



# Framing Collective Moral Responsibility for Climate Change: A Longitudinal Frame Analysis of Energy Company Climate Reporting

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## Abstract

Responding to climate change and avoiding irreversible climate tipping points requires radical and drastic action by 2030. This urgency raises serious questions for energy companies, one of the world's largest emitters of greenhouse gases (GHGs), in terms of how they frame, and reframe, their response to climate change. Despite the majority of energy companies releasing ambitious statements declaring net zero carbon ambitions, this 'talk' has not been matched with sufficient urgency or substantive climate action. To unpack the disconnect between talk and action, this paper draws on the literature on framing, organisational hypocrisy, and collective moral responsibility. We conduct a longitudinal qualitative content analysis of the framing of climate change used by the ten largest European investor-owned energy companies and the actions they have taken to shift their business practices. Our findings reveal three main categories of energy companies: (i) deflecting, (ii) stagnating, and (iii) evolving. We show key differences in the relationship between framing and action over time for each category, revealing how deflecting companies have larger and persistent gaps between green talk and concrete action and how stagnating companies are delaying action despite increased green talk, while evolving companies exhibit a closer link between talk and action that tends to be realised over time. Our analysis reveals how competing approaches to framing collective moral responsibility help understand the trajectories of talk and action across the different categories of energy companies. This research makes several contributions to the literature on organisational hypocrisy and collective moral responsibility in the context of climate change. Our analysis highlights the complex relationship between collective moral responsibility, organisational hypocrisy and climate action, revealing how different collective framings—diffuse, teleological, or agential—can both enable and offset substantive climate action. The study also enriches our understanding of the performative nature of collective moral responsibility by examining its temporal dimensions and showing how an agential, backward-looking focus is associated with more meaningful climate action.

**Keywords** Climate change · Framing · Moral responsibility · Energy companies · Sustainability reporting · Content analysis

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## Introduction

The energy sector remains one of the world's largest emitters of greenhouse gases (GHGs), with electricity and heat production responsible for almost half of the world's GHGs in 2014 (Ritchie & Roser, 2019; United Nations, 2019). In 2020, two of the world's largest energy providers, Royal Dutch Shell and British Petroleum (BP), released statements declaring their net zero carbon ambitions by 2050 (Shell Ambrose, 2020; Global, 2020). However, recent studies suggest that responding to climate change and avoiding irreversible climate tipping points requires drastic action by 2030, not 2050 (Liu et al., 2019; Steffen et al., 2015a, 2015b). Acknowledging this urgency, the European Union recently committed to fighting climate change through

higher renewable energy targets by 2030, aiming to source 42.5% of its energy from renewable sources such as wind and solar (Reuters, 2023).

This increased urgency raises challenging questions for energy companies in terms of how they frame, and reframe, their response to climate change (Campbell et al., 2019; Cornelissen & Werner, 2014), and whether this framing can be matched by the radical transformation needed in their business models and actions. To understand this transformation, this paper explores how energy companies are framing their responses to climate change and their actions to shift their business practices. In doing so, we engage with the growing field of scholarship exploring the role of framing in justifying climate change responses and legitimising sustainability strategies (Hahn & Lulfs, 2014; Metze, 2018; Nyberg & Wright, 2006; Nyberg et al., 2018; Wright & Nyberg, 2017).

Despite the increase in talk about sustainable action and engagement with frames to discuss responses to climate change, we as a society are trending towards overstepping multiple environmental limits and planetary boundaries (O'Neill et al., 2018; Steffen et al., 2015a, 2015b). This dissonance is matched in corporate sustainability reporting, where the expansion of sustainability talk has not been matched with sufficient sustainability action (Cho et al., 2015; Higgins et al., 2020; Milne & Gray, 2013). Understanding this disconnect between talk and action is crucial in ensuring the energy sector moves beyond discursive strategies to seek legitimacy, towards genuine climate action that will contribute to a just transition (Banerjee, 2012; Christensen et al., 2021). To unpack this potential disconnection between frames, decisions and action, we draw on the literature on organisational hypocrisy and collective moral responsibility.

Organisational hypocrisy aims to explain the discrepancies between the talk and actions of companies (Brunsson, 2002; Wagner et al., 2009). In recent years, there has been a growing body of literature that explores hypocrisy in corporate sustainability reporting by comparing symbolic approaches (talk) with substantive approaches (action) (Hyatt & Berente, 2017; Rodrigue et al., 2013; Schons & Steinmeier, 2016). Through a critical lens, the hypocritical gap between symbolic talk and substantive action can be viewed as a duplicitous attempt to conceal unsustainable practices or hide a lack of substantive action (Cho & Patton, 2007; Milne & Gray, 2013; Hyatt & Berente, 2017; Snelson-Powell et al., 2020). Alternatively, this hypocrisy may be viewed as inevitable as organisations attempt to juggle competing stakeholders' demands (Brunsson, 1986, 1993; Higgins et al., 2020), and may be a signal for future substantive action (Clarkson, et al., 2008; Clune & O'Dwyer, 2020; Malsch, 2013).

To better understand the nature of organisational hypocrisy in energy company responses to climate change, we

examine the role of collective moral responsibility in shaping the disconnect between talk and action. Moral responsibility refers to the blameworthiness or praiseworthiness for a particular situation (Bovens, 1998). We engage collectivist perspectives of moral responsibility, arguing that organisations may have a collective responsibility to respond to, or bring about, a particular state of affairs (Mellema, 1997, 2003; Soares, 2003; Tamminga & Hindriks, 2020). In unpacking the role of collective moral responsibility in shaping climate action, we zoom in on the temporal nature of moral responsibility, differentiating between both backward-looking (reactive) and forward-looking (prospective) responsibility (Gilbert, 2006a, 2006b; Sanbhu, 2012; Van de Poel, 2011). Backward-looking moral responsibility involves taking on blame for immoral past actions, while forward-looking moral responsibility refers to a sense of obligation to avoid future immoral actions (Sanbhu, 2012). We also draw on the work of Collins (2019) that explores a more nuanced understanding of the 'collective', differentiating between *diffuse collectives* that are loosely described groups of agents such as 'society', 'the private sector', *teleological collectives* that are responsive towards each other and act towards commons goals such as 'the energy sector', and *agential collectives* that have well-defined collective-level decision-making procedure such as a specific company, partnership or alliance.

To shed light on the disconnects between talk and action and the role of collective moral responsibility, we conduct a qualitative content analysis of the framing used by Europe's ten largest investor-owned energy companies over a ten-year period. We review 111 sustainability reports from these energy companies between 2010 and 2019 to understand the evolution of their framing of climate change and the actions they have taken over time. The analysis is guided by the following overarching research questions: "How have energy companies framed their responses to climate change over time?", "How does their framing relate to climate action?", and "What is the relationships between different framings of collective moral responsibility and the nature of climate change talk and action?"

Our analysis of framing and action over time reveals three main categories of energy companies: (i) deflecting, (ii) stagnating, (iii) evolving. Deflecting companies continue to engage in unsustainable business-as-usual practices despite offering some green rhetoric. Stagnating companies are making some progress but seem to be stalling and delaying more radical action despite increased sustainability talk. Evolving companies appear to be progressing towards a more sustainable future and questioning and rethinking their business models. We noticed key differences in the relationship between action and framing over time for each category, with evolving companies having a closer link between talk and action that tends to be realised over time,

and deflecting companies having more significant and persistent gaps between green talk and concrete action.

The findings show how competing approaches to framing the nature of collective moral responsibility help to understand the trajectories of talk and action across the different categories of energy companies. As suggested by the data from our study of ten energy companies, deflecting firms seem to evoke a diffuse collective of society, deferring responsibility to other actors, including government and civil society and framing their own moral responsibility in a more forward-looking, prospective way. The companies we classified as stagnating seem to shift from a diffuse collective before framing their role as part of a broader teleological collective of the energy sector, yet remain somewhat vague in terms of their own responsibility for climate action. The companies we classified as evolving, seem to frame their role as an agential collective and acknowledge their own moral responsibility for causing or contributing to climate change. This backward-looking perspective on their moral responsibility appears to be shaping substantive action in the present.

By engaging with theories of collective moral responsibility, our paper contributes to the literature on business ethics and climate change in several ways. We contribute to the literature on business ethics, moral responsibility, and organisational hypocrisy by providing a nuanced understanding of the performative nature of collective moral responsibility (Soares, 2003; Tamminga & Hindriks, 2020). In doing so, we highlight the diverse ways in which conceptions of the collective as diffuse, teleological, or agential (Collins, 2019) are associated with different types of climate talk and action and different levels of organisational hypocrisy. Specifically, we show that agential collectives with a backward-looking sense of responsibility are more likely to engage in substantive action, while diffuse and teleological collectives tend to focus on symbolic talk. We contribute to the broader literature on framing (Cornelissen & Werner, 2014) and organisational hypocrisy (Brunsson, 2002) by unpacking the relationship between organisational framing of collective moral responsibility and the nature of organisational hypocrisy. We show how agential notions of the collective and backward-looking responsibility are associated with more substantive climate action. This insight extends prior research by highlighting the dynamic interplay between framing, moral responsibility and climate action. We also contribute to a temporal understanding of collective moral responsibility and organisational hypocrisy by adopting a temporal lens that reveals how the understanding of the collective and the direction of responsibility shift over time and how this relates to action and inaction on climate change (Brunson, 1986, 1993, 2002; Cho et al., 2015). Our longitudinal analysis shows the ways in which these shifts are critical for substantive action. Finally, we contribute to practice by highlighting the shifts in collective moral responsibility

associated with energy companies becoming more sustainable and authentically engaging in climate action.

