"I know something you don't know": Analysis of perceptions of Environmental, Social and Governance (ESG) Reporting in the Canadian Oil and Gas Industry through signaling, dramaturgy, and reception theories

Master's Thesis

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Errata

Acknowledgements

On pursuing a thesis, Marshall and Rossman (2014) note that personal costs include taking time away from all other commitments including family, and that "students who are the most successful… build support networks for themselves within their families or through friends and colleagues—they create communities of support (families and friends) and communities of practice (other students and colleagues)" (p.448). I do not know if this project will be "most successful," but I do know that I am eternally grateful to family, friends, students, teachers and colleagues who encouraged and supported me through not only my thesis, but also my four-year journey through the Master of Arts program at Mount Saint Vincent University (MSVU).

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Abstract

Environmental, Social and Governance (ESG) Reporting in the Canadian Oil and Gas Industry is a relatively new way of reporting Corporate Social Responsibility (CSR), with a key focus on appealing to investors. While there is a great deal of scholarly research on CSR and environmental and issues, there is very little qualitative data on public and industry perceptions of ESG reporting, particularly in the Canadian Oil and Gas Industry. The purpose of this research is to address this lack of qualitative data through interviews with industry personnel and non-industry publics about their perceptions of ESG reporting and to understand how these actors perceive ESG communications. Interviews took place in early 2021, during COVID-19 lockdowns and depressed market conditions for Canada's Oil and Gas Industry. Data was collected using grounded theory and is analyzed using my "I know something you don't know" (IKSYDK) framework that is based on signaling theory (Spence, 2002), dramaturgical theory (Goffman, 1956), and reception theory (Hall, 1973). Although these interviews represent a snapshot in time, the data revealed conflicting views on the Oil and Gas Industry's perception of public opinion, insights on how social media can be used to communicate ESG effectively, and unilateral agreement that ESG reporting is incomplete for picking and choosing only the good data and not sharing the bad. Interviewees also concurred that – due to the undeniable threat of climate change caused by fossil fuels – the Oil and Gas Industry is in sunset, and that ESG reporting can provide valued accountability if created more inclusively for investor and non-investor audiences.

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> Environmental, social and governance criteria are a set of standards for a company's operations that socially conscious investors use to screen potential investments. Environmental criteria consider how a company performs as a steward of nature. Social criteria examine how it manages relationships with employees, suppliers, customers, and the communities where it operates. Governance deals with a company's leadership, executive pay, audits, internal controls, and shareholder rights. (Chen, 2020, para. 1)

Introduction

In this early and pressing time of transition from fossil fuels to new energy sources, Canadian oil and gas companies are also transitioning the way they account for their activity, moving from Corporate Social Responsibility (CSR) to Environmental, Social and Governance (ESG) reporting. In the conflux of winding up to a new reporting framework for an industry that is diminishing and winding down in dominance, environmental investors and skeptical publics are tightly wound by industry's unclear accountability, while the countdown to a net-zero carbon economy is ticking. In the meantime, Canada's oil and gas companies want to find ways to demonstrate their ESG performance and strengthen their reputations, while publics like shareholders, employees and non-industry stakeholders want to see tangible examples of progress and are demanding increased transparency about how companies operate (Husky Energy, 2019, p. 1).

The ESG reports cited in this research (See Appendix C) are produced primarily for portfolio managers to attract investment in Canadian oil and gas, but also contain important, albeit complex, information for non-industry stakeholders about how the production of oil and gas affects the environment, how corporations are acting socially responsible, and what governance companies use to operate both legally and ethically. In the early stages of our energy transition away from fossil fuels, ESG reporting can be an important interim measure for companies to account for oil and gas production activity.

Rooted in interviews with Canadian industry personnel and non-industry publics, and using an open-ended, grounded theory approach, the focus of this qualitative research study is to understand public and industry perceptions of ESG reporting in the Canadian Oil and Gas Industry: what these actors think of ESG and how they feel it is best communicated. Using components of Michael Spence's (2002) signaling, Erving Goffman's (1956) dramaturgy, and Stuart Hall's (1973) reception theory, I created the "I know something you don't know" (IKSYDK) analytical model to understand how participants interpret the communication of ESG content (See Fig. 1). Following the flow of ESG communications through the IKSYDK model from a sender's signal to a receiver's interpretation, this research explores how ESG content is perceived based on what content is sent to the receiver, and how communications can be sent optimally based on how different audiences receive the signal. Ultimately, along with understanding the types of ESG content that resonate with publics and what content works best on web or social media, the hope for this research is to draw attention to environment, social and governance reporting, to understand how ESG can influence public and industry perceptions of the Canadian Oil and Gas Industry, and to gather new insights on energy use for the benefit of society.

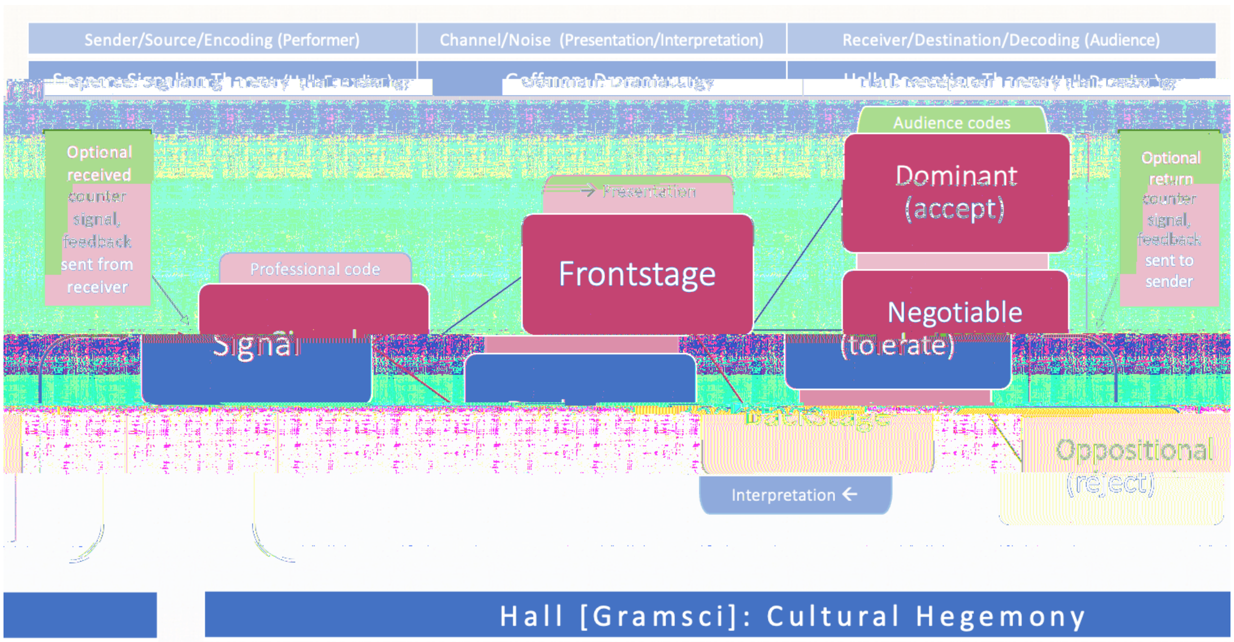

Figure 1

CSR and ESG:

The CSR and ESG acronyms are often used interchangeably to refer to corporate sustainability reporting, including within the Canadian Oil and Gas Industry, but there is a difference between the two terms: CSR is traditionally used in reference to corporations' socially responsible activities, including economic contributions to the communities where they operate, and how a company performs as a philanthropic corporate citizen, whereas ESG includes governance explicitly and refers to "how corporations and investors integrate environmental, social and governance concerns into their business models" (Gillan et al., 2021, p. 2) (see Appendix G for a glossary of acronyms and terms used in this research). For the purposes of this study, the term CSR will be used in reference to historic research and information on sustainability, and ESG will be used in reference to more recent research and current sustainability reporting in the Canadian Oil and Gas Industry and in relation to findings from this study.

A snapshot of a snapshot in time: ***eflective and existential***

Interviews for this study took place in January and February 2021, in the thick of COVID-19 lockdowns in Canada. There is no doubt that history will view the COVID-19 era as more than just a pandemic. During this time, global financial markets were volatile due to economic uncertainty, including the highest closing level of Wall Street's "fear gauge" (Joyner, 2021, para. 2). The Canadian Oil and Gas Industry was at the centre of thousands of layoffs and staff reductions due to corporate mergers like Husky Energy merging with Cenovus Energy (Seskus, 2021, para. 3) and stalled offshore mega projects by Suncor and Husky (Jaremko, 2021), all directly related to the economic downturn precipitated by the pandemic. While these significant industry changes had a tremendous negative affect on the morale of employees, various publics witnessed volatile gasoline prices, an increased carbon tax and impending government legislation on net-zero emissions (Tasker, 2020), all the while experiencing extreme weather events including periods of record cold temperatures (Sullivan, 2021). Beyond the immediate challenges in Canada, newly elected U.S. President Joe Biden "took a series of executive actions that put an exclamation point on his commitment to address climate change" (Egan, 2021, para. 2) including cancelling the controversial Keystone XL pipeline, which would have carried Canadian oil into the United States (ibid). With the oil and gas industry's dramatic staff reductions and stalled mega projects, and government legislation aimed at working towards a net-zero carbon economy, it was apparent the fossil fuel industry in Canada was greatly diminished, perhaps even winding down. The qualitative interviews for this research on perceptions of ESG reporting in the Canadian Oil and Gas Industry took place during this tumultuous time. As a researcher working in the Canadian Oil and Gas Industry, I expected less-than-enthusiastic responses to my questions due to the circumstances underpinning this turbulent snapshot in time. In the face of so much industry change and adversity, capturing opinions about ESG relative to controversial topics like the environment, climate change and oil and gas production and consumption was as layered as the faces of a matryoshka doll. It is through this lens during a reflective and existential moment that I explore perceptions of ESG reporting in the Canadian Oil and Gas Industry. This research has materialized in the hopes that my qualitative interviews, grounded in open-ended discussion, will not only shed light on the details of ESG reporting and new ways to interpret ESG communications, but will also inspire hopeful research on public perceptions of energy – including new energy alternatives – and help answer the questions of why, how, and as participant N06 will ask about the purpose of ESG reporting, "to what end?"

My influence on the research:

My personality type and work experience inform this qualitative research study in that they help define my philosophical worldview as constructivist (see Methodology, Method and Limitations chapter) and drive my interest in exploring public perceptions of ESG reporting. As a communicator with nearly 35 years of experience in different industries, including thirteen years in energy and oil and gas, I have always been fascinated with the of communicating content, and finding the right tool – the *a* – to communicate most effectively. With an ENFP campaigner personality type[1], I have a deep enthusiasm for things I am passionate about, like communications – including being comfortable with ambiguity and not always knowing the best or *a* . As I will explain in the Methods chapter, this is a reason why I was drawn to qualitative research: for its flexible and reflective approach (Marshall & Rossman, 2014, pp. 361-362), and for the latitude one is afforded in not finding a decisive answer, but rather in producing more insights from different sources to inform better questions. This summarizes my approach to achieving the goal of this project: to analyze qualitative interviews about ESG matters from oil and industry personnel and to juxtapose these findings with views from non-industry participants and scholarly research on CSR; to highlight areas of concurrence or difference; to identify the best ways to communicate ESG content; and to contribute to scholarly research as the world navigates the transition from fossil fuels to new energy sources.

The moment that piqued my interest in public perceptions of ESG was in early 2018 when an oil and gas company I worked for first published an Environmental, Social and Governance (ESG) Report. The company had previously published several sustainability and community reports with similar content, and this new report with its concerted title using the words of "environment, social and governance" was curious and far more literal terminology to me. I was familiar with words for CSR like stewardship, responsibility, and sustainability that always seemed more ambiguous, and the words environmental, social and governance always seeming more concrete. But I still wondered what drove the change to the new title, and how

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audiences – and which audiences – would respond to it. We published that first ESG report on the company website as a .pdf document, linked from the homepage and the website's section for investors – an obvious key audience for the information. Other than a link from the company's social media channels with accompanying text that stated, 'Read our Environmental, Social and Governance (ESG) report here,' there was not much public fanfare about the new report. Beyond trying to understand the new title, I had many questions, not only about the and the *a* , but also the : Is this report just for investors? My colleagues certainly put tremendous effort into creating the report, which I felt had equally important information for investors and publics alike. I wondered why ESG reports that require so many resources to prepare are not actively shared more broadly with publics? What would be the most effective way to communicate such content? Based on my experience and background as a digital communicator, I wondered if this was something publics would want to discuss and engage with on social media. How would a report like this affect the reputation and the publics' view (some would argue an already tarnished view) of Canadian oil and gas companies? Would the company be willing to have an online discussion about the report? Would the company allocate resources to actively attend to ESG-related questions or directives from publics? Would these publics even care? I also grappled with the idea that if the content was already so tailored to investors and companies (and not to publics wishing to engage with these materials), why would the company bother posting the report to a public website?

The content within these reports is legally vetted and goes through several levels of internal scrutiny and approval before it is published. But what really sharpened my interest in researching perceptions of ESG reporting, and added an important question for my research, was when I learned that – despite the widespread prevalence of the newly named ESG reporting across the oil and gas industry – there was no agreed-upon universal standard for ESG reporting. I wondered – even as a communicator in industry – how the lack of a universal standard affected companies' practical and philosophical approaches to creating ESG reports, and how publics would react upon learning about this lack of standardization.

ESG reporting standards:

There are many standards for ESG reporting that companies can choose from – that is, if they choose to follow a standard. The problem I saw, and that my colleagues also identified, is that industry had not agreed on one. Reporting on the many standards, Jeff Jones commented that, "ESG reporting has become an alphabet soup" (Jones, 2021, para. 7) and identified reporting approaches that are in use now include Sustainability Accounting Standards Board (SASB), Global Reporting Initiative (GRI), and the Task Force on Climate-related Financial Disclosures (TCFD), among others (paras. 7, 8). The path to agreeing upon a universal reporting standard for ESG has been long and arduous and remains unresolved at the time of writing this thesis. Not only is there a concern for what publics might think, investment firms are also confused and concerned about the inability to consistently compare reports. Reuters reported in 2017 that "professional investors and company executives… were frustrated by the lack of common standards" (Flaherty & Kerber, 2017, para. 10) and reported again in 2019, quoting an investment analyst from Moody's who stated, "We would love to see a general standard which makes comparisons easy. It doesn't fully exist these days" (Bousso & Nasralla, 2019, para. 28). In 2021, the Globe and Mail reported some progress towards standardization, noting the Chartered Professional Accountants (CPA) of Canada called on private and public-sector leaders to develop a "technical readiness working group" as a global sustainability board "to have a plan for standardization well under way by November 2021, when countries meet in Glasgow, Scotland, for the next United Nations climate conference" (Jones, 2021, para. 5). In June 2021, Canadian oil and gas company Cenovus stated its chosen reporting structure with more than one standard for its 2020 ESG reports: "Our reporting structure aligns with the Sustainability Accounting Standards Board (SASB) and IPIECA (formerly known as the International Petroleum Industry Environmental Conservation Association) reporting frameworks," and stated that a second report later in 2021 would "align with the Task Force on Climate-related Financial Disclosures (TCFD)" (Cenovus Energy, 2021, para. 2).

I wondered not only how publics would react to the oil and gas industry's lack of a universal ESG reporting standard, but also if it would matter to non-investors whether ESG reports are created to meet regulatory requirements and/or to enhance the marketing for a website? An important question for my research interviews would emerge: Did you know there is not yet a universal standard for ESG reporting, and how does that affect your opinion about the reports?

Research Questions

My experience with publishing ESG reports online, along with the new and evolving circumstances surrounding ESG reporting would inspire four research questions. Questions one and two ask what publics think of ESG reporting with a focus on awareness and importance.

RQ1 focuses on public awareness and asks to what extent publics are aware of ESG reporting and what impact awareness might have on perception of ESG content for public discussion; similarly, what is the industry's perception of publics' awareness of ESG and what impact does that perception have on ESG communication design?

RQ2 explores the degree to which publics think ESG content is important and asks, how important is the content of ESG reporting to Canadian oil and gas employees and publics? This question was formulated based on the imminent shift away from fossil fuels, as described in the Introduction.

Questions three and four ask how publics think ESG content is best communicated with a focus on platform delivery and online discussion.

RQ3 focuses on how Canadian oil and gas companies use websites and social media to communicate ESG and asks, how does the choice to communicate ESG reporting – either exclusively through a one-way website presentation, or through both a website and social media dialogue – affect/impact the reputation of Canada's oil and gas companies? The intent of this question is to gauge public opinion on which platforms, websites or social media are best for oil and gas companies seeking to communicate ESG content.

RQ4 centres on formulating and deciphering the most effective means to communicate ESG content. Is there a discrepancy between what publics want to talk about and hear about versus what industry wants to talk about and report? This question is designed to move beyond the tactical level of websites and social media to begin to understand whether publics and companies see strategic value in cultivating discussion around ESG content.

While formulating my four research questions, which are presently focused on ESG reporting, it was impossible to disregard how many historic issues surrounding the oil and gas industry, including economic and environmental effects, have influenced public opinion about the industry. To understand how this sometimes contentious and controversial influence has affected the reputation of oil and gas companies, I reviewed scholarly and industry literature on a variety of topics related to the oil and gas industry and communicating sustainability reporting.

Literature Review

One of the most important reasons why a company publishes a CSR report is to strengthen reputation (Reilly & Larya, 2018, p. 623). CSR topics that resonate with publics are critical for developing a favourable reputation (Saxton et al., 2019, p. 360) and help reduce reputational risks (Stohl et al., 2017, p. 418). However, a history of corporate negligence, environmental disasters, and CSR reporting scandals with companies in controversial industries have "captured the attention of the media and damaged the public's trust" (Vollero et al., 2018, p. 141). A challenge for Canadian oil and gas companies who create ESG reports is that publics have an overflowing distrust of CSR because they perceive the messages as "often based on corporate self-serving motives to justify their goodwill" (Cho et al., 2017, p. 63). Martha Hall Findlay, chief sustainability officer at Suncor Energy acknowledged the challenge oil and gas companies face with sustainability solutions and stated, "We need to be humble… We're a big energy company, not everybody trusts us" (Suncor, 2020b, 0:32).

Using social media to engage with publics about ESG topics is also a challenge because "companies in controversial industries are more exposed to public scrutiny, as they are socially more visible" (Vollero et al., p. 143). The method of digital delivery – via a website, social media or both – is an important decision with reputational implications. Corporate websites have evolved into comprehensive information sources with consistent themes shared by companies in controversial industries (Vollero et al., 2018, p. 144); but, while a stand-alone CSR report on a website can positively influence peers and professional stakeholders, a web presentation by itself does not influence a company's reputation with non-professional publics (Axjonow et al., 2018, p. 429). Social media platforms are an effective high visibility tool to help organizations communicate with publics and maintain reputation management using two-way dialogue (Sisson, 2017, p. 793); however, there is a danger in using social media incorrectly because, if the communication is perceived as inauthentic, it can create a lasting negative impression and can damage a company's reputation (p. 790). Controlling a one-way message on a website and allowing two-way messages on social media represent an ongoing set of challenges that companies face when sharing CSR reports. While companies in controversial industries prefer a "command and control" approach to managing the CSR information on their websites (Vollero et al., 2018, p. 147), publics perceive a lack of transparency and consider the report to be a low priority if a company does not use social media or incorporate two-way dialogue to discuss CSR information (Reilly & Larya, 2018, p. 624). The decision to use one- or two- way information, and the implication that messaging is controlled, constitutes yet another challenge for oil and gas companies because public opinion surrounding oil and gas use is deemed contentious.

Despite current signs that the reduction of fossil fuel use is imminent – as noted in the Introduction – ongoing debate remains regarding the oil and gas industry's contributions to both the economy and climate change. While journalists, environmental scholars, and CSR experts continue to draw attention to the world's pressing need to move away from fossil fuel use, so too have pro-industry groups and lobbyists continued to tout economic and societal benefits.

Industry's controversies and challenges

According to Reilly and Larya (2018, p. 623), strengthening reputation is an important reason why the oil and gas industry publishes ESG reports. A wide array of scholarly research and literature has raised the public profile of oil and gas industry controversies, challenges, and reputational history, including unethical PR strategies, climate-change denial, economic selfinterest, greenwashing practices, poor safety records, and fleeing investment. In the book *T S G Y , L , Da L a P b R a I ,* Stauber and Rampton (1995) reveal that the auto and oil industries were principal actors in creating phony grassroots 'citizen' groups (p. 92) that used official-sounding names with words like "'councils,' 'coalitions,' 'alliances,' and groups with 'citizens' and 'consumers'" to give "the illusion of citizen involvement" (p. 93). In an example from 1989, Stauber and Rampton note the oil and auto industries created a phony group called Nevadans for Fair Fuel Economy Standards as a "public interest pretender" (ibid) for owners of gas-guzzling vehicles to advocate against a law for greater gas efficiency, because such a law would "would make such vehicles unaffordable" (ibid). Stauber and Rampton cite numerous examples where the oil and gas industry attempted to influence public opinion beyond phony grassroots tactics.

Environmental sociologist Kyle Knight (2019) finds that public opinion of climate change is influenced in countries reliant on fossil fuel revenues, noting that "economic interests are inhibiting public recognition of climate change as a serious problem" (p. 309), and that such countries "are likely to have lower public concern for climate change due to the influence of organized climate denial, political polarization, and media coverage" (p. 298). Ellis Jones (2019), whose expertise includes corporate social responsibility, asserts that the oil and gas industry's use of greenwashing and "the practice of deliberate obfuscation" (p. 745) have created "widespread skepticism about green advertisements" (746) and highlighted how the fossil fuel industry uses greenwashing at multiple levels of its business: "at the gas station (e.g., choosing 'cleaner burning fuel'), at the petroleum company (e.g., BP's 'beyond petroleum' campaign), and at the industry level (e.g., promoting a fossil fuel dependent 'car culture')" (p. 745). While

Knight (2019) argues that intentional greenwashing efforts have influenced public opinion (p. 299), other scholars have shown how the oil and gas industry has used cultural influencing strategies to great effect.

Environmental sociology researchers Shannon Bell, Jenrose Fitzgerald, and Richard York (2019) posit that the fossil fuel industry used ongoing PR strategies to "counter threats to their dominance" (p. 324) and to position industry with a positive reputation through what they refer to as "identity co-optation" (p. 323), with the ultimate goal of appropriating and reconstructing the identities of "fossil fuel industries' fiercest opponents – most notably women – in the delivery of their counterclaims" (ibid). Bell et al. argue that the oil and gas industry's creation of high-profile women's awards was a strategy to counter the industry's "white-man-in-a-business-suit image" (p. 327). Bell et al. state that showcasing women who work in the industry "to counter the public perception that rich white men are running the show" (p. 329) is one public relations strategy that industry has used "to maintain the primacy of fossil fuels" (p. 324) and is consonant with Antonio Gramsci's (1999) theory of cultural hegemony. Gramsci asserts that a group can retain power over another by overcoming "a 'crisis of authority,' wherein the public stops believing that the prevailing power structure is just and worthy of its support" (Bell et al., 2019 p. 324). Bell et al.'s analysis sought to identify strategies like women's awards, which the researchers claim represented a public relations strategy "to maintain cultural hegemony in the face of increasing threats to power and profits" (ibid). Bell et al.'s research suggests that while identity co-optation, gender, and public relations strategies constitute complex and contentious underlying threats to cultural hegemony, safety and environmental incidents represent visible and tangible threats imbued with significant reputational impacts for oil and gas companies.

Safety incidents such as pipeline spills and fires create negative headlines for the oil and gas industry and contribute to its negative reputation. In 2021, the Canadian Energy Regulator (CER) featured an interactive real-time incident list on its website that highlighted the nearly 1,500 incidents that occurred at CER-regulated pipelines and facilities between 2008 and 2019 (Canadian Energy Regulator, 2021). And a 2021 CERES report on investor expectations for oil and gas financial reporting states, "U.S. oil and gas companies, and their investors, are at risk of significant stranded assets because they are not adequately reflecting the impacts of the climate crisis and the clean energy transition" (Ceres, 2021, para. 1).

The above controversies and challenges, including claims of unethical PR strategies, climate-change denial and greenwashing, offer representative examples of the kinds of reputational damage oil and gas companies try to redress through their ESG reports. One aspect of ESG reporting commonly used to counter reputational challenges – particularly to appeal to a growing environmentally conscious investor audience – is the assertion of the economic benefits provided by oil and gas development.

Industry's benefits and economic contribution

A search and review of scholarly literature on the benefits of the oil and gas industry yielded exponentially fewer results than a search for its negative effects. Arguments in favour of oil and gas development include global economic benefits and promoting Canada's industry as ethical. In his book *E a O*, Ezra Levant (2010) frames Canada's oil sands as the ethical choice compared to foreign oil-producing nations and issued a defence for the industry to counter anti-oil sands and tar sands claims, asserting, "Canadian oil sands is the most ethical oil in the world, and the people who invest there, work there and support the oil sands with their patronage and encouragement should be proud" (p. 234). Economists Barbara Doric and Vlado Dimovski (2018) state that petroleum products are essential in our everyday lives (p. 119) and regard Norway as an example of a country that has benefited economically from a well-managed petroleum industry (p. 121). They conclude that without a transparent and sustainable plan to manage industry, "a country is like a sleeping beauty; it will awake to its full potential once it has implemented proper administrative design" (pp. 136-137).

Academic economists and senior research fellows Tony Addison and Alan Roe (2016) note that while our era is "defined by accelerating climate change with the accumulation of carbon and other greenhouse gases in the atmosphere from the consumption of fossil fuels" (para. 2), many developing countries rely on the financial benefits of fossil fuels to "maximize poverty reduction" (para. 3). They acknowledge the challenge of managing economic resources in poor developing countries to help end poverty "in ways that contribute to climate adaption and mitigation, preserve the environment, and respect the rights of communities in mining localities (and ensure they benefit)" (para. 7). John Hunnes (2019), a business ethics researcher based in Norway, suggests ways to transition from oil and gas by using its revenue to fund sustainable energy models. Hunnes characterizes an oil producing country's conflict as an ethical dilemma where economic benefits to society are contrasted with CO_2 emissions (p. 1), and Hunnes conclude that more critical questions need to be raised as the effects of climate change become apparent, and that Norwegian policy should create a "redemption path" to use its oil fund "to promote and demand sustainable business models and practices from foreign (and global) companies and to continue to build its brand as a global promoter of protecting the environment" (p. 11).

Although these examples from proponents of oil and gas development use economic benefits as a primary argument to continue oil and gas extraction, nearly all include a qualification on the importance of addressing climate change and moving away from fossil fuels. Conversely, researchers acknowledge the importance of the oil and gas industry's economic contributions despite ongoing controversies and challenges. For example, Bell et al. (2019) state that "most people do want a healthy environment in addition to economic opportunities" (p. 332), and Knight (2019) suggests that "the dynamic at play may be more about protecting economic interests in fossil fuel production" rather than publics "feeling responsible for contributing to climate change through fossil fuel consumption" (p. 309). These examples acknowledge a call for the oil and gas industry, an industry in what are perhaps its halcyon days, to be accountable for threats to climate and social concerns, all the while delivering responsible economic contributions.

The above challenges underscore the oil and gas industry's contentious history, and highlight the struggle to balance environmental, social and economic impacts. These challenges within the vast debates surrounding oil and gas development relate to investor demands of industry's environmental, social and governance accountabilities through ESG reporting. To ground my four research questions on how publics perceive ESG reports in the Canadian Oil and Gas Industry, I researched four related and focused themes in extant literature: a) Public and industry awareness and perceptions of ESG; b) ESG communication methods and reputation management; c) The significance of ESG content to publics and industry; and d) Best practices for ESG dissemination. These four themes proved to be foundational to the questions I posed to the respondents in this study.

Public and industry awareness and perceptions of ESG

Theme one, which informs RQ1’s focus on publics’ general awareness of environmental, social and governance matters, is a review of research on ESG reporting practices that includes reporting standards, terminology, and cultural hegemony surrounding oil and gas development.

Along with the contentious public debate surrounding oil and gas development, there is also evidence of continued internal struggle among investors and authors of ESG reports regarding the framework of ESG reporting. As noted in the Introduction, investors are frustrated that ESG reporting has no set standard because it causes confusion when comparing one report to the next (Flaherty & Kerber, 2017, para. 2). Yet the debate within the ESG investment community goes beyond deciding on a reporting standard. Tariq Fancy (2021), the former chief investment officer of sustainable investing at Blackrock, the largest asset manager in the world, went public in *USA T a* with accusations that “the financial services industry is duping the American public with its pro-environment, sustainable investing practices” (para. 1). Fancy argued that although the idea of sustainable investing was noble, “sustainable investing boils down to little more than marketing hype, PR spin and disingenuous promises from the investment community” (para. 2). Fancy was critical of ESG investment practices, particularly against inclusion of profitable oil and gas companies: “ESG products contain irresponsible companies such as petroleum majors and other large polluters like ‘fast fashion’ manufacturing to boost the fund's performance” (para. 3). Combined with contentious views of the oil and gas industry and the indecision surrounding a standard for ESG reporting, Fancy’s accusations against the ESG investment community – with a plea for government rules “to fix our system and curb a growing disaster" (para. 10) – added a measure of negativity to public awareness of ESG matters.

ESG or CSR? Changing terminology and alphabet soup acronyms

The terms Corporate Social Responsibility (CSR) and Environmental, Social and Governance (ESG) add to the confusion around ESG reporting because they are often used interchangeably for corporate sustainability reporting (which shares the CSR acronym, creating even greater confusion). One of the challenges noted in publics' understanding of CSR is the changing terminology, a list of acronyms that some investors refer to as "alphabet soup" (Jones, 2021, para. 7). Over the past ten-plus years in various roles as a communications advisor, I have helped publish CSR-related reports with descriptive words like stewardship, community, sustainability, responsible, social and environment. Today, Canada's oil and gas industry is moving from using the term Corporate Social Responsibility to the now industry-accepted title of Environmental, Social and Governance (ESG) reporting. Based on the findings of this study, I contend that the changing terminology presents a challenge for publics because although industry likely understands the evolving significance and nature of the reports, publics may approach these reporting practices with a sense of uncertainty or instability that leads them to question content validity and to perceive companies negatively (thereby diminishing reputation). Jones' (2019) work attests to the uncertainty with CSR reporting and affirms that these topics are of little interest to publics (p.728). They add that ethical practices published in CSR reports are "unverifiable by third parties" (p. 729), adding another layer of complication to the challenges and perceptions of CSR reporting.

The rise and fall of social licence

The term social licence, which is still used in corporate sustainability reporting by some in the oil and gas industry, is an example of the rise and fall of a CSR label. The terms social license and social license to operate are attributed to mining executive Jim Cooney who recounted that he used the words in the late 1990s to mirror legal license requirements, and because the word "'social' was 'nebulous' enough to indicate that this form of licence was not always granted by way of local legal processes" (van de Biezenbos, 2018, p. 161). The first knoSquiMD, 2018, p. 16

(p. 29) that had untapped potential "to offer alternative visions of democratic resource governance and indigenous sovereignty" (pp. 29-30).

Gunster and Nebauer's (2018) suggestion that the term social license might have offered a counter-hegemonic vision is an ironic contrast to Bell et al.'s (2019) assertion that "the hegemony that fossil fuel industries have long maintained is under threat" (p. 323). Gunster and Neubauer and Bell et al.'s use of cultural hegemony to identify contrasting cultural power struggles in the oil and gas industry is important in the context of this study (and a worthy topic for future research) because Canadians' hegemonic beliefs about the industry are foundational to how publics perceive ESG reporting. Cultural hegemony is a concept used by cultural studies scholar Stuart Hall (1973) in his essay, "Encoding and Decoding in the Television Discourse." Hall asserted that elites encode messages optimally with a "dominant or hegemonic code" (p. 16) as "the ideal-typical case of 'perfectly transparent communication'" (ibid). As I describe in the Theoretical Framework chapter, I use the concept of hegemony and Hall's (1973) reception theory – which includes coding and decoding of messages in what Hall categorizes as dominant, negotiated and oppositional codes – as part of the framework to analyze the qualitative interview data in this study.

Hegemonic beliefs, changing terminology and the lack a universal reporting standard are foundational to public perceptions of understanding oil and gas development and ESG reporting. There are also controversial reporting practices, both intentional and unintentional, that contribute to how publics perceive ESG reports.

ESG communication methods and reputation management

term's use of grass as its metaphor, astroturfing replaces real grass with fake grass. Stauber and Rampton (1995) characterize astroturfing as deceitful "synthetic grassroots movements" (p. 79) created by corporate interests to "pay their bills" (p 14) and manufacture public support. For example, Bell et al. (2019) explain that the coal industry created an astroturf organization in rural Appalachia called Friends of Coal to appropriate masculine icons as a recruiting tactic and "reinforce and reinvent the coal industry's cultural connection to local men in the wake of dramatic declines in mining employment" (p. 326). Sisson (2017) performed an analysis of astroturfing in online news coverage and classifies astroturfing as inauthentic communication made to appear authentic and real (p. 788). Sisson concludes that, it is important for PR professionals to recognize and understand the dangers of astroturfing because such communications can cause irreparable damage to a company's reputation (p.793).

Greenwashing and astroturfing undermine authenticity and erode public trust (Sisson, 2017, p. 788). Public skepticism generated by intentional and unscrupulous acts of covering up an issue is compounded by negative perceptions that CSR is an instrument for glossing over corporate image, even when a company is being authentic (Cho et al., 2017, p. 54). I suggest that the combination of unscrupulous companies who have used greenwashing or astroturfing techniques, along with publics' skepticism and negative perceptions of corporate inauthenticity, deters companies in controversial industries with genuine intent, including Canadian oil and gas companies, from engaging in social media conversations about CSR.

