & Serafeim, 2018, p. 101).

Some studies focus more on the factors that influence the degree of sustainability reporting in the Oil and Gas industry, and how it has changed over time. A Norwegian study by Hansen and Thunshelle's (2020) investigated businesses from six different nations, over a three-year period, and discovered that the amount of sustainability reporting rose with time. Many factors, such as the size of the firm and the social governance in place at the time both had an impact on the degree of sustainability reporting in the various organizations that were investigated (Hansen & Thunshelle, 2020, p. 1). Furthermore, the results demonstrated that the degree of sustainability reporting differentiated across large and medium-sized businesses. In the research it was discovered that the larger corporations report more than the smaller ones, demonstrating that a company's size may be used to predict its level of corporate social responsibility reporting (Hansen & Thunshelle, 2020, p.1). The study's conclusions also demonstrated to what degree

of economic growth at the national level serves as an explaining determinant for firms' degree of sustainability reporting (Hansen & Thunshelle, 2020, p. 1 and 102).

Another aspect of sustainability reporting which is explored by previous research, shows how it can be difficult for organizations to manage and convey non-financial information (Arora & Paridhi, 2023). There are a broad range of measuring indexes like, for instance, Global Reporting Index (GRI), Sustainability Accounting Standards Board (SASB), UN Sustainable Development Goals (SDGs) (Arora & Paridhi, 2023, p. 363). However, the different reporting initiatives have different approaches, hence most of the challenges related to sustainability reporting arises due to issues regarding sustainability measurements related to “standardization, data collection, management, materiality, verification and assurance, balancing transparency & commercial confidentiality, stakeholder engagement & integration” (Arora & Paridhi, 2023, p. 363). These issues make it difficult for organizations to report about their sustainability performance and can also impact organizations sustainability strategies. Research by Arora and Paridhi (2023) conducted to explore the current state of sustainability reporting and its challenges revealed that there are three primary types of challenges. The first challenge is related to lack of common definition and conceptual understanding of sustainability reporting (Arora & Paridhi, 2023, p. 378). Secondly, the lack of standardization, that makes it difficult to compare sustainability performance, and thirdly there are challenges related to difference in the degree of sustainability reporting among different countries (Arora & Paridhi, 2023, p. 378).

Furthermore, some researchers have investigated challenges related to sustainability reporting in the Oil and Gas sector and have shown comparable results. Lien and Kittelstad's study from Norway (2022) looked at the nonfinancial figures and indicators that are included in the sustainability reports of ten Oil and Gas corporations in Norway. Their study revealed that there were an excessive number of key indicators and numbers utilized by corporations, leading to low association between them, indicating a lack of comparability in the data resulting in difficulties related to the usage of sustainability information (Lien & Kittelstad, 2022, p. 56). It was discovered that it is challenging to locate reliable benchmarks and compare the data from the various companies because of the substantial difference in the ratings and information provided by the companies in the sustainability reports (Lien & Kittelstad, 2022, pp. 56-57). In assessing the comparability of sustainability reports in the Oil and Gas sector, Cardoni et al. (2019) concluded that one significant issue with sustainability reporting in the petroleum industry is the absence of comparability. The lack of standardized regulations governing sustainability reporting is the reason for the lack of comparable data. Moreover, they discovered

that companies in these circumstances place more emphasis on satisfying the demands of their stakeholders and building their reputation in the society in which they operate than they do on just adhering to optional sustainability reporting guidelines (Cardoni et. al, 2019, pp. 1-3). These results are consistent with the research by Amel-Zadeh & Serafeim (2018), which concludes that the most significant barrier to the usage of direct ESG information is the absence of comparable data. We believe that our research could help make it easier for stakeholders to compare ESG information presented in sustainability reports across companies. Our research gives an insight into which impression management tactics companies utilize, and how the use has developed. This could be beneficial for stakeholders because our study gives them an insight into the most frequently used tactics, why the tactics are used and how the use has developed.

2.3 Legitimacy theory

The concept behind legitimacy theory from 1975, developed by Dowling and Pfeffer, is that organizations are a component of society and should consider societies expectations and demands as this will help organizations to preserve their social position and success (Deegan, 2014, p. 249). The theory suggests that legitimacy is a form of resource for organizations and vital for its success, thus organizations should constantly strive to engage in activities that are in line with societal norms, boundaries, and expectations (Deegan, 2014, pp. 249-251). The idea that there is a social contract between a corporation and the community it operates in is claimed to be the foundation of legitimacy theory. In these social contracts, society has various expectations about how an entity should do business and carry out its activities and companies should meet these to fulfill the contract (Deegan, 2014, pp. 253-254).

Oil and Gas companies are considered highly contentious due to their nature, and have faced increased criticism from stakeholders, climate activists, politicians and from other important groups in society. The criticism directed towards Oil and Gas companies has increased over time, in line with the ongoing sustainability transition. It has led to increased expectations from stakeholder groups related to Oil and Gas company's operations (Uwaoma & Ordu, 2016, p. 1). The Norwegian government for example expresses that Norway as a large gas and oil producer need to work to meet the targets for emission reduction towards 2030, the government state that it will collaborate with the Oil and Gas industry to ensure that emissions from Oil and Gas companies are cut by 50 percent by 2030 (Prop 1 S (2023-2024), p. 139). The targets are ambitious, but necessary according to the Norwegian government. However, Norwegian Oil and Gas companies must take these into consideration, as it is the Norwegian government that

gives these companies extraction and production permits (Sokkeldirektoratet, 2023). Thus, there exists a social contract between the society, consisting of stakeholders such as government and regulators, and Oil and Gas companies. In addition to its shareholders other important stakeholder groups for the Oil and Gas companies might be their suppliers, employees, and the community overall.

In the event that the social agreement is breached it could result in a legitimacy gap which may result in penalties and limitations from the society, including damage to one's reputation, legal action, decreased demand, or labor shortages (Deegan, 2014, p. 254). For example, in the Netherlands six environmental organizations took legal action against Shell Netherlands, which resulted in the verdict that the Oil company must reduce its emissions (NRK, 2021). This verdict could have consequences for other Oil and Gas companies that continue with Oil and Gas extraction and may pave the way for further lawsuits against the industry, as the expectations of society are not fulfilled by the companies causing a breach in the social contract. This could ultimately affect the firm's survival. A firm that has legitimacy is thought to be accepted by society and stakeholders, thus has the right to carry out its activities and to exist (Deegan, 2014, pp. 254-255).

Suchman (1995) explains that organizations can gain, maintain, and repair legitimacy by employing different strategic methods. He proposes that tactics such as conformance, selection and manipulation can be used to gain legitimacy. Conformance strategy involves managers "efforts to conform to the dictates of preexisting audiences within the organization's current environment" (Suchman, 1995, p. 587). Selection strategies mean selecting an environment whose audience will aid organizations' ongoing practices (Suchman, 1995, p. 587). Manipulation strategies involve organizations' attempts to manipulate the environmental system by constructing new legitimating beliefs and audiences (Suchman, 1995, p. 591). Furthermore, two different strategies can be used to maintain organizational legitimacy; these include "perceiving future changes and protecting past strategies" (Suchman, 1995, p. 594). The first strategy is concerned with organizations' capability to understand and foresee audiences' reactions and upcoming challenges by observing the cultural environment (Suchman, 1995, p. 595). The second strategy is concerned with organizations' ability to protect past accomplishments and the legitimacy that has already been obtained (Suchman, 1995, p. 595). Lastly Suchman states that organizations can use the same strategies to repair legitimacy that are used to gain legitimacy (Suchman, 1995, p. 597).

Legitimacy theory is often used by scholars to examine organizational behavior, environmental and social disclosures, economic initiatives, and other topics. The theory stresses that corporations must interact, align themselves with society, and win its acceptance to ensure its existence in society (Olaetju et al, 2021, p. 1). Legitimacy theory helps in explaining how businesses strategically position themselves and the reasons behind their actions since it considers how society's norms, values, needs, and expectations impact an organization's activities and conduct (Olaetju et al, 2021, p. 1). It is also used to research how businesses engage with the environment and society and how they utilize legitimacy as a resource to ensure their existence. This is in line with our research where we try to investigate which impression management tactics Oil and Gas companies use to communicate and engage with society through their corporate communication to gain, maintain and repair legitimacy.

The ability of legitimacy theory to assist businesses in gaining and retaining societal acceptance is one of its key advantages. Companies adhering to societal norms and expectations through their actions and operations can help to build and enhance legitimacy and trust between organizations and their customers, employees, investors, and stakeholders (Deegan, 2014, p. 249). Furthermore, businesses that the public views as legitimate will have an advantage as organizational values that are in line with societal ideals might help businesses draw in more cash from investors and consumers. Thus, leverage legitimacy as a tool to ensure the existence of businesses (Deegan, 2014, p. 249).

Although legitimacy theory has its advantages, it has also faced criticism. The challenge of legitimacy theory, according to its critics, is that it is an underdeveloped theory. According to Deegan (2014), the theory is flawed because it assumes that businesses have a social contract with society, which is impractical in the actual world. Legitimacy theory assumes that managers in organizations are only focused on survival and motivated by profit, hence they adopt different methods to gain and maintain organizational legitimacy, as it is of their self-interest (Deegan, 2014, p. 264). However, not all people are driven by self-interest, hence making such assumptions can be considered unrealistic. In addition, he says that observing society ignores the diversity amongst various stakeholders since it presumes that everyone is pluralistic and in agreement (Deegan, 2014, pp. 264-265). Legitimacy has been criticized for being a general term that is hard to use in real-world situations. The fact that legitimacy theory is ambiguous on the tactics that can effectively close the legitimacy gap is another flaw, the theory for instance does not say anything about how large a legitimacy gap must be before the firm's existence is in risk (Deegan, 2014, pp. 264-265).

2.3.1 Legitimacy theory and sustainability reporting

Legitimacy theory is one of the most frequently used theories that has been used to explain sustainability reporting and the reasons for corporations' voluntary participation in sustainability activities (Schiopoiu & Popa, 2013, p. 1579). Sustainability reporting places a strong emphasis on businesses using morally sound and sustainable business practices socially, environmentally, and economically (Gheraia et al, 2019, p. 2022). As a result, businesses try to justify their behavior by taking part in sustainability reporting, which ensures ongoing success and survival by gaining approval from society. (Schiopoiu & Popa, 2013, pp. 1579-1580). There is a growing requirement that businesses report on their activities social and environmental impacts, because of the increased emphasis on organizations impacts on society and sustainability reporting (Ajayi & Mutle, 2021, p. 1). Including information on sustainability in an organization's annual reports can help it become more appealing to potential workers and investors. As it can help organizations demonstrate that they fulfill their part of the social contract, and that their activities are in line with those expectations stakeholders and society has towards them (Schiopoiu & Popa, 2013, p. 1580). The inclusion of sustainability reporting disclosure in annual reports is one method by which businesses establish, legitimize, and justify the organization's contribution to society from a political, economic, and social standpoint. (Hansen & Thunshelle, 2020, p. 44).

Scholars such as Talbot & Borial (2015b), Deegan (2002), Faisal et al (2012) and Rutherford (2003), have all pointed out that sustainability reporting is used by firms as a strategy to manipulate stakeholders and publics perceptions, as this can help ensure legitimacy and survival (Talbot & Borial, 2015b, Deegan, 2002; Faisal et al, 2012; Rutherford, 2003). Therefore, firms with low climate performance and firms from climate sensitive industries might intentionally report more to reduce their negative impressions (Diouf & Borial, 2017, 647-648). For example, environmental accidents due to polluting companies from the Oil and Gas industry have damaged the whole industry perception, as it has become known for being a pollutant and non-environmental industry, this has put increase pressure on companies from these industries to report more about their environmental performance. Organizational scandals are examples of situations that arise because of not considering legitimacy theory and managing risks effectively that influence their legitimacy (Schiopoiu & Popa, 2013, p. 1581). One example of such scandal is the BP oil spill in 2010, where the company faced legitimacy loss as after the oil spill as it became apparent that the company had failed to execute its responsibilities in

relation to environment, its employees, shareholders, and stakeholders (Matejek & Gössling, 2014, p. 573).

Research conducted by Doan and Sassen (2020), studying the relationship between environmental reporting and environmental performance, discovered that there was a negative and weak relationship between the two. They claim that this shows that organizations with weak environmental performance have higher incentives and motivations to report than those with strong climate performance (Doan & Sassen, 2020). Also, Dawkins and Fraas (2011), who explored the relationship between organizations environmental performance and climate reports, found out that organizations with poor environmental performance use sustainability reporting as a tool to safeguard themselves from legitimacy threats. This can indicate that the prominent level of sustainability reporting does not necessarily reflect good environmental performance.

Other research has drawn similar conclusions and shown how sustainability reporting can be used by organizations to legitimize themselves (Deegan, 2002; Deegan & Blomquist, 2006; Borial, 2013; Faisal et al, 2014). For instance, Hoogimestra (2000) uses legitimacy theory in context to corporate communication and impression management, to explain how sustainability reporting can be seen as a legitimizing tool that is used to restrict criticism from stakeholders and society, as well as used to limit social pressure (Hoogimestra, 2000, pp. 55-56).

As seen from the literature review legitimacy theory is widely used to explain companies' incentives to engage in sustainability reporting, however other theoretical theories that could also be used to understand companies' incentives to engage in sustainability reporting. This includes stakeholder theory, which is based on the belief that organizations should take into consideration the expectations and interests of its stakeholders, as they control crucial resources in the organization and thus firms should aim to generate benefits for all those groups that have stake in the organization. From stakeholder theory approach organizations can use sustainability reporting by targeting it towards addressing stakeholders to manage their interests and expectations, thus strengthening the relationship between the firm and its stakeholders (Omran & Ramdhony, 2015, p. 44). Hence stakeholder theory can be used to explain the managerial incentives for engaging in sustainability reporting. Both stakeholder theory and legitimacy theory assume that organizations are impacted by separate groups in society and are a part of a broader social system. However, stakeholder theory only considers the interests of one group, that is the stakeholders of a firm, whereas legitimacy approach also considers the

interests of other important groups in society (Deegan, 2014, p. 253). Therefore, in this thesis, we have applied legitimacy theory.

2.4 Impression Management

Impression management theory was developed and first introduced by Goffman (1959) and originally stems from social psychology, focusing on individuals' behavior (Wang, 2016, p.725). It is often referred to as "studying how individuals present themselves to others to be perceived favorably by others" (Merkl-Davies & Brennan, 2007, p. 118) However, firms also often use impression management tactics to influence the impression projected across to stakeholders. This includes using strategies designed to control and manipulate the audiences and appeal to them. The impression projected may help highlight and enhance preferable aspects of the organizations or help to conceal fewer desirable features, by manipulating organizational audiences' impressions (Talbot & Boiral, 2015a, p. 370). Organizational audiences under impression management can be defined as consisting of shareholders and investors, or more widely also include stakeholders and society as whole (Merkl-Davies & Brennan, 2013, p. 110).

The concept of impression management can be divided into four different perspectives: psychological, economic, critical, and sociological. Amongst these four the validity and image of corporate social and environmental responsibility is the focus of the sociological perspective (Merkl-Davies & Brennan, 2013, p. 113). This viewpoint focuses on how impression management affects audiences' impressions of a business's social and environmental performance and how an organization complies with social norms and regulations (Merkl-Davies & Brennan, 2013, p. 113). Studies that follow the sociological approach consider impression management as deriving from the structural restrictions imposed by various stakeholder groups or society (Merkl-Davies & Brennan, 2013, p. 121). Furthermore, impression management can be understood as either a reaction to concerns of different stakeholders, public demand or media interest surrounding a contentious issue or event (Merkl-Davies & Brennan, 2013, p. 122). Impression management can be understood as a result from contradictions between organizational and social standards and principles, from this viewpoint it can be used to gain or maintain organizational legitimacy by coordinating companies' values and norms with society (Merkl-Davies & Brennan, 2013, p. 122). For instance, Oil and Gas companies use impression management for legitimacy purposes as they face increased pressure from society and stakeholders to comply with their environmental and sustainability expectations, which follows the sociological perspective.