## Theoretical Background

### Frames and Sustainability

Corporate responses to climate change, particularly within the energy sector, require drastic changes to a company's strategy, operations, and often even their identity (Boons et al., 2013; Frandsen & Johansen, 2011). Transitioning from a company that has operated as a leader in energy production sourced from fossil fuels to a company that prioritises a carbon-neutral energy mix is a complicated process (Mori, 2021). This shift requires companies to rethink what technologies they invest in, the speed at which they make these changes, and how to ensure their workforce is on-board and prepared for the change (Garavan & McGuire, 2010; Nisar et al., 2013). All of these require managers to make tough choices between long-term and short-term value (Slawinski & Bansal, 2015). This transformation requires companies to frame and reframe how they understand their role in terms of climate action. We thereby engage with literature on framing (Cornelissen & Werner, 2014) to explore how energy companies engage in meaning-making with regard to climate change and how this relates to their climate change responses and actions.

The construct of frame or framing was first introduced in the 1930s within the social sciences and has since gained popularity in a wide range of research traditions (Cornelissen & Werner, 2014), including cognitive psychology and behavioural economics (e.g., Kahneman et al., 1986), sociology and social movements (e.g., Fligstein & McAdam, 2011), political science (e.g., Barth & Bijsmans, 2018), and organisation and management studies (e.g., Gioia & Chitipeddi, 1991). According to Goffman (1974), no action or behaviour can be initiated without some form of framing, that is, making sense of what is going on. Frames are constructed based on past experiences and act as a point of reference for sense-making (Kahneman, 1984). Rather than viewing a frame as an isolated or static structure, framing is understood as an interactional and ongoing process of constructing meaning (Dewulf et al., 2009). Frames are, therefore, constantly updated and adjusted based on new experiences or information (Dewulf et al., 2009; Kahneman, 1984). In fact, Nyberg et al. (2016) argue that any theory of framing must contain time, which underpins our temporal analysis of energy company framing of climate change over a ten-year period.

Framing has been applied in research on cognition, sense-making and decision-making processes (Benner & Tripsas, 2012; Walsh, 1995; Weick, 1995), and in research

on organised groups and organisations (Cornelissen & Werner, 2014). How an organisation frames its environment and where it sits within that environment is referred to as strategic framing (Gilbert, 2006a, 2006b, Kaplan, 2008). A strategic frame refers to “a set of cause-effect understandings about industry boundaries, competitive rules, and strategy-environment relationships available to a group of related firms in an industry” (Nadkarni & Narayanan, 2007, p.689). Strategic frames, and subsequent decision-making processes, can therefore be influenced by a variety of actors, e.g., shareholders and other stakeholders, or external forces e.g., changing markets, industry trends or changing societal beliefs and values (Battilana et al., 2009; Gilbert, 2006a, 2006b).

Traditionally the greatest forces of influence over corporate sustainability strategies have come from government legislation and regulation and changing market and industry trends (Boons et al., 2013; Brønn & Vidaver-Cohen, 2009; Christensen et al., 2021). Whilst these regulatory and market conditions still greatly influence corporate sustainability strategies, we are now also seeing increased pressure from social actors on companies to act ethically and responsibly (Banerjee, 2008; O’Brien et al., 2018; Porter & Kramer, 2011). As a result, the variety of stakeholder expectations that energy companies must consider, and the regulatory and market environments that they operate in, have become increasingly complex (Banerjee, 2008). With this growing complexity has come an increased interest from scholars in corporate sustainability framing and responses (Hahn et al., 2014).

Framing and sustainability responses in the energy sector have been a growing area of academic interest in recent years (Schlichting, 2013, Hahn et al., 2014). Studies have sought to understand the frames adopted in political conversations around specific energy technologies like fracking (Metze, 2018; Nyberg et al., 2020), or the framing of intertemporal tensions in oil companies’ climate change responses (Slawinski & Bansal, 2015). These studies have found that how an organisation frames climate change has implications for the types of responses they enact in the short and long-term (Nyberg et al., 2020; Slawinski & Bansal, 2015). These studies further demonstrate the importance of unpacking energy company framing of climate change to understand current and future action and inaction.

Several theoretical and empirical articles that have contributed to our understanding of energy company framing of sustainability and climate change in recent years (Wright & Nyberg, 2017, Hahn et al., 2014, Schlichting, 2013). In 2013, Schlichting published an article that looked at the ways different industry actors (including energy sector actors) had framed climate change from 1990 to 2010, their reasoning for adopting each frame, and their strategies for communicating frames. The study revealed dominant frames

at three moments of time across the two decades, starting with ‘scientific uncertainty’ from 1990 to the mid-1990s when industry actors questioned the science around climate change. From 1997 to the early 2000s, companies used ‘socioeconomic consequences’ frames, where industry actors acknowledged the potential risks of climate change but drew attention to the costs to the company and consumers if they were to act in accordance with the Kyoto Protocol (that was passed in 1997). Finally, from the 2000s to 2010, companies adopted ‘industrial leadership’ frames, where industry actors acknowledged their role in climate change and saw technology as offering a win–win solution to remaining competitive while also responding to the threat of climate change. Whilst Schlichting (2013) contributes to our understanding of energy company framing of climate change, the article does not consider the specific actions or inactions that are related to each frame.

In a similar study, Wright and Nyberg (2017) looked at framing as one element of corporate responses to climate change from 2005 to 2015 and concluded that the dominant framing across all companies (including one oil and gas company) for climate change was ‘business case’ framing. Wright and Nyberg (2017) describe business case framing of climate change as when companies conformed to short-term market conditions and observed that over time, companies would regress toward traditional business concerns, i.e., profit maximisation. The authors offer some examples of how energy company framing aligns with actions in response to climate change, i.e., investment in renewable energy projects and greater attention given to potential regulatory changes, however, due to the diversity of companies included in the study, these examples are limited.

Finally, Hahn et al. (2014) identify the business case as a dominant frame in their review study of managers’ responses to sustainability. However, the authors positioned business case frames on a continuum with ‘paradoxical’ frames on the opposing end. Paradoxical frames capture a more developed understanding and appreciation for the tensions between social, environmental, and economic aspects of sustainability by managers and are more aligned with more radical, albeit slow, responses to sustainability issues (Hahn et al., 2014). Given that the Hahn et al. (2014) article is a review paper, the focus is largely theoretical and does not specifically observe the relationship between frames and actions.

Our study builds on previous research by focusing specifically on energy companies and attempting to understand the relationship between frames and actions. Previous research has paid limited attention to the relationship between climate change frames and actions adopted by energy companies (for example, Schlichting, 2013, Hahn et al., 2014). Understanding the relationship between frames and action is important, as while frames are often viewed as causal mechanisms for shaping decisions and action, broader research



on sustainability reporting highlights the pervasive disconnects between sustainability talk and action (Cho et al., 2015; Higgins et al., 2020; Hyatt & Berente, 2017; Rodrigue et al., 2013; Schons & Steinmeier, 2016). Our paper thereby aims to build on previous research by taking a more critical and nuanced stance in reviewing frames and sustainability reports that question the links between frames and action. In the following section, we introduce the literature on organisational hypocrisy (Brunsson, 2002; Wagner et al., 2009) to help unpack the potential for disconnects between symbolic talk and substantive action.

### **Symbolic Talk, Substantive Action, and Organisational Hypocrisy**

Research on sustainability reporting suggests a persistent gap between talk and action in how corporations are responding to sustainability challenges (Cho et al., 2015; Higgins et al., 2020). Fassin and Buelens (2011) highlight this dissonance between sustainability rhetoric and actual business practices noting that the “idealism of corporate communication contrasts sharply with the reality of day-to-day business life” (pp. 586–587). To better understand the disconnect between sustainability talk and action in energy company responses to climate change, we engage with the literature on organisational hypocrisy. Organisational hypocrisy refers to the disconnect between talk and action (Brunsson, 2002; Wagner et al., 2009), as evidenced by “the distance between assertions and performance” (Fassin & Buelens, 2011, p. 587). This literature on organisational hypocrisy is underpinned by early work in institutional theory that explores how organisations engage in myth and ceremony as they decouple talk from action in order to gain legitimacy (Bromley & Powell, 2012; Crilly et al., 2012; Meyer & Rowan, 1977, Oliver, 1991). This research has tended to look at how talk is decoupled from action at particular moments in time, with insufficient exploration of the relationship between talk and action over time (Reinecke & Lawrence, 2023).

Significant literature on corporate sustainability and corporate social responsibility has explored organisational hypocrisy by comparing symbolic approaches (green talk) with substantive approaches (green action) (Hyatt & Berente, 2017; Rodrigue et al., 2013; Schons & Steinmeier, 2016). Substantive approaches involve meaningful ‘actions’ that shift practices to prioritise improved environmental performance (Hyatt & Berente, 2017; Sharma & Vredenburg, 1998). Ashforth and Gibbs (1990) define substantive approaches as those that involve “real, material changes in organizational goals, structures, and processes or socially institutionalized practices.” (p. 178). Substantive approaches thereby require tangible, observable shifts in organisational activities and resource use (Schons & Steinmeier, 2016).

Symbolic approaches refer to ‘talk’ that creates an appearance of commitment to sustainability without necessarily shifting organisational practices (Donia & Sirsly, 2016; Hyatt & Berente, 2017). Companies often engage in symbolic talk to enhance their reputation or to increase their legitimacy in the eyes of certain stakeholders (Ashforth & Gibbs, 1990; Elsbach & Sutton, 1992). Symbolic approaches can be viewed as ceremonial conformity to the demands of influential stakeholders without the actual changes to activities (Meyer & Rowan, 1977; Oliver, 1991). The goal of engaging in purely symbolic talk is often to deflect or conceal relatively poor environmental performance (Cho et al., 2010).