Boundary and cherry picking: Limiting accountability and expectations

While Jones (2019) found that greenwashing is used to shift consumer gaze away from environmental questions (p. 743), Ringham and Miles (2018) researched a construct known as boundary that allows the authors of CSR reports to choose content at their discretion and "cherry-pick" (p. 1046) not only what they report on, but how they report. Recognized by CSR reporting managers as a reporting construct, the Global Reporting Initiatives (GRI) encouraged the use of boundary in a varied reporting approach on an issue-by-issue basis (p. 1044). Ringham and Myles found that although there is no generally accepted definition of boundary across the CSR industry (p. 1046), boundary constructs are fundamental to CSR reporting because boundary determines the limits of an organization's accountability and sets the limits of stakeholder expectations (p. 1043). The researchers' conceptual analysis of the airline industry reveals three boundary constructs: 1) reputation management: narrow in scope, based on selective content and often "self-laudatory;" 2) ownership and control: operational and financial, from direct impacts to core activities; and, 3) accountability: wide in scope, acknowledging environment, social or economic factors through "acceptance of responsibility" (pp. 1048, 1058). In the context of ESG content, the wide boundary of accountability seems to best fit ESG reporting, but still allows the authors to use content at their discretion (p. 1046). Although boundary is accepted in the CSR reporting industry, my research revealed that publics are skeptical of the cherry-picking characteristic and did not react favourably to the construct because, corroborating Sisson's (2017) research, publics desire authenticity and transparency and want organizations to be the same on the inside as they appear on the outside (p. 789). The answers from industry personnel to RQ2 are important to understand ESG authors' interpretations of the concepts of boundary and cherry-picking because they offer insight regarding the rationale for intentional and unintentional reporting practices. These practices, including greenwashing and astroturfing, relate to Goffman's (1956) dramaturgy theory, which I will use to analyze my respondents' interpretations of how companies present ESG data. Goffman's dramaturgy is based on a stage metaphor to explain how various actors or people present themselves to their audiences, and what they choose to present in a frontstage view versus what they withhold backstage. In the upcoming Theoretical Framework chapter, I will elaborate on how I use Goffman's dramaturgy to analyze interviewee data.

The outcomes from RQ2, informed by research from theme two, offer useful findings for communicators and reporting authors about how publics perceive the value of ESG content – not only in in the Canadian Oil and Gas Industry, but also in other industries, companies or groups across Canada. This second research theme concludes the review of what publics think of ESG content. Themes three and four address how publics think ESG content is best communicated.

The significance of ESG content to publics and industry

Theme three, which relates to RQ3's focus on how companies use websites and social media to communicate ESG, is a review of the reputational impacts of using online platforms and one-way versus two-way online communication.

Reputation, websites and social media: Command-and-control and genuine commitment

Although social media platforms offer effective and high-visibility communication tools to help companies communicate with publics and maintain reputation management through two-way dialogue (Sisson, 2017, p. 791), companies tend to prefer sharing information using more one-way than two-way communication (Shin et al., 2015, p. 200). Companies are reluctant to communicate CSR and rarely use social media, despite its potential value as a two-way communications tool (Cho et al., 2017, p. 64). The reason companies are hesitant to use social media's two-way communication is because it "implies a transfer of power by the company to its stakeholders – not in line with the command-and-control approach of website communication" (Vollero et al., 2018, p. 147). Websites provide the most comprehensive source of CSR activities (p. 144), which aligns with an information sharing strategy (as opposed to an information engagement strategy), and are "potentially fruitful for a controversial company's identity-based image" (p.147). Axjonow et al.'s (2018) empirical analysis of corporate websites finds that non-professional stakeholders react positively to CSR information on a website because "stakeholders can better identify themselves with the company" (p. 432), which helps verify a company's rationale to communicate CSR exclusively through its website. However, according to Dutot et al. (2016), social media communication strategies for CSR can positively influence a company's reputation through increased transparency (p. 365). Stohl et al. (2017) also show that using social media increases transparency but qualify that "social media are positioned within a risk frame in which communication is viewed as a vehicle for disclosing or exposing information that may be harmful to the organization" (p. 415) and that organizations are "painfully aware" (p. 414) that social media discourse can reveal irresponsible business practices. Similarly, "there is grave concern that social media may negatively influence organizational branding, reputation, creditability, and trust" (p. 414). Elsewhere, Dunn and Harness (2018) frame the use of social media for CSR communication as critical for raising awareness with stakeholders, with the benefit of reaping the rewards of forming a positive reputation and trust (p. 1506). They conclude their research with a qualified recommendation that "companies should use social media to communicate CSR, but this is providing their message emphasises the organisation's genuine commitment to its CSR" (p. 1522). The choice remains as to whether a company is willing to be publicly scrutinized for its CSR activities on social media or use its website with a command-and-control approach.

One-way or two-way communication: understanding reputational effects

While scholars and industry experts assert the benefits of moving from one-way web to two-way social media communications, "there is a gap between concept and reality" because companies are "unwilling to engage with publics in an effort to minimize public criticism" (Cho et al., 2017, p. 63). My third research question (RQ3) applies Cho et al.'s assertion to Canadian oil and gas ESG reports and asks how the choice to communicate ESG content through a one-way website presentation or through two-way social media dialogue affects corporate reputation. The words and *a* are the key words in this question that prompted research participants to provide deeper understanding into online reputation management, including insights on dealing with polarized opinions about oil and gas development, and the importance of appealing to the middle/undecided audience on social media. The answers from publics and industry to RQ3, which I review in the Data Analysis and Discussion of Results chapter, also add insight to the research on understanding the reputational effects of using one-way or two-way communications online.

Using websites and social media platforms for one-way or two-way communication are ways in which companies choose to share ESG content that they feel is important information for investors and publics to understand the oil and gas industry's ESG-related impacts. ESG information shared by companies also demonstrates what Spence (2002) refers to in his signaling theory as "signals… from those with more to those with less information" (p. 434). Spence's signaling theory – an economics-based theory that I will describe in more detail in the

Theoretical Framework chapter and use to analyze interviewee responses in the Data Analysis and Discussion of Results chapter – is based on the notion that information is shared as a signal to carry knowledge "in equilibrium" and fill informational gaps (ibid). As I will explore in theme four, a company's choice to signal content through dynamic engagement on social media or through static content on a website has significant reputational impacts.

Best practices for ESG dissemination

While theme three focuses on reputational impacts of using websites or social media to communicate ESG content, theme four, which relates to RQ4's understanding of whether it is best to communicate ESG with or without discussion, focuses on effective uses of websites or social media to communicate ESG content.

Websites or social media? Information and engagement strategies

Understanding the types of content that resonate with publics and knowing what kind of content works best on websites or social media platforms are common challenges for digital communicators. In digital marketing, for example, Shin et al. (2015) find that the types of online products can affect what tools and methods companies use to promote them (p. 185). The researchers examined how top global organizations like Sony, Coca-Cola and Gap used websites, Facebook and Twitter, and suggest recommendations for each digital channel based on their findings: Websites should move away from general information in favour of customer-oriented content that enhances trust, builds relationships and promotes a more intimate mutual understanding (p. 210); Facebook posts should move away from providing basic product and company information in favour of soliciting ideas and asking open-ended questions that start conversations and are followed up with responses from assigned designated spokespersons (p.

211); and, Twitter use should move away from one-way information broadcasting in favour of tweets with hyperlinks and hashtags that encourage conversations and tweet replies, with timely responses from a community manager (p. 213). Shin et al. conclude that using digital channels to sell products and build relationships strategically requires "understanding the distinctive features of each (social media) tool and exploiting them advantageously" (p. 210). RQ4 asks, by extension, if the same guidelines apply to ESG content and whether ESG is best communicated more formally on a website as a one-way broadcast message or informally on social media as a two-way discussion with publics. According to Cho et al. (2017), corporations communicating CSR "employed an informing strategy more often than an interacting strategy" (p. 52), and that people prefer to engage with non-CSR messages, perhaps due to publics' cynicism of CSR communication (p. 63). Vollero et al. (2018) added that two-way social media discussion may not be the best choice compared to a one-way website presentation, given that companies in controversial industries, like the Canadian Oil and Gas Industry, tend to adopt a one-way information strategy (Vollero et al., 2018, p. 145). Establishing best practices that include basic standards of what ESG content works best on web or social media and understanding when to use an informing strategy or an interacting strategy is an important outcome from my research to inform how to best communicate ESG content with publics.

Understanding how publics feel about providing online feedback and whether companies are open to accepting public feedback are reasons why I created my analytical framework. I will demonstrate in the Theoretical Framework chapter. Connelly et al. (2011) refer to feedback in Spence's (2002) signaling theory as countersignals from message receivers (Connelly et al., 2011, p. 55) and address the assumption that "information asymmetry works in two directions:

Receivers desire information about signalers, but signalers also desire information about receivers" (ibid). Connelly et al. note that asymmetrical information is only effective when signalers (the message senders) heed feedback from receivers and know what messages are effective, while counter-signalers (message receivers) feel the importance of their feedback and recognize its effectiveness in how the sender adapts future signals (bid).

I expected the results of my research would indicate that most participants prefer engagement on social media with discussion over a static website presentation with no discussion. However, as I will review in the Data Analysis and Discussion of Results chapter, most participants felt that engaging on a company's social media channels was ineffective because they do not feel their feedback is recognized, and most ultimately feel their opinions about ESG are not important to oil and gas companies.

My review of literature demonstrates the decades-long issues and debate surrounding oil and gas production, including a history of PR scandals and the industry's threat to climate change. The review also outlines work that highlights the industry's economic benefits and the argument that Canadian oil is the world's ethical choice for needed supply. The issues and debate around oil and gas production have created a contentious level of awareness that has influenced public opinion and industry's need for reputation management tools like ESG reports. The combination of historic industry issues and contentious public awareness is the foundational starting point for my research from which to better situate, contextualize, and analyze public perceptions of ESG reporting in the Canadian Oil and Gas Industry, and how to develop frameworks for the communication and dissemination of ESG content.

Purpose

Along with understanding the types of ESG content that resonate with publics and what content works best as one-way communication on websites or two-way communication on social media platforms, the purpose of this research is to understand public and industry perceptions of the environmental, social and governance issues in ESG reporting and how the reporting influences public and industry perceptions of the Canadian Oil and Gas Industry. I also hope my research will find answers to help corporations overcome the uncertainties associated with communicating ESG reports, including understanding the importance of audience targeting; and, to help publics understand the importance of ESG reporting, including understanding the importance of their voice and when they are being targeted. The focus of this public relations and communications research is not about understanding ESG matters; it is about understanding public perceptions and how to best communicate ESG matters.

Addressing the lack of qualitative research

use qualitative interviews that focus on public opinion towards ESG reporting, which is so far limited in scholarly research. The hope is that qualitative data from non-industry publics and industry personnel who participate in the interviews will shed new light on existing theories about CSR, add new scholarly research about perceptions of ESG reporting, and inspire and inform new ESG-related research in CSR and sustainability areas that are under-researched or poorly understood.

Theoretical Framework

In the preceding review, I established that oil and gas companies create ESG reports in an effort to communicate what they believe is their responsible development of oil and natural gas resources, and to address their environmental and economic impacts. Meanwhile socially conscious, pro-environment investors are scrutinizing ESG content for sustainable investing, and skeptical publics are demanding increased transparency and accountability about how oil and gas companies operate. Considering the significant economic, social and environmental issues of oil and gas production, communicating ESG details is complex. For my analysis of public and industry perceptions of ESG reports, I have conceived a cross-category theoretical framework that includes an economic theory to understand why ESG messages are sent, a literary theory to analyze how messages are presented, and a cultural theory to examine how messages are received.

The initial idea for the framework evolved from my preliminary literature review where two authors refer to two different theories that resonate with my research: Saxton et al. (2019) use Spence's (2002) signaling theory as their theoretical framework to explore how companies and audiences signal and counter-signal CSR messages (p. 360), and Jones (2019) uses Goffman's (1956) dramaturgical theory to explore ethical audience reactions and reframe how greenwashing in advertising uses Goffman's concept of impression management (Jones, 2019, p. 728). During the early stages of reviewing the research process, I added the audience-focused segment of Hall's (1973) encoding/decoding theory and Hall's interpretation of hegemony, including the "ideal-type" (p. 16) positions audiences use to decode messages from the "encoder-producer" (p. 4) through dominant, negotiated and oppositional codes. And, while interpreting the data, I found the need to include Hall's notion of the professional code that links message signalers to "defining elites" (p. 17) as an element within the framework to analyze message senders – Canadian oil and gas companies who produce ESG reports. Drawing from theoretical traditions based in economics, literary and cultural studies, the proposed framework is designed to analyze a sender/receiver relationship with a range of complex issues like the economic, cultural and environmental concerns of ESG reporting. In designing the framework for this research, my hope is that it can be used by communicators to analyze other complex communication issues not only to understand audiences, but also to understand what and how to communicate.

Signaling theory: Symmetry in economic communications

The first element in the framework is primarily based on a concept taken from Spence's (2002) signaling theory. Spence developed signaling theory out of the need to find symmetry in economic communications. He theorized that symmetry was achieved through "signals that would carry information persistently in equilibrium from sellers to buyers or more generally from those with more to those with less information" (Spence, p. 434). In his paper, "Signaling in Retrospect and the Informational Structure of Markets," which is based on a lecture he delivered on the occasion of receiving a Nobel Prize in Economics for developing signaling theory, Spence recounted a journalist's simple view of signaling theory as "markets in which certain participants do not know certain things that others in the market do know" (p. 435). Spence noticed informational gaps in most industries, including financial and job markets, and uses the notion of sending informational signals into those markets to fill the gaps and add symmetry and balance (p. 435). For example, Connelly et al. (2011) apply the symmetrical characteristic of signaling theory in communication to organizations as "one party, the sender, must choose whether and how to communicate (or signal) that information, and the other party, the receiver, must choose how to interpret the signal" (p. 39). Spence's theory applies complex mathematical models and formulas to analyze market equilibrium and the cost/benefit associated with sending signals (Spence, 2002, p. 449). Signaling theory defines receivers as "nearly always an existing or potential investor" (Connelly, 2011, p. 54) and includes a feedback segment from choose how to present content and select personnel, images and, for example, "the 'staging' of debates, etc." (pp. 16-17). Broadcasters who operate within the professional code are "linked with the defining elites" (p. 17) because they hold power to encode messages that have "already been signified in a hegemonic manner" (p. 16). While I will use Spence's signaling theory to analyze how oil and gas companies send ESG content signals to fill informational gaps, I will use the professional code to analyze when and how interviewees in this study perceive the power that oil and gas companies have in selecting, creating and sending messages that contain ESG content. The differences between Spence and Hall's theory will be demonstrated in the Polarized opinions and the middle audience section of the Data Analysis and Discussion of Results chapter.

Dramaturgical theory: Frontstage/backstage during presentation

The second element in the theoretical framework is a presentation concept taken from Goffman's dramaturgical theory. In his book *T P a S E a L*, Goffman (1956) uses a stage metaphor to explain, which is the basis of his dramaturgical theory (also known as dramaturgy). Whereas the goal of Spence's signaling theory is to fill the void of missing information and make communications symmetrical using what I would argue as more of a tangible, linear-thinking approach, Goffman's use of the stage metaphor to explain human behaviour while communicating is more of an intangible and lateral-thinking approach. Goffman uses a concept called impression management to describe the communication setting as a stage and to compare the social interaction of the sender and receiver to a theatrical performance with actors and an audience: "If we treat an interaction as a dialogue between two teams, it will sometimes be convenient to call one team the performers and to call the other team the audience or the observers" (Goffman, 1956, p. 58). Goffman suggests that "when an individual appears before others, he will have many motives for trying to control the impression they receive of the situation" (p. 8). Goffman extends the stage metaphor with the notion that a performer appears to their audience in the frontstage view where they choose to present elements of their performance openly, but also choose to hide elements that are in the backstage view (p. 13). Goffman's frontstage/backstage metaphor – within his metaphor of everyday presentation through impression management – theorizes the existence of complex nuances that relate to sincere and insincere "performances" that are not always intended to be disingenuous.

For example, consider a young man on his best behaviour when he first meets his girlfriend's parents because he wants to impress them, or a deli owner who only displays sausages for sale because, as the expression states, no one wants to see sausage making. These examples of leading with frontstage behaviour demonstrate a universal understanding that, in these situations, there is more than what is on the surface and not mentioning what is behind the scenes is expected or acceptable. Consider also the example of a new home purchaser who signs a legal real estate contract with every detail meticulously stated, or a new employee who signs an employment contract and knows their salary before starting a job. The examples include transparency to the backstage and include all the important details up front so there are no surprises. These examples illustrate that there are justifiable and acceptable reasons, at once tangible and intangible, to lead with frontstage behaviour that hides the backstage or to lead with behaviour that does not hide the backstage. However, motives for frontstage/backstage behaviour are not always well-intended.

In the article, "Rethinking Greenwashing: Corporate Discourse, Unethical Practice, and the Unmet Potential of Ethical Consumerism," Ellis Jones (2019) applies Goffman's theory to the concept of greenwashing and posits that "Greenwashing hinges on the ability to flatter ethical consumers and distract them by hand-picking points of focus that support a narrative of empowerment" (p. 743). Applying dramaturgy to ESG reporting, a message might resonate well with investors, but non-investor audiences might feel it sounds too corporate in the frontstage and is intentionally hiding something in the backstage, and therefore unbelievable. Although it may align with investor audiences, non-investor audiences reject it. Applying dramaturgy to ESG reporting, it is presumed that companies use a variation of front and backstage, under the term transparency, depending on the audience. An investor audience likely wants more detailed information about risk and materiality, based on regulations. It can be presumed that a non-investor audience does not need as much detail (and would possibly hire an investment analyst to help understand the details if they desired). Companies can select more of one part of the frontstage/backstage in their communications, depending on their audience.

Reception theory: Encoding/decoding in the communicative process

The third element I will use in the theoretical framework to analyze responses to my research questions is Hall's (1973) reception theory, which is part of his cultural analysis of encoding and decoding media messages. Hall analyzes cultural communication between "production elites in broadcasting and their audiences" and applies a near-mystical view of "encoding/decoding moments in the communicative process" (p. 1). Hall's premise is that the process of encoding by producers and decoding by audiences is systematically distorted by frameworks of knowledge and cultural 'misunderstandings' of meaning between sender and receiver (p. 4). Hall classifies audience reception as a "moment" of the production process – although less predominant than the "point of departure for the realization" of the message (p. 3).

Encoding and signaling: Hall and Spence as message senders

Comparing Hall's point of departure or cultural encoding to Spence's economic signaling, the senders have fundamentally different motives. While both encoding and signaling occupy the sender position in the communication chain, Hall addresses how television producers (or elites) create messages under the professional code based on societal structures to overcome potential cultural asymmetries, while Spence addresses how investor-related audiences (arguably also elites) use signals containing economic information to create market symmetry for optimal investment in the financial markets. And while both have different reasons to send messages, encoders and signalers have knowledge that gives them positions of power in how and whether they choose to share their knowledge. Applied to the current research on public perceptions of ESG reporting in the Canadian Oil and Gas Industry, Hall's encoding/decoding offers a suitable end-to-end analytical framework. And Spence's market-focused signal element in signaling theory is important to the current research and is necessary given ESG reporting's primary appeal to an investor audience.

The audiences for encoding/decoding and signaling theories are also vastly different with characteristics of linear versus lateral thinking. Whereas signaling theory's audience is nearly always an investor with specific market-focused and linear-thinking needs, the audience in reception theory, derived from the encoding/decoding model, have far more complex needs and lateral-thinking interpretations. While the sender element of signaling theory applies to my theoretical framework, the contentious reality of communicating ESG reporting to retreating investors and skeptical non-investor publics requires a more complex audience analysis model. I have chosen Hall's reception theory and its three audience position codes within my theoretical framework because they speak to the complexity of issues surrounding the delivery and interpretation of ESG reporting content.

Hall (1973) notes that message delivery can be asymmetrical and misread by viewers because individuals have "selective perception," which Hall views as "almost never as selective, random, or privatized, as the concept suggests" (p. 15). Hall attributes "misreadings" at the connotative or contextual level to societal and not communicative bases that "signify at the 'message' level the structural conflicts, contradictions and negotiations of economic, political and cultural life" (p. 16) and carry a "stamp of legitimacy" and appear "'natural', 'inevitable', 'taken for granted' about the social order" (p.17). Hall refers to the societal bases as a hegemonic viewpoint that influence the audience's "positions" and how they interpret messages (p. 16). The audience accepts, rejects or takes a negotiated position on the message's connotative or contextual meaning. Hall argues that audience misreadings "have fundamentally, a societal, not communicative, basis" (p. 16). However, the sender/producers, who operate under the professional code, hold the power when encoding the message because they operate autonomously and reproduce messages in what Hall refers to as a "hegemonic manner" (p. 16).

Hegemony as the foundation: The battle to win public consent

Hegemony is a key element in my theoretical framework to analyze public and industry perspectives of ESG reporting. Hegemony is a complex and non-static societal notion of cultural power that Hall derives from Antonio Gramsci's work on "ideological formations" (Hall, 1973, p. 16). Gramsci (1999) refers to civil and political power relationships as "organizational and connective" where social hegemony is illustrated, for example, by the "'spontaneous' consent given by the great masses of the population to the general direction imposed on social life by the

the term social licence fell out of favour across Canada's oil and industry and speculate on the term's counter-hegemonic potential against arguments from industry opponents:

> Indeed, it is precisely the idea's (largely untapped) counter-hegemonic potential to offer alternative visions of democratic resource governance and indigenous sovereignty that summoned such a sustained counter-attack from conservative ideologues and industry proponents. (pp. 29-30)

Intriguingly, the two authors acknowledge cultural hegemonic influence and the crisis of authority from two differing perspectives and view oppositional forces from the oil and gas industry and environmental justice organizations as each having an equal power to influence cultural hegemony. Together, Gunster and Nebauer's research supports the use of cultural hegemony in my theoretical framework as a cultural state that is foundational to understanding public viewpoints of ESG reporting.

Hall's reception theory: Dominant, oppositional and negotiated codes

Hall (1973) observes that communications are connotative signs with contextual references that intersect "with the deep semantic structures of a culture" and take on "an ideological dimension" (p. 12). He notes that audiences do not simply respond to content "like a tap on the knee" (p. 5). Just as Hall theorizes that message senders use a "hegemonic manner" (p. 16) when they operate within the professional code, he applies the notion of hegemony to his reception theory, as it has come to be known, which includes three audience positions: 1) the dominant or hegemonic code where the audience takes the meaning of a message full and straight and decodes the message as the sender intended; 2) the negotiated code where the audience understands the message and agrees with a situational exception compared to the dominant code;

and, 3) the oppositional code where the audience understands the message – and "misreads" the sender's message at the "connotative or contextual level" (p. 16) – but rejects the message because of their "alternative framework of reference" (p. 18). Haigh (2013) builds on Hall's reception theory in a framework to analyze global shareholders' perspectives on environmental regulation labelling participant readings as confirmatory, negotiable or oppositional (p. 2). Haigh refers to the three reader positions as: 1) confirmatory reading as unconditional approval of the text and a shared understanding with the author; 2) negotiated reading as a call for modifications of the text and a contradictory view; and, 3) oppositional reading as having an alternate meaning and outright dismissal of the text (p. 2). Haigh's approach to using the three positions of reception theory to analyze readings is similar to how I incorporate Hall's theory within my framework to analyze public perceptions of ESG reporting.

Applying Hall's reception theory to ESG reporting, a message might resonate well with investors because they are the primary audience with the dominant code, but non-investor audiences might feel it sounds inauthentic and reject it outright. Hall noted that audiences with different hegemonic positions may judge whether they are receiving the message "full and straight" (Hall, p. 16), take a negotiated, conditional position, or oppose to the message outright as (using the opposite of Hall's dominant acceptance term) empty and crooked.

As an example, to help understand hegemonic differences, consider a theatre and a classroom as two different communication venues (platforms) with different communication objectives for the message senders and different expectations from the audience receivers. In a theatre, the performers (senders) know they are providing some form of entertainment (signal), and the audience (receivers) understands they are in a performance environment. In a classroom, the instructors (senders) know they are providing some form of education (signal), and the students (receivers) understand they are in a learning environment. Although there may be variations in presentation styles from the performers and the instructors, theatre audiences expect to be entertained and classroom students expect to be educated. If an instructor presented to a theatre audience or an actor performed in a student classroom, the signal from the sender to the receiver would be misaligned because the senders and receivers are mismatched. In addition to communicating the wrong signal, the senders would likely feel their attempts to communicate failed because they expected to send their signal to a specific group of receivers, and the receivers would likely feel their communication failed because they expected a different message from the sender.

A classic digital marketing example of a sender using the wrong signal for the wrong receiver is a company that promotes special offers for new customers to a Facebook page that is followed by existing customers. The followers (receivers) who are existing customers will feel left out of the special offer (signal) for new customers and will likely express their anger to the company (senders). A goal in the sender/signal/receiver model should be for the sender to understand audience expectations and target appropriate signals based on specific receivers. The problem is that different audiences are not always in different venues and are not as easily targeted as a theatre or a classroom. Companies therefore need to understand that the audiences are watching and judging – through Hall's positions – and should understand their audiences to determine whether the messages they send – through Spence's signals – contain too much or too little information – using Goffman's frontstage/backstage.

I know something you don't know: The combined analytical framework

Drawing elements from Spence, Goffman and Hall's theories, I will apply an overlay to the notion of Shannon and Weaver's (1964) classic communications model of sender/source, channel/noise and receiver/destination. The premise I will use to analyze data at each phase within the framework is the statement, "I know something you don't know (IKSYDK)." (See Fig. 1). From the perspective of the sender, "I know something you don't know" means sending a signal of information that will add to the symmetry of the discussion, or at the channel/noise phase when the sender decides – positively or negatively – what to share and what not to share (in this case, the first two phases could happen together). From the perspective of the receiver, "I know something you don't know" means the audience is aware that something might be missing in the channel/noise phase – positive or negative – and influences how the audience will interpret the signal in the receiver/destination phase. The feedback loop is optional for the sender or receiver. If feedback is not accepted, "I know something you don't know" continues through the include a cycle where the receiver uses the information they have interpreted from the communication as a signal of new information that starts the process from the beginning, where the receiver uses Spence's signal and communicates to an audience using Hall's reception theory who interprets through Goffman's frontstage/backstage. The critical underlying component of the model is Hall's interpretation of cultural hegemony as it relates the power of knowledge, how publics perceive what is "'natural', 'inevitable' about the social order" (Hall, 1973, p. 17), and the struggle of who holds the power to influence change during the transition from fossil fuels to new energy sources. I will use the combination of theories to analyze my research data to understand the different communication styles Canadian oil and gas companies use in ESG reporting and how those styles influence peoples' thinking, and I will explore audience perceptions of ESG content and how it is communicated.

Methodology, Method and Limitations

Methodology

Qualitative research grounded in participant responses

My intent for this research is to explore perceptions of environmental, social and governance reporting in the Canadian Oil and Gas Industry through qualitative interviews with industry personnel and Canadian publics in the hope of contributing to and inspiring new research on corporate social responsibility. I entered this research from inside the walls of industry, wondering about commonalities from the outside. I used Glaser and Strauss' (1967) grounded theory to inspire my qualitative approach to explore unknown views, from both sides, and to draw meaning and interpretation from participants' responses (Creswell & Creswell, 2018, p. 145). Originally conceived in a non-traditional way, grounded theory was designed to build explanations without a hypothesis, starting "on the ground" (Marshall & Rossman, 2014, p. 64) and working backward from data to theory.

Grounded theory evolved and was later modified by Strauss and Corbin (1990) to include tangible approaches to analysis using data coding (p. 64). Creswell and Cresswell (2018) found that coding approaches give grounded theory systematic steps that "involve generating categories of information (open coding), selecting one of the categories and positioning it within a theoretical model (axial coding), and then explicating a story from the interconnection of these categories (selective coding)" (p. 175).

The data I collected during interviews to understand unknowns and refined during coding to identify themes through shared experiences was "grounded in the views of participants" (Creswell & Creswell, 2018, p. 35). I wanted richer data than I could have gathered from a survey, and I did not want limited results from my limited view. The research process I used was an emergent design, with a plan that could not be "tightly prescribed" (p. 163) and an understanding that the process could shift as I gathered insights from participants. Data and theory work reciprocally in grounded theory in a dynamic manner (p. 67). My adaptation of grounded theory was an appropriate methodology for my qualitative research because, despite starting the interviews with prepared questions to guide the conversation, I wanted to explore unknown insights and I needed elements of the grounded theory approach to collect, organize, and analyze my findings.

Art not science: Researcher's worldview

The professional communicators and public relations practitioners I work with often refer to communications strategies as *a* . This approach can be difficult to explain to scientifically minded colleagues like engineers and accountants, but we often reconcile our differences by agreeing that we would not want to do each other's jobs. Understanding public opinion is ambiguous, like a form of art, and requires the study of complexity of views and the interpretation of meaning (Creswell & Creswell, 2018, p. 30). This art-not-science approach lends itself to qualitative research methodology and shapes my philosophical assumptions, which align with a constructivist worldview. I construct meaning through interpretation, interpret findings by way of my own experiences and prefer generating meaning socially through on-site interactions with people (p. 32).

The characteristics of my qualitative research approach also fit with my epistemological and ontological positioning as a researcher. In exploring realities, epistemology is the (How things really are, how things really work) and ontology is the *a* (What is the form and nature of reality? What is real?) (Guba & Lincoln, 1994, p. 108). With my epistemological belief that knowledge needs to be interpreted and my ontological belief that there can be many realities derived from research, I ascribe to a constructivist worldview.

I am a qualitative researcher because I prefer to understand unknowns rather than test existing theories, and I favour an inductive approach that builds from data to themes (Creswell & Creswell, 2018, p. 29). I am comfortable with the ambiguity of qualitative research and emergent design because I do not know what I do not know – and I want to know. I knew that my research questions would invoke answers I did not expect. With a constructivist worldview, I prefer to establish meanings and themes from participants' views, and I enjoy the challenges and complexities of discovering new realities (ibid). My familiarity with the art-not science-approach professionally and the open-ended nature of this qualitative research confirm of my constructivist worldview.

Role of the researcher

My industry experience and relationship to the participants is a key driver for this research. How I collected and interpreted data is critical to the goal of understanding public perceptions of ESG reporting to develop insights that can inspire further research. Creswell and Creswell (2018) acknowledge that "Researchers recognize that their own backgrounds shape their interpretation, and they position themselves in the research to acknowledge how their interpretation flows from their personal, cultural, and historical experiences" (p. 32). Reflexivity is core to the role of a qualitative researcher (p. 176). My ability to adapt with the data and develop meaningful themes is just as important as my personal connection to the research. On a personal level, I want to understand the balance between give and take, especially as it relates to the environment and this planet my grandchildren live on. I want to understand the energy debate beyond the rhetoric – a term I have heard from people who are frustrated by the often-contentious public dialogue around energy, oil and gas, and the environment. Marshall and Rossman (2014) observe that it can be "quite difficult to maintain the role of researcher when caught in the middle of events that seem to call for action" (p. 242). There is little doubt that Canada is moving into an energy transition and the nature of the call to action is changing from starting to driving. My role in this research is my call to action – to collect the thoughts of industry and publics through scholarly discipline and uncover themes that will inspire understanding and further research.

Method

Choosing a small group that represents a larger population is a sampling strategy when studying a particular issue (Marshall & Rossman, 2014, p. 213). Based on my research questions and the need for experienced knowledge of ESG reporting in the Canadian Oil and Gas Industry, my sampling strategy included a constrained selection of industry personnel. Creswell and Creswell (2018) note that, "The idea behind qualitative research is to purposefully select participants or sites that will best help the researcher understand the problem and the research question" (p. 165). My criteria for selecting industry personnel was that they must work or have worked in Canadian oil and gas and be connected in some capacity to ESG reporting. Knowing my sampling frame of industry personnel would provide informed detail of ESG matters, based on knowledge and experience, I wanted to contrast what publics who do not work in industry think about ESG reports and how they think ESG content is communicated. I therefore purposely selected Canadian publics who did not work in the energy industry as another sample. My sampling strategy in selecting industry and publics supported my research questions, which broadly ask what do you think of ESG and how is it best communicated?

Recruiting and sampling procedures

I was fortunate to have little difficulty in recruiting interviewees for my research. Despite plans in my research proposal to send recruiting messages through industry associations for industry participants, and through MSVU's student message boards for publics, I was able to fill all 24 planned spots within a week of approval of my research ethics application. Part of my recruitment strategy was to generate awareness about my research using social media. After my research application was approved, I posted an announcement about my research to my network on LinkedIn (See Appendix A.). My LinkedIn announcement, which included a request for participants, was viewed nearly 3,000 times and received more than 200 reactions and comments. I received several direct messages from people who were interested in being interviewed. Of the industry people who saw the LinkedIn post and messaged me, nine were recruited and three were turned away because – combined with other recruits – I had reached my limit of 12 interviewees. Four people who were not from industry also responded to the LinkedIn post and all were recruited. In total I recruited 12 Canadian Oil and Gas Industry interviewees with a connection to ESG reporting and 12 Canadian residents who did not work in the energy industry (one public participant later withdrew). Industry people with no experience with ESG reporting were not selected to participate. In summary, the two groups of participants either worked in the Canadian Oil and Gas Industry with a connection ESG reporting or did not work in any industry related to energy. I wanted to gather and contrast data using an industry vs. publics approach, with the goal of using qualitative interviews and a -

approach to uncover or verify ESG-related themes and to gain insight on how to best communicate ESG matters – to draw meaning and interpretation from the views of participants (Creswell & Creswell, 2018, p. 145).