A range of impression management techniques can be employed by managers to maintain and restore an organization's image, reputation, or legitimacy. In a study from 2007 Merkl-Davies and Brennan identified seven different impression management communication choices used in corporate narratives. Two of the strategies can be used to deliberately present negative information in a confusing and hard to understand manner, with the first one being reading ease manipulation. The aim of this strategy is to make a text seem more difficult to understand and read, with the purpose of concealing or obfuscating negative information (Merkl-Davies & Brennan, 2013, p. 117).

The second strategy is rhetorical manipulation, meaning that organizations use persuasive language style to obfuscate negative information like negative organizational results or outcomes (Merkl-Davies & Brennan, 2013, p. 117). The third strategy is thematic manipulation, this is when one deliberately puts more emphasis on positive terms, numbers, or themes (Merkl-Davies and Brennan, 2013, p. 118). The fourth strategy is visual and structural manipulation, this means manipulating the way one presents information in corporate reports (Merkl-Davies & Brenna, 2013, p. 118). The fifth strategy is performance comparisons (Merkl-Davies & Brennan, 2007, p. 127), this means using benchmarks or performance referents to portray one's performance at best. The sixth strategy is choice of earnings number, this means choosing favorable numbers to disclose information, with the purpose of portraying the organization in the best light possible (Merkl-Davies & Brennan, 2013, p. 119). The seventh strategy is attribution analysis, including blaming others for negative results and taking credit for positive results (Merkl-Davies & Brennan, 2013, p. 127).

2.4.1 Impression management tactics to gain, maintain and repair legitimacy

Impression management strategies reviewed could help organizations to restore reputation, image, or legitimacy of an organization during periods of crisis or transition, such as amid poor financial presentation, business scandals and environmental disasters (Merkl-Davies & Brennan, 2013, p. 112). While legitimacy is concerned with an organization's acceptability in relation to social norms and rules, reputation and image are concerned with the assessment of an organization (Merkl-Davies & Brennan, 2013, p. 112). The company's image, such as financial image, environmental image or corporate social responsibility image may be negatively affected by poor financial performance and pollution, which could have an impact on the reputation of the company. However, corporate scandals involving breaking the law or

breaking social norms and regulations can be seen as weakening the firm's legitimacy (Merkl-Davies & Brennan, 2013, p. 113). Establishing legitimacy is especially crucial for companies that operate in industries that are subject to social controversy, like the nuclear or Oil and Gas industries. In these situations, an event at a specific company jeopardizes not just the reputation of the impacted business but also that of the entire sector (Merkl-Davies and Brennan, 2013, p. 112). The public and stakeholders will support an organization if they are successful in convincing the audiences by their impression management tactics (Merkl-Davies & Brennan, 2013, p. 112 -113). This master`s thesis will therefore explore how legitimacy is established by Norwegian gas and oil companies using impression management in their sustainability reports.

When circumstances threaten an organization's validity, reputation, or image, or when there is a possibility of disapproval, defensive techniques like apologize, justifications and excuses are used (Merkl-Davies & Brennan, 2013, p. 123). Such techniques involve dissociating the organization from an event which is unfavorable or could have a negative impact. Conversely, assertive techniques like self-advertisement, exemplification, ingratiation enhancements and entitlements are employed to form a certain identity and construct honorable characteristics of an organization as these can serve in the interests of the business overall (Merkl-Davies & Brennan, 2013, p. 112). The defensive impression management techniques are used to maintain and repair one`s reputation and image, as well as used as response to legitimacy threats, and assertive impression management techniques are used with the purpose of boosting one`s image (Talbot & Boiral, 2015a, p. 370).

Odgen and Clarke in their research from 2005 examined how organizations utilize annual reporting for legitimacy motives, they conducted a content analysis and studied annual reports of UKs ten recently privatized water companies with the purpose of investigating how and what defensive and assertive impression management tactics were employed by these companies to gain, establish, and repair legitimacy. Securing legitimacy was crucial for these water companies if they wanted to survive (Ogden & Clarke, 2005, pp. 315-316). Odgen and Clarke (2005) discovered that water companies use a variety of assertive impression management techniques in their annual reports to gain and maintain legitimacy. These included using “self-promotion, self-enhancement, exemplification, ingratiation and entitlement” (Ogden & Clarke, 2005, pp. 323 and 331). Self-promotion techniques can for instance include persuading an audience about expertise or accomplishments (Ogden & Clarke, 2005, p. 327). Exemplifications involve acting as an example or model of good conscience or high-principled (Ogden & Clarke, 2005, p. 329). Ingratiation means using self-empowering communications to

gain the approval of a certain audience (Ogden & Clarke, 2005, p. 322). Self-enhancements consist of claiming that an event or a gesture has greater value or benefits than what others think it might have (Ogden & Clarke, 2005, pp. 331-332). Lastly, entitlements mean claiming responsibility and seeking credit for positive outcomes (Ogden & Clarke, 2005, p. 322).

Furthermore, Ogden and Clarke found that the water companies used defensive techniques such as dissociation, apologies, justifications, and excuses when aiming to repair their legitimacy (Ogden & Clarke, 2005, p. 332). Dissociation means distancing the organization from a negative event; this was usually done by initiating replacement of staff, with the purpose of symbolically dissociating the organization from negative influence (Ogden & Clarke, 2005, p. 332-333). Usually, apologies consist of accepting the blame for a negative outcome as well as an assurance to act correctly in the time to come. However, it was discovered by Ogden and Clarke (2005) that this strategy was rarely used by companies. As accepting blame for negative outcomes might contradict motives for achieving legitimacy, other researchers have also claimed that apologies can cause loss of legitimacy (Ogden & Clarke, 2005, pp. 334-335). Justifications involved accepting the blame for the consequences of an incident, however, does not include accepting any negative implications that may be associated to them or that any damage done is greater than the positive outcomes (Ogden & Clarke, 2005, pp. 335-336). Excuses were used to avoid or dismiss the responsibility for an incident (Ogden & Clarke, 2005, pp. 335-337).

In conclusion, Ogden and Clarke (2005) discovered that corporate reports are a great way for organizations to control external impressions and to achieve organizational legitimacy. And a range of assertive impression management tactics were found to be used by organizations to build and maintain legitimacy, whereas a variety of defensive impression management tactics were applied to repair legitimacy (Ogden & Clarke, 2005, p. 340).

Two other studies by Talbot and Boiral, have shown results that are consistent with Ogden and Clarke's findings. Talbot and Boiral (2015b), researched the impression management strategies used by 10 company managers of large carbon emitters in Canada, to account for and legitimize their impacts on climate change (Talbot & Boiral, 2015b, p. 329). They found that companies use a range of various strategies to justify and legitimize their high greenhouse gas emissions, neutralization tactics were especially found to be used to influence companies' image in the eyes of stakeholders and to legitimize companies' actions. (Talbot & Boiral, 2015b, p. 340). These include strategies such as: self-proclaimed excellence promotion of a systemic view, denial, and minimization, denouncing unfair treatment and deceptive appearances, economic

and technological blackmail, and blaming others (Talbot & Boiral, 2015b, p. 336-337). The first two strategies were employed by companies to portray an optimistic and positive image of themselves, whereas the other four strategies aimed to deny or minimize the impact their business had on climate change (Talbot & Boiral, 2015b, p. 337).

The aim of the first technique is for companies to distance themselves from negativity by putting emphasis on positive aspects of their environmental performance, by highlighting past efforts of the company to reduce carbon emissions (Talbot & Boiral, 2015b, p. 337). Many of the companies analyzed justified their actions by claiming to be committed to voluntary agreements to reduce their environmental footprint, even though they were large carbon emitters (Talbot & Boiral, 2015b, p. 337). The second technique is used by managers to argue that companies also have other economic and social obligations, thus should not be judged only by their environmental performance (Talbot & Boiral, 2015b, p. 337). Some companies also put more focus on analyzing product life cycle, this for example includes justifying their actions by using arguments such as using renewable energy in production (Talbot & Boiral, 2015b, p. 337-338). The third technique is used to minimize the effect of the company's carbon emissions by comparing them to global emission numbers or other more polluting companies (Talbot & Boiral, 2015b, p. 338). The fourth technique is used to claim that stakeholders and other users of the sustainability reports have too little knowledge about the industry and organizational practices to evaluate companies' carbon emissions, and consumers do not understand that their purchases also affect industrial gas emissions (Talbot & Boiral, 2015b, p. 339). The fifth technique is aimed towards giving different justifications to explain why the company cannot further reduce their carbon emissions, due to technological and economic limitations and lacking the resources needed to reduce emissions and meet set targets (Talbot & Boiral, 2015b, p. 337). The objective of the last and sixth technique is to simply blame other companies or industries to divert attention. (Talbot & Boiral, 2015b, pp. 339-340).

Similar research was also conducted by Talbot and Boiral in another study from 2015a, where they studied the quality of climate disclosures of companies and analyzed the impression management strategies used to hide and legitimize negative sides of companies' climate performance information (Talbot & Boiral, 2015a, p. 367). This study also concluded that companies use impression management strategies to minimize the impact of non-measured emissions and excuses and future commitments in their climate reports to neutralize their operations negative impacts on climate, so it does not affect their legitimacy. Furthermore, companies use both omissions and manipulation of numbers to obfuscate negative aspects and

enhance positive aspects. This affects stakeholders' perception, by hiding negative aspects of their climate performance with the aim of legitimizing them (Talbot and Boiral, 2015a, pp. 377-378).

From this literature review it can be understood that the identified impression management tactics used by organizations to gain and maintain legitimacy were similar in all three studies, with the difference being the name or expression given to the tactics being a bit different. For example, Odgen and Clarke (2005) found that the companies used excuses and justifications as a strategy to legitimize their activities, whereas Talbot and Boiral (2015a) found that companies used the following strategies: denial and minimization and blaming others. The content and meaning of both the strategies identified in the two studies was same, but the name or expression given to the strategy was different. The findings from Odgen and Clarke and the second study by Talbot and Borial also had many similarities and showed that the expression used to name the strategy is different, but the overall meaning and content of the strategy was quite similar.

The impression management tactics discovered by Ogden and Clarke and Talbot and Borial, were all linked with gaining, maintaining, and repairing legitimacy. And since gaining and maintaining legitimacy is especially important for controversial industries such as the Oil and Gas industry, the analytical framework of this master thesis will use a combination of the impression management tactics identified. Except apologies, as it is rare and unlikely that companies will use this tactic (Odgen & Clarke, 2005, p. 334).

2.4.2 Impression management in the context of corporate reporting and sustainability reporting

Organizations may strive to control the impression that people have of them thus, impression management can be applied to organizations to understand and illustrate firms and managers behaviors, when for instance facing legitimacy threats (Hoogimestra, 2000, p. 60). Hence, the idea behind impression management can be used in connection with corporate reporting to explain organizational attempts to impact their perceptions, related to social, environmental, and financial performance (Wang, 2016, p. 727). Merkl-Davies and Brennan in their study from 2007 claim that corporate reporting can be seen as the organization providing incremental information to assist stakeholders in making the right judgements, or as an organizational impression management strategy used to benefit the organization. Furthermore, the lack of standardization and voluntary character of sustainability reporting makes way for the growth of impression management tactics (Merkl-Davies, 2007, p. 118-119). That can be used by

companies to hide certain information to manipulate how data and information is reported and disclosed. Merkl-Davies and Brennan also claim that impression management can be used to portray an idealized image of organizations performances and to conceal negative aspects of an organization activities, in the context of corporate reporting (Merkl-Davies & Brennan, 2007, pp. 118-119). Thus, impression management can be applied in a corporate reporting context by managers to select and present information, in such a way that it manipulates audiences' opinion about organizational achievements. According to Hoogimestra (2000) corporate social reporting is important from an impression management point of view as it can contribute to a company's character. Companies facing legitimacy threats can use impression management to effectively control the threats, that could lead to serious negative implications for the firm's reputation and market value (Hoogimestra, 2000, p. 55-56). According to Wang (2016) impression management in corporate reports can influence investors assessment and opinion of corporate accomplishments and impacts firms stock value (Wang, 2016, p. 728).

However, Merkl-Davies et al., (2011) has a different viewpoint. They state that in prior research the analysis conducted is based on an economic-focused framework, that sees managers as rational individuals aiming to maximize their utility by manipulating information to distort investor's opinion about financial achievements and performance. This causes reporting bias in corporate reporting, where managers deliberately put more focus on positive organizational achievements and hide negative organizational achievements (Merkl-Davies, Brennan & McLeay, 2011, p. 316). Merkl-Davies et al., (2011) argue that as corporate reporting occurs in a social setting it can be beneficial to consider social psychological factors when analyzing managers impression management decisions and behaviors. Since the cause of impression management choices could be pinpointed externally in the social environment and not just internally inside organizations (Merkl-Davies et al, 2011, p. 319). In their paper they introduce a social psychological perspective to impression management and corporate reporting. They argue that their findings show that corporate reporting is a much more multi-plex and multi-layered process than recognized by previous research. Where corporate reports do not only function as a mean to communicate biased information to shareholders and stakeholders but does also serve as a tool that gives an account of organizational results as an outcome of managers behavior and actions (Merkl-Davies, 2011, p. 337). They argue that corporate reports are not only used to shape audiences' perceptions of organizational results but are used to create an account of firms results, hence corporate reports serve an accountability function (Merkl-Davies et al, 2011, p. 337).

Impression management in relation to sustainability reporting takes place when organizations choose information, and present that information in such way that designed to manipulate audiences' perceptions of organizational performance or achievements (Talbot & Boiral, 2015a). Impression management can thus be applied by organizations to portray themselves as sustainable and environmentally responsible actors for them to maintain their legitimacy and social image in the eyes of their stakeholders (Talbot & Boiral, 2015a). Bansal and Kistruck (2006) explore how organizations may be motivated to employ impression management in their sustainability and environmental reports, rather than altering their actions. The researchers state that there is a conflict between organization's sustainability responsibility and financial performance, as investments are necessary for organizations to change their actions related to environmental and sustainability (Bansal & Kistruck, 2006, p. 168). However, these investments do not guarantee returns and usually benefit society, hence it is cheaper and less challenging for organizations to use impression management rather than changing their activities (Bansal & Kistruck, 2006, p. 168). Furthermore, they argue that in many scenarios organizations can gain the same benefits from using impression management as they can from alternating their actual actions (Bansal & Kistruck, 2006, p. 168).

Sustainability reporting from impression management perspective has also been criticized by some researchers as they claim that it is used primarily to manipulate the organizations stakeholders, and to create beneficial impressions of organizations activities that do not correctly reflect the reality (Sandberg & Holmlund, 2015, p. 4-5). Using impression management strategies in sustainability reporting can give audiences the impression a company is sustainable, when commitment to sustainability and sustainable actions might be absent (Sandberg & Holmlund, 2015, p. 11). In fact, Diouf and Boiral (2017, p. 644) argue that sustainability reporting can be used as a mechanism with the purpose of shaping or manipulating stakeholders' impressions, instead of providing additional information. Furthermore, they claim that their findings shows that the transparency of sustainability reports is undermined due to the use of impression management strategies, often used with the intention to enhance reliable performance, or conceal negative information (Diouf & Boiral, 2017, p. 657-658). The use of impression management strategies can make it more difficult to read and comprehend the information presented in sustainability reports, and thus, tends to make the utilization of the information in sustainability reports more difficult (Diouf & Boiral, 2017, p. 657-658). Bansal and Kistruck (2006, p. 165) exploring stakeholder reaction to impression management strategies employed by organizations, claim that their research suggests that

managers must be careful about using impression management strategies, as it can hinder their quest to achieve legitimacy instead of building it (Bansal & Kistruck, 2006, p. 178). As organizations that only present positive information and news can seem to be hiding negative information, leaving the stakeholders skeptical. Claiming that greater transparency and more information does not necessarily mean more approving stakeholder impressions (Bansal & Kistruck, 2006, p. 176). Their study also revealed that organizations using impression management strategies to hide information about negative organizational outcomes can sometimes cause difficulties for stakeholders to navigate through environmental and sustainability information leaving them confused (Bansal & Kistruck, 2006, p. 176). As it can cause information to be buried and caught in too much detail, stakeholders often want clear and quick information rather than having to go through too much information and facts that cover up objectives (Bansal & Kistruck, 2006, p. 176). Stakeholders having to analyze information in depth may cause them to feel irritated and disoriented (Bansal & Kistruck, 2006, p. 176-177). From this it can be understood that two key issues on the topic of using impression management strategies in sustainability reports exist. Firstly, presenting too positive information with impression management can cause stakeholders to become skeptical. Secondly, too much use of impression management can cause essential information to be buried in sustainability reports. It can undermine the transparency of sustainability reports, and leave stakeholders confused and irritated.