There are significant debates about the linkages between symbolic talk and substantive action and the implications of organisational hypocrisy for sustainability action over time (Rodrigue et al., 2013). From a critical perspective, the hypocritical gap between talk and action is viewed as an attempt to conceal continued poor environmental performance, recast unsustainable practices in a more positive light, or obscure a lack of substantive action (Cho & Patton, 2007; Milne & Gray, 2013; Hyatt & Berente, 2017). Some studies adopt a more positive lens on the disconnect between talk and action, suggesting that symbolic talk in the form of extensive environmental disclosures can be a signal for future substantive action on environmental issues (Clarkson, et al., 2008; Clune & O’Dwyer, 2020; Malsch, 2013). This stream of research suggests the potential for hypocrisy to play an aspirational role, as discrepancies between talk and action may serve to stimulate improvements in sustainability performance over time, even when companies do not meet their aspirations (Christensen et al., 2013).

Research on organisational hypocrisy also reveals competing perspectives on the nature of intentionality and duplicity associated with the disconnect between talk and action. Organisational hypocrisy is often used to describe situations in which companies have intentionally presented themselves in a way that does not reflect the underlying reality (Higgins et al., 2020; Laufer, 2003). This form of hypocrisy is viewed as duplicitous, where the intention is to deceive certain parties (Snelson-Powell et al., 2020). This duplicitous form of hypocrisy is echoed in the literature on greenwashing and other forms of unethical management practices (Delmas & Burbano, 2011; Laufer, 2003; Lyon & Montgomery, 2015). An alternative perspective views organisational hypocrisy as an inadvertent and inevitable response for organisations attempting to juggle competing demands and expectations in their broader environment (Higgins et al., 2020). Through this lens, organisations might construct conflicting ideologies and hypocritical talk and decisions in order to garner support and legitimacy in the face of incompatible demands (Brunsson, 1986) In this sense, organisations might engage in hypocrisy in an attempt

to isolate competing stakeholder ideas and pressures from action, resulting in actions that are difficult to justify being compensated by talk in the opposite direction (Brunsson, 1993).

To unpack the evolution of talk and action over time, we draw on Dyllick and Muff's (2016) article that introduces a typology of business sustainability actions and responses. The article provides examples of common sustainability-related strategies, the actions that support these strategies, and four levels of business sustainability, i.e., business-as-usual, sustainability 1.0, sustainability 2.0, and sustainability 3.0. We detail how the Dyllick and Muff (2016) framework was used as a starting point for analysing the frames and actions of energy company sustainability reports in the methods section.

To better understand the nature of, and reasons for, organisational hypocrisy in energy company responses to climate change, we now turn to the literature on collective moral responsibility as a lens to explore disconnects between talk and action.

### Collective Moral Responsibility

To understand the relationship between climate change talk and action over time, we engage with the literature on collective moral responsibility. Moral responsibility refers to the blameworthiness or praiseworthiness for a certain state of affairs (Bovens, 1998). For moral responsibility (blame or praise) to be ascribed to an agent, they need to have autonomy, intentionality, and contextual knowledge, and there needs to be a direct or direct causal connection between the agent and the outcome (Constantinescu & Kaptein, 2015).

There are multiple philosophical and ethical debates between collectivist and individualist approaches of understanding moral responsibility (Miller & Makela, 2005; Soares, 2003). In this paper, we align with collectivist approaches to moral responsibility, which argue that a collective may have a responsibility to bring about a certain state of affairs and that while no individual might be individually responsible, they have an obligation as a member of the collective (Mellema, 1997, 2003; Tamminga & Hindriks, 2020). This collective view has been adopted by business ethics scholars, who argue that this broader collective perspective on moral responsibility is needed to ensure corporations and organisations take into consideration the needs and interests of society (Soares, 2003). Through this lens, responsibility for a situation can be ascribed to the corporation and the individual members or both (Constantinescu & Kaptein, 2015). Corporations should thereby be viewed as intentional actors capable of responding to internal and external challenges (Soares, 2003).

Moral responsibility can be both backward and forward-looking (Gilbert, 2006a, 2006b; Sanbhu, 2012; Van de Poel,

2011). Forward-looking moral responsibility is concerned with obligations to prevent future immoral actions, whereas backward-looking moral responsibility is concerned with the blameworthiness of immoral actions in the past (Sanbhu, 2012). Gilbert (2006a, 2006b) describes the related yet distinct nature of backward-looking and forward-looking moral responsibility as follows: "Though we are not morally responsible for what happened, we are morally responsible for ameliorating its effects." (p.94). Van de Poel (2011) outlines five normative notions of moral responsibility, three of which are backward-looking (accountability, blameworthiness and liability) and two which are forward-looking (responsibility as virtue and as moral obligation). In this sense, backward-looking responsibility involves seeing oneself as accountable or to blame for past actions. Whereas forward-looking responsibility is associated with future actions involved in seeing "to it that something is the case" rather than taking the blame for actions in the past.

Prior research is often ambiguous about the nature of the collective when exploring moral responsibility, and often uses backward-looking and forward-looking responsibility interchangeably. To provide a more nuanced perspective on the role of collective moral responsibility in shaping responses to climate change in the energy sector, we draw on the work of Collins (2019) which encourages a more nuanced understanding of the 'collective' and the temporal nature of moral responsibility. Collins (2019) suggests three forms of collective: diffuse, teleological and agential. As explained in the table below, diffuse collectives are loosely described groups of agents such as 'society', 'humanity', 'the private sector', teleological collectives that are responsive towards each other and act towards common goals such as 'the fossil fuel lobby', 'the energy sector', and agential collectives that have well-defined collective-level decision-making procedures such as a specific company, partnership or alliance. Collins (2019) also differentiates between two forms of moral responsibility: backward-looking or reactive and forward-looking or prospective. These perspectives help to understand whether collectives are taking blame or praise for past actions or future obligations. Table 1 provides a description and example of each of these forms of collective and moral responsibility.

### Methodology

We conducted a qualitative content analysis of ten European energy companies' sustainability reports to determine how they are framing their responses to climate change and the related actions they have taken to shift their business practices. Qualitative content analysis is "a research method for the subjective interpretation of the content of text data through the systematic classification process of coding and

**Table 1** Differentiating elements of collective moral responsibility

Type	Description	Examples
Diffuse collective	A loosely described groups of agents that are not united has no clear collective-level decision-making procedure	'Humanity,' 'consumers,' 'governments' 'society' 'tech companies'
Teleological collective	Members act responsively to one another toward a common goal	'The fossil fuel lobby' 'the energy sector'
Agential collective	Members have a well-define collective-level decision-making procedure	'Company X'
Reactive moral responsibility	Causally responsible for and are liable to praise or blame for certain actions and events in the past	Responding to actions in the past – 'Sector X is to blame for global warming'
Prospective moral responsibility	Collective has a duty or obligation to do X in the future based on moral reasons	Concerned with future actions and decisions and what the collective ought to do—'Company Y has an obligation to mitigate the impact of climate change'

Table based on definitions and examples in Collins (2019)

**Table 2** List of energy companies included in the study

Company name (in order of S&P ranking as of 2019)	Country	Relevant sustainability ranking and year listed	Number of included reports
1. Royal Dutch Shell plc	Netherlands	Carbon major #7 (2017)	10
2. TOTAL SA	France	Carbon major #17 (2017)	10
3. E.ON SE (+ Uniper)	Germany	N/A	14
4. BP p.l.c	United Kingdom	Carbon major #6 (2017)	10
5. Eni S.p.A	Italy	N.A	16
6. Enel SpA	Italy	Corporate Knights #8 (2020)	10
7. Iberdrola SA	Spain	Corporate Knights #61 (2020)	10
8. Ørsted A/S	Denmark	Corporate Knights #1 (2020)	10
9. OMV Aktiengesellschaft	Austria	N/A	10
10. Repsol SA	Spain	N/A	11

identifying themes or patterns" (Hsieh and Shannon, 2005, p. 1278). Qualitative content analysis was chosen as it allows for a more contextual and circumstantial understanding of texts communicated by companies, rather than quantitative approaches that focus on the frequency of the texts or words used (Mayring, 2000, 2010). Qualitative content analysis has been a widely used approach for analysing corporate sustainability reports (see for example, Boiral et al., 2019; Boiral, 2016; Hahn & Lulfs, 2014) and is viewed as an important method in business ethics research to understand talk and action (Cowton, 1998; Lock & Seele, 2015). In the following section, we detail the case selection, materials, and methods of content analysis that informed our findings.

## Case Selection and Material

The sample consisted of sustainability reports (or Corporate social responsibility (CSR) reports or environment reports)

from the ten<sup>1</sup> largest investor-owned European energy companies (see Table 2). The ten energy companies were selected based on the S&P Global Platts Top 250 companies based on their "asset worth, revenues, profits and return on invested capital" (S&P Global, 2020, p. 3). We chose companies specifically within the European Union (at the time of reporting) to ensure the companies shared the same regulatory environment. Consequently, we excluded the Norwegian company Equinor ASA from the case selection. Additionally, we chose to focus on investor-owned energy companies as many of the largest state-owned energy companies did not publicly list their sustainability data and reports. We note that this lack of data on state-owned companies requires

<sup>1</sup> We note that E.ON separated into two companies in 2016 by setting up a separate entity Uniper to manage its fossil fuel assets. In order to gain a full picture of E.ON's climate change responses we also reviewed Uniper's sustainability reporting from 2016 to 2019. For consistency, we still refer to ten energy companies throughout the paper.

further study given their substantial environmental impact. Table 2 lists the ten companies included in the analysis in order of where they ranked in the S&P Global list of energy companies. The table also shows the country in which they are headquartered, and the number of reports included in the analysis.

For each of the ten selected companies, we then checked whether they were listed on relevant sustainability rankings. It was found that three of the selected companies had been listed on the Carbon Majors database, a global list of companies responsible for the largest amounts of carbon and methane emitted into the atmosphere (Climate Accountability Institute, 2017): Royal Dutch Shell, Total and BP. Three were listed on the Global Corporate Knights index, an independently organised ranking of companies based on their sustainability performance (Scott, 2020): Enel, Iberdrola and Ørsted. The remaining four companies were not listed on either ranking, including E.ON, Eni, OMV and Repsol. This range in sustainability performance across the ten companies ensured a rich and diverse case selection for exploring our research questions.