Before providing participants with an official consent form, I used direct messages, emails, or phone calls to verify that people met criteria, and to explain the details of participation. I verified that industry participants worked or had worked in the Canadian Oil and Gas Industry with some connection to ESG reporting, and that the general public participants did not work in the energy industry. I explained that the interviews would take approximately one hour and would be conducted virtually due to the COVID-19 pandemic, as one-on-one interviews with industry personnel and as two focus group sessions of six people each for publics. I also asked that participants review two ESG reports from a list that I would provide in preparation for the interview (See Appendix C for a separate list of reports, and Appendix D for the list within the informed consent). In appreciation of their participation, I explained that each participant would receive a coffee gift card, funded by me, as a small honorarium. I also explained that privacy would be protected and identity would not be revealed, except if the participant chose to reveal relevant personal details related to their answers during the interview, or to fellow public participants during the two group sessions for publics. I confirmed that all participants lived in Canada and were over the age of 19. After a verbal agreement with each participant by phone, email or LinkedIn message, including arranging a time for a virtual meeting, I followed up with a confirmation email that included a request to provide – at the participant's discretion – their place of residence and age range (See Appendix B). The email also included the research project's informed consent (See Appendix C), with instructions to read, sign and return to me as official acceptance to participate in the study.

Participants

There were 23 total participants in this research study: 12 from industry and 11 non-industry publics. One public participant chose to withdraw due to personal reasons unrelated to the study. Participants had the option of disclosing their place of residence in Canada and their age range from a choice of five groups: 19-29, 30-39, 40-49, 50-59, and 60-up. A total of 19 of the 23 participants chose to disclose. Nine of the 12 industry participants disclosed their location and age range, with eight of those indicating they lived in Alberta, and one in Newfoundland and Labrador. No industry participants indicated their age range was 19-29, four indicated 30-39, four indicated 40-49, and one indicated 50-59. For public participants, ten of the 11 disclosed their location and age range, with five of those indicating they lived in Alberta and one each in five other provinces: British Columbia, Saskatchewan, Manitoba, Ontario, and Quebec. Two public participants indicated their age range was 19-29, none indicated 30-39, four indicated 40-49, and four indicated 50-59. Knowing that Alberta would have a large representation from Canada's oil and gas employees and because of my connections in the province, I tried to balance representation by recruiting at least one public participant from each province and territory. In total for places of residence, Alberta was represented with 13 of the 23 participants and British Columbia, Saskatchewan, Manitoba, Ontario, Quebec and Newfoundland and Labrador were represented with one participant living in each province. I also tried to recruit (based on estimations without asking) for equal representation across the age ranges. In total for disclosed age ranges for industry and non-industry participants, two participants were 19-29, four were 30-39, eight were 40-49, and five were 50-59. Of the 19 participants who disclosed, none indicated they lived in the territories or Maritime provinces, and none indicated they were in the 60-up age range.

Although it was not a requirement for participants to disclose employment, many of the 23 participants revealed information about their work experience during the interviews. All 12 of the industry participants I recruited mentioned their role related to ESG reporting during the interviews. Five worked as subject matter experts in sustainability or environmental roles. About half of the industry participants are communicators with roles that overlap into writing content for ESG reports. Primarily, four have experience writing content for ESG reports, and three are industry communicators. Of the 11 non-industry participants, not all mentioned their job function during the interviews. Three identified as professional communicators unrelated to the oil and gas industry, two identified as post-secondary students, two identified as working in the investment industry, and two identified as being investors in oil and gas companies.

As a visual thinker, I plotted the participant information onto charts and a map of Canada to help me 'see' the sample. I used a pie chart split into industry and publics sections to visualize the number of participants who disclosed their place of residence and age range, a map of Canada to plot where industry and publics resided, and bar charts and a table to plot age ranges, including a chart to show the number of industry and non-industry participants who did not disclose. I used P to indicate Publics and N to indicate iNdustry participants (See Fig. 1).

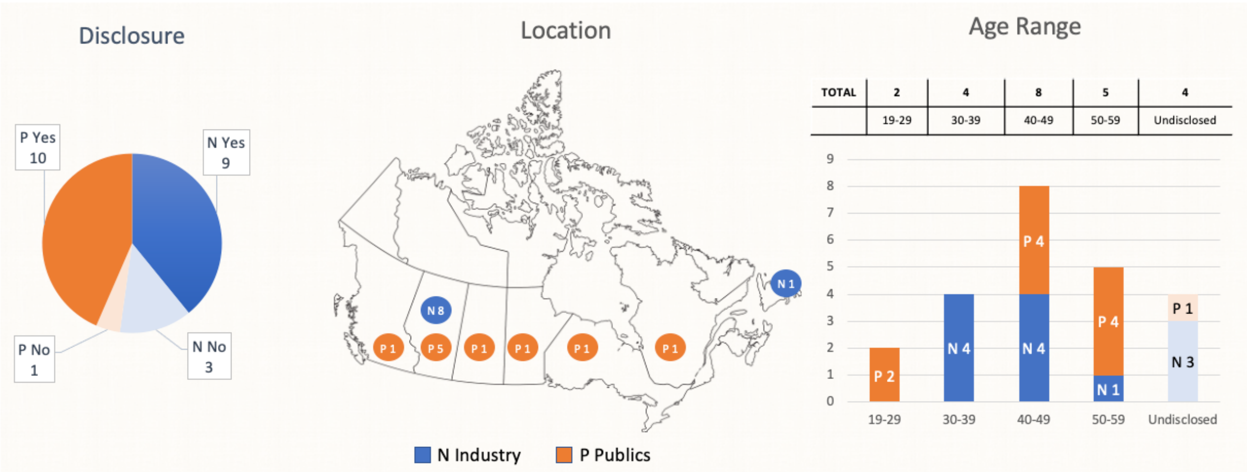

Figure 2:

Using these visualizations, along with my constructivist worldview, I made some predictions of how the interviewees would answer my research questions based on their worldviews. With 13 participants who disclosed they are from Alberta – more than half of all participants – I expected a strong awareness of industry and potentially informed data about industry's use of ESG reporting. With five publics from provinces outside of Alberta, I expected perspectives that are not influenced by the strong presence Albertans feel from the oil and gas industry. I also saw that eight of the 19 people who disclosed – about one third of all participants – indicated they were in the 40-49 age group. With 13 participants indicating they are above age 40 – accounting for more than half of the total interviewed – I theorized that most participants have heard news reports and public information about topics related to oil and gas, such as climate change and the environment, from early traditional broadcast media and more recent social media sources, and are also aware to some degree of Canada's oil and gas industry. I noted that the lower end of disclosed ages was split with no industry participants aged 19-29 and no public participants aged 30-39. I can presume from the industry age group that participants are experienced with careers of – I estimated – ten or more years, and I also speculated – although not in a reliable way based on the results from my network and recruiting efforts – that there is not much interest in the research topic from publics under the age of 40. I can also anticipate the influence and awareness of the web and social media including non-traditional ways of receiving news and information from the six participants who indicated they are under the age of 40.

Interview procedure

I conducted 13 individual interviews and two group sessions over a four-week period in January and February 2021. Due to the COVID-19 pandemic, all 15 interviews were conducted virtually. I conducted 12 one-on-one interviews with industry employees by phone, and two group sessions with non-industry publics using Google Meet technology. I chose to interview the industry participants individually to maintain their privacy and in the hopes of uncovering repeated themes that are unprompted by others. I chose to interview non-industry participants in group sessions because I felt participants might not be as familiar with ESG content and that they could build off each other's responses. Each group session had six participants scheduled. The first session went ahead as planned. The second session was comprised of four participants because one withdrew for personal reasons, and another had to leave the session due to technical issues with their internet. The person who experienced technical issues agreed to be interviewed separately in the same one-on-one style as the industry interviews. In total, I interviewed 23 people in 15 sessions.

For the interview script, I prepared ten main questions to start discussions, each with a few optional probing questions if I felt I needed to use them during the interviews (See Appendix

D). I tried to keep my questions open-ended to elicit thoughts from the participants and inspire rich follow-up questions (Marshall & Rossman, 2014 p. 277), while balancing the broad topics of ESG with a constraint on industry's reporting practices to support my research questions. Due to the reflexive nature of my qualitative research, the sequencing of questions varied depending on answers from the participants, and not all scripted questions were asked to all participants. Before beginning my questions, and to help the participants (and me) feel at ease in the virtual interview environment, I read a recap of the informed consent (See Appendix C). I also reiterated the informed consent's requirement of privacy and protection of personal identity at the end of each interview.

I read from a printed copy of the interview script for each interview and made a few minimal notes on each document. I conducted all interviews alone over speakerphone in my private home office. I used a ZOOM H1N audio recorder that I placed near my phone or computer's speaker to record the interviews as local audio-only .mp4 files to the recorder's onboard SD memory card. Simultaneously, I used the Dictate function in Microsoft Word for Mac (Version 16.49) to roughly transcribe the dialogue as it happened into a block of unformatted text that I saved as a Word document in a secure folder on the Mount Saint Vincent University (MSVU) OneDrive. After each session, I transferred the .mp4 file from the recorder to the secure MSVU folder and deleted the local file on the ZOOM recorder's SD card. Each interview took approximately 60 minutes to complete.

Before transcription and coding, I reviewed the documents and formatted them for easier reading. I listened to each recording and edited each text-block to add line breaks and punctuation and separated my questions from participants' answers to help me more easily scan the documents during coding. I also corrected auto-transcription errors from the MS Word Dictate function (for example, ESG was often auto-transcribed as "yes gee") and highlighted some initial themes. I noted a few recording times randomly on each document as a reference point to the recording if needed. I transferred the few notes I made on the hard-copy scripts during the interviews and kept each printed script securely with my other physical archives for this study, as described in the informed consent (See Appendix C). This initial process of listening and editing refamiliarized me with the data and allowed me to format the transcribed documents for easier coding. As a utilitarian tactic and for ease of reference, I broke the two group session files into ten individual word documents, one with each group participant's answers. I kept the two session files in case I needed to reference the conversation flow between participants. Breaking the group sessions into individual files allowed me to manage individual responses and compare answers to common questions more easily. Along with the one public participant who I interviewed individually, I formatted 23 Word documents. Maintaining privacy and protecting the identity of all participants during the interviews was an important consideration and documented in the informed consent (See Appendix C). To maintain privacy, I saved the .mp4 and .doc files with random filenames as N01, N02, N03, and so on for the 12 iNdustry participants, and P01, P02, P03, and so on for the 11 Public participants. I did not alter the recordings; however, I did edit the documents during formatting to remove any mention of locations, specific events, names and other information that could reveal the identity of a participant.

The interview process was invigorating for me. As I listened to responses and deciphered commonalities and new insights, I thought of other scholarly research I had read and began to realize this data would be a key differentiator that could not only be used to verify existing research, but also lead to more insights and future study.

Strategies to identify themes

After initially formatting the 23 documents, I used MAXQDA Plus 2020 software to help me analyze the data. I imported the Word files into MAXQDA and coded each document. I began with open coding to generate categories of information (Marshall & Rossman, 2014, p. 65). In my first review, I coded answers to my scripted questions, which created an intuitive way for me to analyze grouped answers. I used the same script and the same questions for all 15 industry and non-industry interviews (23 people), but I did not always end up with 23 coded answers for each question (I did not ask the exact same questions to all participants due to the dynamic nature of the interviews and group sessions). Since I adapted grounded theory as the basis for my qualitative research strategy, I tried to follow-up on new and unexpected responses from each participant by asking unscripted questions to prompt more information. This adaptive interviewing technique resulted in unexpected themes that "bubbled up" (Marshall & Rossman, 2014, p. 401), which I identified through more open coding during a second review of the documents. During my second review, I also began to use axial coding to identify where codes connected or were "clustered around points of intersection" (p. 401), and how data would fit in my selected categories and theoretical frameworks (p. 175). I did not use all of the axial codes I identified. For example, I noticed many participants used the word trust in their responses, so I used MAXQDA's auto-code feature to scan the documents and automatically categorize all instances of the word trust as its own code. Upon reflection, I decided not to use the concept of trust as a theme in this research because the word was used in existing themes, like *T ba*

W a , and I felt the participants' inconsistent use of the word did not warrant specific research in this study (but trust could be a theme for future research). Identifying codes as I have described to help me determine themes was a key benefit to using MAXQDA as a qualitative analysis tool.

For the 23 documents, I created more than 120 codes with more than 1,300 coded segments. The titles and themes for each code evolved as I saw commonalities in the data (See Appendix F for an overview of codes). For example, I created an open code called "bite sized" because I noticed participants mention the words, or similar metaphors like "digestible content" to explain communicating smaller bits of information both in general and on social media. I created the code after asking N04 "What is your advice to oil and gas companies who create ESG reports?" N04 responded that reports are too big and too much content is "not digestible." I recalled that P11 had described content in "manageable bites" and others had used terms like point form and bullets to describe how companies should communicate smaller bits of information. I grouped 13 instances of similar phrases into the code and connected it to the "Advice to companies" code, which I had categorized in the first review. The "bite sized" category became an axial code as a possible fit under Hall's encoding/decoding theory in the theoretical framework. I noted I had connected instances of the "bite sized" code into several other categories and themes, including advice, no universal standard, website or social media, and others. Reviewing other codes I had created and connected, I felt concerned that too much coding might cause me confusion. In a final review, I sorted through codes judiciously and assigned the best possible categorizations. The process of coding was fluid and sometimes imperfect, but critical to helping me manage data.

I designed this study using qualitative interviews, not quantitative surveys. Although quantitative or mixed-methods research was not my approach, there were binary-style questions with quantitative characteristics I used during the interviews before asking how or why. The quantitative-like results from the initial binary-style questions helped me calculate responses and identify themes during coding. For example, I used two ice-breaker questions at the beginning of each interview that nearly all people responded to with different results. The two questions were: 1. Have you heard of the companies before? (and a probing question: What do you think of them?), and 2. Have you ever read a report like this before? I created bar charts for these binary-style yes/no and either/or questions – including a breakdown of how industry and publics responded – to help me visualize responses. (See Fig. 2):

Figure 3:

Using these charts as a supplement to understanding interviewee responses to the two ice-breaker questions, I can clearly see that – as I expected from the heavy Alberta influence in the sample – nearly everyone interviewed had heard of the companies, and, while all industry interviewees had read an ESG report before agreeing to be in this study, most publics had not. These initial results provided insights into familiarity with industry, and participants' understanding of how industry reports on ESG matters. I use bar charts in the analysis section of this thesis to help visualize other binary-style questions like: Is commenting on an oil and gas company's social media post effective? And, Is the content authentic and transparent? It is important to note that these charts, though helpful in providing a visual overview of the sample, have little significance compared to the importance of the participants' qualitative responses.

I used open coding to look for patterns and key ideas, and axial coding to identify data within named themes (Marshall & Rossman, 2014, p. 400). Marshall and Rossman cite Borgatti (2006) to explain how open coding is used to identify and name data: "Essentially, each line, sentence, paragraph etc. is read in search of the answer to the repeated question 'what is this about? What is being referenced here?'" (p. 65). With my qualitative approach and open-ended questions, there were ideas that bubbled up from responses given by the research participants (p. 401). For example, from my question, "What do you think of the content in these reports?," 12 of the 23 participants stated they felt companies were picking and choosing to report only the best data, or "cherry picking," as one industry person, N11, called it. I therefore created a code I labelled "cherry picking" and found 13 other instances where participants used the term or a similar reference to picking and choosing data.

I used selective coding to look for stories and themes, like cherry picking, from the interconnection of the categories I had created (Creswell & Creswell, 2018, p. 175). To measure the importance of each theme, I counted the number of participants who mentioned a theme and compared that to the total of 23 participants. I also calculated how many industry or public interviewees mentioned the theme. I created groups of pie charts to help me visualize how often a theme was mentioned and to determine the importance of the research theme; I colour-coded to indicate if the theme was mentioned with green and red to indicate yes or no. For the "cherry picking" theme example, I used these pie charts to help me visualize the data (See Fig. 3):

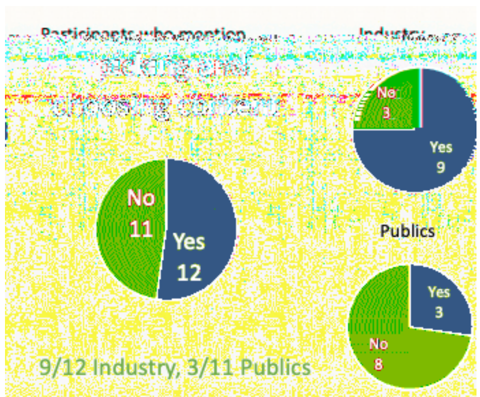

Figure 4:

Using these charts to interpret the data, I can see that half the total participants mentioned the theme of picking and choosing, but the segmented results from industry and publics were almost reversed: three quarters of industry acknowledged that picking and choosing happens while only one quarter of publics mentioned they felt it was happening. This data and N11's use of the term cherry picking supports Ringham and Miles (2018) research that, due to a lack of reporting standards, companies are free to cherry pick data in corporate sustainability reporting (p. 1046). I will use pie charts in the analysis section of this thesis to help visualize other themes that emerged, such as: Dealing with polarized views, and "Where is the 'bad stuff' in these reports?" (P01, P08) While the pie charts offer visual detail about the sample's response (arguably more detail than the bar charts provided for binary-style questions), they are not as rich as the qualitative data from participants' insights on the themes.

Limitations

A limitation of this research is my personal bias as a communicator in the oil and gas industry, which affects my selection of participants and my interpretation of their perceptions. I analyzed data by coding responses that I felt demonstrated the theories within the IKSYDK theoretical framework, and, just as some interviewees referenced how companies seemed to pick and choose data for ESG reports, I categorized responses where I felt they best answered my research questions.

Backyard research

Creswell and Creswell (2018) observe that researchers need to be aware of connections between the researcher and participants, and cite Glesne and Peshkin (1992) who state "backyard" research involves studying immediate work settings (p. 164). In situations where backyard research is essential, "the researcher is responsible for showing how the data will not be compromised and how such information will not place the participants (or the researcher) at risk" (ibid). Aware that my position as an employee in the oil and gas industry creates researcher and subjectivity bias, I would classify data I gathered for this thesis as backyard research because I know or have worked with 22 of the 23 research participants in some capacity. From the outset of my proposal, I was aware that my relationship to the participants could pose risks in compromised data, but also provide a tremendous advantage with an inside understanding of ESG reporting. To manage the risk, the informed consent (See Appendix C) acknowledges that most participants will come from my network and, to ensure privacy, "Names of participants, the companies they work for, or identifiable characteristics will not be shared with other participants and will not be revealed in the final study." As a communicator in industry, I have a trusted relationship with colleagues and others who have important knowledge and who can offer informed opinions on ESG reporting. As their trusted colleague I have a moral duty to protect their reputations, along with the company's they work for (and mine). But, as a researcher I have an ethical obligation, guided by the informed consent, to report important and relevant findings. I also have strong moral principles with high personal standards, and I do not want to produce a half-hearted, biased or dishonest thesis that will bear my name as author. I want to inspire future studies and I will accept scholarly criticism of my research based on not knowing what I do not know. However, to borrow from Goffman's (1956) dramaturgy within my theoretical framework, I will not hide critical information backstage (p. 13). I wanted to make participants feel at ease with my approach, and so I developed the informed consent through MSVU's rigorous academic review process as part of my research application that was carefully reviewed and approved by MSVU's University Research Ethics Board.

Hawthorne effect

I was concerned that my relationship with interviewees could lead them to partially answer questions, avoid details that might identify who they are, or participate charitably as a way to support my growth as a researcher rather than the research itself. This phenomenon of altering behaviour while knowingly participating in research is sometimes called the Hawthorne effect (Al-Yateem, 2012, p. 34). I wrote the privacy section of the informed consent to address personal privacy concerns and reiterated the importance of maintaining privacy during the introduction prior to each interview. However, the possibility of partial or guarded answers, including potentially from the Hawthorne effect, is still a limitation.

COVID-19

Interviewing in the middle of a lockdown during the COVID-19 pandemic, which had significant negative economic impacts on industry as outlined in the introduction of this study, cannot be minimized and may have also affected the overall mood of participants. Despite the lockdown limitations and the impacts brought on by the pandemic, industry and non-industry participants were prompt and reliable in their participation.

Limited themes and participants

My background in public relations and communications combined with my connection to the participants in this research limits participants' responses to PR-related topics. Therefore, there is little mention in this study of non-PR topics (for example, economics, engineering or scientific details) related to ESG reporting. My network is merely a fraction of industry. Combined with the small number of participants, the constrained selection and small size of the sample are clear limitations to this research. Other limitations of this study include a small and limited sample across the country, the lack of full demographics to further understand participants including job titles, company names, executive representation and years of experience (which were not disclosed as part of ensuring privacy), and my relative inexperience as a researcher in this my first major scholarly research project.

The limitations I have identified do not outweigh the results of this research. Through understanding public and industry perceptions of issues surrounding ESG reporting, companies can begin to reconcile concerns and make changes with societal benefits, and PR and communications professionals can find ways to make positive changes in how reports are communicated, including on the web and social media platforms. As mentioned in the Purpose chapter, scholars have identified a need for CSR research that includes qualitative public opinion data. This study offers scholars new insights on energy production and use that will fuel future research; in addition, the qualitative dimensions of this research provide important perspectives on perceptions surrounding ESG reporting in the Canadian Oil and Gas Industry.

Data Analysis and Discussion of Results

To help understand how the perceptions of interviewees might be influenced, I reviewed scholarly and industry literature on a variety of topics related to the oil and gas industry, including historic issues and communications involving sustainability reporting (See Literature Review chapter). In conjunction with the review of literature and research themes, I created the I Know Something You Don't Know (IKSYDK) theoretical framework as a multi-disciplined communications model to help analyze and understand interviewee responses, with the notion that a sender and an audience have different understandings of content presentation and that they each know things the other does not. The IKSYDK framework combines the economic, literary and cultural theories of Spence (2002), Goffman (1956) and Hall (1973), with Hall's notion of cultural hegemony as the underlying influence, to understand why companies send ESG messages, how companies present themselves and how audiences perceive their presentation, and how audiences receive and interpret ESG messages. (See Theoretical Framework chapter.)

With many participants commenting that ESG reports are too lengthy, the irony of writing a more than 200-page thesis about ESG is not lost on me. Through my review of research and gathering of qualitative data, as I have outlined in previous chapters, I recognize the struggle report writers have in filtering information. N01 referred to the length of ESG reports as "big beasts," and P11 advised, "you gotta' break it down into manageable sound bites." Commenting on the quality of content in the ESG reports, P08 remarked, "it's just basically a bunch of outputs not outcomes." Following the advice of these and other participants, I have tried to write this thesis in digestible and meaningful pieces.

Participant introductions

During the interviews, most participants revealed some information about themselves or their work experience that is relevant to this research. As written in the informed consent and as mentioned in the interview script (See Appendix D and E), participants agreed that additional relevant information to the current research could be disclosed. The following additional information, related during the interviews, serves as an introduction to each participant and reveals more about their backgrounds.

All 12 industry participants work in the Canadian Oil and Gas Industry in a role related to ESG reporting, including five subject matter experts, four ESG report authors, and three communicators. Applying the IKSYDK framework (See Fig. 1), industry participants operate under Hall's (1973) notion of the professional code because they have an inside view of how ESG reports are authored and presented and are "linked with the defining elites" (p. 17) who encode messages that have "already been signified in a hegemonic manner" (p. 16). Industry participants also demonstrate Spence's (2002) signaling theory, with roles that contribute to signaling information into investment markets from those who know certain things to others who do not know (p. 435). As employees in the Canadian oil and gas sector, industry participants interpret questions in this research as the message senders within the source element of the IKSYDK framework.

Of the industry participants who disclosed further work-related experience, N01 has authored ESG reports and reveals, "I have got to experience the evolution of ESG, I suppose, over the last four years." N02 works as a professional communicator and expresses, "I know the company that I work for is doing a good job based on the environmental (element) of the ESG report." N03 is "most well versed in environment" and has "worked in the industry for ten or so years." N04 refers to work experiences from 2010 and observes, "I definitely noticed when all of a sudden the term ESG started getting tossed around, and I want to say that was about the last two years." N05 shares their experience as "someone who has spent their entire career in environment," and started in environmental consulting "almost 30 years ago." N06 reveals they began writing and contributing to sustainability reports as a summer student with a major Canadian oil and gas company in the early 2000s. N07, an engineer with indirect contributions to the creation of ESG reports, discloses they "previously worked as an environmental engineer." When asked about the personal relevance of ESG reports, N08 reveals "I'm biased because I have a hand in it." N09 discloses they live in Alberta, but adds, "having lived in Ontario for several years – they might think about corporate social license, but they are thinking about the companies that surround them; they're not thinking necessarily about the oil and gas industry." N10 expresses they "have a fair bit of understanding of industry," and that "my personal background in communications makes me a nerd about that stuff." N11 acknowledges they have worked for their current company for ten years "in the community." And, N12 mentions "years working on reports like this," and notices the reports have "more graphic simplification" and "incorporation of infographics… which is rather encouraging to see as an Albertan, to make it more real, more relative to me."

All 11 non-industry participants live in Canada and do not work in the energy industry, including three public relations practitioners, two post-secondary students, two who personally invest in Canadian oil and gas companies, one teacher, one independent businessperson, one who works in the banking sector and one pension fund administrator. Applying the IKSYDK framework (See Fig. 1), non-industry participants interpret messages through Hall's (1973) reception theory and its dominant, negotiated and oppositional codes (p. 16). As outsiders who receive messages with a hegemonic understanding of the oil and gas industry, based on a foundation of historic and contentious issues as discussed in the Introduction and Literature Review chapters, non-industry participants interpret questions in this research as the destination element of the IKSYDK framework.

Ten non-industry participants were interviewed in two online group sessions using Google Meet technology, and one was interviewed separately. I chose to interview non-industry participants in groups because I anticipated they would not be as aware of ESG reports and could build off each other's responses. The group sessions each took approximately one hour to complete, whereas the individual interview took only approximately 30 minutes. Of the non-industry participants who disclosed further relevant information to the current research, P01 (who was interviewed separately due to technical issues during their scheduled group session) resides in Quebec and comments on the importance of having ESG reports written in French: "Lots of Quebecers actually are against oil, so if they can't even communicate with us in our language, how can they have our people on their side?" P02 is a student in their 20s who comments on the high literacy level of the reports: "If you're trying to reach my own group for example, it's not going to be reached." P03 discloses they are a professional communicator with experience in producing similar reports unrelated to the energy industry, and notes they "also have been on the other side of those reports a little bit, so I know that there's some public affairs person who just spends a big portion of their year writing." P04 reveals they have investment knowledge of ESG as an employee in the banking industry: "I know what ESG is because in banking, we sell socially responsible investments, so I'm very familiar with the term and what it actually means." P05 explains they currently live in Alberta and that, "if I was still in B.C. (British Columbia), I think these companies wouldn't be nearly on my radar." P06 discloses experience producing similar reports in the non-profit sector: "Working for a not-for-profit organization, we also have to do annual reviews. Whether we want to or not, it's what we have to do." P07, who does not work in the energy industry, recounts a time when they visited oil sands mining facilities in Fort McMurray, Alberta, and remarks about references to environmental reclamation in the reports: "while some of this stuff (pictures of oil sands mining) might look like hell, they're still doing the things that they say they're going to do." P08 identifies that they create similar reports for the public health sector and remarks that ESG reports are written for an audience with very high literacy: "If I'm doing something like that for residents of my community on a health issue, I would really bring it down to like a grade five level." P09 reveals they have previous experience in sustainability research for non-governmental organizations (NGOs): "I worked for an organization that did research and contributed to the UN bodies, and then those papers would come back and inform organizations like Greenpeace." P10 is a pension administrator who manages investment recommendations and reveals, "we invest in these companies. So, we require… we have a responsible investment paragraph in our investment." And, in response to the question of whether their opinion matters, P11 discloses, "I am a shareholder in most of these companies and I don't think… I still don't feel that my opinion matters."

While the introductions reveal relevant individual characteristics and introduce themes to explore in this research, they also demonstrate similarities and differences in thinking between industry and non-industry participants. For example, there is agreement that Albertans are more aware of the oil and gas industry than other Canadians. N09 believes that Ontarians are "not thinking necessarily about the oil and gas industry" when they think about corporate social licence, and P05 observes that oil and gas companies would not be "on my radar" if they did not live in Alberta. However, there is disagreement over how the reports are written. N12 notes the reports have "more graphic simplification," but P08 feels the reports are written for an audience with very high literacy. These two brief examples of agreement and dissent demonstrate the differences in participants' viewpoints – both between and within industry and non-industry groups – and are indicative of themes that I compare and contrast throughout this chapter.

Impressions of the companies and reports: Conflicting and concordant views

I began the interviews by asking one or two general questions, intended as informal icebreakers, to help ease any nervousness and set the stage for the interviews. The questions I asked were, "What do you think of the companies?" And, "What do you think of the ESG reports you reviewed?" The participants' responses to one or both of these questions not only inform the discussion and more questions, but also demonstrate how open-

Thoughts on the companies: I'm a fan and necessary evil

Responses to the two ice-breaker questions about thoughts on companies and reports overlapped, with most participants referencing the companies as report authors, or referencing the reports as communication tools for the companies. N01, who has authored ESG reports, comments that companies have an "opportunity… to create a narrative where it's the company saying what they're doing instead of being on the defensive, which is where the energy companies usually are." N01's reference to an opportunity for a needed message that creates a narrative demonstrates Spence's (2002) signaling theory where a company sends a message to overcome an informational gap (p. 435), while the reference to companies moving out of a defensive position demonstrates Hall's (1973) professional code and suggests companies are trying to gain informational power as message senders. N01 continues that companies "were reluctant to get into social media and they saw what happened so now with ESG Reports, it's taken awhile but… some of the ones in the examples that you shared have been good." N01's observation that companies were reluctant to use social media corroborates Shin et al.'s (2015) findings that companies prefer sharing information using more one-way than two-way communication (p. 208). Along with the earlier comment that companies are usually "on the defensive," N01 determines the companies "saw what happened" when they were not early adopters of social media and missed the opportunity for, what Vollero et al. (2018) referred to as, a potentially fruitful opportunity for companies in controversial industries to favourably increase their identity-based image (p. 147).

As a communications professional for 13 years in the energy industry, my experience with similar situations as described by N01, along with the findings by Shin et al. and Vollero et al., are a few key motivators for this research. Opportunities to communicate a message demonstrate the first piece of the IKSYDK framework, with Spence's (2002) signaling theory applying to the need to create a message that fills an informational gap, and Hall's (1973) notion of the professional code applying to the need to gain power in ESG content messaging.

While N01 did not provide a specific opinion about the companies, other responses have a range of judgements. Nearly all industry and non-industry participants who express opinions about the companies do so with a qualifying statement that expresses some doubt or equivocality. Generally, there is a moderate level of support for companies, but with qualifiers that the companies are not entirely trustworthy, could do a better job, risk going out of business for poor performance, are not equal ESG performers, need to be more environmentally friendly, or are a necessary evil for society. Applying the IKSYDK framework, the following qualified answers from six participants (three industry and three non-industry) are examples of Hall's (1973) negotiated position where the audience understands "understand(s) quite adequately what has been dominantly defined and professionally signified" (p. 17) and neither fully agrees nor disagrees.

P07, who has visited oil sands facilities in Fort McMurray as a non-industry employee, expresses support for how companies report on ESG, but qualifies with a sense of distrust: "What I have found for the most part is that they've all been pretty good about reporting the things they say they've done… However, there was still a measure of distrust that I think is inevitable because they're corporations."

N03, who has contributed to ESG reports as an environmental subject matter expert, also supports companies but acknowledges a variation in ESG performance: "I mean for the most part

I'm a fan, which won't surprise you because I worked in the industry for 10 or so years and I don't think you can do that, at least in the line work that I'm in, without being supportive of what they're doing. I think there's some variation in that cohort in terms of how well they perform on ESG."

P09, who has sustainability research experience with NGOs, expresses the companies are necessary but qualifies that energy sources need diversity and that companies are a necessary evil: "Well, there's a couple that I hadn't heard of, but I mean mostly I think that they all provide a critical service and I'm looking forward to seeing more diversity in our fuel sources in the future, but this is what we're working with right now. So, I don't have specifically negative feelings toward any of them certainly. But it's sort of, I have a bit of a necessary evil feeling about them."

P11, who reveals they are a shareholder in oil and gas companies, acknowledges economic returns and echoes the thought that oil and gas companies are currently necessary, but specifies the need for environmentally friendly alternatives: "Well, aside from providing a pretty good shareholder return each, repeatedly, I feel …that we do need these resources and I would like to see more environmentally friendly resources is in future. But these companies are necessary."

N11, who works in community relations for an oil and gas company, responds favourably to the companies whose reports are referenced (See Appendix C), and qualifies that bad performers do not stay in the business for long: "They're all… and I think you have to be, to be an operator in the Canadian oil and gas sector – the poor operators get weeded out pretty quick –

so, I don't have anything negative to say about them all; I think they're all honourable corporate citizens."

And N02, who is an oil and gas industry communicator indirectly involved in the creation of ESG reports, acknowledges varied thoughts about how well the companies operate: "My impression ranges between the companies. I think that there are some companies that I really respect, and I think very highly of. And then there are other companies that, you know, I think they do a decent job, but they can maybe step it up a little bit and do a better job."