From this literature review it can be understood that companies with poor environmental and sustainability performance, or those companies whose business activities lead to negative environmental and sustainability outcomes, such as Oil and Gas companies have higher incentives to use impression management tactics in sustainability reports to legitimize their operations. Hence it would be worth exploring how and what impression management strategies are mostly used by Oil and Gas companies in sustainability reports to pursue legitimacy. Following this our research aims to contribute to the theoretical analysis of impression management strategies used to seek legitimacy in relation to sustainability reporting, as Odgen and Clarke claim that there is still much to explore in relation to “the use of impression management, not only for understanding more about how companies seek to manage legitimacy, but also how far corporate reporting has become an instrument of legitimation management” (Odgen and Clarke, 2005, p. 341). Also, Hoogimestra (2000) states that it would be particularly useful to study corporate social reports to investigate which impression management strategies are typically used (Hoogimestra, 2000, p. 65). Impression management

and its application in context to sustainability reporting in the Norwegian Oil and Gas industry has not been researched as to our knowledge, hence our study aims to contribute more on this field, by for instance helping to uncover trends and to explore how this topic has evolved over the last few years. In line with this, it would be interesting to explore this topic more as it has become increasingly important for companies to gain, maintain, and repair their legitimacy in the eyes of their stakeholders and society overall. Since legitimacy is considered vital for organizations success and survival since it ensures consistent flow of funds and support from companies' stakeholders.

Furthermore, the literature review has shown some key issues on this topic exist. Firstly, in quest of legitimacy organizations use impression management strategies to influence stakeholder's perceptions, which can cause sustainability reports to be manipulated in ways that can make it difficult to understand and make use of the information presented in sustainability reports and undermines the purpose of using impression management in sustainability reports. Secondly, the use of impression management in sustainability reports can create a false impression that an organization is environmentally responsible and sustainable. This thesis can thus contribute to literature on this topic, as it can help readers and users of sustainability reports to understand how makers of sustainability reports employ impression management strategies.

3.0 Method

3.1 Introduction

In this chapter, we will present the research method used to gather data, and explain which assessments and criteria formed the basis of our chosen method. We are going to present several aspects of the research process with focus on data sources, data analysis, analytical framework and the data gathering process. Credibility is important for the research and therefore we will discuss both reliability and validity.

3.2 Research design

Research design is a plan on how to gather and analyze the collected data to answer the research question. The research questions are the starting point of the research design and the basis of how the research is going to be conducted. The gathering of data and the conduct of the research is affected by the time dimension, sample size, and the type of data to be collected (Johannessen et al., 2011). It is common to distinguish between the three different research designs exploratory, descriptive, and casual (Ghauri & Grønhaug, 2010, p.5 6).

An explanatory research design aims to investigate a topic where there is limited prior knowledge (Bougie & Sekaran, 2020). These types of studies are often used when the researcher has a research question that is unclear which makes it difficult to create hypotheses (Saunders et al., 2019, p. 186). The use of secondary data sources and qualitative methods is often used to gather primary data when conducting explanatory research to create a flexible research design (Bougie & Sekaran, 2013. p. 97). With a descriptive research design there is a basic understanding of the problem, and the goal is to gather data that describes the subject of interest. With casual research design the researcher tries to get an understanding if there is one or more factors that is causing a problem (Bougie & Sekaran, 2020).

There is some literature on the topic regarding impression management, but no similar study has been conducted on either sustainability reporting or Oil and Gas companies operating on the Norwegian Continental shelf. In our case we are therefore looking for new insights regarding the use of impression management among Oil and Gas companies operating on the Norwegian continental shelf. We therefore use a flexible research design with a combination of explanatory and descriptive research design. The reason we use a combination is because the explanatory focus will help us research the topic where there is limited prior knowledge. We want to understand which impression management tactics the companies utilize in their

sustainability reporting, which requires an explanatory research design. When we are going to examine the development over time, a descriptive research design is appropriate.

3.3 Data source and research method

The goal of the assignment is to get a better understanding of how companies in the Oil and Gas industry on the Norwegian continental shelf use impression management tactics to influence the public perception and the legitimacy of their environmental sustainability work and their legitimacy. Public perception is linked to legitimacy because the acceptance and credibility of an organization are often based on how it is perceived by the public. Corporate communications are an important part of the public perception of a company, and impression management is therefore dependent on communication (Ogden & Clarke, 2005, p. 7). We have been focusing on four companies operating the Norwegian Oil and Gas industry. According to the Norwegian Ministry of Oil and Energy there were 27 companies with permission to extract Oil and Gas on the Norwegian continental shelf in 2023 (Norsk petroleum, 2023). Out of the 27 companies we have decided to research four of the companies, Equinor, Aker BP, Vår Energi and Okea. There are several reasons why we have chosen these four companies. Firstly, the four companies are listed on the Norwegian stock exchange and are therefore subject to the same reporting requirements. Secondly, most of their operations are on the Norwegian continental shelf. And lastly, the companies are different in market value and production volume, which gives us a broader understanding of the players on the Norwegian Continental shelf ranging from Equinor which is the largest operator, Aker BP and Vår Energi which are medium-sized, and Okea which is a smaller player on the Norwegian continental shelf.

Company:	Description:
Equinor:	Equinor is a Norwegian energy company that operates globally and is a major player in the oil and gas industry on the Norwegian continental shelf. Equinor is listed both at the Oslo and the New York stock exchange. The company has a broad portfolio of energy projects, and commitments to sustainability. The company published an integrated annual report in 2023 combining financial and sustainability reporting information. The information reported is the sustainability related policies and guidelines that includes for instance climate policies and code of conducts, ESG performance data, energy transition plan, and all the information reported is publicly available (Equinor, 2022).
Aker BP:	Aker BP is a Norwegian Energy company focused on Oil and gas exploration and production on the Norwegian continental shelf. Aker BP is listed on the Oslo stock exchange. The company published a sustainability report in 2022 with focus on climate strategy, environmental protection, responsible business conduct, creating shared value and acting as a responsible employer. The report is prepared in accordance with GRI (Aker BP, 2022).
Vår Energi:	Vår Energi is a Norwegian oil and gas company operating on the Norwegian continental shelf. They are listed on the Oslo stock exchange. They participate in exploration, development, and production. Vår Energi are reporting in line with the guidelines according to GRI (Vår Energi, 2023).
Okea:	Okea is a Norwegian oil and gas company operating on the Norwegian Continental Shelf as a mid-life-to-late life operator. They are listed on the Oslo stock exchange. The values of Okea are open, engaged, responsible and ambitious. They published their first individual sustainability report in 2019, and are reporting in accordance with GRI (Okea, 2023).

Table 1: Company Information

All four companies publish their financial numbers both quarterly and annually, the companies also publish an annual sustainability report. When gathering data, we are only used to the company's annual sustainability reports with a time horizon from 2018 until 2022. We decided the period from 2018 to 2022. In 2018 only Equinor and Aker BP published sustainability reports. For instance, Aker BP sustainability report in 2018 was 29 pages, while their sustainability report from 2022 was 108 pages. The development in length and content is similar for the other three companies. The focus on sustainability reporting has been increasing from 2018 to 2022, and this is reflected in the length of the reports. Stakeholders and investors are increasingly using sustainability reports in their work with the companies, and the public have challenged and demanded more in-depth information about how the company's operations are affecting society.

Using the period from 2018 to 2022 will give us 18 sustainability reports to analyze because all the companies have published a sustainability report from 2019 to 2022, including Equinor and Aker BP's sustainability reports from 2018. We believe this will be an appropriate and manageable period and information base for the research because of the constant change and development in the industry, and the limitation and restriction on time when this research is a master thesis. The companies publish sustainability reports on their own website, and this is where we accessed them. The sustainability reports have developed since 2018 in both content and length. The sustainability report published by Okea in 2019 was 18 pages, and the report published in 2022 was 82 pages. The same development is similar for the three other companies as well with for instance Equinor's sustainability report from 2019 was on 32 pages, while the report for 2022 which is integrated into the annual report was on 148 pages excluding the reporting segment performance and the financial statement. We therefore believe that focusing on the period from 2018-2022 will give insight to which impression management tactics are used, and how the use has developed.

3.4 Data collection

Data collection is crucial to answering research questions. Our study has an explanatory and descriptive research design with the goal of collecting qualitative data from the company's sustainability reports. Because the company's sustainability reports are our data source the most appropriate data collection method is document analysis. Document analysis is a method consisting of analyzing several types of documents like newspapers, academic journal articles or reports (Morgan, 2021, p.3). Document analysis is a time-consuming approach, and researchers may avoid analyzing documents because they are unaware of how valuable this

approach can be (Merriam & Tisdell, 2016). Some researchers tend to favor using other methods such as interviews.

When conducting the data collection we have read one sustainability report at a time and coded the report according to which impression management tactic we have discovered. The coding was done according to the analytical framework we have developed. As seen from our analytical framework (appendix 1), we have a colon called “explanation and purpose”. Here we have explained what traits we look for when coding the reports. For instance, when looking for “Self-promotion” one of the traits we looked for was “routines to reduce risks.” Therefore, if the companies referred routines, they had in place to reduce the risks in their operations we coded that sentence or whole paragraph as “Self-promotion.”

We worked on the same report at the same time to minimize the risk of misinterpreting the report's content. At first, we did pilot coding where we coded the same reports individually before we compared our results. The results showed that we coded differently even though both used the same analytical framework. Therefore, we decided to code the same reports together to minimize the risk of misinterpreting the content. When coding together we could discuss the content of the reports, and both agree on what strategy was most suitable. By coding together, we could also adjust the analytical framework to be more suitable for the different strategies. This made the data collection process more reliable and equal in all the 18 reports we coded.

3.5 Data analysis

When gathering data, we used a qualitative approach. We used the company's annual sustainability reports as our data source. Qualitative research focuses on gathering non-numerical data (Jacobsen, 2015, p. 141). To analyze the data, we used document analysis looking at the impression management tactics identified in the sustainability reports. Content analysis is a method used to analyze content of text, audio, video, or visual material. In our content analysis, we focus on the text in the annual sustainability reports to understand the context of the texts in the reports as our unit of analysis. We use content analysis to identify and code themes or elements to uncover patterns, trends and meaning of the impression management strategies and tactics used in the sustainability reports. One of the reasons why we choose content analysis as the qualitative method for gathering data from sustainability reports is because it gave us an in-depth understanding of the language (Amernic & Craig, 2013). A qualitative approach was suitable for our research because it gave us an in depth understanding

of the behaviors, motivations, and perceptions of the stakeholders in the Oil and Gas industry on the Norwegian Continental Shelf.

By using content analysis as our qualitative approach, we get a detailed insight of the impression management tactics used by the four companies that a quantitative approach might overlook. The tactics examined are either assertive or defensive impression management strategies. We have created an analytical framework to help us code the data from the sustainability reports. The Analytical framework is divided into assertive and defensive impression management strategies, with an explanation of what we look for in the reports and an example from the sustainability reports. When coding we are coding each unit of the analysis as either assertive or defensive. The assertive tactics are ingratiation, self-promotion, exemplification, entitlement, enhancement, while the defensive tactics are excuses and justification, dissociation. To examine these tactics, we have developed an analytical framework focusing on assertive and defensive impression management strategies. When analyzing the data gathered, we intend on using a content analysis approach to analyze the qualitative data. This analysis was conducted manually because of the need to be subjective in gathering data and analyzing it (Bryman, 2012, p. 289).

3.6 Validity and reliability

To achieve high quality research the research needs to be both valid and reliable towards the goal of the study (Bougie & Sekaran, 2020, p. 208). Reliability is important for the credibility of the research, whilst the validity is important and reference to the acceptance of the research questions answered (Grønm, 2017, p. 240). When conducting research, it is important to show the readers how the researchers have collected and processed the data. Regarding our data collection ethical implications were considered, but because our data source is the companies sustainability reports who are publicly available there are no permissions required to utilize their sustainability reports in our research.

3.6.1 Reliability

Reliability is an important part in the processing of the collected data and ensures its quality (Dalland, 2017, p. 55). To achieve reliability in the research, it is crucial that other researchers conducting the same research could achieve the same results using the same methods. In other words, high reliability can be achieved if the results are similar by using the same methods (Johannessen, 2004, p. 46). The data is collected by reading and coding information from the sustainability reports of four different Oil and Gas companies operating on the Norwegian continental shelf. The method used for gathering the data is a content analysis and the reliability

issues that could occur is the processing of the data and the analyzing of the data. The process of coding of the data there could be seen as a reliability issue because of the possibility of subjectivity and bias, and inter-coder reliability (Gripsrud et al., 2004, p. 73). Subjectivity and bias could lead to researchers may interpret the same data differently, and personal bias can influence how the data is categorized. High intercoder reliability shows that different coders are categorizing the same set of data in consistent ways (Brennan et al., 2022, p. 11). Because we coded the data together issues regarding subjectivity and the possibility of personal bias influencing the coding were small because both needed to agree on the coding. There was also no inter-coding reliability because we both coded the data together.

3.6.2 Validity

Validity is about the gathered data and if the data gathered is appropriate to answer the research questions (Grønmo, 2017, p. 255). It is not possible to achieve perfect validity. To strengthen the validity of the research it is important to conduct systematic research. Validity is divided into external validity and internal validity. The external validity is about the data sources, and if the source gives the correct information and is generalizable for the findings. Our research is qualitative, so it is impossible to generalize the findings for the entire population. The study's goal is not to have findings that can be generalized for the whole Oil and Gas industry but rather explain the impression management tactics used by the companies and how they have developed. In this study, the data collected is directly from the company, which helps strengthen the research's validity.

4.0 Results

The topic we want to research is to what extent do Oil and Gas companies operating on the Norwegian continental shelf use impression management tactics in their corporate communication to influence the public perception and the legitimacy of their environmental sustainability work?

To be able to investigate this topic we developed two main research questions that this thesis will aim to answer. In this chapter we will present the findings gathered from our data collection. In the first sub chapter we present our results related to research question one, and in the second sub chapter we present our findings related to research question two. The research questions will be presented based on the different tactics. Research question one will focus on the total number of tactics used, while the second research question will be presented with a focus on the yearly differences.