We collected PDF versions of each company's publicly accessible sustainability reports from 2010 to 2019. We chose not to include reports from 2020 due to the potential impact of the COVID-19 pandemic on our analysis. In some instances, sustainability reports were not published for the full timeframe of interest. In these cases, company annual reports were analysed for climate change framing and actions. Similarly, several companies published multiple climate-related reports in the same year, for example, Eni published a 'Decarbonization report' and 'Sustainability report' in 2017. To ensure that an accurate interpretation of the company's framing of climate change was captured, all available climate-related reports were included in the analysis. This resulted in a total of 111 reports. As the focus of the study was on climate change, a decision was also made to exclude sections of the sustainability reports not relevant to climate change, specifically some elements of the 'social' pillar of sustainability, e.g., 'working with communities', and 'diversity' as these issues were more closely related to employment and workforce matters rather than core operations.

## Data Analysis

We applied a combination of Mayring's (2014) step models of deductive and inductive approaches to analysing qualitative data. Our analysis has four main stages (i) coding climate talk and action; (ii) comparing talk and action over time (i.e. organisational hypocrisy); (iii) coding framing of collective moral responsibility; (iv) analysing linkages between organisational hypocrisy and collective moral responsibility.

### Stage 1 – Coding talk and action

The first stage of analysis involved coding climate change talk and action in each report. A mix of climate talk and action was coded using Atlas.ti qualitative analysis software. We inductively coded talk and action regarding climate change which led to the emergence of the following dominant categories of codes: climate crisis, competitor mindset, external dialogue, governance, innovation and technology, policy and compliance, positioning, reporting, research and development, shared decision-making, strategy, sustainability goals, temporality, tension between actors, values prioritised.

We then separated and categorised talk from action in each report according to the following four categories that were derived from the Dyllick and Muff (2016) Business Sustainability Typology (BST). We thereby provided an overall rating for both action and framing for each report according to the following levels.

- **0.0 – Business as usual:** where companies prioritise financial outcomes and value creation for shareholders with limited focus on sustainability actions.
- **1.0 – Sustainability as risk management and compliance:** where companies take some actions toward sustainability in response to pressure from external stakeholders, viewing sustainability actions as a form of risk management or compliance.
- **2.0 – Sustainability as multiple value creation:** where companies begin attending to multiple forms of value creation (social/cultural, environmental, economic value) and develop defined goals and actions to address sustainability issues.
- **3.0 – Sustainable transformation:** where companies aim to utilise their capabilities and expertise for the purpose of addressing pressing societal challenges such as climate change and enact actions to intentionally generate a positive impact on the world.

In some cases, we coded action or framing as between levels and thereby used 1.5 or 2.5 as the rating. Table 3 provides a description of each of those codes and representative quotes of both action and framing for each level of sustainability.

Stage 2 – Comparing talk and action over time (i.e. organisational hypocrisy)

Following our coding of climate talk and action according to the levels derived from the Dyllick and Muff (2016) typology, we then explored the relationship between talk and action for each company over the ten-year period. Plotting the shifts in climate talk and action over time allowed us to visualise the evolution of sustainable action from each energy company, as well as visualising the gap between talk and action (i.e. organisational hypocrisy).



**Table 3** Operationalisation of the Business Sustainability Typology (BST)

Description in context of energy companies	Representative quotes of action	Representative quotes of framing
<p><b>0.0 – Business as usual</b> No real mention or action of climate change. Some effort to reduce emissions but done to save costs for the company. Climate change is viewed only as a risk to business operations. Responsibilities are to shareholders</p> <p><b>1.0—Sustainability as risk management and compliance</b> Minimum level of climate action. Focused on compliance and appearing to respond to external stakeholders. Shareholder value is still the main priority. Actions on climate change are focused on efficiencies and investing in new areas that lead to a diversified portfolio</p> <p><b>2.0 – Sustainability as multiple value creation</b> Focused on generating environmental value alongside economic value. More meaningful engagement with climate change as an issue that they have contributed to and therefore they have a responsibility to find solutions. Beginning to challenge their business model by moving away from traditional activities. Nature of transformation linked to what external environment requires of them e.g., regulatory requirement, Paris Agreement</p> <p><b>3.0 – Sustainable transformation</b> Questioning and transforming business model to meet the needs of society and environment (in relation to climate change). Pushing beyond what is expected of external stakeholders by setting ambitious targets and accelerating climate action. Showing leadership for a new energy future. Shifting toward operating (almost) entirely around future energies, i.e., renewables</p>	<p>We believe the energy challenge can only be met through a broad and diverse mix of fuels and technologies. That is why BP's portfolio includes conventional oil and gas as well as oil sands, shale gas, deepwater production and alternative energies. (BP, 2010 report)</p> <p>The shift from coal to natural gas fuels offers a major opportunity to achieve large-scale reductions of CO2 in a cost-efficient manner: that is, at a lower cost for society, where a structured transition to a low-emissions future is the most efficient way forward. (Repsol, 2018 Report)</p> <p>In confirmation of the constant commitment to this matter; 2019 saw the continuation of the downward trend in CO2 emissions, which allowed Enel to reach the certified objective of 350 g/kWheq established in 2015, in 2020 – one year in advance. In fact, CO2 emissions linked to the generation of electricity totalled 296 g/kWheq, hence 20% less than in 2018. In addition, around 55% of electricity generated in 2019 was CO2 free, and the installed renewable capacity was 42 GW (50% of the total net capacity in 2019). (Enel, 2019 report)</p> <p>By the end of 2019, we had realised an 86% carbon reduction since 2006, and 86% of the energy we generated came from renewable sources. In just ten years, we met the transformation target we defined for 2040. (Ørsted, 2019 Report)</p>	<p>We are taking steps to prepare for the potential physical impacts of climate change on our existing and future operations. (BP, 2011 report)</p> <p>In addition to this, we also face risks associated with climate change, the impact of energy and climate policies, tighter rules on emissions trading, market price risk assessment concerning unknown future costs of CO2, and higher insurance premiums and related risks. (OMV, 2015 report)</p> <p>There is a long way to go, but by adopting an integrated vision of social, environmental and economic development, in which ethics and profit are not at odds with each other and a commitment to safety is the basis of every action, we can reshape the future of business, of work and the entire planet, significantly increasing the well-being of current and future generations (Enel, 2018 report)</p> <p>Now is the time to take bold action to avoid irreversible changes to global eco- systems. At Ørsted, we commit to reducing our carbon emissions in line with the scientific recommendation to limit global temperature increases to no more than 1.5 °C above pre-industrial levels (Ørsted, 2018 Report)</p>

This analysis allowed us to ascertain different categories of energy companies.

Through this temporal analysis, we identified three categories of energy companies. The first category, Shell and BP, has the largest gaps between talk and action, especially at the beginning of the decade, and were the least progressed in terms of their level of sustainability, only reaching the Sustainability 1.0 level. The second category, Total, Eni, Enel, Repsol, OMV, has made some progress towards the Sustainability 2.0 level but at a relatively slow pace, with action remaining about half a step behind action throughout the decade. The third category, Ørsted, EON, Iberdrola, had made the most progress towards the Sustainability 3.0 level, with framing more closely linked to action, and with action eventually matching up to the talk. The figures presented in the findings section visualise the development of climate talk and action over the decade for each of the companies and the combined development for each category.

Stage 3 – Coding framing of collective moral responsibility

In the next phase of analysis, we sought to understand whether overarching approaches to framing climate change were shaping the nature of climate talk and action. Through a process of connecting, merging and subdivision of codes, we unpacked four overarching frames for conceptualising the role of energy companies in addressing climate change: ‘moral responsibility’, business case’, ‘technological’ and ‘disclosure’. We observed that energy companies did not simply adopt one frame but often adopted multiple frames to communicate and motivate their climate change responses. We observed that the ‘moral responsibility’ framing was the most relevant in differentiating between the three different categories. We thereby decided to recode our data to draw out a more nuanced understanding of how energy companies were framing the nature of moral responsibility.

In this phase of the analysis, we deductively coded the reports drawing on Collins’s (2019) theorisation of collective moral responsibility. We coded each report for three forms of the ‘collective’: diffuse, teleological, and agential. We also coded two forms of ‘moral responsibility’: backward-looking/reactive and forward-looking/prospective. The following table provides a description and representative quotes for each of these forms of collective and moral responsibility (Table 4).

Stage 4 – Linkages between organisational hypocrisy and collective moral responsibility

In the final stage of analysis, we explored the linkages between the framing of collective moral responsibility and the nature of talk and action by comparing the framing of the collective and the temporal nature of moral responsibility for each of the three categories. We observed that the first category tended to refer to a more diffuse collective and frame moral responsibility in a forward-looking manner.

**Table 4** Differentiating forms of collective moral responsibility

Type	Description	Representative quotes
Diffuse collective	Describing collective as a group of agents not directly united. E.g., society, businesses	<i>Tackling climate change remains urgent and requires action by governments, industry and consumers. (Shell, 2010 Report)</i>
Teleological collective	Describing collective as a group that is united but doesn't have clear decision-making framework. E.g., energy companies, fossil fuel companies, the energy sector	<i>Energy companies need to become involved in this transformation, which will be conditioned by four big questions... finally, climate change, a factor which alone would demand we bring about profound changes in the traditional energy model. (Repsol, 2010 report)</i>
Agential collective	Describing collective as a group with well-defined decision-making. E.g., Company X, Alliance Y	<i>E.ON as a company has a greater responsibility than just supplying energy. ... Our company has a responsibility to protect people, the environment, and the earth's climate. (E.ON, 2019 report)</i>
Reactive moral responsibility	Taking praise or blame for past actions and events	<i>We used to be one of the blackest energy companies in Europe. (Ørsted, 2017 Report)</i>
Prospective moral responsibility	Declaring duty or obligation for future action based on moral reasons	<i>The Company is prepared to take an active role as a global player, providing solutions to the growing electrification of a global economy that requires more renewable energy, more storage capacity and backup energy, and more smart grids, to ensure a safer, more reliable, and more competitive energy model. (Iberdrola, 2015 Report)</i>

We named this category ‘Deflecting’ as they appear to shift blame and responsibility towards a diffuse collective of government, industry and broader societal actors which results in a larger gap between climate talk and action.