All participants shared similar views in their responses. A benefit of having 23 participants in my research is the ability to identify repeated themes that verify the validity of the responses. In their research article on the effect of interview recording on quality of data, Al-Yateem (2012) finds that "participants' awareness of being in a study can cause them to change their behaviour" (p. 34) and suggests prolonged engagement with participants during interviews as a strategy to obtain the highest possible data quality (ibid). Along with many validated individual responses, the interviews I conducted lasted approximately 60 minutes with ample time for engagement. Similar to patterns in the responses of other qualitative questions, participants answered the question, "What do you think of the companies?" with qualifying statements.

The six responses from both industry and non-industry groups each have qualified answers based on varying levels of skepticism, and illustrate Martha Hall Findlay's (Suncor, 2020b) recognition that energy companies need to be humble: "We're a big energy company, not everybody trusts us" (0:32). Participants' perceptions could be influenced by historical events and what Vollero et al. (2018) refer to as "CSR scandals – such as… ExxonMobil's activities related to climate change – (which) have captured the attention of the media and damaged the public's trust in certain organizations and in their social accountability" (p. 141). And, Stauber and Rampton's (1995) historic research about deceitful astroturfing techniques (p.79), along with Sisson's (2017) research that a history of corporate greenwashing can cause irreparable damage to a company's reputation (p.793), have created a proverbial track full of reputational hurdles.

N08, who has authored ESG reports, acknowledges that companies are aware that public perception is just one of the hurdles oil and gas companies try to overcome: "I think they (the companies) all understand…the changing environments that they're all operating under whether that be regulatory, public perception, investor demands, those sorts of things." N08's suggestion that the oil and gas industry is aware of "changing environments" is driven by the changing environment. N08 observes that environment is a key reason companies create ESG reports and notes that, "some companies are starting to put out a separate climate change report on top of an ESG report, sort of, recognizing that that is where the immediate concern is." Applying the IKSYDK framework, addressing the immediate concern of climate change through ESG and separate climate change reports relates to Spence's (2002) notion that informational signals are needed to fill knowledge gaps, and also relates to Hall's (1973) notion of the professional code where message senders attempt to gain or shore up greater power and hegemony through message delivery.

P05, who moved to Alberta from B.C. 20 years ago, also addresses the changing environment and conveys a first impression that summarizes the imminent operational changes for powerful energy companies: "We know we're undergoing a huge, massive sea change here, and so my first thought is these are huge, huge powerful companies that are on the cusp of having to make major changes in how they operate."

Reviewing the seven reports referenced for this research, all companies reference climate change and acknowledge the need to adapt operations due to the changing environment. Six of the seven reports specifically mention the energy transition to other fuel sources, and the seventh mentions a low-carbon future. In their ESG or sustainability reports, Imperial Oil (2019) states, "A significant energy transition is underway, and many factors will shape the world's energy future" (Imperial Oil, 2019, p. 27); Husky Energy (2020) acknowledges, "We believe industry has an important role to play in responsibly producing the energy the world needs, while the world transitions to a lower carbon economy" (Husky Energy, 2020, p. 47); Suncor (2020a) writes, "As much as our world has changed through COVID-19, Suncor remains fully committed to our strategy, sustainability leadership and our role in the energy transition to a low-carbon future" (Suncor, 2020a, p. 2); Cenovus Energy (2019) recognizes, "The world is undergoing an energy transition that requires more energy and fewer carbon emissions" (Cenovus Energy, 2019, p. 5); MEG Energy (2019) acknowledges, "It has become increasingly evident that we are entering a global energy transition and we are preparing ourselves to respond to shareholders, policy-makers, peers and community members by advancing our drive to improve our emissions performance" (MEG Energy, 2019, p. 7); ARC Resources (2020) reveals, "Canada has a tremendous amount of resources and has the diverse talent needed to lead the world in transitioning to a low-carbon economy" (ARC Resources, 2020, p. 2); and, Canadian Natural (2019) explains, "Technology and innovation are keys to success in a lower carbon future" (Canadian Natural, 2019, p. 5).

Considering that corporate greenwashing causes irreparable reputational damage to a company (p.793), it is not unreasonable to anticipate skeptical public reactions to ESG content such as the acknowledgment of climate change by all companies in their reports.

Thoughts on the reports: Fraught with inconsistencies and Greek to me

Although all companies deliver messages in their reports about the imminent change in how they operate, and most include sections dedicated to the energy transition, many interviewees who respond with their initial perceptions about the reports express a misalignment in how the message was received and express that the reports are too long, too confusing, inconsistent or difficult to read.

N09, who has overseen ESG reporting, responds with an unequivocal assessment of reporting inconsistencies: "Overall the oil and gas industry's ESG reporting is fraught with inconsistencies that, whether it's year to year from any specific company or even among the companies, the reporting is vastly different. There's (sic) differences in philosophy towards sustainability, climate change, in ESG more broadly. There's (sic) also different types of business strategies and different assets that the companies have." N09's assessment spotlights a theme in this study that, at the time of the interviews for this research, there is no single, agreed-upon reporting standard for ESG reports. N06, however, has authored ESG reports and views the lack of standards positively. Noting that more companies are issuing reports, N06 feels the reports represent the companies well, "and I think that sort of is the benefit… of not really having stringent reporting protocols around ESG reporting is that it is really easy, as a company, to make it your own. The challenge of course is that then they are very inconsistent from one to the next... So, I guess that's kind of a catch 22." Applying Spence's (2002) signaling theory and the need for a signal to fill informational gaps to achieve information symmetry between sender and receiver, N09 and N06 observe varying degrees of missed signaling opportunities in inconsistent messages as a result of inconsistent reporting standards. Exploring participants' perceptions of the lack of a single reporting standard is an important theme in this research, and a key motivator in my decision to pursue this study, that is discussed later in this chapter.

While many industry participants commented on the lack of standards, non-industry participants commented that the reports were lengthy and complex. P04, who has knowledge of ESG reporting as a banking sector employee, comments on the length of the reports: "There was too much info. I know what ESG is because in banking, I mean, we sell socially responsible investments so I'm very familiar with the term and what it actually means. But those reports were just like (laughter) too much. Like, who would actually read that?" And, P06, who has worked in the not-for-profit sector, comments on the literacy level of the reports: "It all kind of just went over my head. It was language I couldn't understand. I found even the layout and how it was sorted out, it just was confusing for me… So, then I find that I didn't even really accumulate knowledge. It just kind of went in one side and out the other." P04's question, "who would actually read that?" and P06's acknowledgement that, "I didn't even really accumulate knowledge" echo Stauber and Rampton's (1995) categorization of another reputational hurdle for oil and gas companies: "'atmosphere confusionists (sic)'" who sow confusion about the science behind issues like the greenhouse effect "to defuse our collective concern and outrage, rendering us politically mute" (p. 191) and adding to public skepticism.

P08, who works in public health as a communicator, responds by identifying a consistent pattern in the reports (which organically answers my separate and planned question that asks if participants see a pattern in the reports): "I feel like they seem… to follow like a similar pattern and that you know the letter from the CEO at the front – which was always a white guy by the looks of it – and then it would, you know, some key facts, and then carry on from there. As a layperson outsider, I felt like I was reading Greek a lot of the time." P08's observations that ESG reporting is "Greek to me," also echoes findings by Stauber and Rampton, and indicates a misalignment with the audience that creates disillusionment, and comparable to Goffman's (1956) dramaturgical theory of "making too much of" backstage information (p. 105) – in this case for the wrong audience.

N10, who is a communicator in the oil and gas industry with indirect involvement in ESG reporting, also notes an inconsistency in the reports: "Reading the ESG report, I find it interesting. They talk about the scope and breadth of their operation and everything which, you know, I think is kind of fantastic and I like that… And yet when you get into it, it's basically all oil sands, which is also the contradiction for me." N10's observation that a company presented itself as having depth and breadth in its operations but was "basically all oil sands," illustrates Goffman's (1956) frontstage/backstage characteristic of knowingly or unwittingly expressing an impression on the audience (p. 13).

The three audience positions of Hall's (1973) reception theory appear in several responses. For example, P01, a teacher from the province of Quebec, observes that the reports they reviewed were aesthetically pleasing: "The aesthetic part of it was very well done for most of them. Some with more modern twists, some with more formal twists... Some were more easy to read. And for that matter, I really enjoyed looking at it. It was pleasant, with the aerials." P01's reaction to the reports denotes an acceptance of what Hall would classify as the dominant message (p. 17), where the companies operating under the professional code selected the images and presentation tailored for their intended message, and the message was received "full and straight" (p. 16) by the message recipient.

P03, a public relations professional who does not work in the oil and gas industry, repeats a familiar observation that the reports are lengthy with misaligned messages: "Oh my gosh 100 pages!… Some of the definitions like diversity in the board… and then what was actually reflected in the report were complete misalignment. So, I don't know if they actually have a realistic… I'm not sure how realistic their own sort of vision of themselves is. I was quite surprised by that." P10, a pension fund administrator with knowledge of ESG reporting, also comments on the mixed messages sent by the company boards: "I think these companies are like straddling two worlds. Like, they've got the old world, and you can kind of see that in their boards. And they're like, they think that they are diverse but they're not, sorry… They've got to get into the new world." P03's objection that a company's board of directors was in "complete misalignment" with its claim of diversity and P09's reference to old world thinking demonstrates Hall's oppositional position and how the audience can disagree with a message sender and decode the message "in a globally contrary way" (p. 18).

N12, who has authored ESG reports, demonstrates Hall's (1973) negotiated code through a metaphor: "I mean it kind of seems like same paint different brush almost, if we want to go for a metaphor like that." N12's summary that all reports are "same paint, different brush" demonstrates a negotiated code where the message invokes "a mixture of adaptive and oppositional elements" (p. 17). N12 follows up with a reference to confusing terminology, "I think even the term sustainability – doesn't that indicate like zero growth? You're staying stable?

Which isn't necessarily the case." N04, who has more than ten years of experience with sustainability reports, also addresses ESG terminology and observes, "What really popped out really quickly is there's an evolution that companies are going through in terms of, like, CSR reporting or ESG or whatever you want to call it nowadays." N12's reference to the definition of sustainability and N04's labelling of "CSR or ESG or whatever you want to call it nowadays" illustrate the confusion around ESG terminology that was explored in the Literature Review chapter and is mentioned by other participants during the interviews.

N05, who is an environmental specialist, references ESG reports with a personal interest that demonstrates a hegemonic position as an oil and gas industry employee: "I've always just had a particular interest in the climate section, so I usually either scan standalone climate reports or look at their ESG as a whole to look at things related to climate spend and scenario analysis and climate risk." Participants who work in the oil and gas industry are not the only interviewees to demonstrate hegemonic positions. Hall's (1973) notion of cultural hegemony – the underlying element in the IKSYDK theoretical framework – is demonstrated by the geographic influence of three public participants who identify that they are Albertans.

P10 adds a comment on the significance of the oil and gas industry in the province of Alberta: "Because I'm from Calgary (a city in Alberta), I think it's like our bread-and-butter industry." P05 also comments on the industry's importance but contrasts their experience as someone originally from another province: "I've been in Alberta for a long time, but I could certainly say, just in the biggest broadest sense, that if I was still in B.C., I think these companies wouldn't be nearly on my radar as they are now being an Albertan." P02, who is a university student from Calgary, provides thoughts on the ESG reports they reviewed that illustrate not only a geographic influence of cultural hegemony as an Albertan, but also a hegemonic view of the need to switch to some form of new energy: "I guess reviewing these reports is kind of just like reviewing – it's our economy, that's just the basis of what is oil and gas. It's Alberta's economy. As unfortunate as it is that it's that way… there's no sustainable new thing to switch to yet that everybody's on board with, unfortunately." The need for a change and the transition to new energy sources was referenced by every participant in this research and is mentioned at different points throughout the interviews, underscoring what Husky Energy refers to in their 2019 ESG report as the need for tangible examples of progress and increased transparency in how companies operate (Husky Energy, 2019, p. 1).

Along with nuances of the IKSYDK theoretical framework, most responses to the two open-ended ice-breaker questions echo research from the Literature Review chapter and harbinger themes discussed in this research. Participants' answers demonstrate how this study's qualitative research framework allows themes to bubble up. Their responses demonstrate how open-ended questions can invoke points of view that inform more questions and introduce unexpected themes for this research.

Identifying patterns in the reports: Trying to be transparent and buffering facts

Participants who identify patterns in the reports also identify patterns for this research. I asked the question, "Do you see a pattern in the reports?" to 21 of the 23 participants. All 21 respond that they see a pattern. Some industry personnel refer to the lack of a universal standard and introduce a theme of questioning transparency in the reporting. Some non-industry publics comment on visual and structural patterns – some acknowledging their cynicism – and ask questions about the purpose of the reports and who the audience is.

Reviewing responses from industry participants, N08 reframes the question stating, “I think the pattern is more, I think there's no consensus on what the report should be, and in part that's because there is no overall agreement about what the standard for ESG reporting should be.” N02 speaks of transparency and observes, “in general they all kind of follow the same model of trying to be transparent with their stakeholders, investors, with the public. I do think that every single one is trying to be transparent with their data.” And N10 speculates that ESG reporting provides consultants with an opportunity to carve out a niche for themselves: “I don’t know if there’s best practices for reporting on ESG... or if there's a consultant who's making good coin. But... just looking at how they're laid out and how they are organized and how they're posted electronically for ease of reading and visual appearance, they are very similar.”

Industry participants’ responses share some similarities with non-industry participants. N10’s observation about how the reports share similar layouts is echoed by P05 who identifies commonalities across the reports. However, the similarities lead P05 to question the importance of the reports: “Seeing them side by side I started thinking you could almost interchange elements from all those different reports and documents. Just cut and paste from the various one and it wouldn't make a big difference. Reading through them, I started questioning, OK, what is really important?” P08 identifies a similar pattern of elements and asks a question about audience that is common to industry participants, “I just was thinking, who is this for?” P11 interprets the pattern of elements as “set up in a buffered manner,” and lists a letter from the CEO, photos, key personnel and company values as “positive aspects of the company, so it's almost buffering you for that information or those facts and statistics that are sort of towards the latter part of the report, so that you at least know the intent of the company prior to getting that hit of facts at the end." P04 calls the pattern of similarity a "a one-upping thing," and qualifies, "You know, they look at what other companies are doing and they're like, actually we should do that. Like again, but for whose benefit?" And, P07 adds, "They were beautiful. Lots of green. Lots of green backgrounds. It registers with people."

As a communications employee who has worked in the energy industry for more than 13 years, I was pleased that industry personnel raised issues and questions I often asked myself, like how industry can be transparent with no overall agreement for an ESG reporting standard. As the researcher for this study, I was fascinated to find areas of commonalty within and between the industry and non-industry participants. Reviewing results of the responses (See Fig. 3, Method chapter) all industry participants are aware of the companies and ESG reporting. However, while the majority of non-industry publics are aware of the companies, few are aware of ESG reporting, and those few are participants who identified themselves as being investors or working in banking or pension management. Applying the IKSYDK framework, the relative lack of awareness from non-industry publics provides an opportunity for companies to send information signals that would fill informational gaps (Spence, 2002). The questions addressed in the following sections are whether non-industry publics are willing to receive ESG signals, and what their perceptions are of the oil and gas companies who are sending the signals.

Communicating ESG: All you ever hear about is bad things and we're not as bad as you think

As noted in the Methods chapter, industry and non-industry participants were interviewed separately for this research. In response to the question, "What do you think oil and gas companies are trying to communicate through ESG reports?" P08 and N10 offer responses that seem as though they are engaged in an in-person conversation.

P08 expresses a negative perception of the oil and gas industry and the language used in the reports, and questions why the “bad stuff” is not included: “All you ever hear about is bad things in the oil and gas industry, and that they're polluting the earth, and fossil fuels, and it's bad, bad, bad. So, I'm reading these reports looking for…” P08 pauses in their response to think for a moment and continues, “Oh yeah, they're doing this great stuff to the climate and reduce emissions and blah blah blah.” The blah blah blah comment, which is made by a few non-industry participants, can be interpreted similarly to P06’s earlier comment in the previous section that, “It was language I couldn't understand.” P08 continues with their observation by highlighting content that is missing: “But then I'm like, where's all the bad stuff? I know there's gotta’ be bad stuff in here. Is it purposely just not included? Or is that like in a totally different report? So, for me, I'm looking to see the environmental impact, and that's what I would want to pull out of these reports.”

As though they are conversing in person, N10 counters P08’s point that “all you ever hear about is bad things,” with a virtual counterpoint response: “We are, we're not as bad as you think we are… particularly with climate change, it's such an issue on the forefront now…” N10 also acknowledges the voices of opponents: “the whole spectre of bad oil and dirty oil that environmental activists put forward gets a lot of traction, I think in social media and in conventional media. And maybe these documents are an effort to quantify – there’s hard data here…” N10 also addresses what P08 refers to as blah, blah, blah: “Does a lay person know what that means? I don't know, but it's putting the data out there anyway, right. So, I think it's an effort to buy support for the industry.”

This juxtaposition of industry and non-industry responses relates to Goffman's (1956) dramaturgy in the channel/noise position of the IKSYDK analytical framework, and demonstrates the competing tension between sender and receiver in Goffman's notion of frontstage/backstage. In the above example, P08 interprets that oil and gas companies are hiding "bad things" backstage, while N10 suggests that companies are using ESG reports to bring issues "to the forefront," frontstage. This collision point of presentation and interpretation illustrates how a message between sender and receiver can fail.

Perceptions of ESG reporting: and

As I introduced above, answers to the first scripted open-ended question – "What do you think oil and gas companies are trying to communicate through these reports?" – prompt a range of positive and negative responses from industry and non-industry participants, including a range within each group. In one of the public group sessions, P02 echoes what N10 mentions in their personal interview about buying support for industry: "I guess they're trying to get people on their side. So, this is kind of a campaign in a way to… It's like this is how, like, they're trying to convince people to see it in a different light, right? Like, I think it's just like good news that they are trying to convey." N12 also relates to the notion that ESG reporting is a public relations exercise to shore up support for the oil and gas industry and refers to "a proactive approach to things like social license, which I know is a bit of a buzzword, but also just a proactive approach to how they're showing up as a member of the community," and concludes, "I guess for social license we gotta' do this."

The complexity of the qualitative data from my interviews, like these examples from N10 and P02, aligns with the IKSYDK framework (See Fig. 1) which I designed to analyze complex communications. The mentions by N10 and P02 to "buy support" and "a campaign" to convince people, along with N12's reference to how companies are "showing up as a member of the community" relate to an impression management characteristic in Goffman's (1956) dramaturgy theory where a "circumspect performer" – in this case, the controversial oil and gas industry – "will adjust his presentation according to the character of the props and tasks out of which he must build his performance" (p. 143). P02 also observes that companies are "trying to get people on their side" and "convince people to see it (oil and gas production) in a different light" acknowledging that publics have an oppositional view to the oil and gas industry. Applying Hall's (1973) reception theory and its dominant, negotiated and oppositional codes (p. 16-17), P02 infers that audiences understand what oil and gas companies are trying to communicate through ESG reports and takes an oppositional view, and "decode(s) the message in a globally contrary way" (p. 18). P02's mention of a campaign by the oil and gas industry to change people's views affirms that publics have a negative perception of the oil and gas industry, and relates to Hall's observation that "the decision to intervene in order to make the hegemonic codes of dominant elites more effective and transparent for the majority audience is not a technically neutral, but a political one" (p.19). The industry's decision to intervene is a political decision because power is at stake and oil and gas companies seek to gain public consent and win hegemony. Combining observations by Goffman and Hall, the circumspect performer who adjusts the screenplay to make a dominant message more effective is building a political performance.

In another set of separate interview responses that seem as though they could be from an in-person conversation, participants contrast the themes of authenticity and transparency. P05 expresses that due to the volume of information, "it feels inauthentic, and it doesn't feel as trustworthy, and skepticism rises because it feels like that corporate speak." N02 notes that companies "were transparent before ESG became a buzzword, but people weren't paying attention, or they really didn't believe it." N02 continues with support for ESG reporting, stating "I think investors, the public, just people everywhere feel like, OK this is actually a glimpse into real reporting data. This is not some sort of PR exercise." But P03 counters, "It's a lot of self-validation. And some of the titles of the people who are included in those reports I thought were most interesting. So, Chief Sustainability Officer; and you know that person has a team for example… there's (sic) (employees with titles like) Water Leads, and I think it's just a whole bunch of… well it's a whole other science I think in terms of public relations. It actually almost feels like a scientific application of PR.”

P02’s reference to “a PR exercise” and P03’s inference of manipulating science for the purposes of PR convey a negative public perception referenced in Stauber and Rampton’s (1995) *T S G Y , L , Da L a P b R a I* . Stauber and Rampton refer to “actors dressed in white laboratory coats who announce that ‘research proves’ their brand is the best product on the market” (p. 190). Other examples that demonstrate the oil and gas industry’s history of PR scandals are mentioned as part of the Literature Review chapter. In contrast, Cho et al. (2017) found that publics remain skeptical of companies in controversial industries, even when a company is being authentic (p. 54). N05 acknowledges the public’s contentious level of awareness surrounding oil and gas development and how ESG reports are an attempt to answer the negative perceptions: “I think that for so long there's been so much rhetoric – and social media is quite a huge part in this – but there's so much rhetoric about how bad Canadian oil – particularly oil sands oil is; how high intensity it is, how it's got such dirty names like tar sands, and how there's been such a an effort to bring in celebrities and activists to take tours and to make statements about the oil sands, and I think that these ESG reports are a way to try to combat some of that negativity.” In their response to what companies are trying to communicate through the reports, P04 laughs in a manner that demonstrates negative public perceptions: “I know this is probably inappropriate to say – but maybe to save face in the

commitments that are very ambitious and long-term and matched with short term steps that people can hold you accountable to, and then you need to meet those short-term steps to start building their confidence that the ambitious longer-term vision that you've crafted is real."

In the center of the IKSYDK model (See Fig. 1), Goffman's (1956) use of frontstage/backstage is the channel/noise between the message sender and the receiver. Goffman uses a stage metaphor to explain how message senders can be frontstage, like a performer, and not draw attention to the hidden backstage elements of the performance (p. 78). As a "circumspect performer" (Goffman, p. 139), the oil and gas industry plays its role on stage cautiously with the message "we're not as bad as you think" (N10), and uses ESG reports to overcome public perceptions of industry's "bad stuff" (P08) and "bad things" (P04). The industry wants to demonstrate a valued performance to win support from its key investor audience, and maintains, "we're a performer and you should invest in us" (N03).

Research Question 1 summary

RQ1 asks, how aware are publics of ESG reporting and what impact does the level of awareness have on the suitably of ESG content for public discussion; and what is industry's perception of publics' awareness of ESG and what impact does that perception have on ESG communication design? In response to the first part of RQ1, publics who are stakeholders in the oil and gas industry or who have a knowledge of investing are aware of ESG reporting, while non-industry publics who participated in this study are unaware of ESG reporting. The second part of RQ1 is more difficult to answer because an official industry presence was not part of the sample set. However, based on the feedback from industry participants, including ESG report authors, communicators and subject matter experts, industry acknowledges the public's contentious level of awareness surrounding oil and gas development. This awareness is likely the reason that ESG reports currently target a niche group of investors who are more receptive to the message and not a broader public audience who would be skeptical.

E, S or G? If we want to have a nice canvas at the end, we need to mix the colours together.

Environment, Social and Governance elements in ESG reports are the elements investors use to judge whether oil and gas companies are worthy of investment. The three terms resonate differently with industry and non-industry participants in this study for different reasons. Two contrasting questions are asked (See Fig. 5): "Which of the three terms – environment, social or governance – would you want to talk about the most?" And, "Which of the three terms would you want to talk about the least?"

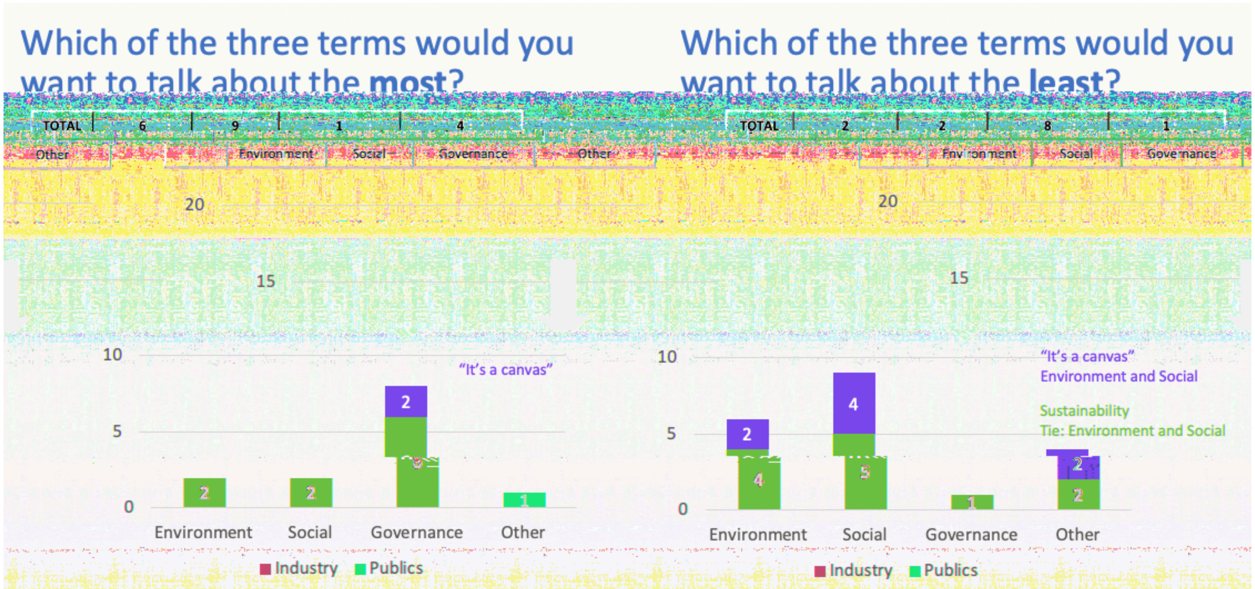

Figure 5:

In their article, *T a a a b a a : A - a a* , Axjonow et al. (2018) explain that "economic, environmental, and social pillars have a positive and significant impact on corporate reputation… whereas the governance pillar has no significant effect on reputation" (p. 444). In the current research, as shown in the bar charts based on answers from the interviews (See Fig. 5), the results appear to support Axjonow et al.'s findings. Social was the most popular choice, edging out environment by a slim majority. Governance received the least votes for most, and the most votes for least. Consistent with other survey-style questions asked during the interviews, participants provide more than just a simple answer and offer insightful responses about how publics perceive ESG reporting.

Although my intent for the "you" in these "Which would you want to talk about most or least?" questions was to inspire a personal response, some industry participants answered from a company perspective, or in a way that seemed to represent both a personal and corporate position, whereas all non-industry participants answered from a personal position. The positions respondents took in their responses align with Hall's (1973) notion of professional, dominant, negotiated and oppositional codes and the relationship to hegemonic beliefs (pp. 16-17). Industry participants who answer from a corporate perspective demonstrate ownership of and power over ESG messages, and operate within the professional code as message encoders who are "linked with the defining elites" (p. 17). Non-industry participants respond as message decoders in ways that align with what has come to be known as Hall's reception theory where audiences accept, reject or take a negotiated position to messages they receive (pp. 16-17). These instinctive positions taken by industry and non-industry groups demonstrate the ideological formations Hall refers to in his idea of the dominant or hegemonic code (p. 16).

To answer the question, "Which would you want to talk about most?" N09 responds, "I'm most interested these days in in the environmental, specifically climate," and offers an explanation of the three terms from the perspective of the oil and gas industry, "To me environment means climate, in today's discussion. And to be social these days means equity and means indigenous reconciliation. And governance, to me, it means how companies… are they being responsible and thorough in their governance through all these issues, and how they run their ship?" N08 supports the view of climate within the environment element of ESG, "I do think hands down what everybody, when people hear (about) an ESG report, what they think about are GHG (greenhouse gas) emissions." And N02 proclaims support for environment as a way to discuss ESG: "Hands down I would want to talk about the environmental piece… because that's where a lot of people's opinions are still kind of up in the air… And I would not want to talk about the governance." N02's observation that people's opinions about environment "are still kind of up in the air" is an unintentionally ironic play on words, and importantly highlights a key theme of appealing to the undecided audience in what P02 referred to earlier in this chapter as a campaign to convince people to see industry in a different light.

For respondents in favour of the social element, N11 reframes the ESG acronym to demonstrate their preference, "I would have it as SEG. Like you know social first would be mine, environment second. I see social being the most important and I'm biased because I'm on the community side." Two public participants in the same interview session exchange a brief dialogue on why they favour the social element in environmental, social and governance reporting. While both support the social element, both express that reporting around social issues needs more development. P03 equates inauthenticity with the need for better reporting on social matters: "I think what was more interesting for me and one that I think people don't do as good (of) a job at… is the social piece of it. And it's all a little bit pieced together in some of the reports like, oh let's put in the indigenous stuff, let's put in the diversity stuff, let's… it sounds not quite as mature maybe as the other sections. And not as authentic too, right?" P04 agrees and acknowledges they wanted more fulsome information: "some of that information was a little fragmented and it didn't seem to flow maybe as well or there wasn't enough of that. But that would be what I was most interested in reading about, like what their involvement and their engagement is within the community, for sure." Ironically, P03 and P04's comments of wanting more information contrasts with P03's earlier comment that the reports have too much information, and perhaps point to an imbalance of content for a non-investor audience, or may indicate that companies do not feel the social element is as important to the investor audience as the environmental or governance elements.

The need for more content in some areas but less in others (perhaps a quality vs. quantity argument) underscores the key consideration within the IKSYDK theoretical framework, where the audience knows something that the message sender does not, or the message sender presumes they know something the audience does not. P03's separate comments, that there is too much and too little content, seem contradictory on the surface, but illustrate the importance of deeper audience analysis where the sender benefits from asking "What do I know that my audience does not know?" And "What does my audience know that I do not know?" Answering those questions may help understand what P04 refers to as "what I was most interested in reading about." This self-examination as part of communications research is a critical and strategic consideration of the IKSYDK theoretical framework.

In their support of environment and social elements, participants mention the importance of public engagement and demonstrating community involvement. Those who prefer governance indicate a preference for demonstrating performance through numbers and data. N03 notes the importance of governance as a foundation for ESG reporting: "Governance is my favorite of the three and that is because of my belief that it is very difficult to achieve much on the other two if your governance is lacking." P10 also supports governance, but qualifies that the data alone is not sufficient without a narrative, "you need a person to tell you and to be excited about it. And then I think you buy in." N05's response is an appeal to see governance demonstrated from senior company management: "Governance is really that top down. It's going to the CEO and board level and saying ESG is a priority to us, we're the G part of it. We have to change the way that we behave, the way that we demand our return on investment, and realize that return on investment includes the well-being of our communities, and the well-being of the environment and the well-being of the people that work for us; not just the well-being of our bank accounts." P01 comments similarly that "everybody has to be a winner in this story" and that it is okay to be profitable but "companies have to think further than that." N05 and P01's appeal for companies to focus on more than profits echoes Bell et al.'s (2019) assertion that is based on a dominant hegemonic belief by "individuals living in resource extraction communities" who "are made to feel that they must prioritize the economic vitality of their communities over environmental health concerns" (p. 332). Bell et al. conclude that there needs to be a balance in the dynamic between economics and environment, and that "most people want a healthy environment in addition to economic opportunities" (ibid).

In response to the question of which of the three elements participants favour – environment social or governance – perhaps the most compelling answer comes from P01 who describes through metaphor how the three elements need to work together like paint on a canvas:

> It's like paint, you know?… If you need to make colour, you're going to take some yellow and you're going to take some red, you're going to mix them and then it's going to become orange for a nice sunset. Can you extract the red from the orange? The answer is no, unless you're a chemist. So, I don't think… Maybe the goal should be the environment, because that's the only earth we'll ever have and we need to make sure that, like, it's going to be there for our kids and their kids and generations to come, and for our health as well. It might be the goal, but everything has to work together. So, if we want to have a nice

> canvas at the end, we need to mix the colours together to make it look nice and to make it be nice. There's going to be spill, there's going to be some stuff leftover of course, it won't be perfect, but at the end you know it's kind of a piece of art that's going to last for generations. So, the goal should be environment, but you cannot extract it from… everything else. It all works together. (P01)

Despite a brief clarification that "the goal should be environment," P01 is the only non-industry respondent who replies that environment, social and governance elements need to work together, suggesting the notion of balance that is an ongoing theme in the literature review and interviews for this research. As I mentioned in the Introduction chapter, understanding the balance between give and take, especially as it relates to the environment is one of my personal goals for this research. With my philosophical worldview as constructivist and as someone who is comfortable with ambiguity, P01's response provides a thought-provoking metaphor that helps me to understand the balance between give and take.

P01's portrayal of how environment, social and governance elements need to work together also aligns with N03's interpretation of balancing the competing interests between environment, social and governance elements: "So ESG for me is about exploring the balance between these sort of competing, sometimes competing interests and trying to not make them compete directly with one another so it's not a zero-sum game: How can we how can we have all of these things to the best of our ability?"

Purpose of the reports: To what end? The answers are there and they're not.

The questions, "Who are these reports for?" and "What is the purpose of these reports?" were not explicitly asked to participants and bubbled up as themes during axial coding of the open-ended interview transcripts. (Refer to the Strategies to identify themes in the Methods chapter to read about the coding process.) Many of the responses have a passionate and reflective quality that offer personal perspectives on the purpose of ESG reporting. In most cases, the responses demonstrate elements of the IKSYDK framework, including Hall's (1973) view of cultural hegemony, and his assertion that dominant definitions are hegemonic and connect, among other things, "to the great syntagmatic views-of-the-world" (p. 17).