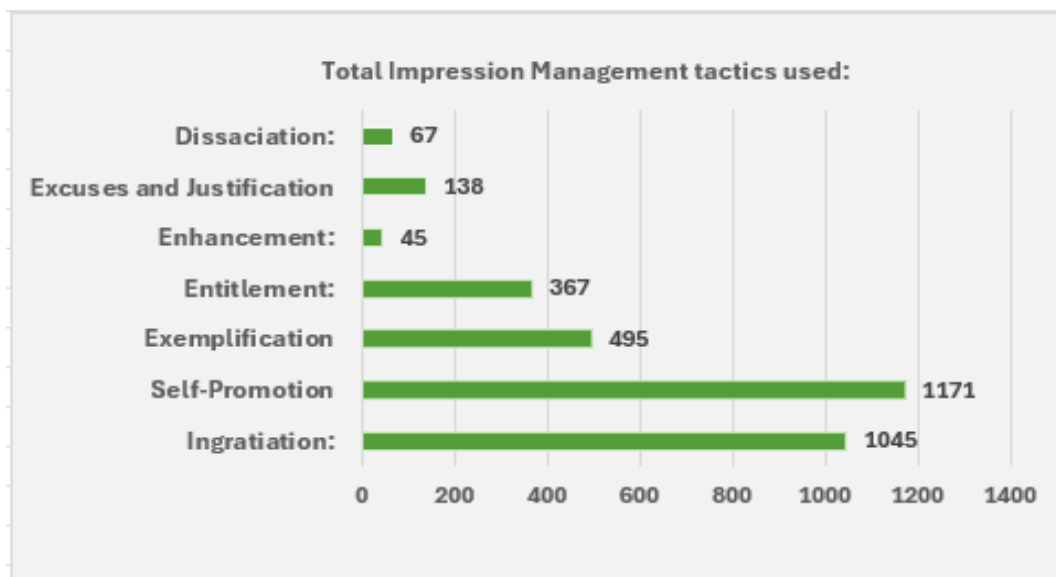


Figure 1: Total Impression Management tactics used

4.1 Which impression management tactics are used by Oil and Gas companies operating on the Norwegian Continental Shelf in their sustainability reports to influence and shape stakeholders' perceptions of their work with environmental responsibility?

In this section we are going to answer the first research question by analysing the data gathered from the sustainability reports from the four companies. The purpose of the first research questions was to investigate how Norwegian Oil and Gas companies use different impression

management tactics in their sustainability reports to manage stakeholders' perceptions. Our theoretical framework identified five different assertive and two different defensive techniques used by companies to legitimize their actions and operations in the eyes of stakeholder and society. We have thus gathered data relating to these different strategies, with the aim of investigating how and which impression management tactics are employed by the Oil and Gas companies. In addition to “figure 1” which shows the total numbers of impression management tactics used, we will present a more descriptive table for each tactic showing the total frequency used by the companies. This is to give you as a reader a better overview of the different tactics. We are going to answer research question one based on this data collection.

4.1.2 Ingratiation

Ingratiation:	2018:	2019:	2020:	2021:	2022:	Total:
Equinor:	48	63	71	72	94	348
Aker BP:	19	42	54	60	62	237
Vår Energi:		59	61	69	70	259
Okea:		22	59	61	59	201
Total:	67	186	245	262	285	1045

Table 2: Ingratiation

All the companies used ingratiation in their reports, and as shown in figure 1 we identified a total of 1045 recordings which made it the second most frequently used impression management tactic. Ingratiation is used by companies as a self-empowering communications tool to gain the approval of a certain audience (Ogden & Clarke, 2005, p. 322). In our analytical framework (see appendix 1), we explained the use of ingratiation as when the companies used positive words such as integrity, safety, and create to enhance the companies’ values, visions, and actions (appendix 1). In the sustainability reports the companies are referring to their own ESG-strategies and plans. This can be done to reinforce the message the companies are trying to create, as the stakeholders are shown that the companies are working towards their long-term goals. One example is from Equinor’s sustainability reports from 2022 where they stated: “Our vision is zero harm, which is supported by our three strategic pillars” (Equinor, 2022, p.9). Here they use positive words such as “zero harm” while referring to their strategic pillars. The referring to their strategic pillars help influence the stakeholders' perceptions because they get shown information about different their long-term goals and plans in combination with positive words to leave the stakeholders with a positive perception about the company.

Oil and Gas companies need to secure the approbation of the stakeholders. The use of self-enhancing statements and words can help them conform to existing expectations and create beliefs about the strategy of the company (Ogden & Clarke, 2005, p. 13). Our findings show that the use of assertive strategies is preferred over defensive. The companies are in other words more focused on gaining and maintaining their perception, rather than repairing. It therefore makes sense that ingratiation is the second most used tactic because they are used to conforming existing expectations.

4.1.3 Self-Promotion

Self-Promotion:	2018:	2019:	2020:	2021:	2022:	Total:
Equinor:	92	78	83	69	87	409
Aker BP:	26	39	58	74	96	293
Vår Energi:		56	52	71	83	262
Okea:		28	61	63	55	207
Total:	118	201	254	277	321	1171

Table 3: Self-Promotion

Our results showed that self-promotion was the most used impression management tactic, this strategy was used by the four Oil and Gas companies to boast about their accomplishments and to brag about their expertise. Companies engage in self-promotion through using specific examples that represent high competence related to their routines and systems. The following quote from Okea’s sustainability report illustrates this: “In 2021 we have established a digital dashboard used to improve our Substitution process. In 2021, Draugen had a yearly average of 15.8 mg/l of oil in discharged produced water, which is a reduction from 2020. The improvement is due to chemical substitutions and improved maintenance and cleaning strategy for parts of the equipment to separate oil from the water” (OKEA, 2021, p. 28).

Here we can see that the company self-promote their technological systems, by providing an example of a successful implementation of their maintenance and cleaning strategy that has led to better results. Similarly, the other Oil and Gas companies also use examples of good results to self-promote their systems and activities, as this is a way for the companies to persuade the stakeholders about their expertise.

Furthermore, the Oil and Gas companies self-promote through the emphasis on good routines, commitment, and goals to reduce risks and improve sustainability and environmental

performance. The following example from Equinor's sustainability report illustrates this: “We implemented several emission reduction measures, through better energy management, technical design, and flaring reductions.... explore opportunities for electrification of offshore fields Troll C, Sleipner and Gudrun, which could potentially reduce CO2 emissions with more than 600,000 tonnes per year” (Equinor, 2018, p. 20).

References to successes and initiatives for reducing greenhouse gas emissions were used as evidence to persuade stakeholders that the Oil and Gas companies had improved their sustainability and environmental performance, following quote from Aker Bp demonstrates this: “In 2021, we implemented greenhouse gas emission reduction measures that yielded a total of nearly 23,000 metric tons of CO2e. One such initiative is a limited modification at our Alvheim field that resulted in an annual reduction in methane emissions” (Aker BP, 2021, p. 6). When utilizing self-promotion, the emphasis was on highlighting the positive aspects of the company’s operations and activities, as this helps to divert audiences mind from negative results and outcomes and contribute to shape stakeholders’ perceptions that the company has the right systems and routines in place to improve sustainability and environmental performance. This also helps the Oil and Gas companies to promote and legitimize their sustainability efforts, which could be the reason for self-promotion being the most used impression management tactic.

4.1.4 Exemplification

Exemplification:	2018:	2019:	2020:	2021:	2022:	Total:
Equinor:	18	32	46	35	33	164
Aker BP:	10	12	23	22	31	98
Vår Energi:		29	31	29	31	120
Okea:		13	34	30	36	113
Total:	28	86	134	116	131	495

Table 4: Exemplification

The use of exemplification was done by companies to gain legitimacy, and our analytical framework identified the tactic when the companies are referring to laws and regulations, relevant frameworks and acting as a model or leading by example. Exemplification is also one

of the assertive strategies and was the third most used tactic overall with a total observation of 495.

The companies frequently referred to relevant laws and regulations to give the stakeholders information about how the operations affect the environment and to reassure that their operations were legal. This practice helps the companies reassure the stakeholders that their operations do not violate any laws and regulations that could lead to a negative consequence for the company and the stakeholders. All the companies frequently referred to laws and regulations with for instance Vår Energi stating: “We operate in compliance with HSE regulations stipulated by the Petroleum Safety Authority Norway” (Vår Energi, 2023, p.49). While Okea for instance stated: “We support and acknowledge the fundamental principles of human and labour rights as defined in the Universal Declaration of Human Rights and the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work” (Okea, 2021, p. 25).

When working with sustainability reports the use of exemplification was the easiest tactic to identify because of the referring to laws, regulations, and standards. This also means that it is easy for the company to influence the perception of the stakeholders about how the company operates in accordance with laws and regulations. The stakeholder is constantly, through the reports, reminded about what laws and regulations the different part of the business influences. The use of exemplifications shapes and influences the perceptions of the stakeholders to a large degree because of the constant referring to laws and regulations. In other words, companies use every opportunity they get to gain and maintain the perceptions of environmental responsibility and ethical business operations.

4.1.5 Entitlement

Entitlement:	2018:	2019:	2020:	2021:	2022:	Total:
Equinor:	23	21	33	28	36	141
Aker BP:	4	13	15	19	30	81
Vår Energi:		18	21	21	25	85
Okea:		9	8	25	18	60
Total:	27	61	77	93	109	367

Table 5: Entitlement

The findings from our data collection show that assertive strategies are the most primarily used tactics by companies. Entitlement is an assertive tactic that has been used 367 times overall. Entitlement is used by the companies to claim responsibility and seek credit for positive events (Ogden & Clarke, 2005, p. 332). In our analytical framework we identified entitlement to when the companies tried to claim responsibility or get credit for positive events to show responsibility towards their stakeholders. The companies often showed examples in their sustainability report from different projects they contribute towards. The projects could be towards educational programs, development of innovative technology, or how they contributed towards the local communities their operations affects. Entitlements are therefore an effective way for companies to show commitment and responsibility in their operations.

Entitlement is primarily used to gain legitimacy because companies highlight examples of how they operate responsibly. The stakeholders are influenced because they are presented with both what the companies are doing, but also how their operations have positive effects. Aker BP for instance stated in their sustainability report from 2020: “To stimulate cooperation with schools and education, Aker BP supports activities and public agencies that contribute to the growth and development of the local community. We do this by offering studies, competence-raising measures and innovation processes and projects such as...” (Aker BP, 2020, p.29). Here, Aker BP shows what and how their contributions affect the development and growth of local communities.

4.1.6 Enhancement

Enhancement:	2018:	2019:	2020:	2021:	2022:	Total:
Equinor:	1	1	2	4	7	15
Aker BP:	1	2	3	5	5	16
Vår Energi:		2	2	3	2	9
Okea:		1	1	2	1	5
Total:	2	6	8	14	15	45

Table 6: Enhancement

Enhancement was used by the companies to claim that their actions or operations have greater benefits and value than what other people might think it has. Enhancement was the least used

tactic. The self-enhancing statements were used to try to convince the audience that the company's operations and technology can provide society and the industry with better results and more efficient operations, that will aid in the sustainability and environmental efforts. The following quote from Vår Energi helps to illustrate how self-enhancement is utilized:

“The Oil and Gas industry has a long history of innovation, investing in the research and development towards innovative technologies to produce, refine and manufacture energy and other products for society. It is important to look to the future in terms of how research and technology can address sustainability challenges” (Vår Energi, 2019, p. 31). The use of self-enhancement is designed to gain the approbation of audiences by claiming that the company's systems and routines helps to make the Oil and Gas production activities more sustainable, in this way the tactic is used to help highlight positive aspects of the companies' activities and operations. This also aids to persuade audiences that the Oil and Gas companies technological and research abilities and initiatives generates more positive value than others might believe.

Furthermore, the Oil and Gas companies engage in enhancement in attempts to convince audiences that industry, despite its high emissions, is an important sector that provides the world with energy and helps to meet the energy demands of society. Thus, claiming that their company creates more value than people might think. Okea, for example wrote that “Even though renewable energy reserves are expected to grow substantially, the availability of fossil energy fuels as part of the energy mix will remain essential for the foreseeable future to support access to affordable and reliable energy” (OKEA, 2020, p. 6). Similar claims can be found in the reports from the other Oil and Gas companies as well, here is an example from Aker Bp: “Aker Bp acknowledges that there is an energy transition underway, but on the same horizon we see that Oil and Gas will remain essential for the world to maintain an affordable, secure and sustainable energy system” (Aker BP, 2020, p. 16). Companies thus engage in self-enhancement through emphasizing the value that Oil and Gas companies generate, contributing to fulfilling the world's energy demands. The companies aim to legitimize their activities by stressing the importance of them even if they are not as sustainable or environmental as the stakeholders and society overall would expect them to be. Self-enhancing claims are thus designed to generate favorable impressions in the eyes of stakeholders.

However, enhancement strategy was the least used tactic from our analytical framework which indicates that the companies prefer to use other tactics to legitimize their business operations and activities, perhaps due to it being difficult to utilize this strategy compared to the other

tactics from the analytical framework as it might be difficult to convince an audience that actions have more value than they might think it has.

4.1.7 Excuses and Justification

Excuses and Justification:	2018:	2019:	2020:	2021:	2022:	Total:
Equinor:	10	9	10	7	18	54
Aker BP:	5	6	6	5	6	28
Vår Energi:		4	6	7	6	23
Okea:		1	13	13	6	33
Total:	15	20	35	32	36	138

Table 7: Excuses and Justification

Excuses and justification were the fifth most used tactic in total, but the most used defensive strategy. The companies used the strategy to blame performance on circumstances outside the manager’s and company’s control. Examples of excuses and justifications used by Oil and Gas companies mostly included companies claims that the negative performance outcomes related to their activities is not their fault. Typically, this was done by companies claiming that the shortfalls are not their fault but instead economic and technological limitations, specific events that influenced the business operations and activities, like for instance weather conditions or the Covid-19 pandemic is to blame for the companies' shortfalls. The following examples from the Oil and Gas companies' sustainability reports illustrates this: “Physical climate risks such as more frequent extreme weather events and increased volatility in weather, sea-level rise and wave height are also included in our climate-related risk assessments” (Vår Energi, 2023, p. 29). Another example that can be used to portray this “At the start of 2022, the global economy remained dampened by Covid-19...impacted heavily on global energy systems and Europe’s security situation” (Equinor, 2023, p. 19).

Furthermore, the use of excuses and justifications typically consisted of the companies trying to explain and convince the audiences that company’s sustainability and environmental activities and operations were affected by circumstances that were outside of the companies' control. One example of the use of excuse and justification in many of the sustainability reports were linked to highlighting the recent political situation of Europe, using the war between

Russia and Ukraine when utilizing this tactic. The following quote portrays how this was done: “As we began to emerge from a fragile economic situation caused by the pandemic, geopolitical conditions became more uncertain in 2022, with the tragic war in Ukraine and ensuing sanctions against Russia. The conflict affects our people, our partners, and suppliers, as well as market conditions” (Okea, 2021, p. 7).

This was the fifth most used impression management tactic in total, but the most frequently used defensive impression management tactic according to our results. This means that companies prefer to use this defensive tactic when they are afraid of disapproval from audiences that can threaten their legitimacy, this is done by trying to avoid or deny responsibility for activities that may lead to negative outcomes through putting blame on circumstances outside of companies' control.

4.1.8 Dissociation

Dissociation:	2018:	2019:	2020:	2021:	2022:	Total:
Equinor:	5	2	4	5	6	22
Aker BP:	1	3	4	6	6	20
Vår Energi:		3	3	5	7	18
Okea:		0	5	1	1	7
Total:	6	8	16	17	20	67

Table 8: Dissociation

Our results show that dissociation was the sixth most used tactic in total, and the least used defensive strategy. The companies used the strategy to distance themselves from situations with undesirable or negative impact. Dissociation typically occurred through the Oil and Gas companies only mentioning situations with negative implications briefly without providing further explanation or claiming that the risk of an incident is small because of the operating environment. This can be illustrated in the following examples: “Vår Energi only operates on the Norwegian continental shelf, which considerably reduces the risk of corruption. The likelihood of corruption risk materializing is thus considered low and with the mitigating measures in place the risk of corruption is not considered to be significant” (Vår Energi, 2023, p. 83). And “All of OKEA’s operations during the reporting period took place in Norway and we consider the risk of incidents of forced or child labour to be low” (Okea, 2021, p. 25).