Alternatively, the third category tended to refer to a more agential collective over time as they began to take on blame for causing or contributing to climate change through a more backward-looking understanding of moral responsibility. We named this category ‘Evolving’ given that both their climate talk and action tended to improve over time as they adopted a more agential responsibility.

In analysing the remaining category, which sat between the deflecting and evolving groups, we noted that they had shifted more towards a teleological collective over time as they began to acknowledge the role of the energy sector in addressing climate change. This category was less specific about their own responsibility compared to the evolving group, and appeared to have stalled somewhat in their climate action over time. We named this category ‘Stagnating’, as a reflection of their slow movement towards more sustainable climate action.

Table 5 provides an overview of the three categories, the links between talk and action for each category, and the nature of collective moral responsibility for each category.

### Findings

Our analysis of actions and framing over time revealed three main categories of energy companies: (i) Deflecting (ii) Stagnating, (iii) Evolving.

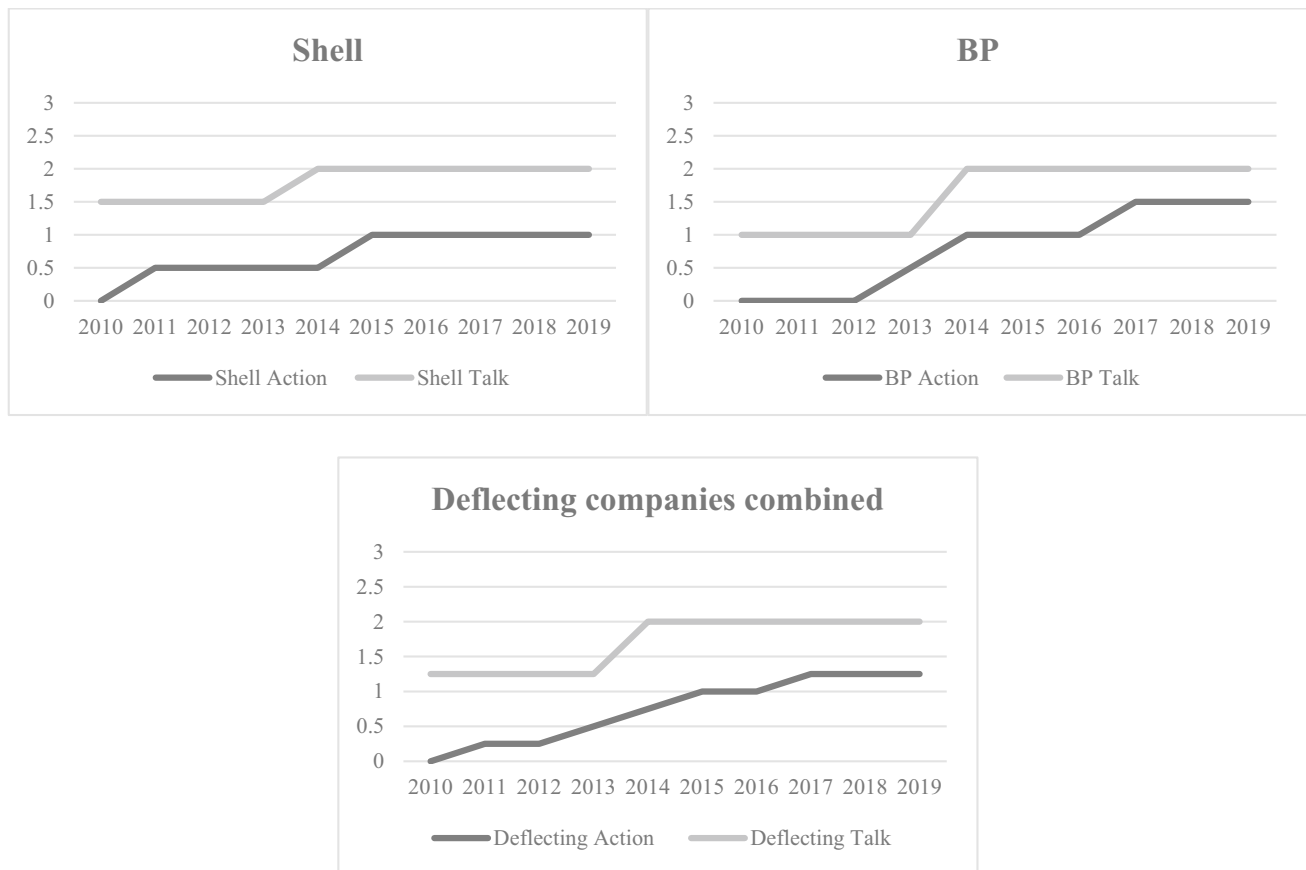
Deflecting companies largely maintain business as usual despite some green talk/rhetoric. These companies focus on staying compliant with regulations and ensuring awareness of changing societal standards and expectations. Deflecting companies are slow to adopt targets for emissions and energy intensity, choosing to focus more on targets for investment.

Stagnating companies seem to be stalling and delaying more radical action. While they tend to set clear emissions and energy intensity targets, progress in meeting these targets is slow. This is largely due to the fact that they focus on the easier wins that come by saving costs and waste through efficiencies. Stagnating companies also tend to invest in new renewable technologies, however, this is often framed as an opportunity to diversify their portfolio rather than radically transform their business models away from fossil fuels.

Evolving companies are progressing towards a more sustainable future and rethinking their business models. Evolving companies category bold emissions and energy intensity targets that they often meet and exceed, this is largely achieved by a combination of efficiency technologies and going beyond investment in renewables to diversify their

**Table 5** Three main categories of energy companies

Category	Companies	Action	The link between talk and action	Nature of the collective moral responsibility
Deflecting	Shell BP	Largely maintain business as usual despite green talk/rhetoric. Focus on staying compliant with regulations and aware of societal standards. Slow to adopt targets for emissions and energy intensity, focusing more on targets for investment	Largest gaps between talk and action, especially earlier in the decade	More focused on the diffuse collective (e.g., society), deferring responsibility. Responsibility as prospective
Stagnating	Total Eni Enel Repsol OMV	Focus on the easier wins by saving costs and waste through efficiencies and diversifying their portfolio to capture all opportunities. Not shifting the business model away from fossil fuels. Set clear emissions and energy intensity targets but progress is slow	Framing remains half a step behind	Begin engaging in teleological moral responsibility overtime but somewhat vague
Evolving	Ørsted EON Iberdrola	Not only investing in renewables to diversify portfolio but are moving the entire business strategy away from fossil fuels. Setting bold emissions and energy intensity targets that they often meet and exceed	Framing tends to be ahead of action, with actions eventually catching up	Overtime focusing more on agential collective and taking responsibility for past roles in causing or contributing to climate change



**Fig. 1** The relationship between talk and action for deflecting companies

portfolio and moving their entire business strategy away from fossil fuels.

We noticed meaningful differences in the relationship between action and framing over time for each category, with evolving companies having a closer link between talk and action and deflecting companies having larger gaps between green talk and concrete action.

We also observed competing approaches to framing the nature of collective moral responsibility. Deflecting firms seem to evoke a diffuse collective and frame moral responsibility in a more forward-looking, prospective way. Stagnating companies seem to engage in teleological moral responsibility over time but are somewhat vague. Evolving companies seem to frame their role as an agential collective and acknowledge a backward-looking moral responsibility for climate change.

### Deflecting Companies

Deflecting firms like Shell and BP appear to maintain a largely business-as-usual approach to their activities despite increasing green talk and rhetoric. Figure 1 below illustrates how these companies enacted limited shifts in their climate

actions over the decade despite increasing rhetoric. The trajectories highlight that these companies had the largest gaps between talk and action, especially earlier in the decade.

As shown in the figures, deflecting companies exhibited the largest gaps between climate talk and action and evidenced the least progression in terms of substantive climate action. Deflecting companies tended to prioritise the growth of their existing fossil fuel-reliant business models over climate outcomes. Over the decade, they appear to justify their continued use of fossil fuels by the need to provide reliable energy to a growing global population of consumers. Using notions of ‘security of supply’ and ‘energy for all’ to position themselves as the solution to the growing demand for energy in developing and emerging economies and argue that renewable energies are not reliable or abundant enough to achieve this:

*We have an important role to play in finding much needed resources of oil and gas to meet the growing energy demand. (BP, 2013 Report)*

*The Arctic could be essential to meeting growing demand for energy in the future. It holds as much as 30% of the world’s undiscovered natural gas and*

*around 13% of its yet-to-find oil, according to the U.S. Geological Survey. (Shell, 2010 Report)*  
*The world needs to produce enough energy to keep economies growing, while reducing the impact of energy use on a planet threatened by climate change. Shell works to help meet rising energy demand in a responsible way. That means operating safely, minimising our impact on the environment and building trust with the communities who are our neighbours (Shell, 2012 Report)*

As illustrated in the following quotes, these energy companies will often prefix their climate commitments by first demonstrating the ways in which they will maximise shareholder returns in future energy scenarios, with climate change presented as an opportunity to increase profits or as a threat that must be dealt with to protect future profits. In these reports early in the decade, we see limited accountability or blame taken on by these companies.