In an existential-like response, N06, who has contributed to and authored sustainability reports since the early 2000s, asks: "To what end, right? To what end are we doing this?" Reflecting on the purpose of ESG reporting and the audience, N06 reveals the struggle report authors have appealing to conflicting audiences:

> I've been a part of a number of conversations and a few organisations now that talk about, you know, is this a report or is it a marketing tool? Is this the place where we talk, you know, just the facts of what we've achieved, what we're trying to do? Or is this the place where we tell the stories and try to make this sound even better than it is? And, I think we're kind of in a hybrid moment right now where there is really good solid important information that should be relevant to people, but there's so much of it and how do you wade into it, right? (N06)

N06's response demonstrates a professional struggle oil and gas industry communicators face in understanding which audiences they should appeal to and the relevance of ESG content to more than just an investor audience. Calling it a "hybrid moment," N06 views investor and non-investor audiences as equally important, and that ESG content is relevant to both audiences.

Reflecting on the purpose of the reports, N09, who has overseen the creation of ESG reports, observes, "I think what the reports are kind of trying to suggest is that the answers are there and they're not," and offers an Alberta perspective on the concept of social license and oil and gas companies that demonstrates geographic characteristics of Hall's (1973) cultural hegemony: "I relate to… social license for these companies because they surround me in my community and in my work life." The response illustrates that the oil and gas industry is "taken for granted" (p. 17) by Albertans. But N09 continues that non-Albertans do not necessarily relate to social license in the same way: "I don't think people outside of Alberta – firstly, not all Albertans, but then definitely people outside of Alberta – they might think about corporate social license, but then thinking about the companies that surround them; they're not thinking necessarily about the oil and gas industry." N09's observation of the difference between Albertan and Canadian audiences demonstrates the need and the opportunity to understand audiences and communicate to publics who are not surrounded by the oil and gas industry.

Industry and non-industry participants who reflected on the purpose of the reports also commented on the danger of not communicating. N02 observes, "I think companies for so long were silent and now are realizing the benefit of having this (ESG reports) out there." Applying the IKSYDK framework and Spence's (2002) signaling theory, companies who know something and do not communicate through informational signals will not only miss an opportunity to fill informational gaps, but also risk losing control of their message. P06 questions why companies with ESG reports hide them. "The point of writing the report is for people to read it, and if (the companies) don't put it out there in a way that people can access it… What is the true purpose of putting it out there?" Applying Spence's terminology to P06's question, companies that have a message to signal should signal the message. P07 relates a warning about not communicating: "If you're silent, (the companies) have nothing to gauge anything. Yeah, there's a void. A void of opinion. And so, (the companies) just make assumptions." While P07's response is a plea for publics to provide feedback to companies about their ESG reports, the statement is reciprocal and can also apply to companies that do not communicate with publics. The danger highlighted by N02 and P07 is that a void of information, through lack of engagement and feedback, creates assumptions. N08 offers a similar thought and suggests companies would suffer reputationally if the reports were not issued, even if the content did not resonate with publics: "I think right now it's almost more you'd be punished by its (ESG report's) absence than rewarded by its existence. So, I don't know that they (publics) care that you put it out, but I think they would care a lot if you didn't, in the sense that it's emblematic of your purported concern."

Achieving a balance and understanding trade-offs, whether between ESG elements, moral arguments or economy and environment is an ongoing theme in participants' answers. N03 continues the theme and rationalizes the production of fossil fuels with trade-offs: "I think there is a much greater awareness these days of some of the trade-offs involved in kind of the way we've been doing business and a desire to address some of those trade-offs. And ESG is kind of the way that we reckoned with that." The Literature Review chapter references business ethics researcher John Hunnes (2019) who contextualizes the trade-off as a tension between the need for government revenues and the objective of preserving the environment. "On the one hand, there are moral arguments for the nation to use the petroleum resource for the benefit of society and make it available for countries who do not have this natural resource endowment. On the other hand, there are moral arguments for not extracting and using fossil fuels because of CO_2 emissions" (p. 1).

Reflecting on audience and who the reports are for, non-industry participants P04, P08, P06 all respond that they are not the target audience. P04 adds: "The report wouldn't be something a layperson would read." N06, who has been contributing to ESG reports as a communicator since the mid-2000s, agrees with non-industry participants that ESG content does not appeal to the general public: "I just I can't imagine as a regular person wanting to read an ESG report… I work in this area, and I have not read their 200-page report." N03, who has worked in environment-related roles, speculates, "I think largely their only audience are people who are already sympathetic." N05, who has also worked in the area of environment, adds a Goffman-like response that connects to frontstage/backstage impression management: "I think that the average person wants to see that you have an ESG Report, and that the experts – whoever the experts may be – are favorable to it, but I don't think they want to read it." P08, however, warns that focusing on the investor audience could alienate other stakeholders and damage a company's reputation: "you're preaching to the choir in giving it out, right? But if you're looking to change the perceptions of the public of how we think about oil and gas, something like this isn't going to do it." This back-and-forth conversation about the purpose and audience of ESG reports demonstrates awareness of imminent changes in the fossil fuel industry from both industry and non-industry participants, and the struggle of answering the question N06 asks in their existential-like observation: To what end?

Environmental investors: A fever pitch and a breathless investment

While many interviewees acknowledge that the purpose of the reports is for investors, industry participants are more specific with their acknowledgement that ESG reporting is the result of a shift in audience towards an environmentally-focused investor audience, not a community-focused audience. Three-quarters of industry and nearly half of non-industry participants mention that ESG reports are for environmental investors (See Fig. 6). From the non-industry perceptive, P03 observes that companies "need like a thing, a product, to validate, you know, their business." But N04 summarizes the reason for ESG reports more precisely with an existential ultimatum on responsible production: "It does boil down to access to capital… It's not just going to be a moral obligation to do the right thing. You're not going to get capital unless you do the right thing."

[redacted]

Figure 6

The three theorists I use in the IKSYDK framework (See Fig. 1) refer to audiences differently as preferred, nonpreferred and mismatched. In his signaling theory, Spence (2002) uses a metaphor that sounds as though it could come from Goffman's dramaturgy theory to identify that senders sometimes prefer to target their messages to a select group of receivers: "There are performers who want people with a genuine interest, and not just those with an interest and high incomes, at the events, and who feel that the quality of the event is affected by interaction between the performer and among members of the audience" (p. 451). This targeted approach to delivering a message is a key consideration in the IKSYDK framework (See Fig. 1) precisely because the performers and audience are aware of each other, which minimizes the frontstage/backstage noise between the sender and receiver and optimizes message delivery.

Similar to Spence's observation that performers want certain audiences who have a genuine interest, Goffman (1956) refers to "circumspect performers" and explains their desire for a trouble-free performance that avoids certain skeptical audiences. Goffman writes that, "the circumspect performer will attempt to select the kind of audience that will give a minimum of trouble in terms of the show the performer wants to put on and the show he does not want to have to put on" (p. 139). However, as a contrast to Spence's observation that a performer prefers a targeted approach, Hall (1973) observes the inevitability of mismatches.

In his research on how senders encode and receivers decode messages, Hall notes that misunderstandings and mismatches arise when the encoding/decoding process is disjointed (Hall, 1973, p. 18). Hall writes, "the great majority of so-called 'misunderstandings' arise from the disjunctures between hegemonic-dominant encodings and negotiated-corporate decodings. It is just these mis-matches in the levels which most provoke defining elites and professionals to identify a 'failure in communications'" (ibid). In this example, misunderstandings and a failure to communicate are bound to occur between the "defining elites and professionals" (oil and gas companies) and non-investor publics because the dominant investor-focused encodings do not align with non-investor decodings.

The risk in mismatched ESG messages intended for investors but viewed by other audiences – in this case, non-investor stakeholders who potentially see the reports on websites or social media channels – could cause alienation, create negative perceptions and affect a company's reputation (Axjonow et al., 2018, p. 436). Spence's perspective on targeted communication, Goffman's metaphor on preferred presentation, and Hall's analysis of misunderstanding illustrate the risk oil and gas companies are taking by shifting away from community-focused reports. However, ESG reporting provides an existential reward for companies who appeal to environmentally conscious investors, and an accountability benefit for publics. N05 summarizes that companies shifted to ESG reporting "because they don't want more investment fleeing." And N08 summarizes that "industry will be around in some form… so why not hold feet to the fire in making sure they are accountable."

Many industry participants discuss the evolution from community reports for a public audience to ESG reports for an investor audience. N06 explains, "we've repackaged something we were already doing for an audience that said they wanted to see it in a different way and now we're just delivering it that way and ignoring all the other stakeholders. … it does feel a bit like we've overshot into tailoring to one specific audience." N04 counters that the financial sector "has grabbed hold of it and said this is what we want," and justifies that the influence of individual public investors – not specifically the investor agencies – is driving the shift in reporting. "Having kind of that external poll (referring to the number of investors), I think, is part of what's shifting the conversation in the emphasis of certain metrics. So that's why you see governance more showing up in there." While N06 feels other stakeholders have been abandoned by investor focused ESG reports, N04 notes a more systemic change in how public investors are influencing the audience shift of ESG reports.

N10 rationalizes the decision companies made to shift away from community-based CSR reporting: "I would like to think that all companies care about what the public thinks of them, but I also know that in some ways they can't, right?" N08 identifies the importance of climate data over community stories: "Investors, or your analysts – the people who are driving the conversation – only care about the numbers. You planted some trees, nobody cares. Did you get your emissions down so I can say I can invest in you?"

The business of creating ESG reports is a theme that bubbles up within the discussion of environmentally focused ESG reporting. N01 speculates cynically that the change from community-based CSR reporting to investor-focused ESG reporting began "at some meeting (where) they decided that this was going to be the thing that everyone had to do and now we're doing it." N01 adds that third-party consultants are benefitting from a micro economy that has developed from ESG reporting: "In the communications and marketing realm there's always the flavor of the week. And you know ten years ago, maybe more, it was social media…. Then the new trend emerges in cyber security … I feel like a lot of the same agencies that used to specialize in social media are now specializing in ESG reports. So just a little micro economy around it." N03 adds "It's really reached a fever pitch, and so this person from (an agency) was saying she's got people who never would have considered doing this before now coming in asking, 'for $25,000 can you write us an ESG report and draft with an ESG strategy' and, like this laundry list of stuff that would cost $1,000,000." According to N09, the fever pitch that N03 refers to is driven by the imminent decline of the oil and gas industry: "It used to be an endless horizon for the oil industry and now people are looking at when they kind of wrap up business in the year 2050 or whatever it is. Who's going to be stuck? What shareholders are going to be stuck with a breathless investment?"

Industry and public stakeholders also identify the business of third-party consultants who validate ESG content, but for different reasons. N09 observes that companies want recognition as top ESG performers and "are just grasping at, you know, is there even a third party out there that will just give me a gold star on ESG so I can tell everyone that I've got a third-party gold star on ESG and be very proud even though there might not be any credibility through it?" And P01 asks if a third party exists to help interpret the reports: "It would be kind of nice but maybe I'm too far-fetched here, but to have a media… that would sort of compare those companies in the matter." Applying Goffman's (1956) notion of frontstage/backstage behaviour to these about what they're doing, to becoming a business where it's vital to survival, but people may not be doing it for the right reasons in the long run." N05's mention that ESG reports are vital to survival is a repeated theme in industry responses about the influence of environmental investors. Applying Spence's (2002) signaling theory, the signals to fill informational gaps have changed because the audience has changed. And now, with a portion of the audience expecting community focused content but only receiving investor-focused data, the communication between sender and receiver is, as Hall (1973) notes in his research on audience decoding, misaligned and misunderstood. Cynically, N01 summarizes part of the sad evolution N05 refers to: "ESG ratings agencies only care about your data and your improvements. And so, you know, the 74-page glossy report around it, they don't really care about. Like, they're looking for your two pages of data." Applying Goffman (1956)'s dramaturgy to analyze N01 and N05's responses, the theatre has abandoned one audience that watched a purely frontstage, circumspect performer in favour of a different audience that expects a drastically shortened performance with only the numbers from backstage to frontstage. Later in the interview, N05 adds hopeful comments about the evolution of "really getting people to focus on… making reductions and making smart decisions." N05, who contributes to ESG reports as an environmental subject matter expert, continues on how government-legislated climate policy can integrate with ESG reporting for a positive outcome: "We have to get the idea planted that we have to be responsible… And once that's planted in the form of a modest regulation, companies will… take the ball and run with it. And, you just have to trust that the companies will do the right things. And furthering that, you're going to see investors come on board and say, OK well, this ESG thing is a good way to get people to act in a beneficial way."

Changing terminology: A change in thinking and same paint, different brush

Industry participants commented on the changing terminology of sustainability reporting, particularly as it relates to the recent investor focus on ESG reporting. N04 observes a shift in thought that adds to N05's previous suggestion of planting the idea of being responsible and preparing for modest regulation: "I actually kind of find it fascinating watching the change in language because it reflects a change in thinking." N01, however, struggles with the changing terminology: "They're all kind of the same. I struggle with the concept of some of it… it's impossible in an extraction-based industry to be truly sustainable so I struggle with that a little bit." N11 reflects that the evolution from CSR to ESG is driven by the publics' concern for the environment: "Social responsibility kind of came out because people didn't think corporations were honourable … You can tell what is now the topic that most companies are concerned about, because environment comes first. And the reason they're concerned about that is because the public is concerned about that." N12 observes an idea for more precise terminology: "I think we're evolving to more of a – well I'm hoping – more of like a regenerative attitude on things; regeneration, creating systems that are more anti-fragile, I suppose, and regenerative, not just sustainable. Because it can't just be sustainable." The industry comments suggest that the evolution of terminology continues. The change in thinking that brought CSR to ESG was driven by publics. And while N11 notes that previous evolutions "came out because people didn't think corporations were honourable," N12 introduces the term regeneration as a more logical alternative to the word sustainable. The continued evolution of ESG-related terminology seems inevitable.

The Literature Review chapter references the work of environmental sociology researchers Shannon Bell et al. (2019) who posit the fossil fuel industry uses PR strategies, including appropriating language (p. 332), to maintain hegemonic power over publics (p. 323). They assert, "Many individuals living in resource extraction communities are made to feel that they must prioritize the economic vitality of their communities over environmental health concerns" (p. 332). Based on comments from N04 who believes investor agencies have an "external poll" that is driving change, and N03's earlier rationalization that there is a much greater awareness of trade-offs between economics and the environment, it appears the power is shifting. The investment community and investing publics are winning hegemonic power by prioritizing environmental concerns to maintain their economic vitality.

Authenticity and transparency of ESG reports:

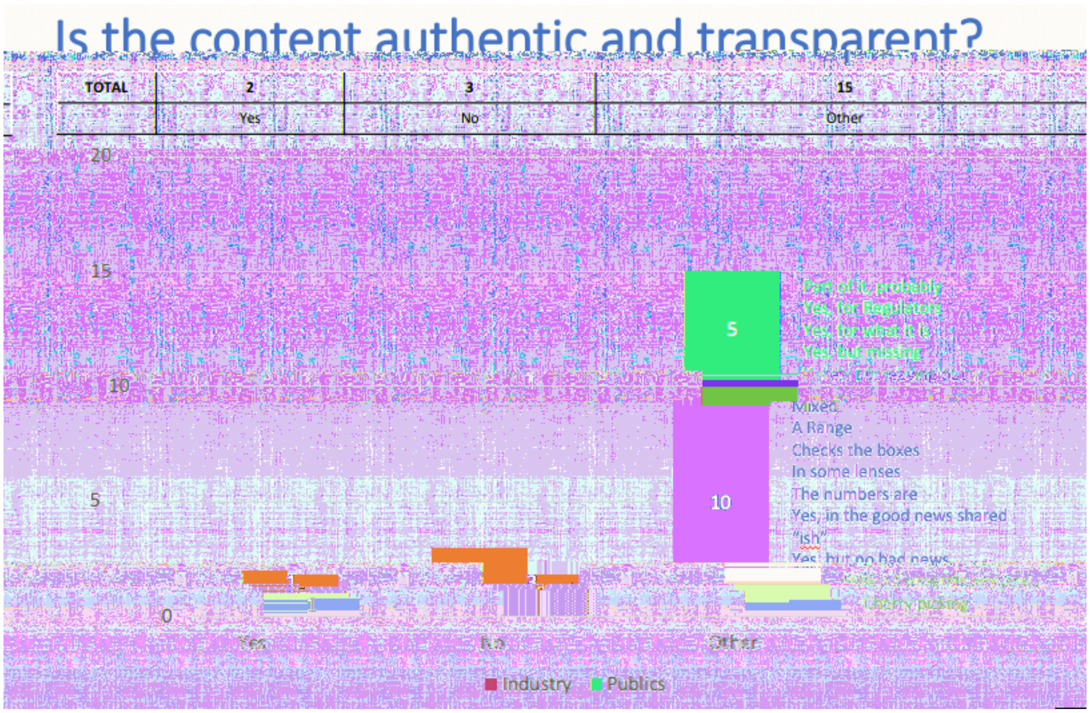

Figure 7:

Only one quarter of respondents to the question of authenticity and transparency answer with a definitive yes or no (See Fig. 7). The sample of comments from participants who qualify their answer demonstrates a general level of skepticism and seems to illustrate that data and numbers are perceived as more transparent than words and information. The results as shown in Figure 7 also illustrate the problem with asking binary yes or no questions for complicated issues and illustrates the power of using a qualitative approach to allow issues to bubble up.

While three quarters of the respondents do not answer either yes or no, the majority of their answers can be categorized as either "yes, but" with a qualifying statement that typically refers to missing content, or "there's a range" with a qualifying statement that content is not entirely transparent or authentic. Applying Goffman's (1956) notion of frontstage/backstage, the consensus across industry and non-industry participants indicates a skeptical interpretation of the suspect performer who is hiding portions of the performance backstage (p. 13). In his essay on encoding and decoding, Hall (1973) notes that message receivers have "selective perception" (p. 15) when decoding messages that are encoded in a hegemonic manner by a sender, which can result in asymmetrical and misread communications. Given the consensus of uncertainty across industry and non-industry participants, their sense of authenticity and transparency takes on a sense of skepticism that dilutes the message's meaning and creates a counter-hegemonic expectation that ESG messages are not fully transparent or authentic. As Hall clarifies when categorizing decoders with selective perception, audiences are "almost never as selective, random, or privatized, as the concept suggests" (p. 15).

Reviewing the interviewees who address authenticity, N04's response that "There's a range," summarizes most of the viewpoints. N04 notes experience as a reason for their skepticism, "you can tell a company that's gotten a little more comfortable with their words, are more willing to have those more authentic conversations. And the companies who are still kind of moving into that space, where they're like: 'just hide it, don't tell them. Pretend it's not happening.'" N09 and P04 observe that companies are authentic in only what they share. N09 notes what is excluded: "It's authentic in the good news that it communicates, but in my review of these companies' reporting practices around ESG, there is not a fulsome discussion of the negative side of things, and especially as it pertains to say climate risk." And, P04 specifies, "It's just missing the negative side of story. It puts, like, the positive spin, and these are all the good things that we're doing." P05, however, does not find the reports authentic. **"**The language isn't very authentic, it's not personable, it's not human, it's not real. It again sounds corporate speak with too much blah blah blah." The phrase "Blah blah blah" is used again by a non-industry participant, this time by P05, to reference confusing terminology and the distrust caused by "corporate speak." N11 adds tellingly, "What's the correct term? Corporate wash."

According to Cho et al., companies need to communicate ESG efforts authentically – demonstrating their corporate values – to avoid public skepticism (Cho et al., 2017, p. 62). It would seem from the skeptical responses that the companies whose ESG reports were reviewed for this study have not demonstrated their values authentically. P11 offers advice with "some pretty cool opportunities to build trust and authenticity" by using more video and making personal connections with stakeholders. P11 adds about the format of reports, "bring it into this century. It seems like this is a report I would've been… it would've been OK ten years ago. But it needs to be modernized for today."

Reviewing the interviewees who address transparency, respondents are skeptical of the content and how it is reported. P03 feels the reports are "as transparent as regulations require them to be." And N07 questions whether companies would report at all if not for regulations: "I don't think some of these companies actually believe it. I think that it's just a box they're checking… Whether or not they would be doing this if those regulatory requirements weren't in place is another question." N10 states definitively, "I think if companies could get away from it (ESG reporting), they would." P09 is also skeptical and connects the size of reports as a tactic to make them intentionally unreadable: "Do I think they're transparent? I think they're trying to find as many things as possible to fill up their 98-page report… But at the same time are you trying to make me not read it? Because that's an excellent way to do that is to make it that long."

P09's skeptical observation that reports are long, complex and difficult to read is partially explained by Clementino and Perkins (2020). In their research on how companies respond to ESG ratings, they find that companies create reporting teams with dedicated technical and sustainability experts, engineers and physicists to produce integrated ESG reports (p. 387). Due to the size and complexity of these reporting teams, Clementino and Perkins conclude "the outcome of this process (is) a series of structured reports, which (are) 'hardly understandable for the general public' and principally aimed at investors" (ibid). According to the responses from participants in this research, the outcome of reports that are hard to understand is public skepticism.

Most respondents who prefer data reporting rather than narratives are less skeptical and qualify that numbers are more likely to be valid. N08 observes the authenticity of data with a seemingly rhetorical question, "The most authentic and transparent part of the reports is the numbers… I mean in theory the numbers don't lie, right?" N02 credits companies stating, "I do think that every single one is trying to be transparent with their data." P07 also credits companies but expresses some uncertainty: "I think that they are authentic, and if they're rounding off, they're rounding off to the higher number and percentage point, but I think that they're pretty close. I certainly hope they are." And N12 responds with uncertainty and skepticism: "Hard to know that (if the reports are authentic and transparent). I hope so. But I think data can be manipulated – I'm going to watch that word – I think data can be interpreted in many different ways."

The high level of skepticism evident across industry and non-industry participants when both groups are asked if ESG content is authentic and transparent is a fascinating outcome and very likely influenced by the negative history associated with the oil and gas industry, as noted in the Literature Review chapter. According to Vollero et al.'s (2018) findings, companies in controversial industries like oil and gas production "are faced with the serious challenge of accounting for their conduct in order to boost the credibility of CSR messages and overcome the increased level of stakeholder skepticism" (p. 141). It is apparent from this research that stakeholder skepticism includes industry employees. While accounting for past conduct within ESG reporting may help companies overcome public skepticism, the lack of standards for ESG reporting adds another level of public suspicion.

No universal ESG reporting standard: Working together and the Wild West

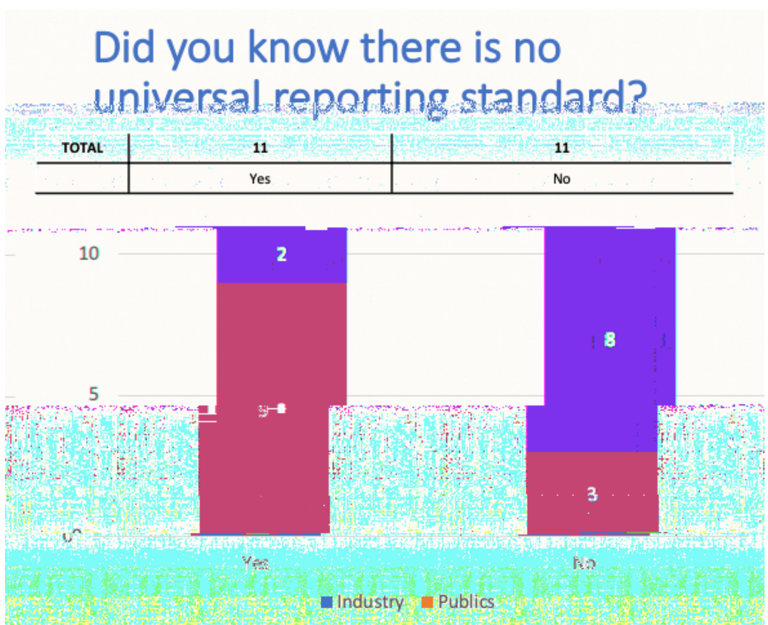

Figure 8:

While there are many reporting standards for companies to choose from, the oil and gas industry has not agreed on a common standard for ESG reporting. As noted in the Introduction chapter, companies can choose from many reporting standards such as Sustainability Accounting Standards Board (SASB), Global Reporting Initiative (GRI), and the Task Force on Climate-related Financial Disclosures (TCFD), among others (Jones, 2021, paras. 7, 8). The lack of a common reporting standard causes confusion for industry and investment stakeholders and makes comparing reports difficult. To illustrate with an academic example, consider a class of students who each submit papers using different citation styles. Some use American Psychological Association (APA), others use Modern Language Association (MLA) or Chicago Manual of Style, and there are some who choose to use no recognized citation style and make up their own. It is possible that the professor could still read and understand the papers, but the lack of a common standard would be confusing and annoying and make it difficult to grade the papers consistently. Professors would likely not allow for such confusion and establish one citation style for their students as a standard to avoid frustration – for themselves and the students. This is not the case currently for ESG reporting in Canada's oil and gas industry, and there is confusion and frustration for both industry and investor stakeholders over the lack of common standards (Flaherty & Kerber, 2017, para. 10).

To understand how the lack of standards in ESG reporting is perceived by industry and public participants in this study, I ask a two-part question: "Did you know there is not yet a universal standard for ESG reporting?" And, part two, "How does that affect your opinion about the reports?" The results for the first part of the question, as tabulated in the bar chart (See Fig. 8) show a stark contrast between industry and public participants. Of the 22 participants asked, nine out of eleven industry participants are aware that ESG reporting has no agreed-upon standard, while eight out of eleven public participants are not aware. The responses to the second part of my question suggest an overall negative opinion. Although all the interviews were conducted virtually (due to COVID-19 restrictions), I felt an initial sense of frustration from industry respondents and some disillusionment from publics, particularly in the Google Meet group sessions (which were not video recorded) where participants' faces expressed a level of astonishment when I mentioned that there is no agreed upon universal standard for ESG reporting. Although most respondents reacted negatively, some rationalized the lack of standard as an opportunity for the companies to work together and create their own standard.

N01 replies knowingly to the first part of the question, "Yup," and suggests publics are unconcerned, "I don't know that the general public, if they exist, is super concerned with the lack of standardization in ESG reporting metrics." P02, however, contradicts N01's belief that publics are not concerned and answers question two, "Bad… I think that there should be some standards because, like, there needs to be some consistency, right? Like, how can you compare one company versus the next?" P08 acknowledges the concern of the inability to make comparisons. P08 mentions the lack of a universal reporting standard and labels reporting as "the Wild West," (as do two other respondents): "It's the Wild West, literally, and they can just do whatever they want." N05 observes that because there is no universal reporting standard, the audience for the reports is also free to interpret: "it's just at the leisure of the investor community and stakeholders to pick and choose what they think is valid." N07 appeals for standardization to make accurate comparisons, "There needs to be a standardized approach to reporting, otherwise it's impossible to accurately compare companies and hold them to the same standards. It's not possible." And, N06 expresses the frustrating dilemma companies have in creating reports for investors: "We feel compelled by our shareholders to report on this information, but we are very unsure if the way that we're reporting it is effective." While industry and investor groups continue to search for an agreed upon standard, N08 questions who will ultimately choose the standard and expresses concern over motivations that may influence the decision: "Who makes that decision?... I think the trouble is – and I don't even know who it is to be honest – but groups have to agree about what that standard is going to be, as opposed to different groups (third parties that create standards) driving that (theirs) should be the standard for perhaps their own selfish reasons."

The surprise and frustration by respondents over the lack of reporting standards confirms what N09 expressed in the first open-ended question that asked, what do you think of the reports? "ESG reporting is fraught with inconsistencies… the reporting is vastly different. There's differences in philosophy towards sustainability, climate change, in ESG more broadly" (N09). Applying a cautionary example from Goffman's (1956) dramaturgy theory, within the IKSYDK framework (See Fig. 1), audiences with knowledge of negativity backstage will judge any flaw in the performance with severe reputational consequences. "When the audience is known to be secretly sceptical of the reality that is being impressed upon them, we have been ready to appreciate their tendency to pounce on trifling flaws as a sign that the whole show is false" (p. 33).

Some respondents rationalize that a lack of a reporting standard creates an opportunity for the companies to work together and create their own standard. P03 ponders that companies can learn from each while contributing to an informal evolution of ESG reporting, "So they take, like, 'oh did you see (that company's report) last year? It was really good, how they structured it. Let's follow that.' And that's how evolution has happened with those reports. You know they've kind of all worked knowingly or unknowingly together to create a framework that is built on really, nothing that is sort of mandated or required." And P01 notes that having no standard allows companies who may not have the same objectives to express their identities: "Every company has their own ways of communicating and showing the results and flair."

Despite the lack of a universal standard, companies invest considerable resources, including legal approvals and regulatory compliance measures, to create ESG reports for investor audiences and related stakeholders. As Hall (1973) notes, faults on the surface of communications may not indicate flaws below: "To interpret what are in fact essential elements in the systematic distortions of a socio-communications system as if they (are) technical faults in transmission is to misread a deep-structure process for a surface phenomenon" (Hall, pp. 18-19). Applying the IKSYDK framework and Hall's reception theory, the lack of ESG standards resonates more positively with investors because they are the primary audience and understand that reporting standards are evolving. They may judge the situation with the dominant code as "full and straight" (Hall, p. 16), while participants who expressed frustration take the oppositional position, and those who rationalized that companies work together take a negotiated position. With investors as their target audience, companies who create ESG reports may not see the lack of reporting standards as a flaw. However, non-investor publics may feel otherwise and view the lack of standards with skepticism, adding yet another reputational blow to the oil and gas industry.

Picking and choosing content: Cherry picking and pulling out the nuggets

The standards question inspired two themes from participants' answers that I labelled as: "Picking and choosing content," and "The bad – What's missing?"

[redacted]

Figure 9:

As mentioned in the Literature Review chapter, I suspected that non-industry participants would not react favourably to the idea that ESG report authors pick and choose content – or what industry participant N11 labels in their response to the earlier question about authenticity and transparency as “cherry picking” – because they desire authenticity and transparency and want organizations to be the same on the inside as they appear on the outside (Sisson, 2017, p. 789). As indicated in the pie charts, about three quarters of industry participants mention the idea of picking and choosing content, compared to mentions by one quarter of publics (See Fig. 9).

Participant responses from both groups generally view picking and choosing data as a technique to avoid sharing bad information. Industry personnel are aware of the concept – particularly those who are directly involved in writing the reports – and most view the idea of cherry picking as bad reporting practice. N03, who has worked in industry and noted in the Participant introduction section that they are most well versed in environment, explains, “I think it's well understood by most of the people who do reporting that it is best practice not to just pick and choose your numbers so that you will only publish the good ones." N08, who acknowledged in their interview that they have a hand in ESG reporting, observes bluntly, "no standard, so do what you want."

Some participants cautiously acknowledge positive reasons for companies to pick and choose data. P07, who has visited Fort McMurray but is not an industry employee, and N01, an industry employee who has authored ESG reports, note that companies will use their best benchmark because that is the area they are strongest in. In a response analogous to Goffman's (1956) concept of frontstage behaviour and how a performer manages the impression of their audience, N10 expresses, "it goes back to wanting to be seen as doing things in these areas because that's what the public is starting to demand." N12, who has worked on sustainability reports, contrasts data and storytelling, and observes that picking and choosing is more likely to occur with storytelling: "So, is it transparent in data? Sure, it has to be. Is it transparent in storytelling? Well, I think that's where communicators need to step in and pull out the nuggets of data that are important. But on kind of the double-edged sword here, they can also kind of pull out what they want to be seeing and create justification through what may not be, you know, the best data that you could interpret." However, not all participants are as forgiving with their interpretations of picking and choosing content.

Other participants acknowledge the reputational danger of selecting only the good data for ESG reports. N08 counters that picking and choosing is unwise, because hiding information from publics is difficult: "There's no such thing really anymore as spin. You can't hide stuff from people anymore because so much is available, and you have to be transparent on so many other things." P10, who revealed during their group session that they are a pension administrator, does not refer to picking and choosing data as hiding information, but instead refers to conflicting information between reports as being "sketchy" and wonders why companies can chose to highlight different UN Sustainable Development Goals (United Nations, n.d.) in their ESG reports. "The first two (reports) I looked at talked about the United Nations goals… the first one had three or four… and the next one had three or four, but they were different. So, I was like, oh, how come this company chose those ones? So, I thought that was a little bit sketchy, I don't know? They can pick and choose, and then other companies didn't even bother?" P10's frustration with inconsistent reporting standards corresponds with P08's comments in the previous section that a lack of standards is like "the Wild West" where companies can report on whatever they please. The lack of a reporting standard and the choice to omit content can have reputational consequences, as I discuss in the upcoming section on perceptions of the bad ESG content that's missing.

The Literature Review chapter refers to a practice known as "boundary" that CSR report authors use to constrain what they report. Ringham and Miles (2018) review how the airline industry uses boundary in corporate social responsibility reporting. Boundary "enables managers to manipulate the information provided by emphasizing certain impacts and excluding others from the report" (p. 1044). The researchers define a select management reputation boundary "characterised by self-laudatory, selective cherry-picked content" (p. 1048). They find that "management is free to cherry-pick between, and within, guidance in order to claim compliance and receive associated credibility" and to use content at their discretion (p. 1046). Just as N11 identified that cherry picking is "natural" in ESG reports, Ringham and Miles conclude that the issue of boundary is an accepted practice within CSR reporting, but is problematic because it reduces the report's reliability, accountability and usefulness (p. 1059).