Here the Oil and Gas companies symbolically distance themselves from situations such as child labor and corruption, both practices that have negative attribution connected to them, by specifying and emphasizing that the companies operating environment is such that the risk of the company's activities being connected to such events with negative outcomes is low. However, the Oil and Gas companies did not use this defensive impression management tactic much, as this was the least used from our analytical framework.

4.2 How has the use of impression management tactics by companies on the Norwegian continental shelf used in sustainability reporting evolved since 2018?

In this section we are going to answer the second research question by analysing the data gathered from the sustainability report from the four Oil and Gas companies. The purpose of the second research question was to investigate how Norwegian Oil and Gas companies use of impression management tactics in their sustainability reports has evolved since 2018. The research question will be answered by focusing on how the different tactics have developed in total frequency. Table 9 shows the total impression management tactics used for each year.

Strategy:	2018:	2019:	2020:	2021:	2022:	Total:
Assertive:						
Ingratiation:	67	186	245	262	285	1045
Self-Promotion:	118	201	254	277	321	1171
Exemplification:	28	86	134	116	131	495
Entitlement:	27	61	77	93	109	367
Enhancement:	2	6	8	14	15	45
Defensive:						
Excuses and Justification:	15	20	35	32	36	138
Dissociation:	6	8	16	17	20	67
Total:	263	568	769	881	917	3328

Table 9: Total impression management tactics used.

4.2.2 Ingratiation

As seen from table 9, ingratiation was used 1045 times. The use of ingratiation increased from 67 in the 2018 reports to 285 in the 2022 reports. The observations of ingratiation increased each year in the period from 2018-2022. The question therefore arises to why the use of ingratiation increased each year. As mentioned earlier, ingratiation is when companies use self-empowering communications to gain approval of a certain audience (Ogden & Clarke, 2005, p. 322). Our analytical framework (appendix 1) defines self-empowering communications as when the companies are using positive words, and referring to their visions, values, and actions. The companies are therefore each year increasing the focus of referring to their visions, values, and actions. This leads to the stakeholder's perception and understanding of the direction of the business are always up to date, and the company using every opportunity they get to refer to their vision, values, and actions.

The referring is also increasing related to their ESG-strategy, and this may be related to an increased demand from the stakeholders regarding the strategy of the company. In the period we researched from 2018 – 2022 there has been an increased focus on sustainable business operations, and the reporting requirements have become more descriptive. Therefore, it is possible to see this increase in expectations and pressure from the stakeholders as one of the reasons why companies' use of ingratiation has increased year on year. Ingratiation with the use of positive words and referring to ESG-strategy and future-plans is an uncomplicated way for companies to inform their stakeholders about their operations regarding ESG-strategy and future-plans.

4.2.3 Self-promotion

As seen from table 9, self-promotion was used 1171. The use of self-promotion increased from 118 in 2018 to 321 in 2022. The observations of self-promotion increased each year un the period from 2018-2022. As discussed in earlier sections self-promotion when companies want to boast about their expertise or accomplishments to convince audiences about competence (Ogden & Clarke, 2005, p. 322). The analytical framework (appendix 1) defines self-promoting communications as when the companies talk highly about their systems and routines, by giving examples of their accomplishments. The increase in frequency of this tactic may therefore mean that companies aim to gain the approval of their audiences by putting emphasis on positive outcomes, this leads to the stakeholder's perception that the companies have the necessary expertise in terms of their routines and systems to achieve reliable results related to their ESG-strategy.

The increase in use of self-promotion also means that the Oil and Gas companies increasingly use this strategy with the purpose of manipulating stakeholders by creating the impression that they are successful in reducing their greenhouse gas emissions. Furthermore, they have in place the right measures and technological systems that can lead to improvements in their sustainability efforts and environmental performance. This could be related to an increase in the focus on sustainable business activities and operations in the research period of 2018-2022, as well as the increasing emphasis on the negative effect Oil and Gas company's activities have on environment and society. Therefore, references to successes for reducing greenhouse emissions and initiatives relating to company's sustainable efforts is a way for them to inform and convince the stakeholders about their expertise and accomplishments related to ESG, as this can help companies gain the legitimacy and approval of their stakeholders.

4.2.4 Exemplification and Entitlement

As seen from table 9, exemplification was used 495 times while entitlement was used 367 times. Exemplification is as mentioned earlier used by companies to gain legitimacy, and our analytical framework identifies as to when the companies are referring to laws and regulations, relevant frameworks and acting as a model or leading by example. The use of exemplification increased each year from 2018 to 2020, before decreasing in 2021 and increasing in 2022. When working with the reports we noticed that the companies are referring to different laws and regulations each time they get the chance. The referring also increased each year, which is reflected in our findings. In 2021 there was a decrease in observations from 134 in 2020 to 116 in 2021. This decrease can be seen in combination with observations regarding tactic entitlement as this tactic increases from 77 in 2020 to 93 in 2021. The reason is because the companies began increasingly referring to specific examples of their work related to both the ripple effects their operations have on the local communities and contributions towards education and innovative technology. Both exemplification and entitlement are used by the companies to gain and maintain their legitimacy and perception of the stakeholders. The two tactics are therefore to an extent where exemplification is used to act as a model and acting high principle, while entitlement is used by claiming and showing responsibility and getting credit for positive events.

This is the reason there was a decrease in exemplification from 2020 to 2021 and an increase in entitlement. Observations we upon till 2020 classified as exemplification evolved to

entitlement because the companies started to show specific examples from their work with responsibility and to get credit for positive events. This could for instance bet that the companies until 2020 stated that they operated in accordance with a relevant framework regarding local communities and development of technology, to in 2021 showing specific examples of projects they supported and claiming responsibility for educational programs. In other words, there was an evolution regarding how the companies showed their work regarding exemplification and entitlement over the research period.

4.2.5 Enhancement

Enhancement used by Oil and Gas companies experienced a stable increase over the researched period and increased in frequency from 2 in 2018 to 15 in 2022, as seen in table 9. Enhancement in our analytical framework is defined as a tactic that is used by companies to convince the stakeholders that their activities and actions generate more value and greater benefits than what others might think (Ogden & Clarke, 2005, p. 322). An increase in the use of this tactic could indicate that it is important for Oil and Gas companies to convince their stakeholders that their activities and operations are valuable, in the sense that they contribute to fulfilling the society's energy demands. This could potentially help the Oil and Gas companies to legitimize their activities and actions, which could help ensure continuous support of their stakeholders.

Furthermore, the Oil and Gas studied increasingly utilized this strategy to gain and maintain the organizational legitimacy trough trying to show their stakeholders that the companies' innovations and investments contributes to making Oil and Gas industry more sustainable and environmental. This leads to the stakeholder's perception that the company's activities and operations contribute to generating benefits and value, thus creating favorable impressions of the companies. Therefore, an increase in the use of enhancement tactics may mean that it is important for Oil and Gas companies to gain and maintain organizational legitimacy, as they belong to a controversial industry that has been highly criticized in recent years. However, the increase in the use of enhancement has not been as large as the increase in other tactics used, which could indicate that the Oil and Gas companies examined prefer to use other tactics in their efforts to gain and maintain organizational legitimacy.

4.2.6 Excuse and justification

The use of excuses and justification increased from 15 in 2018 reports to 36 in 2022 reports. Overall, the frequency of excuses and justification used increased each year in the period from 2018-2022. As mentioned earlier this tactic is used by the Oil and Gas companies to claim that negative results related to their performance and activities are due to circumstances outside of

the company's control, and not their fault. The Oil and Gas companies studied in our research used this strategy to put blame on COVID-19, weather conditions and the Russia- Ukraine war to justify their negative performance outcomes in the eyes of stakeholders. The Oil and Gas companies' increase in use of excuses and justification can be explained by considering these circumstances. It can be understood that the increase in excuses and justification is due to Covid-19 and the war between Russia and Ukraine took place in the researched period. These are two big incidents that may have affected the business operations of the Oil and Gas companies leading to poor sustainability and environmental performance in 2018-2022. Hence, companies used these conditions to divert blame on and legitimize their own performance shortfalls.

4.2.7 Dissociation

Oil and Gas companies. The frequency of dissociation used increased each year in the period from 2018-2022, with the highest increase from 2019 to 2020. As discussed, earlier dissociation is used when companies aim to distance themselves from circumstances and situations that might have negative or undesirable implications. The increase in the use of this strategy could therefore indicate that the Oil and Gas companies studied increasingly utilized this strategy to distance themselves from negative business practices, such as child labor and corruption, with the aim of legitimizing themselves in the eyes of their stakeholders. This may be connected to the increasing expectations and demands from society for businesses to be sustainable in all its aspects related to environmental, social and governance measures. the increase in expectations from stakeholders, lead to companies trying to fulfill these expectations by increasingly utilizing dissociation to distance themselves from controversial and frowned upon practices by creating the impression that their activities and operations are sincere.

5.0 Analysis and Discussion

In this chapter, we will analyze and discuss the findings presented in chapter 4. The findings will be analyzed and discussed according to the theory presented in chapter 2 and be structured according to the research questions. The purpose of the analysis is to answer the thesis research problem.

5.1 Which impression management tactics are used by Oil and Gas companies operating on the Norwegian Continental Shelf in their sustainability reports to influence and shape stakeholders' perceptions of their work with environmental responsibility?

Impression management tactics are used by companies to alter the stakeholder's impression and perception of the company (Berthelot & Coulmont, 2021, p.219). To show which impression management tactics the companies use to influence and shape stakeholder's perception we analyzed the data collected and aligned this with the legitimacy theory focusing on how the companies can gain, maintain, and repair legitimacy. In addition, we will also look at impression management in context of corporate and sustainability reporting and compare it with our data. This gave us solid data and theory foundation to analyze and discuss our findings.

Legitimacy theory claims that organizations and companies should constantly strive to engage in activities that are in line with social norms, boundaries, and expectations (Deegan, 2014, pp.249-251). Legitimacy is important for companies and by presenting information in their sustainability reports they can be held accountable for their actions and demonstrate commitment to standards and regulations. Sustainability reports are also important to show transparency and create stakeholder engagement to gain legitimacy. Sustainability reporting and corporate communication can be a way for companies to impact their reputation, and when doing so organizations tend to use impression management tactics (Hoogimestra, 2000, p. 58-59). This is reflected in our findings as all the companies studied utilize impression management tactics, and especially assertive strategies in their sustainability reporting. This is in line with the previous research conducted on impression management as assertive tactics are used to create a certain identity and construct honorable characteristics of an organization (Merkl-Davies & Brennan, 2013, p. 112).

Our results presented in chapter 4 have shown that the Oil and Gas companies studied use impression management tactics to highlight positive performances and outcomes, this helps to

create favorable impressions of the company's efforts and activities in the eyes of stakeholders. By highlighting positive performance companies may gain credibility from the stakeholders if the information they present reflects the true performance. Legitimacy theory can be utilized to discuss and understand Norwegian Oil and Gas companies increasing use of impression management tactics. According to legitimacy theory, organizational legitimacy is considered as a resource for companies as it helps to ensure stakeholders acceptance and support, thus ensures survival and success for the company's overall (Deegan, 2014). Hence, it can be understood that the Oil and Gas companies studied utilize different impression management strategies for legitimacy purposes, that can serve the interests of the company overall. This indicates that the claims of Uwaoma and Ordu (2016, pp. 1-2) that Oil and Gas companies engage in sustainability reporting for legitimacy purposes, especially since the companies face increased criticism due to the environmental and social harm the Oil and Gas company's activities cause. Also, Merkl-Davies and Brennan (2013, p.112) highlight that organizational legitimacy is especially important for firms from controversial industries, this helps to explain our results and the incentives for Oil and Gas companies to use a range of impression management tactics to create favorable perceptions of the companies CSR efforts and activities.

Our results show that all four companies increase the frequency of impression management tactics and especially the use of assertive tactics. The use of defensive strategies is, as mentioned in chapter 4, stable over the period with a low frequency compared to the assertive. This aligns with the findings of Ogden & Clarke (2005) that defensive strategies were rarely used by companies. The low frequency of defensive impression managements tactics may be related to the fact that companies want to shift their focus away for undesirable events (Diouf & Boiral, 2017, p. 644). In other words, the companies use assertive tactics to gain and maintain the perception of the stakeholders, as opposed to defensive tactics to repair the image created.

Oil and Gas companies researched have a higher use of assertive tactics compared to defensive tactics, the examples and results discussed in previous chapter portrays this. Where it was discovered that assertive tactics are used by companies to distance themselves from negativity by highlighting positive aspects of the companies' activities, performance, and efforts. The companies themselves mostly choose which information they want to present in their sustainability reports. This has given the companies the opportunity to select which areas of interest they want to inform the stakeholders about. A challenge we discovered in the area is that the companies are good at highlighting positive events and downplaying negative events.

By highlighting the positive events the companies gain credibility, while by mentioning the negative events the companies may gain authenticity and promote accountability. Even though the companies rarely elaborate further on the negative events. This became clearer in the more recent reports from the companies and may be related to an increased focus from the stakeholders. For instance, Equinor and Aker BP in particular present events of negative nature without elaborating further on the topic, then present positive events with exemplification shortly after. Our impression is that this practice helps to direct the focus away from negative events.

Here are two examples from Aker BP, where the company uses impression management tactics. In the first example taken from the sustainability report we can see that they present information about an increase in drilling waste, this is a negative event. To shift focus from this negative performance, they give information about reduction in venting of hydrocarbons, which is a positive event. This is an example of how the companies utilize impression management tactics to direct stakeholders' attention from events with negative outcomes towards events with positive outcomes, and how the poor results are not addressed further to conceal them. *“Oil based drilling mud is reused when the technical quality of the mud is intact. Due to increased drilling activity and change in type of wells, there was an increase in drilling waste in 2018. Venting of hydrocarbons was reduced by 83 % in 2018, compared to 2017, due to commissioning of closed flare and new calculation method.”* (Aker BP, 2018, p. 18). Similarly in the second example, we can see that the company uses the same impression management tactics to shift focus away from the poor results towards something positive, as this helps to create the perception that overall, the company's sustainable and environmental performance is good. *“Emissions of NOx and SOx increased with 28 percent and 48 percent respectively, mainly due to increased drilling activity in 2019. Aker BP’s work to reduce flaring and quantify emissions of non-combusted hydrocarbon gases has resulted in closed flares on four of five assets.”* (Aker Bp, 2019, p.32).

This is similar to what Talbot and Borial's (2015a) study revealed, where it was discovered that the companies with high carbon emissions used a broad range of impression management tactics to legitimize their high carbon emissions. Several of the tactics were used to portray an optimistic perception of the companies' environmental efforts, done by putting emphasis on positive aspects. The implications this has for which impression management tactics is utilized by Norwegian Oil and Gas companies in their sustainability reports, is that it helps the audiences to understand and be aware of how companies use impression management tactics as a tool to

manipulate information to create favorable perceptions by deliberately highlighting positive aspect.

Furthermore, our results have shown other similarities to the findings of Talbot and Borial's study from 2015b. Their research revealed that when using defensive tactics justifications and excuses, companies argue and justify their high emissions by putting blame on different technological and economic limitations. This is consistent with what our results have shown as presented and discussed in previous chapter, where the companies justify their shortfalls by diverting blame on circumstances outside of their control, in our study economic and technological limitations due to covid-19 and Russian-Ukraine war was a reoccurring excuse used by the Oil and Gas companies. This is similar to what the companies examined by Talbot and Borial (2015b) did, they also used excuses and justification and blaming others to justify their poor environmental performance.

In addition, we also discovered that when using self-promotion, entitlement, and other assertive tactics the Oil and Gas companies tried to legitimize their activities and performances by highlighting all their positive environmental and sustainable efforts. In addition, the companies referred to using renewable energy in their Oil and Gas production activities to create favorable impressions. These findings are consistent with what Talbot and Boiral (2015a) found in their research, also the companies they studied used same arguments and impression management tactics in a comparable manner to legitimize their poor environmental and sustainable performance.