*BP's objective is to create value for shareholders by helping to meet the world's growing energy needs safely and responsibly (BP, 2011 Report)*  
*We are taking steps to prepare for the potential physical impacts of climate change on our existing and future operations. Projects implementing our environmental and social practices are required to assess the potential impacts to the project from the changing climate and manage any significant impacts identified. (BP, 2011 Report)*

The actions of these deflecting companies highlight their support for a gas-led transition, offering gas as a cleaner fossil fuel to other alternatives like coal and oil. However, energy companies also use advancements in fossil fuel technologies to position other, more polluting, fossil fuels as 'clean'.

*Our approach to helping to tackle global CO2 emissions focuses on four main areas: producing more natural gas, helping to develop carbon capture and storage, producing low-carbon biofuel and working to improve energy efficiency in our operations (Shell, 2011 Report)*  
*We believe that, to meet global climate goals, the world should prioritize: Reducing emissions rather than promoting any one fuel as the answer. The world will need all forms of energy for a long time to come, so we need to make all fuels cleaner. (BP, 2017 Report)*

Overall, it is clear from the way that these deflecting companies talk throughout the decade that they are not questioning their underlying business model, and not engaging in any forms of reactive or backward-looking responsibility.

*We are producing almost as much cleaner-burning natural gas as oil, producing low-carbon biofuel, helping to develop carbon capture and storage (CCS) technologies, and putting in place steps to improve our energy efficiency. (Shell, 2012 report)*

The disconnect between talk and action for deflecting companies was evidenced by the dissonance between their framing around meeting the needs of society while showing that their actions were still focused on business-as-usual practices. For example, both Shell and BP spoke of their desire to focus on the needs of society:

*In 2017, we announced our ambition to cut the net carbon footprint of the energy products we provide by around half by 2050 in step with society's drive to align with the goals of the Paris Agreement. (Shell, 2017 report)*  
*Today's challenge is to manage and meet growing demand for secure, affordable energy while addressing climate change and other environmental and social issues. (BP, 2012 report)*

Yet, both companies make clear that they will only act where it makes commercial sense. Or note that they continue with business as usual until climate inaction presents a financial risk:

*Shell is a willing and able player in this transition. We will play our role where it makes commercial sense, in oil and gas, as well as in low-carbon technologies and renewable energy sources. (Shell, 2017 report)*  
*Even under the International Energy Agency's most ambitious climate policy scenario (the 450 scenario a), oil and gas would still make up 50% of the energy mix in 2030...This is one reason why BP's portfolio includes oil sands, shale gas, deepwater oil and gas production, biofuels and wind. (BP, 2012 report)*

For deflecting companies, the distance between talk and actions is achieved by talking about what they *want* to do rather than substantiated action:

*We want to help the world reach net zero and improve people's lives and can only do this by being a safe, focused, responsible, well-governed and transparent organization. (BP, 2019 report)*

Or by leading reports with 'cherry-picked' data that presents an incomplete story of their actions. For example, in the quote below, Shell draws attention to their success in improving energy intensity across their operations, despite the fact that their overall direct emissions increased in the same year. These deflections can be seen as attempts by Shell to avoid blame or accountability for past actions.



*In 2014, we continued to improve our energy intensity (the amount of energy consumed for every unit of output). This is the result of work within our operations to improve the reliability of equipment and undertake energy efficiency projects. (Shell, 2014 report)*

Our analysis suggests that deflecting companies seem to evoke a diffuse collective and frame moral responsibility in a more forward-looking, prospective way. The following quotes capture their framing of the diffuse collective of ‘businesses, governments and civil society’ and ‘society as a whole’ when discussing who is responsible for climate action:

*Tackling climate change remains urgent and requires action by governments, industry and consumers. (Shell, 2010 report)*

*Climate change is a major global challenge—one that will require the efforts of governments, industry and individuals (BP, 2010 report)*

*Governments and civil society must work together to overcome the challenges of climate change and the energy-water-food stresses. We are encouraging this collaboration. (Shell, 2012 report)*

These deflecting firms explicitly do not take responsibility as an agential collective, deferring to the broader diffuse notions of collective responsibility:

*The scale of the global challenges that the world faces is too great for one company, or one sector, to resolve. (Shell, 2013 report)*

*No one company or sector alone can deliver a low-carbon future. Everyone, from consumers to corporations to governments, needs to take responsibility. (BP, 2017 report)*

The focus on the role of the diffuse collective remains at the end of the decade, despite the acknowledgement of the increased urgency:

*In 2019, demands for urgent action on climate change grew ever louder. All of society, from consumers, to businesses, to governments, recognised the need to accelerate global efforts to reduce greenhouse gas emissions. (Shell, 2019 report)*

*Of course, the task of tackling climate change is bigger than any single company. Everyone on the planet, from consumers, to businesses, to governments, must play their part in reducing greenhouse gas emissions. Everyone must work together. (Shell, 2019 report)*

*A shared challenge. To meet the Paris goals, we believe the world must take strong action on a range of fronts (BP, 2018 Report)*

Overall, we observed deflecting companies’ tendency to talk about the climate action they will take in the future, with a tendency to talk about what they want to do, rather than what they have been doing. Moral responsibility is thereby considered in a forward-looking, prospective sense:

*In 2017, we announced our ambition to cut the net carbon footprint of the energy products we provide by around half by 2050 in step with society’s drive to align with the goals of the Paris Agreement. (Shell, 2017 report)*

*We have set out our strategy for the coming decades, integrating our ambition to be a safe, strong, successful business with our aspiration to be a good corporate citizen and part of the solution to climate change. (BP, 2016 report)*

*We want to help the world reach net zero and improve people’s lives and can only do this by being a safe, focused, responsible, well-governed and transparent organization. (BP, 2019 report)*

## Stagnating Companies

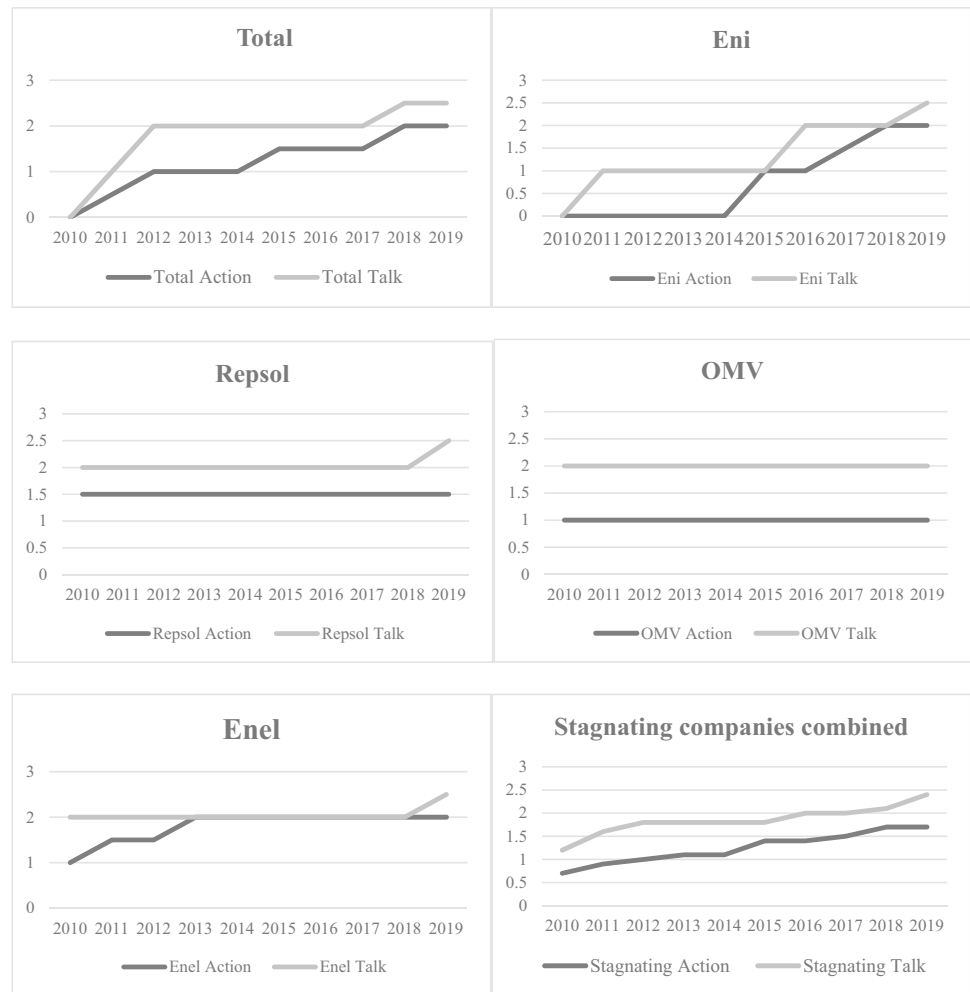
The category of stagnating companies, which in our study was found to be represented by Total, Eni, Enel, Repsol, and OMV, appear to be somewhat stalled in their attempts to enact more radical sustainability action. As shown in Fig. 2 below, despite early aspirations at the beginning of the decade, these stagnating companies were relatively slow in shifting their activities over the decade.

While these companies are setting clear emissions and energy intensity targets, their progress toward meeting these targets is relatively slow. This is largely due to the fact that they focus on the easier wins that come by saving costs and waste through efficiencies. For example, the quote below from Total acknowledges the commitments made as part of the Paris Climate Agreement’s goal of remaining within 2 °C of global temperature increase from pre-industrial levels but aims to do this by making oil and gas more efficient rather than shifting their business model away from fossil fuels.

*Under the 2 °C scenario, oil and gas will still make up almost 50% of the primary energy mix at that time. So yes, of course, we will still be an oil and gas major, meeting this demand. But our ambition is to put our talent to work to become the leader in responsible oil and gas, while also ramping up renewables. (Total, 2016 report)*

Similarly, Eni draws attention to the reductions in GHG emissions they have achieved in their activities since 2010, while maintaining their conventional asset portfolio. Rather than signalling a shift away from a fossil fuel-based

**Fig. 2** The relationship between talk and action for stagnating companies



business model, they instead focus future reductions on increasing energy efficiencies. Similar to the deflecting companies, these stagnating companies appear to take limited blame or accountability for how their actions might have shaped the current state of the climate.