Participant responses corroborate Ringham and Miles' findings that cherry picking is both accepted and problematic. N11, who has worked in the community with their current company for ten years, rationalizes the use of picking and choosing as natural: "I don't think they're hiding anything, but I do think there's cherry picking and it's just natural." N09 observes the negative side of companies who pick their best data and is suspicious of what is not reported. "They're taking the metrics where their company looks the best… I'm interested in the metric features academically. But I don't ascribe meaning to like, oh, that's good. Because it makes me actually wonder what they're not reporting." Applying Goffman's (1956) dramaturgy as the noise element in the middle of the sender and receiver in the IKSYDK framework (See Fig. 1), companies who create ESG reports are performers who present a frontstage view for their audience that hides the undesirable data backstage (p. 38). Goffman (1956) observes, "we tend to conceal from our audience all evidence of 'dirty work'" (ibid). As industry and non-industry participants in this research demonstrate in their reactions to the concept of picking and choosing only the good data, the issue for companies who create ESG reports is that publics scrutinize reports and are critical of inconsistencies. N03 summarizes the concern of only reading good news: "If there's no bad news, then this is probably not a very transparent ESG report." Given the scrutiny demonstrated in the responses from both groups of participants in this research, dirty work is not so easily concealed.

What's missing? Reporting the bad stuff and the negative side of the story

While the theme of picking and choosing focuses on what ESG report writers choose to keep in their reports, a related theme focuses on what they choose not to report. Two thirds of industry and two thirds of public participants (See Fig. 9) mention that ESG reports were missing what P04 refers to as "the negative side of the story." Some non-industry and industry participants believe that companies should include the negative side in ESG reports to increase authenticity and trust. Non-industry participants P01 and P04 observe that publics who do not see the negative stories "will understand pretty quick that it's (ESG reporting) being controlled, and the trust will fade," and "people are going to think you're lying." P05 proclaims that adding a section on the bad stories will increase public trust: "What would help authenticity and trust is to have a section: Here's where we screwed up and be open with it and honest with it." But some industry participants do not believe oil and gas companies would include the negative side in ESG reports. N11 explains, "nobody is going to have an ESG report that says we are doing terrible on the environment, and we don't care." And N09 refers to the problem of having no universal reporting standard: "It's become accepted unfortunately that companies are just giving the good news and not the bad news, and that's where, you know, more quantitative numbers and consistent standardized reporting is helpful."

Some participants, industry and non-industry, are passionate in their responses as they point out that ESG reports are not complete because they do not include the bad side of the story. P08 and P06 refer to needed context that they feel is missing from the reports. P08 responds in an animated manner, "they're saying 'we reduced carbon emissions by… blah.' Oh so, but then what are your carbon emissions? How does that compare with other organizations? Is that bad?

So, they're leaving out all that crap and only just saying we reduced by this much." P06 adds that reports only include the first half of the sentence, and that, "there's not that other half to the sentence. So, you want to reduce this by 2025 or 2050 because we're at this level right now. Right? Like it's just… I feel that there is a lot excluded." N07, who has worked as an engineer in the oil and gas industry, cites an example of content that was excluded from a report, "for example, yes we're using water from a river… However, in the ESG report they're not talking about the fish that are being sent through that system." P02 observes that "lying and not addressing mistakes is just a problem I guess with society as a whole" and "that it would definitely help with transparency and authenticity if they did (report the bad things)." P09 appeals to environmental matters, "If you're going to talk about the environmental impact that you're having, then tell me about the gross stuff and what you're doing about it, right? That's the stuff that matters to me." According to the participants in this study, oil and gas companies should include the bad stuff in ESG reports because subtracting the negative side of the story, that participants know exists, adds to the already signal negative information, which decreases the usefulness of the signal and increases the audience's sense that signalers are attempting to deceive. Applying the oppositional code from Hall's (1973) reception theory, the audience receives the coded message, decodes it and does not agree, and rejects the message because of their "alternative framework of reference" (p. 18).

From another viewpoint, reporting negative situations can have positive reputational benefits. N06 points out that, "negative situations often can be the best way to really see who you are and who the company is, right? It's not when you're doing well that you really demonstrate how solid you are. It's when things are not going well, and the way that your company responds, you often get the biggest PR lift." And, N09 observes the negative risks of ignoring failures in ESG reporting and cautions, "there's (sic) dangers that companies don't in fact have a way to talk about failures or areas where they did have performance safety incidents, etcetera. And even to talk about the risks they don't fully understand and just to say, you know, we're working on this. But there's risks if you ignore them (failures), and there's risks if you try to treat your audience like they're stupid."

N09's warning that there are dangers in ignoring failures is similar to Hall's (1973) warning in his assessment of how television producers choose to evaluate the effectiveness of their messages. In his essay *C* *a*, Hall (1973) observes, "The educator or cultural policy-maker is performing one of his most partisan acts when he colludes with the re-signification of real conflicts and contradictions as if they were simply kinks in the communicative chain. Denotative mistakes are not structurally significant. But connotative and contextual 'misunderstandings' are, or can be, of the highest significance." (p. 18). While minor or denotative mistakes are insignificant, knowingly ignoring contradictions as though they are simply kinks in the chain is a dangerous reputational practice. N09's suggestion that companies "talk about risks they don't fully understand and just to say, you know, we're working on this" rather than risk treating your audience "like they're stupid" is a way to resolve what P06 referred to as the missing "other half of the sentence." According to the comments, by its absence, missing information in ESG reports is similar to what Hall referred to as contextual "misunderstandings" and of the highest significance.

Research Question 2 summary

RQ2 asks, how important is the content of ESG reporting to Canadian oil and gas employees and publics? N11 mentions changing the order of ESG to SEG. According to the interviews, most respondents feel the same. While P01 uses a provocative metaphor to describe all three elements working together as paint on a canvas, most respondents feel that social and environment are what they want to talk about most and governance least (See Fig. 5). Most industry participants feel the content is important, but some are disillusioned by the shift from community reporting to investor-focused reporting and the risk of ignoring non-investor stakeholders. Most public participants feel the content is too corporate and difficult to read. The majority of participants do not feel the content is authentic or transparent. On the matter of no current universal reporting standard for ESG, many participants express frustration and raise the issues of cherry picking only the good content and not reporting what several participants refer to as "the bad stuff." However, some view the lack of standards as an opportunity for companies to express individuality while working together to create their own standard. All of the points reviewed here could be studied in greater detail in future research.

The first three sections reviewed in the Data Analysis and Discussion chapter have focused on participants' perceptions of the content in ESG reports. The next two sections focus on perceptions of how the content is communicated.

Discussion or no discussion? The benefits and risks

The concept of choosing between social media content that is beneficial versus content that is risky is the first question asked as the interviews shift focus from the broad question of "What do you think of ESG reporting" to "How is ESG content best communicated?"

Beneficial or risky? There is no choice, risk-free situations do not exist

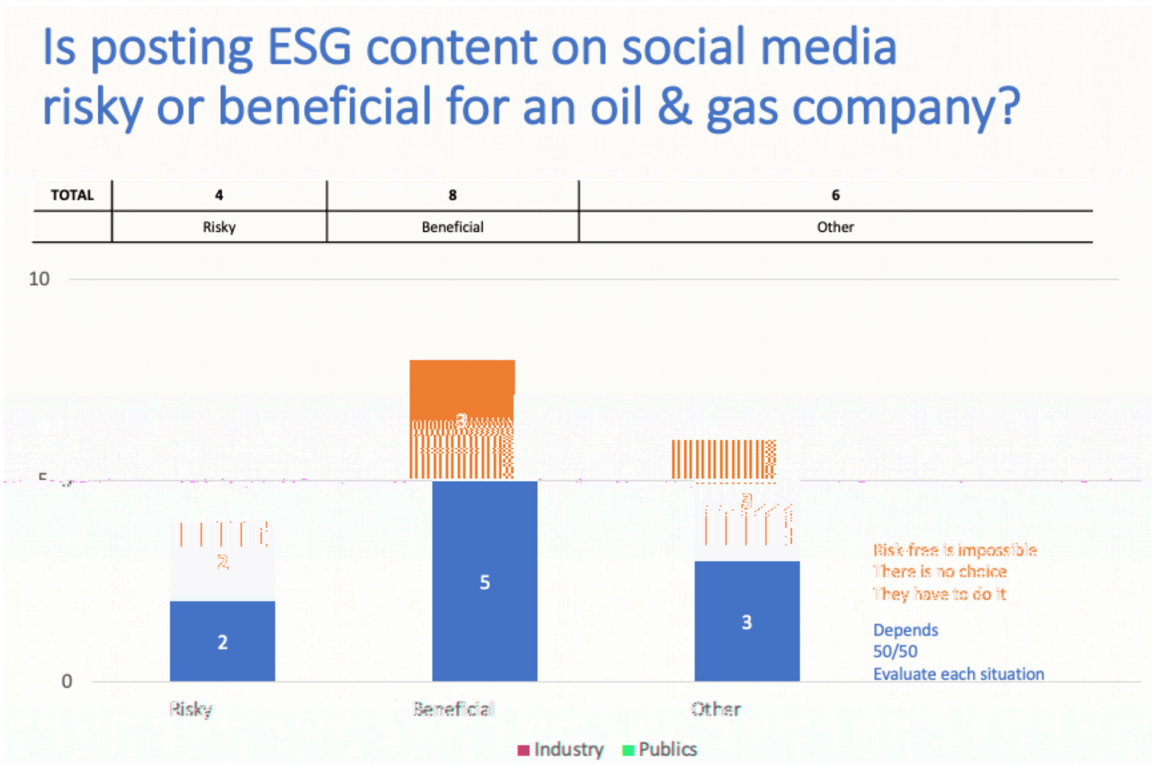

Figure 10:

The quantitative results to this question where many did not choose one or the other (See Fig. 10) are insignificant compared to the insights shared in the qualitative responses. The intent of this question is to acknowledge that publics perceive ESG content as contentious (as described in the Introduction and Literature Review chapters) and to use the two words risky and beneficial to guide responses that help understand how publics think ESG content can be best communicated. P03 identifies the question's spoiler alert quality and observes, "I appreciate that you asked that question as if there was a choice (risky or beneficial?) – of which I think there is none. So, I think there is no choice. They have to be (posting ESG content on social media)." And P01 also notes a no-choice quality of risk: "Risk-free situations are impossible. Risk-free situations don't exist. That's one thing (laughter)..."

P04 addresses both the risks and the benefits of posting ESG content for discussion on social media: "I mean obviously it's always risky to open things up on a public forum because you never know how people are going to respond. But on the flip side I think it's even worse if you don't open it up to have those open discussions. And it looks like you're trying to hide something." Being transparent and not hiding content is a repeated theme to avoid public negativity. P07 states, "Be transparent. Because at the very least you can always fall back on transparency if it's genuine." And P02 agrees and observes that feedback provides an opportunity to learn and change, if the company is willing to do so, "At least if you're getting any kind of negative feedback, they know what they need to change. They know what to focus on in the next report possibly, that is if they have the desire to change." P11 would rather hear from companies in the conversations that are "already happening," and if oil and gas companies "could at least provide some factual information to guide that conversation, that would probably be more beneficial than it would be risky. If you also hide behind no comment or not talking about this, then who's talking about it? And who's putting information out there? I'd rather hear that from the company than just some random people who are maybe spreading misinformation about it."

Applying Spence's (2002) signaling theory within the IKSYDK framework (See Fig. 1), Connelly et al. (2011) analyze the benefit and risk of secondary sources that signal messages. The researchers refer to a "bandwagon effect" where signals can be misinterpreted and become inaccurate (p. 55). While the signal source is the most important part of signaling information, "other signalers are also important insofar as more honest signalers increase signal reliability and larger numbers of deceptive signalers decrease signal reliability" (p. 55). However, the signal source needs to be present in the conversation, particularly in contentious discussions. P01 notes the importance of companies being present in online discussions with "intelligent people behind the computer answering the questions." And N05 observes that "putting yourself (the companies) out there" will help with the concept of signal reliability. "You're going to get tough questions and they're going to be pointed and they're going to suck, especially ones like, well you blew up the refinery. What are you going to do to make sure you don't blow it up again?" N05 continues with an explanation of the benefits of disclosing bad information: "I think that putting yourself out there and being open and honest is going to win a lot of support. You know, being able to say, 'We're not perfect. We're human. We make mistakes. This is what we're going to do to make sure that we don't have these kinds of mistakes happen again'" (N05).

Hall (1973) underscores the importance of messages as they happen as privileged and determinant moments. He writes, "the symbolic form of the message has a privileged position in the communicative exchange: and that the moments of 'encoding' and 'decoding', though only 'relatively autonomous in relation to the communicative process as a whole, are determinate moments" (Hall, p. 2). The question remains whether the near sacred quality of the determinate moments that Hall ascribes, and the opportunity to stop the bandwagon effect described by

Connelly et al. (2011, p. 55), is enough to entice oil and gas companies to attend and participate in meaningful online discussions about ESG.

Polarized opinions and the middle audience: Open the window to the regular people

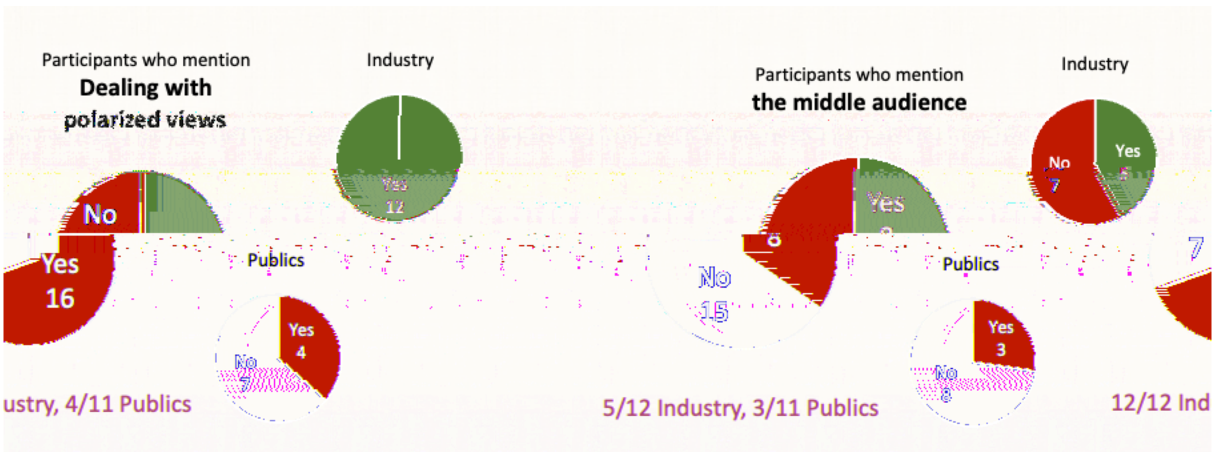

Figure 11:

Dealing with extreme audience opinions is a critical theme that emerged organically through the grounded theory-like approach in this research. As discussed in the Literature Review chapter, the decades-long debate over oil and gas production, with its history of controversies, has created a contentious level of awareness that is the foundation for ESG reporting as both a reputation management and accountability tool. Although I did not ask specific questions about opponents or proponents of oil and gas production, dealing with polarized opinions is the theme most mentioned during the open-ended interviews. All industry participants mentioned "radical" (N06) audiences "on both sides of oil and gas development.

And they are extremes" (N11), and more than one third of non-industry participants mentioned what P06 calls "a standoff between people" (See Fig. 11).

Nearly every participant comments that it is pointless to engage online with people who have polarized opinions. N02, who works as a professional communicator with an oil and gas company, offers their perspective on how polarization contributes to negative online conversations: "there are a lot of folks that it doesn't matter what you say, they're not going to be positive towards oil and gas, and so you know, the ESG kind of conversation for them is always going to be negative." N11 shares similar experiences, but through their in-person conversations with people who are for and against oil and gas development: "The biggest thing is biases. People will miss things… or discount things, you know confirmation bias, discount things that goes against what they already believe, or they'll overemphasize things that reinforce it." N03 acknowledges that oil and gas companies also have polarized opinions about resource development: "I think it's hard for an energy company to have their voice heard because they are sort of by definition biased." With strong public opinions for and against oil and gas development, and strong opinions from oil and gas companies, the standoff becomes a battle to gain influential power.

Using my IKSYDK framework (See Fig. 1) and applying Hall's (1973) research, understanding and misunderstanding during the exchange of communications depends "both on the degrees of symmetry/a-symmetry between the position of encoder-producer and that of the decoder-receiver" (p. 4). N02's observation that it does not matter what you say, and N11 and N03's recognition of biases, indicates a clear a-symmetry that has fueled polarized opinions. In this scenario, Spence's (2002) signaling theory does not apply because there is more to sending signals than just filling informational gaps to make the conversation symmetrical. Spence acknowledges we do not live in a world of "perfect information" and that some informational gaps and asymmetry "cannot simply be removed by a wave of the pen" (p. 445). By acknowledging that some informational gaps cannot be overcome by some signals, Spence suggests his market-based signaling theory is limited by contentious issues. Hall's encoding and decoding model applies to participant examples of polarized debate that are more power-based and not exclusively market-based (like in Spence's signaling theory) because the asymmetry in the message transfer is the result of a fundamental power struggle and not just a knowledge gap between the message sender and receiver.

To use Hall's (1973) terminology, there is more to the "message-form" than just its "surface-movements" (p. 2). In my interpretation of Hall's work as it applies to my research, "misunderstandings" – a term Hall evolves into "systematically distorted communications" (p. 16) – occur between encoders (oil and gas companies) and decoders (those who reject oil and gas company messages) because decoders "misread" the message's dominant or hegemonic encoding that the use of oil and gas is "natural" or "taken for granted" by society (p. 13). The decoders who fully understand and completely reject the encoder's message have a counter-hegemonic view to what encoders signify should be "taken for granted." (ibid). In this context of Hall's "misunderstanding," the encoders and decoders are fundamentally opposed, creating deep polarized views that are beyond surface-level misunderstandings.

N09 mentions a concern that polarized online discussions are combative: "I think unfortunately… the conversation around some of these things has become very politicized and becomes almost like very combative or something. Like it becomes like a: 'I need to prove to you that I know everything.'" As P06 explains, "it doesn't really turn into a dialogue, where it kind of turns more into a standoff between people." N09 observes the conundrum energy companies face when dealing with polarized opinions in social media discussions: "I think most people assume the worst of therporSiMDY.rsioSeMDY.SkirsMGDY.u tre i uDY.Sh dDY.Sndoff SeMDY.Sry u

Dealing with activism: Not letting the activists have the microphone all to themselves

Several industry participants present their points of view as employees in the Canadian oil and gas industry and discuss activism within the theme of dealing with polarized opinions. N01 attributes the rise of activism to industry's slow response to social media dialogue and claims "(Companies) didn't leverage social media actively enough at the start and so the message got out there, the narrative got crafted that (oil and gas companies) are super, super bad." N08 refers to activist messages that have contributed to how publics perceive ESG reports and oil and gas development: "They (publics) either believe or don't believe that industry is doing what it can to improve, and that's more influenced by outside factors, and in terms of the message that's been pushed and either believed or not believed right?... from activists."

There are several views expressed on how industry can address activism on social media. N06 believes companies do not want to acknowledge those who protest against oil and gas development because "that gives people ideas about ways they can stop us from doing our own work." N10 argues that activism should never stop and having a presence on social media adds industry's voice to balance the conversation while not being directly involved in polarized discussions, "this is simply not letting the activists have the microphone all to themselves. The activists are still going to do what they do, and critics are going to do they do, and that's fine, that's how that's how it should work." N07 calls for more than just an online dialogue to and appeals for face-to-face discussion to resolve differences: "Bring those activists in to the office. Have a discussion with them. Figure out what it is that they're, that they really… what they want to see… I think it's really drilling down to what is it that their concerns are, and then addressing it." However, N12 draws a distinction that conversations with activists can be futile: "Now when it comes to the extreme activists who are just looking to civilly disobey, I mean, I'm not sure you would, I'm not sure there's a space for conversation there." N12's comment relates to the earlier analysis in this section of Hall's (1973) concept of "misunderstanding" (p. 4) where the conversation cannot fundamentally be about one side convincing the other.

Dealing with polarized opinions is a contentious topic for participants, with the majority acknowledging that is pointless to enter a polarized discussion. While P01 and N07 appeal for dialogue, P06 refers to dealing with polarization and a standoff and N12 suggests the strategy for dealing with extreme opinions is to stand down. Several participants, however, mention that there is a middle audience between the extremes that is best suited for discussion.

Appealing to the middle audience: To win support, you got to get in that middle.

N11 raises a theme within the theme of dealing with polarized views – the challenge and opportunity of appealing to publics who are not on either extreme, or the middle audience: "When the extremes start taking over like that, this whole big grey area in the middle gets ignored. I think it silences the greys" (N11). Nearly one third of industry participants mention appealing to the grey, "middle" or undecided audience (See Fig. 11). Hall's (1973) interpretation of audiences helps contextualize the middle audience. To understand how audiences interpret a message, Hall classified dominant, oppositional and negotiated codes (p. 16) which, in a basic interpretation, segments the sender/audience relationship as approving, disapproving or undecided of a message. The middle audience can be classified under Hall's negotiated position (p. 17) where they understand "what has been dominantly defined and professionally signified" (ibid.) and decode a message with "a mixture of adaptive and oppositional elements" (ibid). As described in the Theoretical Framework chapter, the basis for Hall's audience codes is a hegemonic viewpoint that establishes an audience's "selective perception" and influences their "positions" on how they interpret messages.

N02 expresses the appeal of dialogue to win support from the middle audience: "People that fall somewhere in the middle that haven't made up their minds … that's where I think more of the healthy debate goes on." The interviews for this research took place around the time Joe Biden was sworn in as newly elected president of the United States. P02 relates the U.S. election campaign to the middle audience: "It's like when there's an election in the U.S. and they try to get the swing state right?" N11 observes that although the middle audience may be easier to convince in an online discussion, they are harder to target. N11 also observes that because the middle audience is less likely to engage online, attempting to have a dialogue with them is futile because it only fuels more extreme dialogue. N11 offers that ESG reports could be used in online discussions as a tool to demonstrate industry's actions and appeal to the middle audience:

> A lot of moderates like me, I'm never going to convince hardcore people's minds. The grey I can, but the grey aren't the ones posting most… The extremes aren't – you're never going to sway either of them, right? You got to get in that middle. And so, when you do go on social media, and if I did post, I'm not expecting a response (from companies) because if they do, that then opens the door to these extremes on either side, and it takes away from the conversation… And the delicate part of any corporation is to find that middle ground, and to find the balance, and that's where I think these reports really could help with that is by showing it. (N11)

N11's appeal to convince the middle audience demonstrates the importance of reaching people who would otherwise be unheard and may be unreachable. On the surface, the struggle to reach the unreachable sounds futile, but is a political and difficult power struggle to convince "the greys," as N11 labels the middle audience. Hall (1973) recognizes the significance of intervening to sway opinions as a political decision: "The decision to intervene in order to make the hegemonic codes of dominant elites more effective and transparent for the majority audience is not a technically neutral, but a political one" (p. 19). The struggle is political because oil and gas companies present themselves to attain favourable industry support from publics who may otherwise have no opinion or are technically neutral as Hall describes (ibid). Like the campaigning in U.S. political elections that P02 refers to, oil and gas companies use ESG reports to not only gain support from undecided audiences, but also to maintain or create beliefs and win influential power over groups who are opposed to oil and gas development.

Appealing to the middle audience is difficult because, as Hall describes, conveying preferred readings is not a simple one-sided process and "consists of the 'work' required to enforce, win plausibility for and command as legitimate a de-coding of the event within the dominant definition" (p. 14). Thus, the appeal to win support from the middle audience is not just for a healthy debate with people who have not made up their minds as N02 describes, but a battle with oppositional groups who also appeal to the middle audience and whose arguments prevent the industry from maintaining ideological order (p. 13). The middle audience is a strategic prize in the public opinion battle between the oil and gas industry and those who N11 categorizes as the extremes who are a threat to the industry's hegemonic power.

Applying Goffman's (1956) dramaturgical theory within the IKSYDK analytical framework, N11's personal view that they cannot influence extreme audiences but can sway "the greys" to support the oil and gas industry relates to the metaphor of a performer and their audience. A performer on stage presents differently when in the presence of people they know or do not know: "We may expect individuals to relax the strict maintenance of front when they are with those they have known for a long time, and we may expect performers to tighten their front when among persons who are new to them. With those whom one does not know, careful performances are required" (p. 142). The strict maintenance of front is critical for oil and gas companies who create ESG reports to win support of the neutral audience. Winning the support of the middle audience requires a delicate balance and a careful performance.

Dialogue and discussion on social media: Speak to me in my language

Using content from ESG reports in online discussions presents a dichotomous challenge for companies that want to appeal to the middle audience but do not want to engage with the extremes. The questions of how participants would expect an oil and gas company to engage with them on social media and whether or not people want to see an online discussion about ESG content, which were asked primarily to industry personnel due to time constraints during the group sessions with non-industry publics, reveal that participants expect a short answer from companies online and that participants want to see a dialogue. However, no one expected their comment on an oil and gas company's social media post would start a dialogue (See Fig. 12).

[redacted]

Figure 12:

Regarding seeing an online discussion, N02 believes that, "people definitely want to have a discussion about the environmental performance and the social performance of companies." N07 adds "social media is an easy win to have those discussions," because there is too much content to read in ESG reports and that, "you're not going to brush up for your nighttime reading, in reading these (reports)." N12 expresses uncertainty that online conversations would happen because, "companies are nervous to engage in public dialogues on social media. I still think they're nervous to actually have a conversation with the general public." N08 considers the polarized environment discussed previously and speculates, "there probably is a percentage of the audience that would get value from a reasoned back and forth discussion. I guess my worry is that you would rarely get that." N05 prefers a discussion based on a demonstration of what industry is doing: "What I would want to see is a snippet of the senior management, or the ESG specialists, or people in the company doing, showcasing their ideas. So put it in the form of a panel discussion webinar, put it in the form of a kind of feature story news clip that that looks at carbon capture technology, for example, and what they're doing." And P01stresses the importance of Canadian oil and gas companies having a bilingual discussion to not only converse with Quebecers, but to also win support within Quebec for the oil and gas industry:

> And bilingual, you know. Because I insist again, it has to be. If you want Quebec on your side, you will have to do this part…I mean lots of Quebecers are going against oil. And, I'd rather have oil from Alberta than having oil from … the other side of the sea, which is very far… it makes more pollution just travel that oil here and transform it… And the money would stay in the country, and be used by the people from the country, because I'm Canadian, you know, I care for those people... But I have to see that they care for me as well. You know so if they speak to me in my language, it shows a certain respect. (P01)

P01's personal plea for oil and gas companies to communicate in French to Quebecers is an important consideration for Canadian oil and gas companies. Of the seven ESG reports I asked participants to review (See Appendix C), only two were written in French. Vollero et al. (2018) identified an information strategy as a "fruitful opportunity" (p. 147) for companies in controversial industries and reviewed the importance of multilingual functionality in websites (pp. 145, 151). Based on P01's comments, a fruitful opportunity also awaits Canadian oil and gas companies who engage Quebecers and other French-speaking Canadians in a multilingual involvement strategy.

The choice between communications tactics: "Would you rather?"

As the interviews progressed to their conclusion, I introduced four questions as a series of "Would you rather?" choices. Due to the informed consent's one-hour time constraint on the interviews, and responses from previous questions that may have led to non-scripted questions, not all 23 participants were asked all questions. These four questions have quantitative qualities with responses that are relatively straightforward to chart (See Figs. 13 and 14), but the qualitative responses offer much more than simple insights.

Figure 13:

Facts and statistics: We can't debate a number

Those in favour of facts and statistics were definitive in their assessment of data. As N01 mentions earlier in the Environmental investors section of this chapter, "The ESG ratings agencies only care… for your two pages of data." And, N05 affirms, "facts and statistics because I know what ESG is truly used for." P05 reframes the choice between interviews and stories as requiring more context, "I think the keyword again is context, and one thing I think we didn't bring up that I notice missing, I think from most of the reports, is not a lot of historical context." N10 supports using facts, but also supports a hybrid approach of stories weaved with facts: "There are times when facts and figures, particularly for compelling… they're unequivocal… there's no debating facts, science, right? We can't debate a number. But I also think that if you're telling a story with a person and you got numbers as well, you can weave it all together." The hybrid approach is one that several respondents use in the four "Would you rather?" questions.

Personal interviews and stories: You have to tell a really good story

Industry personnel's responses offer a range of contrast for the question, "To learn about ESG, do you prefer facts and statistics or personal interviews and stories?" N04 refers to discussion around COVID-19 as an example of what not to do: "I think watching some of the public discussion on COVID-19 where so much technical information has been pushed out there repeatedly… it just falls flat. It has to be an emotional connection. You have to tell your story." N02 agrees with the idea of an emotional connection and that "people like the human aspect," and offers a hybrid solution: "I prefer personal interviews and stories grounded in facts and stats." N11 observes that reports are data-focused and that stories are not important for an investor audience: "It's for investors… That is why I think it looks the way it does with so much information about everything rather than really just telling a good story." N09 offers a caution that statistics embedded in stories need an explanation: "We planted a million trees… those stories are nice, they're uplifting. But, if someone told me what those million trees sequester or should sequester over their lifetime, I don't know, like 200 million tonnes or 200 tonnes, would I know the difference whether that was good or bad? I'd have no idea."

The company or an employee: Kind of a chicken and egg thing

The company: Industry respondents who favour hearing ESG messages from the company rather than an employee offer perspectives on the information source. N06 feeDY.StM.SGMGDY.SaM

Combined, the results of whether participants prefer facts and statistics or personal interviews and stories, and whether they prefer to hear from a company or an employee, yield a small majority in favour of interviews and stories delivered by employees (See Fig. 13).

Moving from the preferred form of communication, the next questions focus on understanding the preferred platforms to deliver online content, with a sharpened focus on the importance of public opinion. The first three questions contain references to online engagement and the fourth asks about the value of public opinion. I grouped these next four questions together in this analysis because, while the questions have complimentary characteristics, the results are not as complimentary.

Website or social media: placing the right content in the right spots

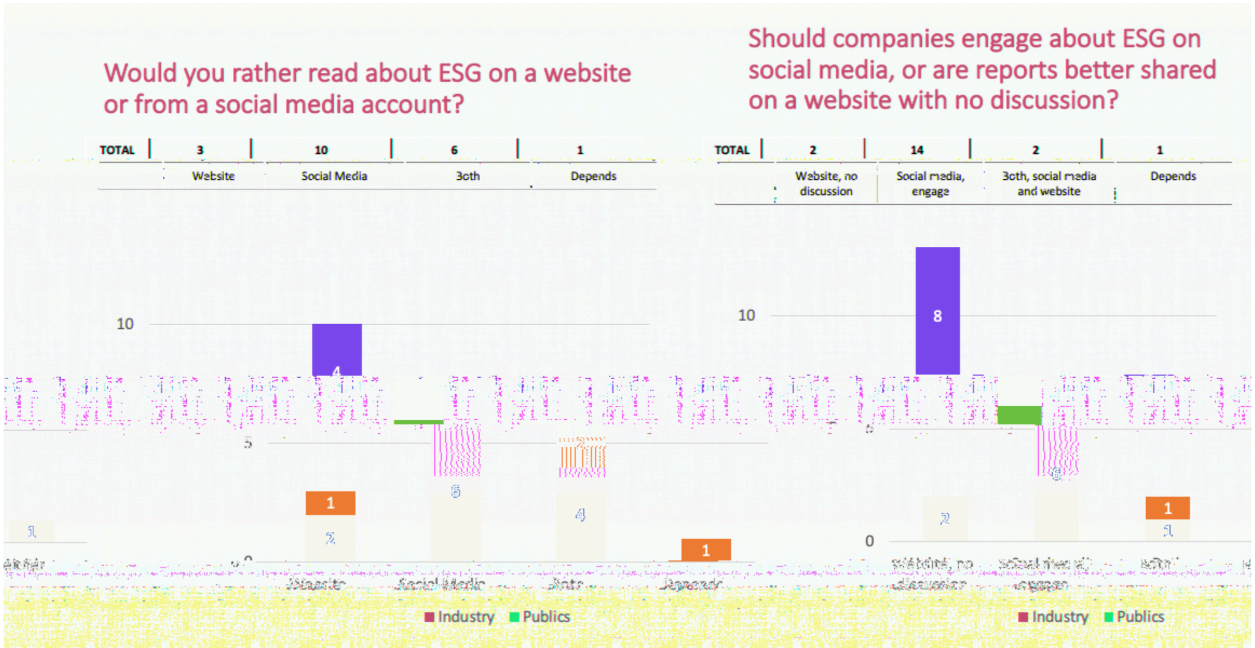

Figure 14:

The graph for the questions, "Would you rather read about ESG on a website or from a social media account?" and "Should companies engage about ESG on social media, or are reports better shared without discussion?" (See Fig. 14) indicates a small majority supports reading about ESG on social media and a strong majority believes companies should engage on social media. However, the follow-up responses offer sharp contrasts. While N02 believes, "I think that social media has a way of starting conversations," N01 counters, "I don't know that social media is necessarily the place for that conversation." P04 favours "a social media post with a summary, an infographic of what they've actually done in these areas," but N10 argues, "something this complex, I don't know that you can reduce it to a Facebook post or a tweet."

N03 expresses, "the ESG report that goes on the website; that's my comfort zone," but P06 states, "I wouldn't go and Google and look up this report." Regarding the comments that do not support social media, Vollero et al. (2018) find that corporate websites for companies in controversial industries have evolved into comprehensive information sources (p. 144). However, underscoring responses that favour social media, Axjonow et al. (2018) find that a CSR report by itself does not influence a company's reputation (p. 429).

N08 and P05 both state the need for social media and websites to work in a coordinated way, with social media "good for headlines," and "everything on the website." P03 speculates on how ESG content might work best on social media channels: "I wonder if you're able to sort of impact your readership by placing the right content in the right spots? And then, only if necessary, you know, will I go to a website." P11 adds, "no one on social (media) is going to want to read a 100-page report. You gotta' break it down into manageable sound bites."