However, Talbot and Boiral (2015a & b) also found that companies when utilizing impression management tactics would justify their high carbon emissions by comparing themselves and their numbers with more polluting industries. Results from our study of the four Norwegian Oil and Gas companies have not shown this trend. The companies we studied compared themselves to similar companies within the same industry, but not other industries.

The external perception stakeholders have of an organization can be influenced by corporate communication (Hoogimestra, 2000, p. 57). Sustainability reporting as a tool of corporate communication allows companies to highlight their actions. One of the most notable things we noticed when working with the reports was how the companies referred to the UN's sustainability goals whenever they had the opportunity. The reference to the sustainability goals was the most notable use of exemplification used by all the companies. The use of exemplification was often used in combination with self-promotion or ingratiation when the

companies respectively either explained what they already had achieved in reference to the SDG's or how they were going to work towards or achieve the SDG's. The different impression management tactics are therefore used in combination with each other to influence the stakeholders and convey the impression the company's desire.

Our impression after working with the reports is that the use of different impression management tactics in combination with each other can make it difficult to read the sustainability reports. This is aligned with the research done by Diouf and Boiral that claims the use of impression management strategies can make it more difficult to comprehend the information presented in the sustainability reports (Diouf & Boiral, 2017, pp. 657-658). Even though both the length of the reports and the frequency of impression management tactics increased for each year, we experienced that the information was more difficult to understand. This may be related to an increased focus from stakeholders on what the companies presented in their sustainability reports. For instance, we see an increase in the company's use of the tactic's exemplification and entitlement. The increased use was made by referring to laws and regulations, their contributions to local communities, and positive statements from external parties. Our findings are consistent with what Lien and Kittelstands study presented in the theoretical part of the thesis, where they researched Norwegian Oil and Gas companies sustainability reports and found that companies refer to a range of different standards, rules, regulation, frameworks and benchmark's in their corporate communication which makes it difficult to compare the data presented in sustainability reports across different companies leading to issues with comparability. In their research they concluded that this was due to lack of standardization. In our study we have also experienced that there is a lack of standardization, as the Oil and Gas companies examined refer to many different standards, rules, regulations, and frameworks in sustainability reports when using exemplification and presenting information. This can give rise to comparability issues, which makes it difficult to compare and comprehend sustainability information, this also agrees with the findings of Cardoni et al. They concluded their study by claiming that an issue with sustainability reporting in petroleum industry is lack of comparability.

Our impression after conducting this study was similar, as we discovered that when using exemplification companies referred to many different standards and regulations. There were a variety of different indicators mentioned. The implications this has is that there needs to be more standardization when it comes to sustainability reporting to make it easier to compare sustainability information. Previous research by Amel-Sadeh and Serafeim also argue that lack

of comparability is the most significant barrier to the use of sustainability information. Therefore, something needs to be done to fix this problem, as such issues can cause difficulties for stakeholders to understand and evaluate companies' sustainability information and performance.

5.2 How has the use of impression management tactics by companies on the Norwegian continental shelf used in sustainability reporting evolved since 2018?

The theoretical framework and previous research presented in chapter 2.2 revealed that sustainability reporting has seen an increase over the last years in both Norway and the world. The increase has been due to more pressure and expectations on companies to engage in sustainable business practices from stakeholders and society overall, to meet with these expectations companies engage in sustainability reporting as it helps companies communicate the risks, negative and positive effects their ongoing business has on the economy, society and environment with their stakeholders and convince them that their activities are sincere and sustainable (PWC, n.d). The findings from our study have shown that the trend is similar for the Oil and Gas companies examined in our research.

The results show that sustainability reporting has become increasingly important for all the four companies examined, as the length of reports and the amount of information included in the reports increased from 2018 and onwards. This shows that there is a growing awareness of sustainability reporting amongst the Oil and Gas companies examined. The companies want to address the concerns of their stakeholders and meet with their expectations to convince them that their operations are sincere. This pattern can also be understood by what previous research revealed about legitimacy theory and sustainability reporting. The Oil and Gas companies examined increased the level of sustainability reporting over the period as it helps the Oil and Gas companies legitimize and justify their actions, the sustainability reports can help these companies to change stakeholder perceptions and help to ensure survival and success for the firms (Schiopoiu & Popa, 2013, p. 1579-1580). The Companies examined try to maintain their legitimacy by addressing the risks, challenges, emissions, and other information related to sustainability performance in the sustainability reports as it helps to manage society and stakeholders' expectations and perceptions about companies' operations and activities being sustainable and morally sound. Hence, reduces the chances for a legitimacy gap to arise.

Following the increase in sustainability reporting there has also been an increase in the use of impression management tactics in sustainability reports published by the four Norwegian oil companies analyzed. Our results indicate that overall, from 2018 to 2022 the frequency of impression management tactics used in the sustainability reports increased for all the four companies, where Okea and Vår Energi had a stable increase in the frequency of impression management tactics used in the reports from 2019 to 2022. Whereas Aker Bp and Equinor had a stable increase from 2018 to 2022, but a slight dip in the impression management strategies employed from 2020 to 2022. However, the general trend has been that overall, the use of impression management tactics experienced an increase for all four companies, as impression management strategies can help organizations to gain, maintain and repair legitimacy. Previous chapters discuss how important legitimacy is for Oil and Gas companies, as this industry is considered contentious, and its activities are considered to have negative implications on the environment. In this scenario impression management tactics can help companies to strengthen their legitimacy as it can contribute to altering the stakeholders' perceptions.

Our findings show that the use of assertive impression management tactics in the sustainability reports of Equinor, Aker Bp, Okea and Vår Energi increased over the years. The use of the assertive impression management tactics ingratiation, exemplification and entitlement increased in use in the sustainability reports of all the four companies over the period examined. Self-promotion increased in use by 3 out of the four companies, that being Aker BP, Okea and Vår Energi. Enhancement increased in use by two out of the four companies, that being Equinor and Aker BP, but remained stable for the other two companies, Okea and Vår Energi. From the literature review we know that Odgen and Clarke (2005) from their research concluded that assertive impression management tactics are mostly applied by companies to build and maintain legitimacy (Odgen & Clarke, 2005, p. 340). Following this it can be understood that building and maintaining legitimacy is increasingly important for Equinor, Aker BP, Okea and Vår Energi as our results demonstrate that the overall use of assertive impression management tactics increased or remained stable in the period of 2018 to 2022, for all four companies. This is in line with our discussion above related to the importance of gaining and maintaining legitimacy for Oil and Gas companies, given the nature of their business and activities in today's world where the focus is on reducing emissions and sustainable business.

This is also demonstrated by the increase in use of ingratiation, which shows that companies increasingly use self-empowering communication for them to gain approval of their audiences. Companies that have the approval of their audiences can successfully operate and carry out

their activities in society. The increase in the use of exemplification explains that companies increasingly use impression management tactics to act as a model of high-principled, this could be due to the increased emphasis by stakeholders and society on businesses being morally sound. Whereas the increase in entitlements shows that companies look to gain approval of their stakeholders and legitimacy by seeking credit for positive results. Also, the use of other assertive tactics that increased or remained stable, like self-promotion and enhancement, highlights that companies increasingly employ impression management tactics in their sustainability reports. Impression management strategies can help the Oil and Gas companies to conceal information related to negative outcomes or results and help to enhance positive results and outcomes.

Furthermore, the findings show that the defensive impression management tactics employed by the Oil and Gas companies in their sustainability reports varied a bit from company to company over the period examined. Where dissociation saw a slight increase for three out of four of the companies, and excuses and justification increased for two out of the four companies. However, two companies experienced a slight decrease in utilization but remained stable. Odgen and Clarke (2005) discovered that defensive impression management tactics are usually employed to repair legitimacy. Overall, we have seen that even though there has been some increase in the use of impression management tactics from 2018 and onwards, it has not been as noticeable as the increase in assertive impression management tactics. And for some companies the trend was that they had an increase from 2018 to 2019, but then the frequency of defensive strategies used remained stable. This demonstrates that the usage of defensive impression management strategies was not as popular as the assertive impression management tactics in the sustainability reports published by the Oil and Gas companies. Which can indicate that repairing legitimacy is not the focus of Oil and Gas companies examined, rather it is to build and maintain legitimacy.

Overall, these results demonstrate that impression management tactics used in sustainability reporting are increasingly being used as a tool by Oil and Gas companies to influence and manage stakeholders' perceptions, so that it aids companies to gain, build, and maintain legitimacy in the eyes of stakeholders and society overall. And the inclusion and focus on impression management tactics in sustainability reports to build, gain and maintain legitimacy has positively evolved from 2018 to 2022. Where companies increasingly employ assertive tactics as they focus on the positive outcomes to gain and maintain legitimacy, compared to defensive strategies aiming at repairing legitimacy. As discussed in the previous section 5.1 of

the thesis, can the increasing use of impression management tactics from 2018 to 2022 be linked to companies attempt to use impression management as a strategic tool to manage the increasing critics that is directed towards Oil and Gas companies activities from society, and as a way to overall legitimize their operations, as organizational legitimacy is fruitful for the Oil and Gas companies in the long run. The implications this has for the users of sustainability reports and stakeholders is that they should be aware of the fact that companies might will purposely use impression management tactics aimed at enhancing positive outcomes and concealing negative aspects. Thus, when using the sustainability reports stakeholders should keep in mind that not all the information presented reflects the reality, as companies purposely will create favorable impressions to gain the legitimacy of stakeholders and they should be aware that this trend is increasing.

The study by Bansal and Kistruch (2006) from literature review in chapter 2 revealed that it is less challenging and more cost effective for firms to use different impression management strategies to legitimize themselves than it is to change their action and behavior (Bansal & Kistruck, 2006, p. 168). Thus, using impression management is fruitful for the company. This reflects our findings that have shown that the overall trend is that the examined Oil and Gas companies increasingly use impression management, and this might indicate that using impression management is a beneficial tool for the firms to gain, maintain and build legitimacy.

Previous research has however also revealed that too much use of impression management can cause the sustainability reports to be difficult to both read and understand, and can leave the audiences feeling confused or skeptical, undermining the purpose of using impression management in sustainability reports. During the data gathering stage we noticed that as the length of the reports increased and as the frequency of impression management tactics increased over the years. It became more confusing and difficult to understand the information in the reports, for example Equinor's report from 2022 was an integrated annual report, that according to our results, had high use of impression management strategies. This report, compared to previous years' reports, was far more challenging to comprehend, this was due to a couple of reasons. Firstly, the excessive use of impression management lead to unnecessary details, which obstruct the overall quality of the sustainability reports as it made it difficult to follow and understand the information presented. Diouf and Boiral (2017, p. 16) also had similar experience when working with their study, they reported that companies strategically would

provide excessive details to divert audience's attention and influence their perception, however this led to difficulties in understanding the information provided in the sustainability reports.

Therefore, our results indicate that too much use of impression management can affect the clarity of sustainability reports, this aligns with the findings of Diouf and Boiral (2017). Secondly, Equinor's excessive use of assertive tactics like self-promotion or ingratiation left us feeling skeptical of the company's actual sustainability efforts and plans. This observation was also true for Aker BP, Okea and Vår Energi. Hence, in our time working with the sustainability reports we discovered that the companies increasing use of assertive tactics sometimes can lead to problems with reliability of the sustainability report, since these tactics are aimed at enhancing positive achievements and obfuscating bad outcomes that can harm companies legitimacy, image and reputation leading to overly positive focus in the sustainability reports that left us readers feeling a bit skeptical causing reliability issues. These findings reflect and agrees with Diouf and Boiral (2017) claims that there is a lack of balance in sustainability reports, that “can be explained by impression management strategies aimed at enhancing laudable achievement or obfuscating negative aspects” (Diouf and Boiral, 2017, p. 18). Furthermore, they state that such impression management tactics will “undermine the transparency of sustainability reports...They also tend to make the use of these reports – as a tool to evaluate sustainability performance – more complex” (Diouf and Boiral, 2017, p. 18). Following this it can be understood that the implications for using assertive impression management tactics to such extent that leads to an unbalance in sustainability reports, where there is an overly positive focus, can lead to reliability issues, it's important that the Oil and Gas companies are aware of this as this can ultimately result in undermining the whole purpose of the use of impression management tactics and sustainability reports.

6.0 Conclusion

In this chapter we will conclude on the most important findings from the study considering the research questions and the research issue. We will then present the study's limitations, before concluding with suggestions for further research.

6.1 Overall findings

The purpose of the study was to investigate to what extent do Oil and Gas companies operating on the Norwegian continental shelf use impression management tactics in their corporate communication to influence the public perception and the legitimacy of their environmental sustainability work. Public perception is linked to legitimacy because the acceptance and credibility of an organization are often based on how it is perceived by the public. We wanted to answer this topic regarding both public perception and the legitimacy by utilizing the four companies' sustainability reports as this would give us a comparable data basis for the four companies. To conclude the thesis, we will first address and answer our two research questions before concluding our main research topic based on our two research questions.

Which impression management tactics are used by Oil and Gas companies operating on the Norwegian Continental Shelf in their sustainability reports to influence and shape stakeholders' perceptions of their work with environmental responsibility?

In our work with the sustainability reports, we found that the companies frequently utilized impression management tactics, and the use was increasing each year. By providing the stakeholders with information about their operations through sustainability reports the companies gain legitimacy. They gain legitimacy because the information they present is transparent, they can be held accountable, they demonstrate commitment, show that they comply with standards, and most importantly for our research is stakeholder engagement. This is done by using assertive strategies such as self-promotion, ingratiation, exemplification, enhancement, and entitlement. The stakeholder engagement influences the public perceptions of the company and helps gain legitimacy of the operations. We found that the companies often use the tactics in combination with each other. This leads to the impression the companies are trying to create becoming clear, while also providing stakeholders with information about the operations. For instance, this is done by the companies using self-promotion to present various routines they have implemented, before showing how the routines are related to the company following laws and regulations by using exemplification. This shows that companies prioritize

environmental responsibility in their daily operations, and that impression management is a crucial tool in the company's corporate communication.

In addition to using the tactics in combination with each other, the companies are concerned with the order in which information is presented. When the companies present information of negative events, it will often be followed by positive information presented by using assertive strategies. The use of assertive strategies shortly after presenting negative information leads to the stakeholders quickly diverting their focus away from the negative events, as the negative event is not elaborated further. When negative events were elaborated it was often done by using tactical excuses and justification to show that the incident was affected by something outside the company's control. For instance, the justifications could be related to Covid-19 or geopolitical tensions. Our impression is that when the companies chose to elaborate further on negative events, they presented events caused by circumstances outside the company's control, and not events that could be blamed on the daily operations of the company.

Sustainability reports present a large amount of information about the companies. The companies present various historical data and highlight how they have developed. The historical data is often presented in diagrams and graphs which show the development. The development is used to legitimize the operations by highlighting their work compared to previous years or competitors stating that they are delivering better numbers than other companies, even though both companies are presenting weak numbers, just one weaker than the other. The companies also present information on ripple effects and their contributions to both minorities and local communities in the areas they operate by using the tactic entitlement in combination with self-promotion. This is contributing to influencing and shaping the stakeholder's positive perception of the company's operations by using assertive strategies.

In other words, the companies use primarily assertive impression management tactics in combination with each other, prioritize which order information are presented, and focus on development and comparability to influence and shape stakeholders' perception of their work with environmental responsibility.

How has the use of impression management tactics by companies on the Norwegian continental shelf used in sustainability reporting evolved since 2018?

When exploring this research question, we saw that sustainability reporting has become increasingly important for companies as stakeholders and shareholders also expect companies to be transparent about their environmental and sustainability efforts. Sustainability reporting

is often used as a tool by companies to communicate with its audiences and influence the perceptions of their stakeholders. Agreeing with previous research, our study also revealed that different impression management tactics are used in sustainability reports to manipulate the information provided in the reports, to conceal certain negative information or to highlight information about positive outcomes.