*Our organic growth is based on a conventional asset portfolio. Since 2010, we have reduced our GHG emissions by 28%. In the future, we aim at a further reduction of 43% in our upstream emissions index, by decreasing flaring and fugitive methane emissions and increasing energy efficiency. (Eni, 2015 report)*

Stagnating companies also tend to invest in new renewable technologies, however, this is often framed as an opportunity to diversify their portfolio rather than radically transform their business models away from fossil fuels.

*Our ambition is summed up by the motto “20% in 20 years.” We want to make low-carbon businesses a genuine and profitable growth driver accounting*

*for around 20% of our portfolio in 20 years’ time. (TOTAL, 2016 report)*

The gap between talk and action for stagnating companies is less pronounced than for deflecting companies, but overall it tends to remain about half a step behind. For example, the below quote from Repsol shows that the company has clearly defined targets around reductions in CO2 emissions, actions that could be aligned with sustainability 2.0 framing:

*At Repsol, we are committed to the fight against climate change, which is reflected in the company’s new Strategic Plan 2016-2020. In this sense, we have set a goal to reduce CO2 emissions by 22% over the 2011-2020 period when compared to 2010, and currently we have already reduced emissions by more than 15%. (Repsol, 2015 report)*

Whilst the company states that they are committed to fighting climate change and are on track toward meeting their defined emissions targets, stating they have already reduced 15% of their 22% target, they are also found to be

taking actions that contradict these claims in the acquisition of Talisman Energy, a large oil and gas company, that increased their annual emissions by 50%. This provides one example of how their actions are not in line with their framing of climate change:

*Direct emissions of CO<sub>2</sub> equivalent during 2015 were 21 million tons, 50% greater than the previous year due to the inclusion of the emissions from new assets in exploration and production acquired from Talisman. All other business emissions remain at values comparable to 2014. (Repsol, 2015 report)*

Similar disconnects were observed at OMV where the aspiration for reducing their carbon footprint is at odds with their actions focused on exploring new approaches to oil and gas. These future-focused targets highlight how moral responsibility is viewed in a prospective manner.

*We have pledged to reduce the carbon emissions of our operations, as well as the carbon footprint of our product portfolio in order to make a significant contribution to climate protection. (OMV, 2019 report)*  
*To realize its mission of providing energy for a better life, OMV is committed to exploring the full potential of oil and gas at its best by following a responsible approach in producing, processing, and marketing oil and gas and petrochemical products. (OMV, 2019 report)*

In analysing the relationship between talk, action, and framings of collective moral responsibility for stagnating companies, we noticed that they often engage in teleological moral responsibility, where they vaguely express responsibility at an industry or sector level for increasing GHG emissions. Despite adopting a less diffuse lens on the collective compared to deflecting companies, these stagnating companies tend to frame responsibility prospectively, where they focus on their role in the future of contributing to climate change solutions.

The quotes below from Eni illustrate their framing of responsibility to a teleological collective at an industry level. We note that they still situate this responsibility within the context of other large companies rather than fully taking responsibility for the industry's role in contributing to climate change.

*This is particularly significant given that the industry is responsible for 40% of all greenhouse gas emissions by companies listed in the Global 500 Index, which groups together the top 500 companies worldwide by revenue. (Eni, 2012 report)*  
*There is no doubt that much of the economic growth the world has seen over the past 100 years has been achieved thanks to the discovery and use of fossil*

*fuels. For that, they deserve to be thanked. However, it is now abundantly clear that we can no longer continue to use fossil fuels. (Eni, 2017 report)*

Similarly, Total assigns responsibility to a teleological collective of high-emitting industry actors, that includes power generation, and engages in prospective responsibility by claiming that they are charged with realising the energy transition. Rather than taking responsibility for contributing to climate change, Total instead focuses on the potential implications that climate change could have on their operations in the future:

*The sectors most responsible for emissions in the EU (i.e., power generation, industry, transport, buildings and construction, as well as agriculture) are charged with making the transition to a low-carbon economy over the coming decades, and these issues could affect TOTAL's operations in the future. (Total, 2014, report)*

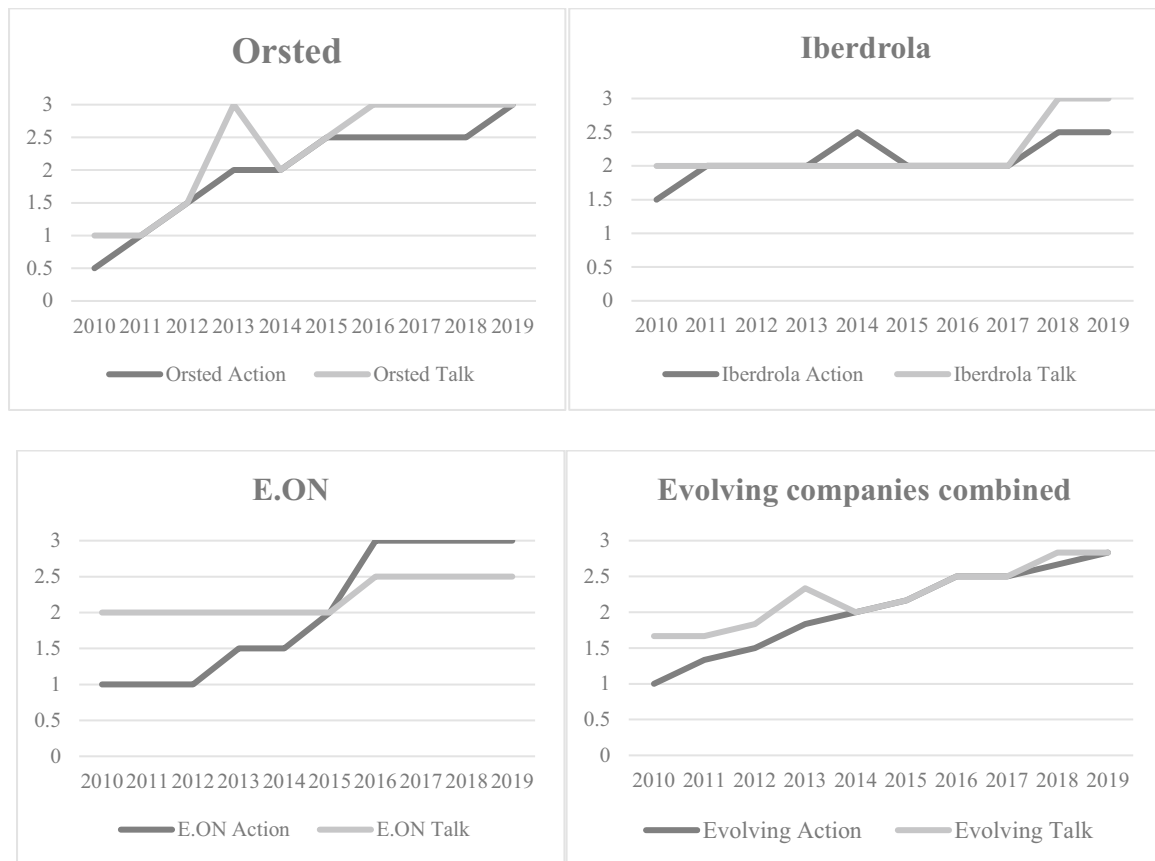
In another example, OMV below takes some vague accountability for the impacts their operations have on the environment and the broad areas where they attempt to minimise these impacts. These vague comments seem to fall short of an agential view on moral responsibility.

*Due to the nature of our operations, we have an impact on the environment. We strive to minimize that impact at all times, particularly in the areas of spills, energy efficiency, greenhouse gas (GHG) emissions, water and waste management. (OMV, 2016 report)*

## Evolving Companies

The category of evolving companies, which in our study was found to be represented by Ørsted, EON, and Iberdrola, are not only investing in renewables to diversify their portfolios but are moving the entire business strategy away from fossil fuels. As illustrated in Fig. 3, their framing still tends to be ahead of action, with actions eventually catching up.

Evolving companies often describe climate change as requiring *radical transformation* of business models and the energy sector and provide examples of how they are challenging, questioning and rethinking their business model on the path to more sustainable action. These actions include technological advancements to decarbonise the economy, reduce CO<sub>2</sub> emissions and combat climate change, for example, battery storage, localisation of the grid and electric vehicles. The following quotes provide evidence of the substantive actions evolving companies are undertaking as they transform their business activities, which demonstrate an underlying appreciation of their role as agents, and sense of accountability for past actions.



**Fig. 3** The relationship between talk and action for evolving companies

*By the end of 2019, we had realised an 86% carbon reduction since 2006, and 86% of the energy we generated came from renewable sources. In just ten years, we met the transformation target we defined for 2040... We had installed 9.9GW renewable capacity, enough to power more than 15 million people. We had reduced our coal consumption by 91%, and 96% of the wooden biomass we sourced was certified sustainable biomass. (Ørsted, 2019 Report)*

*Iberdrola has proposed the shut-down of all of its coal plants. – The company’s CO2 emissions are already 70% less than the average for the European electricity sector (Iberdrola, 2017)*

For these evolving companies, framing tends to eventually align with action. Evolving companies tend to go beyond what is required of them by law and set their own ambitions for achieving climate outcomes that exceed regulatory expectations. For example, in 2009 Ørsted set themselves the goal of transforming their energy mix from 85% fossil fuels and 15% renewables to 85% renewables and 15% fossil fuels by 2040. By setting bold emissions and energy intensity targets that they often meet and exceed, these energy

companies provide insights on what transformation towards authentic and substantive climate action might look like.