Anticipating negative feedback on claims of being environmentally and socially responsible, N09 cautions that oil and gas companies need take a closer look at their outcomes and use social media carefully: "I think there's a big danger in that if you gloat on social media thinking that you have done a really good job along a difficult subject, because you know, you probably haven't. Especially in the oil and gas industry, you probably haven't done good enough." The Literature Review confirms that social media platforms can help organizations communicate with publics and maintain reputation (Sisson, 2017, p.793); however, if the communication is perceived as inauthentic, it can create lasting negative damage to a company's reputation (p. 790). For social media platforms to be effective, they need to be used authentically for discussions with publics.

Discussion on social media, or no discussion on a website: It's kind of terrifying

The question "Should companies engage about ESG on social media or are reports better shared on a website with no discussion?" reframes the choice of reading about ESG passively on an oil and gas company's social media account or their website and focuses on the choice between discussion or no discussion (See Fig. 14). A strong majority support engagement on social media or the combined use of social media and websites, but industry participants have counter-opinions that favour a website only with no discussion.

Three industry employees – N10, N05 and N06 – offer perspectives on why companies should not engage, exhibiting elements of Goffman's (1956) dramaturgical theory: being viewed as a cynical performer, performing to the wrong audience, and the importance of managing first impressions. Given the contentious nature of ESG matters, N10 expresses a fear of engaging on social media and explains, "As somebody in the industry, the idea of engaging on social media on some of these issues with heaven knows who's on the other end of the keyboard is actually kind of, it's kind of terrifying." Applying Goffman's dramaturgy (1956) as the noise within the IKSYDK framework between signalers/encoders and receivers/decoders (See Fig. 1), the broad non-investor audience "on the other end of the keyboard" are skeptical and view industry as "cynical performers whose audiences will not allow them to be sincere" (p. 11). But other industry participants argue that the only audience should be an investor audience.

N05 expresses that ESG reports are for an investor and not a community audience: "I almost think that they are better shared without discussion on a website, particularly if you keep it as a 'here's our short version of our (ESG) performance.' Because it really is speaking to a particular audience. It's not a community report." N05's response that ESG reports are for one audience and not another is applicable to Goffman's suggestion that focusing on one area intentionally defocuses others and that sustaining a performance involves "the over-communication of some facts and the under-communication of others" (p.87). Goffman also warns about the significance of performing to outside audiences: "When individuals witness a show that was not meant for them, they may, then, become disillusioned about this show as well as about the show that was meant for them" (p.83). N05's perspective that ESG content be shared without discussion would remove a company's need for social media resources.

N06 remarks that engaging on social media is "a resource-heavy undertaking because you need to be present when the conversation is happening, always, in order to address it." Goffman (1956) notes "there is a clear understanding that first impressions are important" (p. 5) and used the example of a skilled waitress who is present, attends to service promptly and "tackles the customer with confidence and without hesitation," which is crucial to "getting off on the right foot" and effectively managing first impressions (ibid). In my experience as a corporate social media community manager, the observations of facing a cynical audience, communicating to the wrong audiences and having the necessary resources to communicate promptly – along with Goffman's observations about audience cynicism, performing to the right audiences and managing first impressions – are perhaps the biggest reasons why companies choose not to engage on social media. But other participants offer important thoughts to support social media engagement.

There are less definitive arguments from industry participants in favour of a website-only approach, with most industry participants favouring social media discussion. N11 and N02 have differing opinions on discussion from a company perspective. Supporting a website-only approach, N11 rationalizes the vast amount of content in ESG reports as an obstacle to discussion, "As they (the reports) stand right now… 90 some pages and with all the stuff, it would be hard to have an actual dialogue to it." But N02 thinks discussion is needed and is critical of how companies engage on social media: "I think that companies should try and do a better job of having an actual two-way conversation with people." And N01 and N07 have differing thoughts on discussion from a public perspective. N01 supports the idea of discussing ESG content but adds, "I just, I don't know who wants to talk to them about it." N07 counters that people want discussion and want to connect online, "I think that people want to feel like they're making an impact. They want to talk to people." And N12 expresses that there should be no choice and advocates for a hybrid approach: "I think there is, and there has to be, space for both mediums."

Applying Spence's (2002) signaling theory from the IKSYDK framework, and Spence's notion that "potential buyers and sellers need to find each other" (p. 454), several responses demonstrate that the receiving audience is looking for and wants to receive a signal. N06 exclaims, "I would love to see conversation around this." Non-industry participants are also supportive of receiving signals on social media. P01 observes, "Discussion is very key now." And P06 refers to discussion as an opportunity for "human connection." P08 refers to the opportunity presented by COVID lockdowns, "If you're putting in the effort do something interesting, engage with people online. That's where the people are, especially during COVID when people aren't leaving their homes." And N08 positions both social media discussion and website information about ESG content as important because the combined information has a ripple effect that compliments Spence's market-based notion that sellers (oil and gas companies) need to find buyers (investor publics): "I think it's a circular argument in that you want the public to believe it so that they put less pressure on the investing side." N08's observation that publics influence the investment audience counters N05's observation that reports should not be shared on social media with publics because they are for a particular (investor) audience. But as Spence discussed, finding solutions to market-based models "is an art and a science" (p. 454) making it difficult to decide what signals to send or not send.

P04 addresses companies that do not communicate and cautions that reputation suffers for companies who choose not to send signals on websites or social media: "if there was radio silence, that would definitely give me a bad impression of the company for sure." P04's observation confirms findings from research on how companies communicate CSR reports. Reilly and Larya (2018) find that publics perceive a lack of transparency and consider the report to be a low priority if a company does not use social media and incorporate two-way dialogue to discuss CSR information (p. 624). And Saxton et al. (2019) find that genuine use of social media to send meaningful CSR messages may decrease public skepticism and also reduce information asymmetries (p. 361).

Reviewing the two questions in Figure 14 and comparing to the results from the two dialogue-related questions in Figure 13, the majority of industry and non-industry participants support the idea of online discussion and believe people want to see a dialogue on social media (See Fig. 14). However, none of the participants responded that they would expect to start a dialogue with an oil and gas company about ESG and only expected a short answer (See Fig. 13). This supports Cho et al.'s (2017) findings that "there is a gap between concept and reality" because companies are unwilling to move from one-way to to-way communications and engage with publics on social media (p. 63).

Cho et al. also find that corporations can overcome the "dark side" of corporate unwillingness and public indifference to CSR messages on social media (p. 64). By proactively engaging with concerned publics on designated social media pages, corporations can "easily create public awareness and positive attitudes toward corporations and their CSR programs without dealing with apathetic or skeptical publics" (ibid). Terrifying online discussions (as N10 notes) are much less likely to occur through genuine and proactive use of social media that creates a human connection – a phrase noted by several participants including P01, P06 and N05.. According to the results of the current research, despite arguments to support no discussion with a website-only approach to sharing ESG reports, most participants recognize the value of genuine use of social media with discussion. As the current research will show, genuine engagement must also respect individual opinions.

Research Question 3 summary

RQ3 asks, how does the choice to communicate ESG reporting – either exclusively through a one-way website presentation, or through both a website and social media dialogue – affect/impact the reputation of Canada's oil and gas companies? According to respondents, the reputation level for the oil and gas industry is already low. As P08 explains, "all you ever hear about is bad things in the oil and gas industry." Starting with this low perception, most respondents felt it was important to communicate ESG reporting transparently on social media for publics. However, some industry participants believe the reports should be published on websites only without discussion because, as N05 explains, "it really is speaking to a particular audience. It's not it's not a community report." The most intriguing themes raised, and that warrant future study, are dealing with polarized opinions on social media and appealing to the middle audience. Most respondents feel it is not worth having a discussion with people who have extreme views because those views are not likely to change. However, the middle audience who do not have extreme views are worth having a discussion with – if they can be reached. As N11 advises for companies who want to gain support, "you got to get in that middle."

While the third research question focused on the reputational outcomes of communicating ESG content using websites or social media, the fourth question explores the importance of public opinion and what the most effective way is to communicate ESG content.

Importance of your opinion: A gap between concept and reality

Allowing for discussion is different than appreciating opinions. The next two questions about commenting and opinions explore the relationship between publics who comment, and oil and gas companies that receive those comments; if social media comments are effective in affecting change, and if companies value public opinions on ESG matters.

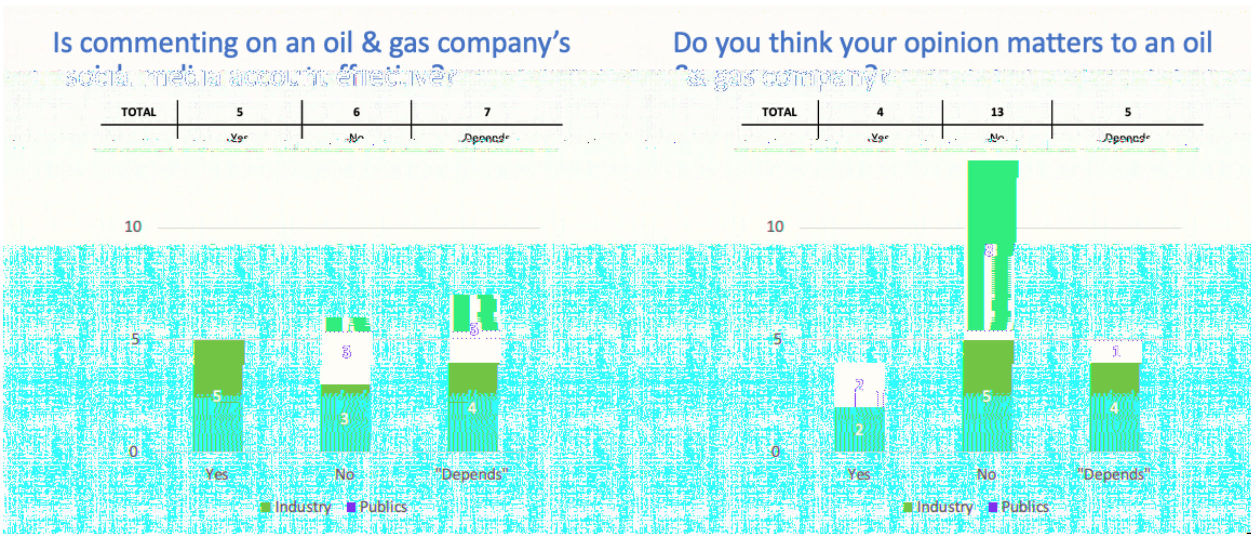

Figure 15:

On the surface, the mostly negative responses to the commenting and opinion questions, as shown in Figure 15, seem misaligned with previous results that indicate positive support for the use of social media. Whereas previous results show the majority of respondents prefer social media over websites and think companies should use social media to share content from ESG reports (See Fig. 14), the results to the commenting and opinion questions show that there is no consensus on whether commenting on an oil and gas company's social media post is effective and that there is a strong majority who believe that their individual opinions do not matter to an oil and gas company. Just as Cho et al. (2017) find a gap between the concept that companies should engage with publics online and the reality that companies do not engage "to minimize public criticism" (p. 63), the respondents in the current research demonstrate a gap between the idea of engaging on social media with oil and gas companies and the belief that comments and opinions are ineffective and do not matter to companies.

For the question, "Do you think your opinion matters to an oil and gas company?" the strong no vote seems consistent with results from a previous question, "Would you expect to start a dialogue, or do you think you would only receive a short answer, or no response at all?" where no one answered that they would expect to start a dialogue with an oil and gas company on the company's social media post (See Fig. 12). However, the results seem inconsistent with responses to the conceptual question, "Should companies engage about ESG on social media or are reports better shared without discussion?" where the majority of participants support social media engagement (See Fig. 14). Comparing the contrasting responses in Figures 14 and 15, eight industry participants indicate oil and gas companies should engage on social media, but eight also indicate their opinion does not matter to a company; and, six non-industry participants indicate companies should engage, but five indicate their opinion does not matter. The results again illustrate Cho et al.'s (2017) notion of a gap between concept and reality (p. 63). Understanding why participants do not believe individual opinions matter to oil and gas companies is worthy of future research, including understanding how hegemonic power is controlled through policy and action by C-level executives and corporate boards of directors.

In summary, based on the surface-level responses from these imperfect survey-style questions, participants demonstrate a gap between the concept of engagement on social media and the belief that comments and opinions do not matter. While a slim majority want to see a dialogue on an oil and gas company's social media posts about ESG (See Fig. 12), a similarly slim majority contrast that commenting on an oil and gas company's social media posts is not effective (See Fig. 15). And, while a large majority feel that companies should engage on social media (See Fig. 14), a similarly large majority contrast that their opinions do not matter to an oil and gas company (See Fig. 15). It is important to note that this research is qualitative and only uses survey-style questions as a catalyst to inspire deeper responses from participants. Invoking Hall (1973) and the IKSYDK framework, relying solely on the survey-style results would be to "misread a deep-structure process for a surface phenomenon" (p. 19) because the qualitative responses reveal there is more beneath the surface.

The misalignment in responses around the concept of wanting social media engagement and the belief that engagement is not effective also relate to Hall's reception theory from a reverse perspective. Participants are now asked to consider publics as the message signalers/encoders and oil and gas companies as the message receivers/decoders. Flipping the IKSYDK framework, Hall's (1973) reception theory now applies to how oil and gas companies decode messages from public commenters and accept, reject or take a negotiated position (p.16) on the feedback messages. Despite the flipped roles in this isolated scenario, the difference is that oil and gas companies continue to operate as "defining elites" under Hall's professional code (p. 18). The mostly negative perceptions around the importance of public opinion suggest a realization that, although public commenters are encoding their perspectives through messages/signals, oil and gas companies maintain their hegemonic power over ESG conversations and are not likely to appreciate or acknowledge public opinions.

Commenting on social media: Just about always relevant and a sinkhole of cess

Uncertainty dominates the responses to the question of whether commenting on an oil and gas company's social media account is effective (See Fig. 15). Slightly more participants answer no than yes, and a slight overall majority answer with some form of "it depends." The five who answer yes all work in the oil and gas industry. The remaining 13 who answer no or it depends are split into seven industry and six non-industry participants, giving overall low support for the idea that commenting on an oil and gas company's social media post is effective.

Some participants refer to the contemptuous nature of social media as the reason why commenting is not effective. P01 notes a danger of replying to opinionated comments: "Yeah, a comment is, is a dangerous track. Because nowadays lots of people are commenting just so everybody knows what they're thinking, even though it's not based on any fact or, you know, so you have to be aware of that." Two industry participants address the cynicism and derision in online comments. "A sinkhole of cess" and "human garbage trucks" is how N05 and N09 refer to extreme negative voices on social media. N05 answers that comments are not effective, particularly on certain platforms: "Maybe it depends on the medium in which it's placed. If you're talking LinkedIn, maybe. Facebook or Instagram or Twitter, forget it. Like the comments section on almost all of those platforms… it starts off with one or two good comments and then it slowly… no it quickly, devolves into just a sinkhole of cess." N09 answers yes and clarifies it depends on a company's social media monitoring resources: "I think companies need to look at, you know, filter out the debris and the human garbage trucks." Participants who mention cynical or denigrating comments do not feel those comments are effective. Goffman (1956) provides a perspective that "A cynical individual may delude his audience for what he considers to be their own good, or for the good of the community, etc." (p. 11), and that a cynical individual makes contemptuous comments to underscore their important arguments while "experiencing a kind of gleeful spiritual aggression from the fact that he can toy at will with something his audience must take seriously" (p. 10). Although engaging with a contemptuous commenter could follow a dangerous track of adding fuel to a cynical individual's glee, not all commenters are cynical and not all comments devolve into cess.

Some participants mention people's motivations behind social media comments. P05 believes that "80% of the comments would not be helpful on social media," but notes if a company does choose to respond, the response should be different based on how genuine the commenter is: "If it looks like I'm just somebody who has an axe to grind or 'I'm coming with an agenda,' versus somebody who is genuinely curious and genuinely interested in knowing the facts, I would expect there might be a different response." P02 is skeptical about the effectiveness of social media comments but talks about the importance of being professional if you want your comment to be acknowledged: "If you actually want your comments to get somewhere, it's like anything in life. You just have to be professional, right? So, if you actually want to make a difference, you have to word it in a way that sounds like you know what you're talking about." P05 and P02's observations of people's motivations illustrate elements of Goffman's (1956) frontstage/backstage concept (p. 78) where a commenter may seem to have an agenda hidden backstage with an axe to grind or sound as though they are professional in the frontstage to make their comment appear more effective.

Despite the general uncertainty and largely negative responses around the question of whether comments are effective, some participants offer constructive viewpoints. N06 relates a theoretical perspective that suggests the concept of commenting is effective: "I do believe that engagements with organisations and conversation about whatever the topic is, is just about always relevant, right?" N09 highlights the importance of recognizing genuine feedback and embracing it, and feels that companies should "also look at who are the people that are actually going to want to say something, and (companies should) embrace that and have a response." However, determining whether the people behind the comments are genuine can be difficult. Goffman (1956) discusses the challenge of understanding a genuine performance, that "few members of the audience can judge what lies behind the front of varnish and veneer that is presented to them" (p. 143). P03 suggests that even if companies do not see past the veneer, they are still watching: "I bet you that, I would say, that they're listening and they're watching closely." Industry participant N11 corroborates P03's response and observes, "even if you don't get a response, there's almost inevitably somebody on the other side of the keyboard who's taken notice of the fact that you commented." P01 supports the notion of commenting and notes that social media is "an easy way now to get in touch with everyone." N03 relates a positive experience of how industry observed and handled public comments on a social media post and provides possibly the most equivocal answer from the five industry participants who respond that comments are effective: "Yes. I think it (commenting) is (effective), and that is informed by the fact that I now know that there are people who monitor it, and it (the comment) was being escalated to the high levels of the company. So, I don't think I would have assumed that if I hadn't seen it with my own eyes." Aside from N03's tangible example, the constructive perspectives from participants are mostly theoretical beliefs with a somewhat hopeful tone that suggest how commenting on social media can be effective.

Reviewing the results of whether commenting on an oil and gas company's social media account is effective (See Fig. 15), some responses – like N09's view that companies should look at who the people are before responding – could be interpreted through Hall (1973) using his professional code (p. 16) as an indicator that oil and gas producers feel comfortable choosing who to engage with on their social media channels because they hold the power to encode hegemonic messages about oil and gas production. And other responses that attempt to understand the nature of engagement – like N06's perspective that engaging with a company is almost always relevant – could be interpreted as a reflection that industry personnel believe their approach is, according to Saxton et al. (2019), a genuine attempt to use social media meaningfully (p. 361). In both interpretations, if social media is an easy way for companies to get in touch with everyone as P01 suggests, the not-so easy issue for companies to address is that public comments are effective only when public opinion is valued.

The value of public opinion: Average Joes and the people in the driver's seat

I intentionally placed the question, "Do you think your opinion matters to an oil and gas company?" near the end of the interviews and after asking participants about the value of social media engagement. The placement was intentional because I wanted to determine how participants who value engagement feel about whether or not their opinion is valued, to see if there is a difference between their concept and their reality. The results reveal a contrast. In response to the first two questions on the choice between websites and social media, the overall response supports the use of social media for ESG content. A slim majority would rather read about ESG on social media and the vast majority feel companies should engage about ESG content on social media, which suggests that participants favour an engagement approach to online ESG content. However, there are unfavourable responses to the questions on the effectiveness of comments and the value of opinions (See Fig. 15).

Similar to how "you" is interpreted in the E, S, or G question (See. Fig. 5), industry participants respond from an oil and gas company's perspective to the word "your" in the question, "Do you think your opinion matters to an oil and gas company?" and non-industry participants answer from a personal position. As discussed in the results to the E, S, or G questions, the instinctive positions taken by industry and non-industry participants align with Hall's (1973) concepts of professional, dominant, negotiated and oppositional codes, and demonstrate that oil and gas companies own ESG messages and have hegemonic power as message encoders (pp. 16-17).

Although there is general support for the concept that oil and gas companies should use social media to engage with publics (See Figures 12 and 14), two industry participants refer to personal experiences that suggest public opinions do not matter. N07 notes that companies rely on specialists who are "in the driver's seat" and responds that an individual's opinion does not matter: "I don't think so. Like, they want to demonstrate what they want to demonstrate…. I think that the people in the driver's seat are making the decision for the company and how they see any risks that are coming up and how to mitigate them, rather than doing what's potentially the right thing." N07's response raises Hall's (1973) notion of the professional code where the message senders, or encoders, are "linked with the defining elites" (p. 17) who broadcast messages with dominant definitions, "bracketing the hegemonic quality" of the content (p. 16).

Hall's reference to defining elites being in control connects with N07's use of the driver's seat metaphor and suggests that everyone else is just a passenger along for the ride, even if the passengers suggest "the right thing" to do. N05's response also corroborates Hall's notion of the professional code and expresses there is little or no value in individual opinions about ESG content: "Just a one-off person saying I believe this about your ESG Report? No… (Companies) have all of the in-house and specialty groups and consultants… to formulate opinions for them," and reframes the question, taking a position from the company's point of view. Acknowledging "pure pride," N05 explains a commenter would not be worthy of a response without knowledge of ESG: "It would take someone that I truly respect and that I know before I'd say, oh you've got a good point. Anybody else I'd probably be – and this is just pure pride – I'd be dismissive and say you don't know anything about ESG. I don't care what you have to say." Together with N07's response that companies are in control, N05's dismissal of public comments is an unequivocal no to the question of whether a "one-off person's" opinion matters to an oil and gas company.

Public participants P09 and P11 respond concisely. They do not believe their opinions matter to an oil and gas company because they feel they are not the audience. P09 infers that their opinion might matter if they were not in an "average Joe" position: "In my average Joe kind of perspective right now in the world, no. No, it doesn't." This supports N05's rejection of a "one-off person's" opinion. And P11 also answers no and adds, "I don't think my opinion matters to be honest. Maybe I'm not the target audience, but I don't think my opinion matters to them." Overall, the responses from the eight non-industry participants are brief and unequivocal: their opinions do not matter to an oil and gas company.

To demonstrate how a personal public opinion might matter to an oil and gas company, N08 reframes the question into a consumer choice to not buy a gas guzzling vehicle: "So the power is I'm going to buy an electric vehicle and not a gas guzzler. So, your opinion matters in the sense that if you actually took steps, if you actually didn't like the reaction or the performance or whatever and wanted and move towards things that stopped using the product… more interest would be paid, I guess." N08's example of how consumer choices can make a difference spotlights the existential struggle oil and gas companies face during the imminent energy transition. As P05 related earlier in the Thoughts on the companies section, "we're undergoing a huge, massive sea change here" and oil and gas companies "are on the cusp of having to make major changes in how they operate."

Consider the analogy of a road trip as a culturally hegemonic experience that I would argue nearly every Canadian has experienced in some form. The idea of stopping at gas stations along the way is understood, taken for granted and has an accepted meaning to society (Hall, 1973, p. 17). Oil and gas companies are the established power whose products fuel the journey. N08's comment underscores the existential struggle for oil and gas companies and offers a timely and tangible way for publics to express an opinion that matters by not using fossil-fuel powered vehicles. However, purchasing an electric vehicle carries a high personal cost to consumers that diminishes personal power and currently limits the ability for many consumers to make their opinion heard. On the cusp of a massive sea change in how the world uses energy, and with oil and gas companies in an existential power struggle with alternative energy producers, consumers have some power to influence the outcome by switching away from fossil-fueled vehicles, but oil and gas companies still own the road.

Research Question 4 Summary

RQ4 asks, what is the most effective way to communicate ESG content? Is there a discrepancy between what publics want to talk about and hear about versus what industry wants to talk about and report? The answer to this question, like others, inspires more questions. It appears from comments that the concept of discussion is important when communicating ESG,

Additional thoughts and advice: Social media strategies and change from within

Two themes that emerged as additional insights were social media strategies for sharing contentious content like ESG reports, expressed by both industry and non-industry participants; and, personal thoughts on working in the oil and gas industry during the imminent energy transition, shared by industry employees. As a social media community manager who works in the Canadian Oil and Gas Industry, these two themes resonate with me on a professional and personal level. The themes also relate to the question, "What is your advice to oil and gas companies that create ESG reports?" which was one of the final scripted questions I asked during the interviews.

Social media strategies: *ESG could be a lot more bite sized.*

[redacted]

Figure 16:

Nearly three quarters of participants expressed thoughts on how companies can use social media platforms effectively. While there are many social media insights throughout the Data Analysis and Discussion of Results chapter, this brief collection of social media advice is intended as a recap of how social media can be used effectively to communicate ESG content.

This summary provides a resource for communicators and social media community managers to inform or verify social media strategies. I have identified three topics that bubbled up organically in the research as: bite-sized content, content roll-out, and dialogue and engagement.

Bite-sized content: an appetizer on social media and the full meal on their website

The major social media strategy repeated by several participants is the concept of sharing a small portion of content on social media that links to a website for the full content. This strategy is often referred to using a metaphor based on a meal where an appetizer is served on social media and the main course awaits on a website. Several participants mention this strategy, but some describe the process differently.

Of the industry participants who offer insights on bite-sized content, N06 explains the challenge of reducing content for a social media audience by "trying to take those the bite sized important pieces about who we are as an organization that comes through the ESG report." N02 agrees with smaller pieces of content on social media and would, "prefer to read a little glint, like an appetizer on social media and then click through to the website to get the full story." N12 also agrees that "social would feed into their website," but clarifies the importance of websites: "I think you need kind of the bigger picture on the website." And N03 offers a user behaviour insight on how they use websites differently than social media: "If I'm going to their website, I'm usually like looking for something in particular." For savvy community managers and digital communicators, the appetizer-meal strategy and understanding how to use social media and websites together may seem obvious, however the history of the concept is relatively new.

In their research from 2015 on building relationships through integrated online social media, Shin et al. explore how companies used Twitter and found that companies "could explore such tools as hyperlinks and hashtags and encourage conversations by retweeting useful information or responding to visitors' tweets in a timely manner" (p. 212). Although the theory of bite-sized content may seem obvious to some, judging by the number of respondents who mention the appetizer-meal strategy, the concept may not be as obvious in practice.

N09 responds that "Social media is a nice way to have a package" that is anecdotal with an example and "helps me understand what the company is doing." N04 extends the meal metaphor and expects to see "infographics that would be very digestible pieces." N06 clarifies that using social media for small pieces of content is important because, "I don't expect them to read the whole report." Industry participants' responses relating to the appetizer-meal strategy did not mention the incorporation of engagement on social media, which could be influenced by the contentious issues around ESG content and oil and gas production that can spark difficult conversations online. All industry participants who mention bite-sized content refer to it as an information-sharing strategy and not as an engagement or involvement strategy (Vollero et al., 2018, p. 142). The appetizer-meal strategy that links social media to websites may not be a fulsome use of the platforms, but appears to be an accepted information-only strategy.

The appetizer-meal strategy was not mentioned specifically by non-industry participants, which reflects that industry participants are the message encoders linked to "defining elites" (Hall, 1973, p. 17), and is also a reflection that industry participants are more focused on the idea of signaling messages to fill information gaps (Spence, 2002, p. 435). P04 refers to the appetizer-meal concept in a prescriptive manner: "just a high-level overview of what each thing was. What did they do for environmental? What did they do for social? What did they do for governance? Point form, and link to the report if people want to read it." P05 agrees that companies should have "everything on their website and then pull out the really interesting cool stuff (for social media)." P08 responds with a more specific use, that content should be developed appropriately for different social media channels: "so, how you communicate ESG through LinkedIn would be different than how you do it on Twitter, how you do it on Facebook. And then probably linked to the bigger report onto the website." P08's response suggests that users expect to be served a different appetizer on different social media platforms.

In their research on social media communications strategies that influence e-reputation, Dutot et al. (2016) refer to the benefit of using different social media platforms differently as "the identification of bridges between social media and content management to be able to address as many different stakeholders as required for the business of the company" (p. 382). Dutot et al.'s findings support P08's advice that what you do on one channel is different from another. Report authors and social media community managers also benefit from having specific measurements for each channel: "Each social medium deserves its own criteria and specific measurements, which must be adapted to its associated uses and practices" (ibid). Using different channels differently, which Dutot et al. relate to as bridges to different audiences (ibid), is a key content development strategy when using bite-sized appetizer content on social media.

Content roll-out: I can see my peers connecting

In response to whether communications from an employee or a company is preferred, N01 expresses the importance of content sharing: "it's a good content rollout strategy (to) get your employees to share your report and then that trickles down to their personal networks, and then it's coming from an individual so it's given credibility, so it's believed." N01 also clarifies that if the content "is mostly just the data, then it should come from the company." N04 corroborates

N01's observations about content sharing, expressing the value of peer discussion on LinkedIn: "I like it when a story gets pushed out and I can instantly see which one of my peers are also connecting with it because they like it, or they'll comment."

There are important considerations before deploying a content sharing strategy using company employees. In their research on using social media to manage reputation, Kaul and Chaudhri (2018) explore the role of employees as company advocates on social media and caution that companies should "walk the tightrope between encouraging and restricting employees' online participation" due to the risk that "boundaries are blurred and an organization's innermost workings are exposed" (p. 172). Kaul and Chaudhri also address that employees who engage on social media about company matters must have company resources to support the potential for contentious conversations about business-related issues: "Setting up mechanisms for enhancing employee engagement and conflict resolution would help avoid unexpected fracas" (ibid). Companies should use caution when using employees to share content on social media as part of an information-only strategy, and not overlook dialogue and engagement as a critical social media component.

Dialogue and engagement: The dessert that follows the appetizer and meal

The respondents who mention how to engage effectively on social media underscore the need for person-to-person interaction. N05 expresses that "if you really wanted to be effective on something like Instagram or Twitter, it's really a dialogue to that human connection." Extending Kaul and Chaudhri's (2018) findings that companies should have information resources for employees who engage on the company's behalf (p. 172), N07 specifies the importance and benefit of having someone from the company available to respond to comments: "having that discussion or the availability for discussion on a social media platform allows for engagement and also gives or forces accountability on the company's part too." P10 corroborates N07's comments and believes, "I just think that if you put it on social media, you need somebody designated to answer those questions. You can't ignore what people are saying. You have to address them." And P01 acknowledges that there should be a triage process for comments: "I expect them to write me back…. At first it can be like that automatic answer, like we know you wrote to us, and we'll get to you shortly… I would expect someone who would answer me eventually, ask me what I really want to know and lead me to the right link or the right person, the right information. I'd rather have bad; I'd rather have information that I don't like than none at all."

There is a difference in how industry and non-industry participants view sharing content on social media: predominantly, industry participants mention information sharing while non-industry participants mention engagement. While most industry participants in this study identify the effectiveness of an information strategy with appetizer-meal elements, non-industry participants suggest that something is missing from the meal. According to the observations from non-industry participants, if a company uses social media, they must be social. Therefore, provided there is a willingness from companies to extend the meal metaphor, engagement and dialogue should be added as the dessert when sharing bite-sized content on social media and completes the meal metaphor as appetizer-meal-dessert.

Theory and practice: Resources and practical effectiveness

The three social media tips identified – bite-sized content, content roll-out, and dialogue and engagement – are exemplified in most responses as theoretical approaches, echoing the perspectives from participants in the "Commenting on social media" section. While the three tips could be used as the backbone for a fulsome social media strategy, I suggest that social media communicators and community managers need to be aware of what Cho et al. (2017) refer to as the "gap between concept and reality" (p. 63), and be mindful that resources like personnel, time and willingness to engage, are needed to overcome the ideological gap and create a successful strategy that has practical effectiveness.

Change from within: You have more power to do good within an organization

Several industry participants reflect on their roles in the oil and gas industry and the importance of ESG reporting, including why they choose to work in the oil and gas industry, the role oil and gas has in the energy transition, their ability to affect change from within, and understanding how there can be a balance between energy and environment. Applying Spence's (2002) signaling theory (p. 435) to the reflections, industry participants seem to want to send an information signal to publics, to fill what they perceive personally as a knowledge gap about the industry and its employees.

N02, a communicator with an oil and gas company, acknowledges: "I think there is a bit of a stigma about working in the oil and gas industry" and N06, an author and contributor to ESG reports, comments that employees "are not here because we have horns and a tail." N11, an oil and gas employee who works in community relations, continues with, "the reason I have the job that I do is because I can affect more change within an organization than I can from with out." N06 also relates that their position within the oil and gas industry gives them the ability to affect change from within: "I believe in change from within. (My CEO is) not going to be convinced by somebody, you know, who is chaining themselves to a tree. But he might be convinced by people who work for him, who tell him there's a better way to do this." N05, an environmental specialist, suggests employees have more power to affect change from within than consultants do: "To be quite honest as someone embedded in industry you have more power to do good than you do as a consultant." And, N12, a contributor to sustainability reports, expresses that employees want to make a difference: "It feels like we really want to be part of something bigger that's making a difference."

The reflections by industry participants provide an insider perspective on what employees perceive as outside judgement from publics that attach a stigma (as N02 mentions) or a cultural understanding, perhaps a stereotype, of what oil and gas industry employees are like, and relate to Hall's (1973) notion of "mis-readings" where viewers are "tempted, by its very 'naturalisation' to 'misread' the image for the thing it signifies" (p. 12).

Advice from within: Support the imminent change

One of the later and probing questions in the open-ended interview script is, "What is your advice to oil and gas companies that create ESG reports?" The question provided a platform for some participants to express ideas and invoked valuable feedback that could help companies create more meaningful ESG reports and inspire future research on ESG reporting. Like the personal thoughts and statements about change from within, Spence's (2002) signaling theory (p. 435) can be applied to these comments, with the consideration that the participants are sending informational signals to society, their employers, and in some cases fellow employees about perceived knowledge gaps. Industry participants' advice includes: better goal setting, harnessing the digital transformation, keeping it simple but going deeper, and creating monthly and less technical reports.