The results from the four Oil and gas companies show that impression management tactics have increasingly been used in sustainability reports from 2018 to 2022. This trend can be linked to what previous research revealed about Oil and gas companies' need for legitimacy for success and survival. Where the use of assertive impression management tactics saw a rise in the sustainability reports compared to defensive impression management tactics, this finding tells us that the Oil and Gas companies are mostly utilizing impression management strategies to build and maintain legitimacy, instead of working to repair legitimacy. This can be understood by the need for Oil and Gas companies to deal with the criticism directed towards them due to the nature of the industry. And legitimize their activities and operations in the eyes of their stakeholders. Our results have thus revealed that impression management tactics have become more used as a tool in the sustainability reports over the examined period for all the four Norwegian Oil and Gas companies studied.

The aim of this study was to investigate *“To what extent Oil and Gas companies operating on the Norwegian continental shelf use impression management tactics in their corporate communication to influence the public perception and legitimacy of their environmental sustainability work?”*

After analysing our two individual research question we see that the use of impression management tactics is a crucial part of a company's corporate communication. Our results have shown that the researched Oil and Gas companies operating on the Norwegian continental shelf are increasingly using impression management tactics in their sustainability reports to manage and influence the public perceptions of their environmental and sustainability efforts and work. The frequency of impression management tactics used in the company's corporate communication has increased in the more recent years. These findings are in line with previous research conducted on impression management on companies need for organizational legitimization to survive in the society. Due to Oil and Gas companies' controversial nature the need to build and maintain legitimacy to gain approval from stakeholders is crucial. Our analysis shows that the impression management tactics used are primarily assertive. This is because assertive tactics are used with the purpose to gain and maintain legitimacy. The use of

assertive tactics is often used in combination with each other to strengthen the message. When defensive tactics are used, these are often used to distance themselves from negative events. This is done by showing that the event is outside of the company's control, or by showing the development are going in the right direction compared to previous years.

We believe that our research can contribute towards how stakeholders utilize information presented in the companies' sustainability reports. Stakeholders needs to be aware of which impression management is most frequently used and how the use have developed to get a better understanding of how the companies present information in their sustainability reports. This can enhance decision-making based on accurate sustainability information. Companies are being held accountable for the information they present when stakeholders know which impression management tactics are being used and get an understanding of the authenticity and credibility of the information presented.

In other words, our research has showed how Oil and gas companies operating on the Norwegian Continental Shelf are primarily utilizing assertive impression management tactics in their corporate communication. This is done by using the tactics in combination with each other, prioritizing in what order information is presented, putting emphasise on positive events and diverting focus from negative outcomes, highlighting their development by referring to historical data, and legitimizing their work by external voices. And the trend indicates that the use of impression management will continue to increase in the future.

6.2 Limitations

The master's thesis was written over five months, and this means there are natural limitations on both time and resources. The limitation on time affected us to use a period from 2018 to 2022 when working with the sustainability reports to ensure that we got an appropriate amount of data to analyze, while we also got enough time to process the data. On the other hand, there was little information to collect from the reports prior to 2018, this is also reflected by the fact that neither Okea nor Vår Energi had published a sustainability report in 2018. Regarding the companies we chose we had to limit ourselves to four companies to ensure that we had enough time and resources to process the information, but ideally, we would have wanted to analyze all the Norwegian companies on the continental shelf to give us enough data to draw a conclusion generalizable for the entire population.

There is limited previous research on the area of impression management with a focus on energy companies, and none conducted earlier with focus on the Norwegian continental shelf. This

means that there is limited theoretical basis to support the research on. Because there have not been conducted similar research focusing on Oil and Gas companies operating on the Norwegian Continental Shelf, we could not compare our findings to previous research. Another limitation in terms of comparability was the content of the sustainability reports. The reason is that the companies themselves have had the opportunity to choose and prioritize the information they want to present, and how they want to present the information.

6.3 Further research

The work with our study has given us an overview of the topic of sustainability reporting in relation to impression management and corporate communication and provided us with some insight as to what could be further researched on this topic. Sustainability reporting is a constantly evolving topic, and many aspects of this topic could be further explored. In addition, impression management has been used at individual level, however it could be interesting to employ impression management to explain things at organizational level. However some more specific topics and things we think that could be further explored include expanding the range of Oil and gas companies examined, it could for instance be interesting to see if Oil and gas companies from other countries follow the same trends or to compare companies from for instance Europe to USA. As this could help to further explain Oil and gas companies need for legitimacy to ensure its survival and success. Also, this could help to reveal if there are any other motivations for Oil and Gas companies to use impression management tactics in their sustainability reports. In addition, it could be interesting for future research to examine sustainability reports from a broader period to discover how the trends further evolve.

Furthermore, our research only studied the use of impression management tactics in sustainability reports to gain, maintain and repair legitimacy. However, impression management tactics can also be utilized to maintain and restore organizational image and reputation. Future research can hence explore how different impression management tactics are used by Oil and Gas companies to restore or/and maintain reputation and image.

The topic of our study could also be expanded to examine companies from other industries to explore what there are other motivations for managers utilizing impression management tactics in their sustainability reports. Other controversial industries could for instance be studied to analyze what impression management tactics they use in their sustainability reports, and if the aim is to build, maintain and restore organization reputation, image, or legitimacy. Our study only examined the use of impression management tactics in sustainability reports, future

research could however study the use of impression management tactics in for instance other corporate documents, webpages or on social media platforms of different companies.

Our research and literature review also showed that the use of too much impression management in sustainability reports can undermine the purpose of impression management and leave the audiences feeling skeptical or confused. Following this it could be interesting for future research to examine how important audience groups react to the use of impression management and can for instance study how stakeholder perceptions are affected using impression management in sustainability reports.

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Reflection note – Responsible

Hadiya Ali

The purpose of this reflection note is to reflect and discuss how our master thesis relates to the term/concept of “responsibility.” This concept is central to our master thesis as the topic of our thesis is related to sustainability reporting or often called CSR reporting, which is related to companies social, environmental and governance responsibilities. The knowledge learned through our master study, especially in our ethics course will be applied in the discussion. I will first give a summary of our thesis, then discuss the term responsibility, thereafter, identify and discuss ethical dilemmas related to our master thesis topic and how these can be handled. Lastly to summarize i will provide a short conclusion.

Summary of master thesis

Managers can use corporate communication as a tool to effectively harmonize all forms of internal and external communication (Frandsen and Johansen, 2014, p.222) Previous research has explored how sustainability reporting can be used by companies to communicate their sustainability efforts, principles and performance making it crucial for companies’ communication with its external and internal stakeholders (Ebringer et al, 2006, p. 512). Corporate communication is linked to impression management, and managers can use impression management strategies to alter the impression projected across to companies’ audiences. It can be used to highlight positive performance or aspects of a firm and its activities, and to hide negative aspects or to conceal poor performance. Thus, it can be used to manipulate organizational audiences. Hence, in this master thesis we explored how impression management is used in sustainability reports of four different Norwegian Oil and Gas companies, and how the use of the different impression management strategies has evolved over time. Our master thesis focused on how impression management is used in sustainability reports of the Norwegian Oil and Gas companies to build, gain, and maintain organizational legitimacy. Since Oil and Gas company's activities are considered to have a negative effect on the environment and its operations are considered to be unsustainable. The theoretical framework of the thesis uses legitimacy theory. According to legitimacy theory must organizations take into consideration the demands and expectation of society, as it will help organizations to gain organizational legitimacy which is fruitful for companies, and it helps to ensure its survival and success (Deegan, 2014, pp. 249-251). Legitimacy theory also helps to understand why companies engage in sustainability reporting. Companies engage in voluntary

disclosure and sustainability reporting as it can aid them to justify their behavior, activities and operations and gain approval from society which helps to ensure success (Olaetju et al, 2021, p. 1). Thus, the focus point of this masterthesis has been on analyzing impression management strategies used in sustainability reports of Norwegian Oil and Gas companies to gain, build, and maintain legitimacy. As sustainability reporting is a constantly evolving topic, we thought it would also be interesting to see how the use of impression management strategies evolved over 2018-2020.

We choose to analyze sustainability reports from to big Norwegian Oil and Gas companies, and two a bit smaller or medium sized Norwegian Oil and Gas companies to get some variation and better results. We examined Equinor, Aker bp, Okea and Vår Energi.

Based on our literature review we created a framework that included several impression management tactics specifically used by organizations for legitimacy purposes. We examined sustainability reports from 2018-2022 of all the four companies and discovered that assertive impression management, that are tactics used by companies mainly to build legitimacy, are mostly used in the sustainability reports compared to defensive impression management tactics, that are used to restore or repair legitimacy. which indicates that for Norwegian Oil and Gas companies building and maintaining legitimacy is more in focus than restoring legitimacy. Furthermore, our results showed that overall, the trend of both sustainability reporting and the frequency of impression management strategies used by companies in their sustainability reports increased over time. This shows that impression management is increasingly used as a tool by companies to manage the perceptions of stakeholders, this is in line with what previous research in the literature review revealed.

The term “Responsibility” in relation to our master thesis

In recent years, the focus on reducing emissions and sustainability has increased, there are several national and international agreements that deal with climate and sustainability. These includes Paris agreement; the UN sustainability goals and FNs climate program (UNEP) (Regjeringen, 2021). The aim is to reduce greenhouse gas emissions and reduce global warming. This has also led to higher expectations from the society of businesses to take responsibility and contribute to this green shift to meet the different climate goals. In line with this the criticism towards Oil and Gas companies has increased, as their business operations negatively impact the climate and are considered highly contentious. Following this shareholder, stakeholders and society overall expect that also Oil and Gas companies take

responsibility and contribute to meeting the climate goals (Uwaoma and Ordu, 2016, p. 1). The Norwegian government for instance expects that Norway as a big Oil and Gas producer reduce its emissions to contribute to meet the 2030 targets (Prop 1 S (2023-2024), s. 139). Thus, companies must take responsibility and take measures to meet the sustainability demands and expectations of society. Following this the trend of sustainability reporting has also increased, a sustainability report, is a corporate document published by an organization that includes non-financial information about its social, environmental and governance impacts and practices (PWC, n.d). Thus, companies have a responsibility to both meet the demands and expectations of society and reduce its emissions, as well as have responsibility to fulfill the legal requirements set by the government related to sustainability reporting.

Following this green shift are Norwegian Oil and Gas companies subjected to a significant ethical dilemma, which is whether to prioritize maximum income, thereby ensuring economic growth for years to come, or to become sustainable? Should they as firms prioritize maximizing profit for their shareholder, as that is considered their responsibility? Or should the Oil and Gas companies prioritize fulfilling their social corporate responsibility?

The Norwegian government has estimated that the Oil and Gas industry in Norway has since its start almost created value approximately worth 24 000 billion NOK, this indicates how important the petroleum industry has been for Norway as it has contributed to the country's economic growth and its social welfare system (Norsk Petroleum, 2024). Even today the income and value generated from the Norwegian Oil and Gas industry is particularly important for the country's economy. However, the Oil and Gas industry is today considered a controversial industry as its business activities have harmful effects on the environment and the industry is associated with high level of risk (Uwaoma and Ordu, 2016, p. 1). This leads to a lot of criticism directed towards Oil and Gas companies as the world faces climate crises. FN and many other international organizations have engaged countries in different agreements and programs to tackle the climate crisis, in for instance 2015 many countries including Norway signed the Paris agreement with the purpose of getting countries to limit and reduce their emissions (Regjeringen, 2021). And in 2015 the United Nations introduced 17 different sustainable development goals. These goals are concerned with increasing the quality of education and health, reducing poverty and inequality and a better environment (UN Global Impact, n.d). It is expected that companies will follow and align their operations to these goals, thus company's obligations extend beyond economic obligations. John Elkington a famous author and strategics introduced a model called the triple bottom line (1998), the model consists

of three central parts people, planet, and profit (Carson and Skauge, 2019, p. 135). The theory explains that companies' success not only is about one's own finances but extends to include the effect it has on the environment and society. Following this model businesses must be sustainable in all respects the areas in the triple bottom line (Carson and Skauge, 2019, p. 135).

However, achieving this can be challenging for many companies, especially Oil and Gas, leaving them in an ethical dilemma. Some argue that companies can continue environmentally damaging activities as long as they generate economic and social benefits, this is called weak sustainability (Pelenc, 2015, p.1). In opposition we have strong sustainability followers of this viewpoint argue that no amount of social and economic benefits can substitute natural capital (Pelenc, 2015, p.3).

Oil and Gas companies in Norway generates most of the national wealth, this is an important industry for Norway that not only generates incomes but also contributes to the social aspect of Elkington's model as it generates many job opportunities in Norway (Norwegian Offshore Directorate, n.d). Contributing to the wellbeing of people and increasing social capital as well as the economic capital. On the other hand, this is a highly polluting industry, and its operations and activities cause environmental damage. However, stopping or reducing the activities of Oil and Gas companies will cause a reduction in the economic and social capital, this leaves the companies in a big ethical dilemma.

The solution to this ethical dilemma can be discussed based on ethical theories, such as utilitarianism and Kants theory of ethics. According to utilitarianism that was founded by Jermeý Bentham (1748-1932) should one always evaluate actions according to its consequences, the core element of the theory is that "You should always choose the course of action that maximizes the greatest possible happiness for all parties concerned" (Kvalnes,2012, p. 35). Kants theory of ethics developed by the philosopher Immanuel Kant (1724 – 1804) on the other hand believes that an action is right if it is based on good morals and intention, since people are rational actors (Carson & Skauge, 2019, p. 67-69).

If we follow utilitarianism then we must consider and weigh the social and economic benefits Oil and Gas companies generate against the environmental damage it contributes to, and weigh the pros and cons related to substituting the Oil and Gas companies' activities to more sustainable options. Seeing as Oil and Gas companies in Norway contributes to the economic and social capital to such a significant extent will a utilitarian most likely support that as long

as Oil and Gas companies generate economic and social benefits larger than the environmental damage caused can their actions and operations be justified from an ethical point of view.

However, if we see the ethical dilemma from Kants perspective, which wants people to be treated as means and not as means to an end, according to this will a solution be considered wrong and unethical if it uses others to get something (Carson & Skauge, 2019, p.69). Following Kants thinking to solve the ethical dilemma of Oil and Gas companies can it be argued that this generation has an obligation towards the coming generations, as it is considered unethical to use future generations as tools for own ends. Hence it will be considered unethical to act in one's own self-interest to maximize economic and social benefits for people living today, as these activities lead to environmental damage that can cause harm for future generations.

To summarize we can try to solve the ethical dilemma based on the discussion above on Oil and Gas companies' responsibility related to their sustainability and environmental performance and effort. Following the green shift and climate crisis society expects and demands that Oil and Gas companies take responsibility and companies reduce their emissions. However, Oil and Gas companies generates a large amount of social and economic capital, and are responsible for generating income for Norway. According to utilitarianism, can it be argued that if the Oil and Gas companies generate social and economic benefits higher than the environmental damage caused, their actions are ethical? This viewpoint follows weak sustainability and does not consider the environmental damage that Oil and Gas companies' activities and the consequences it will have for future generations. I think the reasoning of Kants theory in relation to the term responsibility is more accurate, as Oil and Gas companies must also take into consideration and responsibility for their high emissions. Hence Oil and Gas companies should look to substitute their activities and operations to include more sustainable measures. and should for instance convert to other renewable sources even if it is risky.

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Diskusjonsnotat – Ansvarlig

Trym Aas Dymbe

Ved siste semester på master i Regnskap og Revisjon ved UIA skal det skrives et individuelt diskusjonsnotat i forbindelse med masteroppgaven. I dette refleksjonsnotatet skal temaet ansvarlig belyses. Presenterer først masteroppgaven, og vil deretter knytte områder fra masteroppgaven til temaet ansvarlighet.