N01, an ESG report author, maintains the importance of goals and data in reporting: "I mean fundamentally if you're going to do it, then do it right and make sure that you have the data and make sure that you're setting goals." N04, who is experienced with sustainability reporting, predicts that digital technologies and data management will greatly assist ESG reporting: "it will be really interesting to see how the digital transformation impacts ESG… to see how that evolves and just how we can mine this data and really use it to do some really transformational things." N05 also speaks of technology but with an environmental plea to use it. "There's technology out there that is readily deployable… it's got to be a company's priority to reduce emissions." N06 adds a comment on the energy transition and expresses a personal commitment to support from within industry: "I'll be darned if I'm going to sit by and not help get us there, and I feel like oil and gas has a really important role to play in getting us to whatever 'there' is."

On the evolution of ESG content, N09, who has overseen ESG reporting, speculates that ESG has to be much deeper and targeted on issues like climate to be effective: "So ESG right now is about, like, it's a mile wide and not even an inch deep; it has to be 25 feet deep and much more focused on specific issues like climate for investors to have their interests protected." N11 adds a demand for smaller and more frequent reporting as a measure of accountability "Put it out every month; put something out on what you've done." N12 also adds that smaller reports will be more relatable: "I think ESG could be a lot more bite-sized, a lot more compact, a lot more relatable."

Non-industry participants' advice includes: think beyond shareholders, make it relevant for the 20-something audience, take risks and tell compelling stories, talk in layman's terms, and modernize the reports with video messages.

P03, a public relations professional outside of the energy industry, suggests a transformational change in how ESG is reported through a grand narrative approach: "I would say take a risk – do something a little bit different in order to stand out, right? So, what if it was telling a story? You know, basically your whole report (is) a great narrative, and doing it in a really different way in order to actually make that report work for you." And, P05, an Albertan who is originally from the province of B.C., comments that ESG reporting needs more stories: "if there were compelling stories, I would love to see – you know, like, things pulled out. What is really important? What's really cool that (companies) have done in the last six months, a year?"

The reflections from industry and non-industry participants suggest a range of simple and transformative changes to how ESG content can be best presented, particularly during the energy transition. The advice also includes companies expanding their ESG audience to include non-investor publics. As an industry employee, my hope for this advice extends from Kaul and Chaudhri's (2018) findings that employees who engage on social media require support from companies (p. 172). Considering N12, who addresses the energy transition and wants to be part of something bigger, and N06, who expresses they will not sit by and not help get to wherever "there" is, oil and gas companies need to support the imminent change in how they operate, not only from outside influences, but also from within.

Conclusions

The objective of this study was to analyze opinions of Environment, Social and Governance (ESG) reporting in the Canadian Oil and Gas Industry. The qualitative approach included 23 participants who are Canadian residents – 12 who work in the oil and gas industry and 11 who do not work in industry. The open-ended research questions asked two broad questions, what do you think of ESG content and how is it best communicated? The purpose of the research was to analyze public perceptions of ESG reporting as a relatively new approach to corporate social responsibility (CSR) and sustainability reporting, to help publics and companies understand perceptions of the environmental, social and governance issues in ESG reporting and how the reporting influences public and industry perceptions of the Canadian Oil and Gas Industry. Along with understanding what ESG content resonates with publics and how ESG content is best communicated on websites and social media platforms, this study fills a void in scholarly public relations and communications research through its qualitative interviews with Canadians. My hope is that my work will shed new light on existing theories about CSR, add new scholarly research about ESG, and inspire further related research in areas that are under-researched or poorly understood.

I began thinking about the topic of public perceptions of ESG reports when, as a website manager for an oil and gas company, I posted an ESG report for the first time. I wondered about the new terminology and if publics would notice or even care about an ESG report. When considering a thesis topic, I recalled that moment and based my research questions on what people think of ESG reports and how they think ESG content is best communicated. As preliminary work on my thesis evolved, I shifted my participant focus for this research from a purely public approach to include perceptions from industry employees. Having worked in the oil and gas industry for 13 years, and as an Alberta resident since the mid 1960s, I was aware that my personal biases would affect my approach, and also aware that I had an advantage as an industry employee to connect with industry employees for their perspectives. With a topic related to the contentious industry of oil and gas production, I was very aware that many related issues could create deep "rabbit hole" detours. I tried my best to avoid the rabbit holes and keep the focus of this public relations and communications research away from understanding ESG matters and toward understanding public perceptions and how to best communicate ESG matters.

With a comfort for ambiguity and a philosophical worldview as a constructivist, I am comfortable with not necessarily finding answers but uncovering more insights from different sources to inform better questions. This approach helped me to analyze the qualitative interviews I conducted with industry and non-industry participants and juxtapose findings with theorists from my analytical framework, and scholarly researchers on CSR, to find areas of concurrence or difference, to better understand ways to communicate ESG content, and to add to scholarly research and inform more study as the world moves through a massive sea change away from fossil fuels.

An important consideration for this study is that my research and analysis took place between 2020 and 2021 – a significant snapshot in time, not only in the face of the imminent energy transition but also during the COVID-19 era where we seem to ask existential questions regularly. As a researcher who examined scholarly literature and an industry employee who explored industry trends, I am certain that the responses from industry and non-industry publics would have been different if similar interviews took place five years ago, and would be different five or ten years from now as the energy transition progresses, and vastly different twenty-five or fifty years from now. My hope is that this study will provide immediate feedback for more scholarly research on ESG reporting and provide historical context for future research.

Research results review

I captured research results through four open-ended research questions. The first research question is a multi-part focus on awareness and asked, "How aware are publics of ESG reporting and what impact does the level of awareness have on the suitably of ESG content for public discussion?" and "What is industry's perception of publics' awareness of ESG and what impact does that perception have on ESG communication design?" The results reveal that most non-industry publics were unaware of ESG reporting and that industry participants acknowledged the contentious level of public awareness and low level of public support surrounding oil and gas development – which contributes to the reason why ESG reports target a narrower investor audience and not a broader public audience.

The second research question asked, "How important is the content of ESG reporting to Canadian oil and gas employees and publics?" The results from this study indicate that the majority of participants preferred the content prioritized and re-ordered as social, environment and governance. Most participants felt ESG content is important, and some felt disillusioned by the investor focus following the shift away from community-focused CSR reports and non-investor stakeholders. With observations that ESG content is too corporate sounding, difficult to read, and only highlights good things and not bad things – partly due to a lack of a universal standard for ESG reporting – most participants felt the reporting was not transparent and inauthentic. However, some participants felt the lack of a universal standard for ESG reporting highlighted an opportunity for companies to express individuality while working together to create their own reporting standard.

The third research question asked, "How does the choice to communicate ESG reporting – either exclusively through a one-way website presentation, or through social media dialogue – affect the reputation of Canada's oil and gas companies?" According to participants in this research, the reputation level for the oil and gas industry is already low and most respondents expressed it was important to communicate ESG reporting transparently through public discussion on social media to regain public support. However, some industry participants believed the reports should be published on websites only without discussion because they are designed to appeal to a particular audience – investor stakeholders.

The fourth research question asked two related sub-questions: "What is the most effective way to communicate ESG content?" And, "Is there a discrepancy between what publics want to talk about and hear about versus what industry wants to talk about and report?" The answer to the first sub-question revealed that discussion is important when communicating ESG. However, participants felt their opinions did not matter to oil and gas companies based on the investor audience focus of the reports and the contentious level of polarized discussion online. Therefore, the answer to the second sub-question is that most participants in this study, industry and non-industry, generally did not feel their voice would make a difference to oil and gas companies.

Theoretical framework review: I know something you don't know (IKSYDK)

An additional outcome of this research was the theoretical framework I created to analyze responses. My hope is that the framework can be used by communicators and public relations professionals to support the development of strategic communications with stakeholders. The framework is based on the statement, "I know something you don't know" which sounds like an elementary school playground chant but is not so elementary. The I know something you don't know (IKSYDK) framework is not designed to have a simple accompanying tactical checklist, but rather to leverage the communications theories within and inspire a more fulsome understanding of message, motivation, and audience through a series of self-reflective, dynamic, open-ended and reciprocal strategic questions. A graphical illustration of the theory can be found in the Method chapter (See Fig. 1). Perhaps the most basic of the two general questions implied in the framework's name is, "What do I know that my audience does not know?" and, perhaps the more difficult question, "What does my audience know that I do not know?" To support finding answers to these two questions, the IKSYDK framework includes a combination of theories based on economics, and literary and cultural studies within a source/noise/destination communications model.

Signaling theory, Spence (2002)

Signaling theory (Spence, 2002) is used in the IKSYDK framework to ask strategic questions at the source of communications. Spence described his Nobel prize winning market-based signaling theory as "signals that would carry information persistently in equilibrium from sellers to buyers or more generally from those with more to those with less information" (Spence, 2002, p. 434). Some IKSYDK questions inspired by Spence's (2002) signaling theory are: What do I know that I want to share with my audience? What are the gaps of knowledge my audience has that I can fill with a signal? What is the signal that I want to send, at the message level (the content) and at the medium level (the platform)?

Encoding/decoding, Hall (1973)

Hall (1973) addressed how television producers, who are professionals "linked with the defining elites" (p. 17) create messages under his notion of the professional code (p. 16) that are based on societal structures to overcome potential cultural asymmetries in communications (p. 1). Hall referred to hegemonic viewpoints that influence how audiences interpret messages (p. 16). Message senders who operate under the professional code have the power to send dominant hegemonic messages and set societal thinking (pp. 16-17). Some questions from this complex element by Hall within the IKSYDK framework include: What message am I sending to maintain power, and is that the message I want to send? What message does my audience perceive as exerting power, and is that the message they want to hear? Am I sounding like an elite, and does my audience want a message from an elite?

Dramaturgical theory, Goffman (1956)

Dramaturgical theory is used in the IKSYDK framework as the noise element between the signal and source. Understanding the noise is not about understanding the message itself, but about understanding how the signal is presented and how the source perceives the signal. Using a stage metaphor with a performer and audience to explain how individuals present themselves to others, Goffman attributed front and back regions of the stage as areas that are in view and hidden (p. 77). Goffman described considerations that are reciprocal to the audience and performer. "As members of the audience, it is natural for us to feel that the impression the

and straight" (ibid)? What does my audience know that will negatively or positively influence how they receive my message?

Questions from the IKSYDK framework are not designed to find solutions, but are designed to inform deeper strategic questions.

Future research opportunities

Hall referred to "a long but necessary detour" (p. 15) before discussing a key question in his research. The detours, subtopics and vast issues and elements of ESG communication (which I referred to earlier as rabbit holes) are virtually impossible to simplify, however they did inform important topics for future research.

Along with more research on public perceptions of ESG content in the oil and gas industry, the results of the current study revealed several possibilities and inspired related ideas for future public relations and communications research. Opportunities for further study that arose during this research include more targeted research on ESG reporting, public opinions of the energy transition, understanding polarized audiences, and analyzing the effectiveness of the IKSYDK theoretical framework used in this research.

ESG reporting

Participants in this research identified several opportunities to explore ESG reporting, related and unrelated to public relations and communications.

How investors perceive ESG reports.

Many public and industry participants in this research acknowledged that they are not the target audience for ESG reports. A future study that specifically analyzes investor perceptions of

Balance and the energy transition

Finding a balance between economy and the environment was highlighted by N03 who stated, "I think there is a much greater awareness these days of some of the trade-offs involved… And ESG is kind of the way that we reckoned with that." Future research could evaluate the effectiveness of economic and environmental trade-offs, particularly as the energy transition progresses.

Polarized opinions and the middle audience

I believe the most intriguing themes raised for future study, which bubbled up during the interviews for my research, are dealing with polarized opinions on social media and appealing to the middle audience. Most respondents felt that polarized opinions are too strong to change and that it is therefore not worth having a discussion with people who have extreme views. However, the middle audience who do not have extreme views are worth having a discussion with because they are more likely to be influenced. The challenge is that the middle audience may be unreachable. As N11 advised for companies who want to gain supporters, "you got to get in that middle."

The IKSYDK framework

On a personal note, I would like to see a future study on the effectiveness of the I know something you don't know (IKSYDK) theoretical framework I conceived for this study, to determine how the multi-disciplined tool could be improved and help analyze and understand communications issues in areas outside of ESG reporting.

On the cusp of ~~answers~~ questions

Three quotes from participants in my research helped to inform my two over-arching questions. To help inform the question, "What do you think of ESG content?" I refer to this response from P05: "We know we're undergoing a huge, massive sea change here, and so my first thought (seeing these reports) is these are huge, huge powerful companies that are on the cusp of having to make major changes in how they operate." To help inform the question, "How is ESG content best communicated?" I appreciate this response from P06: "The point of writing the report is for people to read it, and if (companies) don't put it out there in a way that people can access it, (then) what is the true purpose of putting it out there?" And to inform additional questions about the energy transition, how oil and gas companies can adapt and the purpose of ESG reporting, I value this response from N09: "I think what the reports are kind of trying to suggest is that the answers are there and they're not."

Participants in this research on perceptions of ESG reporting in the Canadian Oil and Gas Industry revealed a struggle to understand the content and the audience meaningfully. As N06 explained, ESG content has been repackaged for the oil and gas industry's most important stakeholder – its investors. Participants felt that oil and gas companies have shifted investor-based ESG reports away from community-based audiences. Recognizing that the reports serve to fill an information void with the goal of attracting investment, industry and non-industry circular argument in that you want the public to believe it so that they put less pressure on the investing side." As ESG reports are evolving with the changing demands of investors, energy consumption is changing with the evolving habits of consumers. On the cusp of an existential energy transition for Canadian oil and gas companies, public perceptions of ESG reporting matter.

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Appendix A: LinkedIn Recruiting

Posted January 15, 2021

https://www.linkedin.com/feed/update/urn:li:activity:6755993918829158400?updateEntityUrn=urn%3Ali%3Afs_feedUpdate%3A%28V2%2Curn%3Ali%3Aactivity%3A6755993918829158400%29

LinkedIn post: Analytics

2,854 views of the post in the feed, including 116 people who have the title Public Relations Specialist in their profile. 880 were from Calgary.

168 Reactions, 63 Comments

LinkedIn post: Request for participants

I'm very pleased and excited to announce that my research application for my master's thesis has been approved!

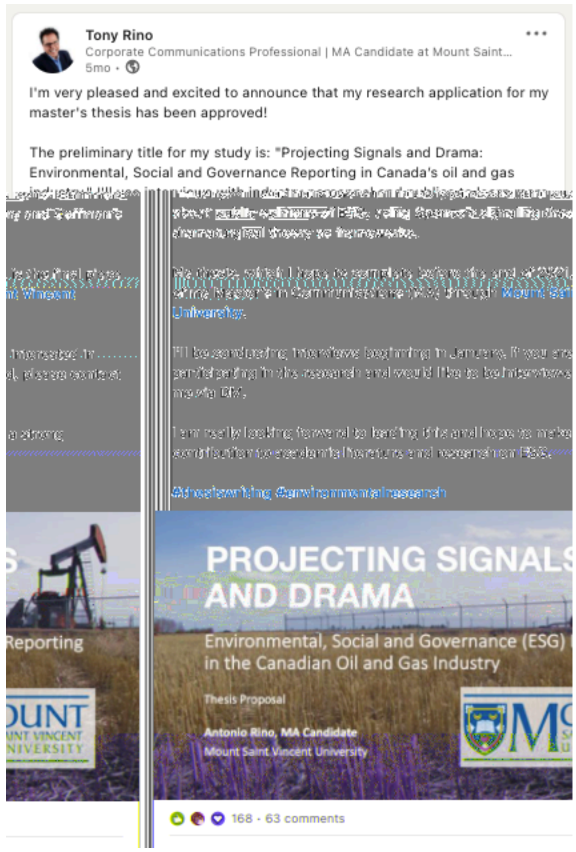
The preliminary title for my study is: "Projecting Signals and Drama: Environmental, Social and Governance Reporting in Canada's oil and gas industry." I'll use interviews with industry personnel and publics to learn more about public opinions of ESG, using Spence's signaling theory and Goffman's dramaturgical theory as frameworks.

My thesis, which I hope to complete before the end of 2021, is the final piece of my Master's in Communications (MA) through Mount Saint Vincent University.

I'll be conducting interviews beginning in January. If you are interested in participating in the research and would like to be interviewed, please contact me via DM.

I am really looking forward to leading this and hope to make a strong contribution to academic literature and research on ESG.

#thesiswriting #environmentalresearch



Appendix B: Confirmation Email and Optional Disclosure

Subject: Participant Information and Informed Consent – Projecting Signals and Drama

To: (Individual emails sent to each participant)

Thank you for agreeing to participate in my research study on Environmental, Social and Governance Reporting in Canada's oil and gas industry. Attached is the informed consent form. If after you have reviewed this and decide not to participate, please let me know.

The (interview or focus group) will take place virtually on (date and time). Please confirm by accepting the meeting request I will send to you, separately.

And, at your option, please indicate your place of residence and age group, which will help me to categorize the research results. Again, you do not need to provide this information if you prefer not to.

Your place of residence: ___________________

Your age group:

- q 19 – 29
- q 30 – 39
- q 40 – 49
- q 50 – 59
- q Over 60

Thank you and I look forward to our meeting.

Tony

Appendix C: ESG Reports for Review

This is a list of the ESG reports provided to participants in the Informed Consent (See Appendix D.) Participants were asked to review any two reports from the list prior to their interview. The reports are presented in random order.

- Cenovus Energy

  www.cenovus.com/reports/2019/2019-esg-report.pdf

- MEG Energy

  www.megenergy.com/sites/default/files/2019MEGEnergyESGReport.pdf

- ARC Resources

  www.arcresources.com/assets/pdf/ARC-Resources-Ltd.-2020-ESG-Report.pdf

- Husky Energy

  www.huskyenergy.com/downloads/abouthusky/publications/sustainabledevelopment/ESG-Report-2020/Husky-ESG-Report-2020.pdf

- Imperial Oil

  https://www.imperialoil.ca/-/media/Imperial/Files/Publications-and-reports/Corporate-sustainability-report.pdf

- Canadian Natural Resources Limited (CNRL)

  www.cnrl.com/upload/media_element/1313/02/2019-stewardship-report-to-stakeholders.pdf

- Suncor Energy

  www.suncor.com/-/media/project/ros/shared/documents/reports-on-sustainability/2020-report-on-sustainability-en.pdf

Appendix D: Informed Consent

Informed Consent for Mount Saint Vincent University (MSVU)

Master's Thesis Research Study

P S a a D a a: E a , S a a G a R Ca a a

a a .

Lead Researcher: Antonio (Tony) Rino

Informed Consent Form for [name of participant]

This informed consent is for participants in the research study tentatively titled: *P S a a D a a: E a , S a a G a (ESG) R Ca a a O a Ga I* . The principal investigator for this study is Antonio (Tony) Rino who is conducting the research as part of his MSVU master's thesis. The thesis supervisor is Dr. DeNel Rehberg Sedo, MSVU Professor.

Purpose of the research

Preliminary research shows that Canadian oil and gas companies want to find ways to demonstrate their ESG performance and strengthen their reputations, while publics like shareholders, stakeholders and employees want to see tangible examples of progress and are demanding increased transparency about how companies operate. Along with understanding the types of ESG content that resonate with publics and what content works best as one-way communication on a website or two-way communication on social media, the purpose of this research is to understand public and industry perceptions of the environmental, social and governance issues of ESG reporting.

Type of Research Intervention

This research will involve your participation in an information gathering session, either individually in a one-on-one interview or in a group discussion, that will take about one hour of your time. Additionally, you will be asked to spend about 30 minutes in advance of the session to review a few ESG reports on Canadian oil and gas company websites.

Participant Selection

You are being invited to take part in this research because we feel that your opinion matters.

If you are participating in an individual session, your experience as an oil and gas industry professional will contribute to our understanding and knowledge of how industry creates ESG reports and perceives public opinion.

If you are participating in a group session, your opinion as a member of the public will provide an understanding of the importance of ESG matters and how you perceive the Canadian Oil and Gas Industry's use of ESG reports.

Voluntary Participation

Your participation in this research is entirely voluntary. It is your choice whether to participate or not. You have until June 2021 to change your mind and stop participating, even if you agreed earlier.

Procedures and Questions

You are being asked to help learn more about public and industry perceptions of ESG reporting. If you accept, and if you work in industry, you will be asked to take part in a private and confidential one on one interview. If you accept and are a member of the public, you will be asked to participate in an online focus group of up to six individuals. The interviews and focus groups will be conducted by the lead researcher, Tony.

Before the interview takes place, please take about 30 minutes to review two or more of these ESG Reports from Canadian oil and gas companies:

- www.cenovus.com/reports/2019/2019-esg-report.pdf
- www.megenergy.com/sites/default/files/2019MEGEnergyESGReport.pdf
- www.arcresources.com/assets/pdf/ARC-Resources-Ltd.-2020-ESG-Report.pdf
- www.huskyenergy.com/downloads/abouthusky/publications/sustainabledevelopment/ESG-Report-2020/Husky-ESG-Report-2020.pdf
- https://www.imperialoil.ca/-/media/Imperial/Files/Publications-and-reports/Corporate-sustainability-report.pdf
- www.cnrl.com/upload/media_element/1313/02/2019-stewardship-report-to-stakeholders.pdf
- www.suncor.com/-/media/project/ros/shared/documents/reports-on-sustainability/2020-report-on-sustainability-en.pdf

The questions you will be asked will include your understanding of what ESG is, how important you think ESG matters are and whether you prefer to see ESG content on a website as a report or social media as a discussion. The questions focus on the main theme of public and industry perceptions of ESG reporting. As an example, one of the questions you will be asked is: What do terms like Sustainability, Social License, Environmental, Social and Governance Reporting (or what most companies now call ESG reporting) mean to you? It is your choice to answer all or some of the questions during the interview. You can choose to not answer any question during the interview. If you do not feel comfortable reading the ESG Reports, you do not have to participate in this study.

The discussion will take place online in a virtual format. One on one interviews will be with Tony and you. Focus group interviews will be with Tony, you and up to five others. No one else but the people who take part in the discussion will be present during this discussion. The entire discussion will be recorded for documentation purposes only.

Data Storage, Security and Use

Research data will be collected primarily via digital audio recording. If interview sessions use MS Teams, Skype, Google Hangouts or other online meeting technology, an audio/video recording will be made using the technology's specific capability. If interview sessions are one on one or over the phone, an audio-only recording will be made using an independent audio recording device. The researcher will also take written notes of observations during the interviews. Data collected in hardcopy will be stored in a locked file cabinet as well as transcribed to a computer file on a password-protected computer. Digital audio recordings will be stored on a memory card in the same locked file cabinet as well as transcribed verbatim to a computer file. I will be the only person with access to the locked file. All computer files will be secured by password protection, backed-up, and stored on the secure MSVU OneDrive server located on campus. Data will be electronically archived indefinitely for its potential to inform future research, including a possible PhD by Tony. All computer files will be archived on the MSVU OneDrive server. Data in hardcopy form will be destroyed upon completion of the research study. The recordings and hard copies are confidential and will not be shared or published. All data collected, in digital and hard copy form, will be used by Tony during the writing and analysis phase of this study to reference conversations.

Consent for Audio and Video Recording

As a participant in this research study, you agree to be audio recorded for the purpose of data collection. If interview sessions use MS Teams, Skype, Google Hangouts or other online meeting technology, you agree to be recorded via the audio/video capability of the specific interview platform. The recordings will be stored and used as outlined in the Data Storage, Security & Use section of this Informed Consent. The recordings will be kept confidential and no information about you, including these recordings, will be given to anyone. The recordings are for the researcher only and will not be shared electronically or played back for anyone other than the researcher. You understand that you will be given the opportunity to provide or withdraw your permission for the use of the recordings for purposes other than what was stated in the original consent form prior to their use.

Duration

The research sessions are planned for January and February 2021. Each session will last approximately 60 minutes. Due to the COVID-19 pandemic, all sessions will be held virtually, either one-on-one via telephone or using MS Teams, Skype, Google hangouts or similar online meeting tool for the group sessions, as preferred by the group participants.

Risks

If you feel the questions touch on information that you believe is sensitive to you, you do not have to answer. While there may be a risk that some confidential information is shared during the discussion, that is not the intent of the research. If upon reflection after the interview is complete and you do not wish to have your answers included in the research, you may contact Tony to have your answers removed. Individual participants who work in industry will not be made aware of other personnel who are participating in the research sessions. Due to the close nature of industry, and because participants will be identified and contacted by Tony, there is a risk that participants may know who else is participating. It is not the intent to share the list of participant names with other participants, and participation by industry personnel will be held in strict confidence. For group sessions, there is a risk that individuals within focus groups will know each other, but names of individuals will not be revealed.

Benefits

While there are no direct benefits for participants, the outcomes will be to add to scholarly research on ESG through qualitative interviews with Canadians who are more than likely to experience a major shift in energy consumption in their lifetimes, including as a result of energy use changes and perceptions due to the COVID-19 pandemic. Along with helping to understand public and industry perceptions of ESG, this study may have benefits for three audiences: For scholars, the study may inspire new ESG research in areas that are under-researched or poorly understood; for publics, the study will provide a voice for opinions on ESG matters; and, for industry, the study will help understand public perceptions about ESG reporting.

Reimbursements

This study is voluntary. However, you will receive a $20 Tim's or Starbuck's gift cards (or equivalent) in thanks for your time. You may choose not to receive the gift card or choose to donate it to a cause of your choice. The gift cards are not sponsored and are funded by the researcher in appreciation of your participation in this study.

Confidentiality

Your participation will be held in strict confidence and fellow participants will not be identified to you (unless you are part of a focus group session, where you will see or hear fellow participants). Due to the closeness of industry, and that most participants will have been approached through Tony's network, some individuals may learn of acquaintances who are participating in the research. Names of participants, the companies they work for or identifiable characteristics will not be shared with other participants and will not be revealed in the final study. In the study's discussion of results, a number may be assigned in place of your name for specific results. While your name will not be identified, it may be necessary to reveal your age group, location in Canada or if you self-identify as Indigenous, Métis or Inuit to identify possible regional or cultural trends, depending on your answers and your choice to reveal such information during the interview. Questions are not intended to ask competitive information or specific issues of non-disclosure.

Sharing the Results

Along with sharing an analysis of the data in Tony's thesis, the hope is to contribute to scholarly research by publishing the findings in a peer-reviewed academic journal. There are also plans to create a video abstract of the findings, to help disseminate a summary to publics. A copy of the thesis will be made available to you, if you prefer.

Right to Refuse or Withdraw

You do not have to take part in this research if you do not wish to do so. You may choose to withdraw at any time during the research, including up to, during and after the interview sessions. You may choose to withdraw your answers before and no later than the thesis' proposed completion date of July 2021. If you withdraw, you can keep your gift card.

Comments or Concerns

You understand that if you have any comments or concerns resulting from participation in this study that you can contact the principal investigator, Tony Rino at Antonio.rino@msvu.ca. You may also contact the thesis supervisor, Dr. DeNel Rehberg Sedo at denel.rehbergsedo@msvu.ca. If you have questions about how this study is being conducted and wish to speak to someone not directly involved in the research, you may contact is the Research Ethics Coordinator, Office of Research Ethics, Mount Saint Vincent University, at 902-457-6350 or research@msvu.ca.

Certificate of Consent

I have read the foregoing information. I have had the opportunity to ask questions about it and any questions I have asked have been answered to my satisfaction. I consent voluntarily to be a participant in this study.

Print Name of Participant________________________________

Signature of Participant _________________________________

Date _____________________________

Day/month/year

Appendix E: Interview script for industry and audience participants

DATE_________________________

NAME_________________________

CODE_________________________

1. Introduction (2 and a half minutes)

Thank you again for agreeing to participate in this study. I will conduct this interview in a professional manner for the purposes of academic research. Today I am going to ask you questions about something known as Environmental, Social and Governance or ESG reporting. The purpose of this research is two-fold: First, to get your feedback on how Canada's oil and gas companies report on ESG; and second, to help me gather research for my master's thesis in public relations and communications through Mount Saint Vincent University (MSVU). When finished, you will receive access to a copy of the study. Rest assured that your name and identity will not be published.

With your consent, I'll record our discussion so that I can take better notes afterward. As noted in your signed consent form, the recording is confidential. The recording will only be used by me as part of my notetaking and will not be shared or published. I will use the recording during the writing phase of this study to reference our conversation and will store the file safely on a password-protected computer, backed up on the MSVU secure OneDrive data storage. Following the publication of the study, the recording will be archived indefinitely for future use towards a possible PhD for me.

You are one of 24 participants who are being interviewed in a similar way. I am interviewing about 12 industry personnel individually and 12 others, who do not work in the energy sector through two focus group sessions. In the study's introduction of participants, I will identify which provinces and territories are represented. In the study's discussion of results, I will assign a number to each participant and reference that number for specific answers to the questions. Your name will not be identified, but it may be necessary to reveal your location in Canada or other information about you, depending on your answers and only if you consent to do so during the interview. For the focus groups, I will identify the age range and locations represented, that the participants do not work in the energy sector, and that they were recruited through LinkedIn or Mount Saint Vincent University's Moodle.

My questions concern Canadian oil and gas companies like Suncor, Shell, Imperial Oil, Husky Energy, Cenovus and Canadian Natural. Each of these companies publish an annual report that discloses financial results and management discussion and analysis for shareholders. These companies (along with many other industries) also create reports to share their Environmental, Social and Governance (ESG) performance with the public, their shareholders and other stakeholders.

Did you get a chance to look at the reports in advance of today's interview? If not, please take a look before I begin asking you the questions I have prepared. (Provide examples of ESG reports by supplying web addresses – show online examples of ESG websites and social media posts from four to six Canadian oil and gas companies. Allow participants time to review.)

2. Opening Questions

a. Have you heard of these companies before?

- Probe: What do you think of them?

b. Have you ever read a report like this before?

c. What immediately stands out for you when you see these samples?

- Probe: Do you see a pattern?

3. Content questions and Probes

Q1.

What do you think oil and gas companies are trying to communicate through these reports?

- Why do you think this matters to these companies?
- Why does this matter to (you) the public?

Q2.

What do terms like Sustainability, Social License, Environmental, Social and Governance Reporting (or what most companies now call ESG reporting) mean to you?

- How personally involved do you feel in ESG reporting?
- How do you relate to the three terms: environmental, social and governance? Which is most important to you? Which would you want to talk about? Which would you not want to talk about?

Q3.

What kind of a response would you expect if you used social media to ask an oil company about their ESG reporting and performance?

- Would you expect to start a dialogue, or do you think you would only receive a short answer, or no response at all? Why do you think this?

- Do you think commenting about ESG on a company's social media account is effective? Why or why not?
- Do you think people want to see a discussion about ESG on social media? Why or why not?

  Q4.

  How do you think an online discussion about ESG affects a company's reputation?

- How risky or beneficial do you think it is for a company to allow for online discussion about ESG? Why or why not?

Q5.

What do you think of the content in these reports?

- Is it relevant to you?
- Is it relevant to Canadians and the world?
- How do you think the content helps companies tell their story about ESG?
- Do you feel the content is authentic and transparent? Why/how?

Q6.

What do you think is the most effective way to communicate ESG reporting?

- Do you prefer facts and statistics or personal interviews and stories? Why?
- Would you rather learn about ESG reporting directly from the company or from an employee who shares the information on the company's behalf? Why do you feel that way?

- Would you prefer reading about ESG on a company website or on their social media channels? Why?

Q7.

Did you know that there is not yet a universal standard or benchmark for companies to measure against when reporting ESG?

- How does that influence your thoughts about ESG Reporting?
- Why do you think companies report on ESG if there are no universal ESG standards?

Q8.

What is your opinion about ESG Reporting?

- Do you think your opinion matters to an oil company? Why or why not?
- How do you think your opinion might influence an oil company's ESG reporting?
- What is your advice to oil and gas companies who create ESG reports?

Q9.

Considering all that you have heard, seen and talked about in our discussion, do you think companies should engage in online discussions about ESG on social media, or are ESG reports better shared without discussion on a website?

- Can you elaborate on your answer?

Q10.

Do you have anything you'd like to add or clarify?

Closing instructions

Thank you for your time. When the interviews are complete, I will categorize all the participants' answers and summarize them in my thesis. As I mentioned, the goal of this study is to understand how Canadian oil and gas companies use corporate sustainability or ESG reporting online. My goal is to see this study published in an academic journal to contribute to research on ESG reporting and to inspire academics to pursue future research on this topic. The final thesis will also be available to companies, and I hope it will benefit them. If you would like to see a copy of the final report, please let me know. Thank you again.

Appendix F: Overview of coding categories

Parent code	Sub Code	Cod. seg.	Parent code	Sub Code	Cod. seg.

Appendix G: Glossary of terms and acronyms

Canadian Oil and Gas Industry: includes oil and gas companies that operate in Canada and is not exclusive to the list of companies whose reports appear in Appendix C.

CSR: Corporate Social Responsibility. Sometimes also known as Corporate Sustainable Reporting

ESG: Environment, Social and Governance. Sometimes referred to as Environmental, Social and Governance.

Industry participants: refers to the 12 people interviewed for this research who work in the Canadian Oil and Gas Industry.

IKSYDK: the I Know Something You Don't Know framework used to analyze participant responses in this research.

Non-industry participants refers to the 11 people interviewed for this research who do not work in the Canadian Oil and Gas Industry.

Non-investor publics refers to the segment of the general population who are not investors in the Canadian Oil and Gas Industry

Publics: refers to the general population