Sammendrag av masteroppgaven

Temaet for masteroppgaven er inntrykkshåndtering med søkelys på hvordan fire norske børsnoterte selskaper i olje og gass sektoren benytter bærekraftsrapportering til å påvirke ulike interessenter. Inntrykkshåndtering i olje og gass sektoren er et dagsaktuelt tema da selskapene leverer rekordoverskudd samtidig som miljøutslippene øker (IEA, 2023). Investorer og andre interessenter krever åpenhet og ansvarlighet knyttet til beslutningsprosessene som foregår i selskapene, og bærekraftsrapportering er derfor en viktig kilde til informasjon og kunnskap om selskapenes aktiviteter (Revisjon og Regnskap, 2019). Problemstillingen vår er utarbeidet med et ønske om å undersøke hvordan olje og gass selskaper på norsk sokkel benytter teknikker knyttet til inntrykkshåndtering for å påvirke den offentlige oppfatningen av deres miljømessige bærekrafts arbeid gjennom deres selskapskommunikasjon.

Vi benyttet en kvalitativ metode for å besvare problemstillingen. Datagrunnlaget i oppgaven var bærekraftsrapportene til selskapene Equinor, Aker BP, Vår Energi og Okea fra 2018 til 2022, og det var derfor hensiktsmessig å gjennomføre en dokumentanalyse som vår kvalitative metode. Dokumentanalysen ble gjennomført ved at vi kodet innholdet bærekraftsrapportene etter 7 ulike strategier knyttet til inntrykkshåndtering. Dette ga oss et data som videre kunne analyseres for å både undersøke utviklingen over tidsperioden, samtidig som vi så hvilke strategier som var mest utbredt. Dataen fra dokumentanalysen viser at selskapene benytter i stor grad de samme strategiene og frekvensen øker med årene. Vi fant ut selskapene i stor grad benytter de ulike teknikkene i kombinasjon med hverandre. Dette gjør at inntrykket selskapene ønsker å skape blir forsterket, samtidig som selskapene er dyktige til å prioritere hvilken rekkefølge informasjon presenteres for å framheve budskapet de ønsker og skape. Konklusjonen ble derfor at olje og gass selskaper på norsk sokkel i stor grad benytter seg av inntrykkshåndterings-teknikker i deres selskapskommunikasjon for påvirke den offentlige oppfatningen av deres arbeid med bærekraftsrapportering.

Bærekraftsrapportering

Bærekraftsrapportering er en sentral del av masteroppgaven vår da dette er datagrunnlaget vi benytter i dokumentanalysen, samtidig er det som nevnt en viktig del av selskapene kommunikasjon ovenfor interessenter når det gjelder ansvarlighet og åpenhet (Ghio, 2020, s.3). I første halvår av 2024 innføres det lovpålagt rapporteringsplikt for norsk selskaper i henhold til EU-direktivet om bærekraftsrapportering (Revisorforeningen, 2023). Bærekraftsrapporteringen som tidligere har vært delvis frivillig uten lovpålagt retningslinjer om innhold vil nå bli en sentral del av selskapsrapporteringen da kravene til innhold blir mer detaljerte for å øke sammenlignbar, relevant og verifiserbar informasjon på tvers av selskapene. En utfordring selskapene har opplevd er å balansere de økonomiske, sosiale og bærekraftige konsekvensene knyttet til driften av selskapene samtidig som de opptrer ansvarlig og innenfor samfunnets regler og normer (Barbier & Burges, 2017, s.2). Lite sammenlignbar og relevant informasjon er inntrykk vi sitter igjen med etter arbeidet med vår masteroppgave som tidvis fraværende da selskapene selv har valgt hvilken informasjon som skal presenteres, og i hvilken grad denne informasjonen skal utdypes. Selskapene har fram til nå i stor grad selv vært ansvarlig for hvilken informasjon de ønsker å framheve i bærekraftsrapportene, samtidig som de har hatt mulighet til å selektere hvilke hendelser eller prosesser de ikke ønsker belyst. Oppfatningen selskaper prøver og skape kan være et idealisert bilde av virkeligheten, hvor det skjules negative aspekter (Brennan & Davies, 2007). Forsøk på å skape en annen oppfatningen av virkeligheten kan være en utfordring for interessenter og investorer når de vurderer et selskap.

Det har ikke vært krav til verifiserbar informasjon fram til EU-direktivet innføres i 2024, men når informasjon knyttet til bærekraft skal presenteres som en egen del av årsberetningen vil det bli revisor sitt ansvar å verifisere informasjonen. En standardisering av hva og hvordan bærekrafts informasjon med påfølgende verifisering av revisor kan føre til at selskaper blir holdt ansvarlig for informasjonen de oppgir. Slik verifisering av informasjon vil bidra til å bygge legitimitet for selskapenes operasjoner, spesielt for selskaper som opererer i industrier som kan stå i konflikt med de sosiale normene. Legitimitet er avgjørende for en organisasjons aksept i forhold til sosiale normer og regler (Brennan & Davies, 2013, s.112).

Viktigheten av Olje og Gass-selskaper på norsk sokkel

Olje og Gass-selskaper står for over 60% av Norges eksportinntekter i 2022 (Basso et.al, 2022, s. 13). Det er med andre ord liten tvil om viktigheten disse selskapene har på norsk økonomi. Samtidig møter selskapene utfordringer knyttet til bærekraft for deres påvirkning på miljøet.

Industrien har et uttalt mål om å redusere utslippene med 40% innen 2030, og levere nullutslipp innen 2050 (KonKraft, 2020). Selskapene må balansere de økonomiske interessene med de sosiale og bærekraftige interessene. Dette fører til etiske dilemmaer for selskapet og samfunnet. Dersom selskapene prioriterer og maksimerer profitt kan dette gå på bekostning av miljøet, samtidig som den norske stat og befolkning kan nyte godt av store økonomiske overskudd. Samtidig en reduksjon av aktivitetsnivået på norsk sokkel vil føre til en reduksjon av både økonomisk og sosial kapital, og selskapene og den norske stat står med andre ord ovenfor et utfordrende dilemma når det gjelder aktiviteten på norsk sokkel.

Bærekraftsrapportering gir derfor selskapene en mulighet til å fremheve hvordan de balanserer både økonomiske, sosiale og bærekraftige interessene. Selskapene kan benytte rapportene til å vise hvordan deres operasjoner påvirker lokalsamfunn og hvilke andre ringvirkninger deres tilstedeværelse har. Ved vårt arbeid med masteroppgaven har vi blitt introdusert til hvordan selskapene prioriterer utvikling av innovative og bærekraftige løsninger. Løsninger og oppfinnelser som selskapene selv finansierer for å redusere utslipp og sikre en mer bærekraftig drift.

Revisors rolle i bærekraftsrapportering

Bærekraftsrapportering har utviklet seg til å få en stadig viktigere rolle for hvordan selskaper blir oppfattet som ansvarlig. Selskaper er nødt til å balansere både økonomiske, sosiale og miljømessige interesser i den daglige driften, og dette kalles den triple bunnlinjen. Den triple bunnlinjen har vi som studenter på Universitetet i Agder lært om i faget BE-417 Management Control Systems, hvor det ble vektlagt at selskaper blir vurdert på, og påvirker omverdenen på flere områder enn kun det finansielle. De sosiale og miljømessige forholdene er for interessenter av selskapet like viktige som det finansielle når det gjelder å vurdere selskapet. På dette området er bærekraftsrapportering et viktig verktøy for selskapene. Selskapene kan presentere informasjon som gjelder samfunnsansvar på sosiale og miljømessige forhold. Samfunnet har forventninger, og krav til hvordan selskaper og bedrifter skal opptre for å oppnå legitimitet (Deegan, 2014, s.249). I legitimitetsteorien blir det presentert at legitimitet er en form for ressurs for selskaper og avgjørende for suksess, noe som igjen burde motivere selskaper til å opptre i henhold til samfunnets normer og forventninger (Deegan, 2014, s.251). Dette ble tydelig i vårt arbeid med bærekraftsrapportene til olje og gass selskapene på norsk sokkel da det vektlegges og presiseres av selskapene i rapportene deres hvordan operasjoner står i henhold til

samfunnets lover og regler. Selskapene benytter blant annet FNs bærekraftsmål aktivt i rapportene og henviser hyppig til hvordan deres daglige drift tar høyde for ulike bærekraftsmål, og andre lover og regler. Dette ga oss som lesere av bærekraftsrapportene et inntrykk av at selskapet tar ansvar overfor samfunnet, og prioriterer alle tre aspektene av den triple bunnlinjen.

Legitimitetsteorien viser viktigheten av tillit mellom selskaper og samfunnet, og hvordan en ansvarlig drift kan bidra til å opprettholde, øke og reparere samfunnet sitt inntrykk av et selskap. Som nevnt tidligere blir det fra 2024 strengere krav til verifiserbar informasjon som presenteres i bærekraftsrapportene, og det blir revisors oppgave som samfunnets tillitsperson å verifisere informasjonen som presenteres. Bedrifter har tidligere frivillig benyttet seg av bærekraftsrapportering for å rettferdiggjøre sin oppførsel for å oppnå godkjenning fra samfunnet (Schiopoiu & Popa, 2013, s.1579-1580). En utfordring med denne rapporteringen er at den er blitt brukt av selskapene som en strategi for å manipulere interessenter og samfunnet sin oppfatning, med mål om å oppnå legitimitet (Talbot & Boiral, 2015). Forskere har i tillegg pekt på utfordringer når det gjelder hvordan selskaper har benyttet bærekraftsrapportering som er verktøy i sin selskapskommunikasjon for å legitimere seg selv, og begrense kritikk fra samfunnet og interessenter (Hoogimestra, 2000. p.55-56). Revisor får med andre ord en avgjørende rolle når det gjelder selskapers mulighet til å benytte bærekraftsrapportering til å legitimere seg selv i årene som kommer.

Interesentteorien viser at selskapene i tillegg kan benytte seg av bærekraftsrapportering for å belyse hvordan de arbeider mot interessentene sine forventninger og interesser da de forvalter og kontrollerer viktige ressurser som skal gane alle med en interesse i selskapet (Omran & Ramdhony, 2015, s. 44). Denne teorien kan vise hvordan selskaper benytter bærekraftsrapportering for å styrke forholdet mellom selskapet og interessentene. I vår masteroppgave blir viktigheten av forholdet mellom selskapet og deres interessenter tydeliggjort da interessentene av selskapet har ulike forventninger til selskapet som i ulik grad påvirker hverandre. Selskapene har et ønske om å maksimere den økonomiske gevinsten, samtidig som de opererer på en ansvarlig måte hvor de sosiale og miljømessige konsekvensene av driften blir ivaretatt og balansert på best mulig måte. Selskapene må balansere de økonomiske interessene med de miljømessige for å sikre en bærekraftig og langsiktig drift av oljefeltene. En ansvarlig drift med søkelys på den triple bunnlinjen vil gi selskapene et langsiktig perspektiv med et tredelt fokus hvor ingen interesser går på bekostning av hverandre.

Konklusjon

Målet med dette diskusjonsnotatet var å vise hvordan begrepet «ansvarlighet» kan knyttes til masteroppgaven. Innledningsvis ble det presentert et kort sammendrag av masteroppgaven, før begrepet ble drøftet i forhold til teori, revisors rolle og etiske utfordringer.

Bærekraftsrapportering og verifisering av informasjonen som blir presentert i bærekraftsrapportene får en viktigere rolle i årene som kommer. Det blir revisors oppgave og verifisere informasjonen som blir presentert, samtidig som selskapene får strengere retningslinjer å forholde seg til. Dette skal føre til et mer sammenlignbart vurderingsgrunnlag på tvers av selskapene. Selskapene får ikke lengre muligheten til å selektere hvilken informasjon de ønsker og presentere. Både legitimitetsteorien og interessenteorien benyttes til å forklare og vise sammenhengen mellom samfunnet sine interesser og selskapets interesser. Begge teorier viser hvordan selskapene blir påvirket av ulike interessegrupper og hvordan selskapene er del av et bredt sosialt system. Som del av et samfunn blir selskaper nødt til å opptre ansvarlig for å sikre sin eksistens da et selskap som ikke opptre ansvarlig og bærekraftig ikke vil ha muligheten til å overleve (Deegan, 2002). Revisor får her en enda viktigere rolle i årene som kommer å verifisere informasjon og opptre som samfunnets tillitsperson.

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Appendix 1

Strategy:	Explanation and Purpose:	Example from Report:	Source:
Assertive:			
Ingratiation:	<ul style="list-style-type: none"> - Self-enhancement - Positive words (success, motivate, create, sustain), future-plans. - ESG-strategy 	“Equinor’s purpose is to turn natural resources into energy for people and progress for society. Our strategy – always safe, high value and low carbon” (Equinor, 2021, p.8).	<ul style="list-style-type: none"> - Ogden & Clarke, 2005, p.10 - Brennan & Merkl Davies, 2013
Self-Promotion:	<ul style="list-style-type: none"> - Convincing stakeholders - Examples of reliable results - Commitments and goals - Routines to reduce risks - Competence - Examples of mission and vision 	“In 2021 we have established a digital dashboard used to improve our Substitution process. In 2021, Draugen had a yearly average of 15.8 mg/l of oil in discharged produced water, which is a reduction from 2020. The improvement is due to chemical substitutions and improved maintenance and cleaning strategy for parts of the equipment to separate oil from the water” (OKEA, 2021, p.28).	<ul style="list-style-type: none"> - Ogden & Clarke, 2005, p.10
Exemplification:	<ul style="list-style-type: none"> - Acting as a model - High Principal - Referring to standards and frameworks - Referring to relevant laws 	“We operate in compliance with HSE regulations stipulated by the Petroleum Safety Authority Norway, and e.g NORSOK Standards S-001 Technical Safety, Z-008 Risk Based Maintenance and Consequence Classification and Z-013 Risk and Emergency Preparedness Assessment. The HSE Regulations are laid down pursuant to the Petroleum Act” (Vår Energi, 2023, p. 49).	<ul style="list-style-type: none"> - Ogden & Clarke, 2005, p.10 - Brennan & Merkl Davies, 2013
Entitlement:	<ul style="list-style-type: none"> - Claims of responsibility - Get credit for positive events - Shows responsibility towards stakeholders 	“To enhance skills and knowledge locally we actively share knowledge with technical colleges and universities in the Kristiansund and Trondheim area. Classes from the technical college regularly practice their skills and learning by using the OKEA Draugen offshore simulator in Kristiansund. We also offer trainee arrangements through a trainee program called Kom Trainee. This program focuses on building strong networks, both between trainees and business leaders in the region” (OKEA, 2020, p. 30).	<ul style="list-style-type: none"> - Ogden & Clarke, 2005, p.10 - Brennan & Merkl Davies, 2013

Enhancement:	- Claim actions have greater value than people think	“Aker BP acknowledges that there is an energy transition underway, but on the same horizon we see that oil and gas will remain essential for the world to maintain an affordable, secure and sustainable energy system” (Aker BP, 2020, p. 16).	- Ogden & Clarke, 2005, p.11. Brennan & Merkl Davies, 2013
Defensive:			
Excuses and Justification:	- Blaming performance on circumstances outside companies’ control	“At the start of 2022, the global economy remained dampened by Covid-19, and energy markets were already tight when Russia’s invasion of Ukraine impacted heavily on global energy systems and Europe’s security situation” (Equinor, 2023, p. 19).	- Brennan & Merkl Davies, 2013. Talbot & Boiral, 2015. Oden & Clarke, 2005.
Dissociation:	- Distance themselves from situations with undesirable or negative impacts	“All of OKEA’s operations during the reporting period took place in Norway and we consider the risk of incidents of forced or child labour to be low” (Okea, 2021, p. 25).	- Talbot & Boiral, 2015 - Ogden & Clarke, 2005, p.10