*We want sustainable energy to empower people, businesses and societies to unleash their potential without having to worry about harming the planet or reducing the opportunities for future generations.... We have now defined a new target of phasing out coal completely from our production by 2023, because coal is the type of fossil energy causing the highest amount of CO2 emissions. (Orsted, 2016 report)*

*It has also set a goal of reducing greenhouse gas (GHG) emissions of absolute scope 1, 2 and 3, which has been approved by the Science-Based Target initiative...The company has committed to maintaining its position as one of the leading European companies with the lowest CO2 emissions per kWh produced, and to achieve this by focusing its efforts on reducing the intensity of greenhouse gases, promoting renewable technology and increasing efficiency. (Iberdrola, 2019 report)*

These evolving companies provide examples of how the gap in talk and action in evolving companies can be seen

to be a positive sign of what is to come in terms of future action. For these companies, the aspirational talk in earlier years appears to have provided an authentic signal of more ambitious and meaningful climate actions rather than an attempt to hide poor sustainability performance.

Over time, evolving companies appear to be more focused on an agential view of the collective and their own responsibility for contributing to climate change in the past. Evolving companies draw attention to the ecological and societal stakes that are at risk by continuing down the path of fossil fuel-dependent energy systems and presenting themselves as being part of the transition toward a cleaner and more just energy future. They often frame the energy sector and their own company as being largely responsible for climate change and consider it their moral responsibility or obligation to reduce CO<sub>2</sub> emissions and respond to climate change.

Ørsted provides a great example of how evolving companies shift their framing of collective moral responsibility over time. At the beginning of the decade, Ørsted evokes a more diffuse collective with forward-looking prospective responsibility by speaking about the role of the energy sector in the future energy transition. Over time they shift towards a more agential collective and backward-looking moral responsibility where they take more ownership of both the blame and future solutions to climate change. The following quotes show how, earlier in the decade, Ørsted tended to evoke a more diffuse collective when discussing climate change:

*The challenges facing the energy sector are part of a wider challenge concerning how we, as modern societies, use our resources. (Ørsted, 2011 report) the world is facing serious resource and climate challenges...With more people on the planet and a rapidly expanding consumer middle class, global resources and ecosystems are put under strain. (Ørsted, 2011 report)*

In these early reports, Ørsted would frame their moral responsibility through a prospective lens:

*As an energy company, we have a major responsibility to help steer the world in a more sustainable direction. We must develop and deploy low-carbon technologies that can meet the future energy demand of our customers, enabling people to live their lives and businesses to thrive. (Ørsted, 2014 report)*

Towards the end of the decade, as Ørsted became more sustainable, there was a clear shift in the framing of collective moral responsibility towards agential collective and backward-looking responsibility whereby Ørsted acknowledged their contribution to the current situation.

*We need to transform the global energy systems from black to green energy at a higher pace than the current trajectory. (Ørsted, 2017 report)*

*At Ørsted, our vision directly addresses the challenge of climate change. We used to be one of the blackest energy companies in Europe. Today, we produce 64% green energy, and our target for 2023 takes us beyond 95%. (Ørsted, 2017 report)*

By the end of the decade, the blameworthiness shifts to praiseworthiness as Ørsted begins to take credit in their own transition and leadership position in renewable energies. In this 2019 report, Ørsted has a strong framing on the role of transformational leadership and how they have transformed their entire business model. They also make frequent mention of their ambitious long-term targets that go beyond the expectations of the industry and underpin their view on their moral responsibility to combat climate change.

*Over the past decade, we have been on a major decarbonisation journey to transform from one of Europe's most carbon-intensive energy companies to a global leader in renewable energy. (Ørsted, 2019 report)*

*In 2019, we adopted three new climate targets to guide our continued decarbonisation journey... Our biggest contribution is our actions to help fight climate change. (Ørsted, 2019 report)*

Overall, these insights highlight how evolving companies combine an agential collective perspective with backward-looking responsibility to acknowledge their role in contributing to current climate situation, thereby taking ownership of past actions and future solutions.

## **A Typology of Energy Company Framing and Action in Response to Climate Change**

Our findings illustrate how energy companies are framing their responses to climate change and the related actions they have taken to shift their business practices. Table 6 presents a typology of in energy company responses to climate change through the lens organisational hypocrisy and collective moral responsibility. The table summarises the relationship between talk, action and framing of collective moral responsibility, highlighting the implications for climate action.

## **Discussion and Concluding Comments**

Our paper makes multiple contributions to the literature on business ethics and climate change. First, we contribute to the literature on business ethics, moral responsibility, and organisational hypocrisy by providing a nuanced



**Table 6** A typology of energy company responses to climate change through the lens of organisational hypocrisy and collective moral responsibility

	<b>Deflecting</b>	<b>Stagnating</b>	<b>Evolving</b>
<b>Level of organisational hypocrisy (i.e. Gap between talk and action)</b>	<b>Wide</b> Tendency to talk about aspirational climate actions for the future, rather than what they have been doing	<b>Slowly decreasing</b> Somewhat stalled in their attempts to enact more radical sustainability action	<b>Narrow</b> Talk tends to be slightly ahead of action, with actions eventually catching up
<b>Nature of the collective</b>	<b>Diffuse collective</b> Framing of the diffuse collective of 'businesses, governments and civil society' and 'society as a whole' when discussing who is responsible for climate action	<b>Teleological collective</b> Framing of the teleological collective at an industry level, highlighting the responsibility of energy sector for addressing GHG emissions	<b>Agential collective</b> More focused on an agential view of the collective where they take more ownership of both the blame and future solutions to climate change
<b>Temporal lens on moral responsibility</b>	<b>Forward-looking</b> Moral responsibility as forward-looking and prospective and largely symbolic rhetoric Limited blame or accountability for how their actions might have shaped the current state of the climate	<b>Forward-looking</b> Future-focused targets highlight how moral responsibility is viewed in a prospective manner Limited blame or accountability for how their actions might have shaped the current state of the climate	<b>Backward-looking</b> Backward-looking responsibility acknowledging their contribution to the current situation Blameworthiness shifts to praiseworthiness as they take credit in their own transition and leadership position
<b>Implications of collective moral responsibility for climate action</b>	<b>Business-as-usual</b> Maintain business-as-usual approach to their activities despite increasing green talk and rhetoric. Not questioning their underlying business model	<b>Incremental progress</b> Setting clear emissions and energy intensity targets yet their progress toward meeting these targets is relatively slow	<b>Transformation</b> Evidence of substantive actions as they transform their business activities by investing in renewables, diversifying portfolios, and moving business strategy away from fossil fuels

understanding of the performative nature of collective moral responsibility (Soares, 2003; Tamminga & Hindriks, 2020). The performative nature of collective moral responsibility refers to how organisations' talk and actions regarding moral obligations shape and are shaped by their sense of the collective and their relationship with broader stakeholders. As highlighted in our finding, this performativity suggest that collective moral responsibility is not static, but rather is actively constructed and reconstructed through organisational actions and discourses. Revealing this performativity highlights the diverse ways in which conceptions of the collective as diffuse, teleological, or agential (Collins, 2019) are associated with different types of climate talk and action and different levels of organisational hypocrisy. As highlighted in Table 6, we show how organisations that frame their role as part of a more diffuse or teleological collective engage in forward-looking moral responsibility, which tends to promote symbolic talk rather than substantive action. For example, deflecting and stagnating companies made less sustainability progress over time and had larger gaps between talk and action than evolving companies. On the contrary, organisations that understand blameworthiness through a more agential collective, as was the case with Ørsted, E.ON and Iberdrola, seem to engage in substantive climate action as they view moral responsibility from a more backward-looking perspective. This more backward-looking perspective can create an obligation to authentically shift business practices. These findings highlight the importance of developing a more nuanced understanding of the 'collective' (Collins, 2019). Further, we reveal the value of differentiating between backward-looking (reactive) and forward-looking (prospective) moral responsibility (Gilbert, 2006a, 2006b; Sanbhu, 2012; Poel, 2011) for understanding the connection between talk and action.

Our findings contribute to the broader literature on framing (Cornelissen & Werner, 2014) and organisational hypocrisy (Brunsson, 2002) by unpacking the relationship between organisational framing of collective moral responsibility and organisational hypocrisy. We show that organisations that view collective moral responsibility through the lens of diffuse collectives or teleological collectives (e.g., deflecting and stagnating companies) and forward-looking responsibility tend to have larger disconnects between talk and action and are less likely to engage in substantive action. Conversely, we show how companies that view moral responsibility through the lens of an agential collective (e.g., evolving companies) adopt a more backward-looking sense of responsibility that is associated with tighter linkages between talk and action and indicative of more substantive action over time. These insights extend prior research on framing and climate change by unpacking the relationship between frames and action (Campbell et al., 2019; Hahn & Lulfs, 2014; Metze, 2018; Nyberg & Wright, 2006; Nyberg

et al., 2018; Wright & Nyberg, 2017) and showing how shifts in ethical frames relate to substantive shifts in action. Previous studies on framing and climate action have shown how specific political and social events can shape responses to climate change (Nyberg et al., 2018; Slawinski & Bansal, 2015). Our insights build on this work through a longitudinal analysis of how framing evolves over time and how different frames are correlated with different levels of organisational hypocrisy. In doing so we go beyond prior research by revealing the dynamic nature of these frames and their implications for action over time.

Through the use of a longitudinal study, we contribute to a temporal understanding of collective moral responsibility and organisational hypocrisy. By adopting a temporal lens, we reveal how the understanding of the collective and the direction of responsibility might shift over time and how this relates to action and inaction on climate change (Brunson, ; Cho et al., 2015). Evidence from the category of evolving companies, represented in this study by Ørsted, E.ON and Iberdrola, suggests that organisations that consider their own role as an agential collective with backward-looking responsibility seem to live up to aspirational talk over time. This finding extends insights that suggest that organisational hypocrisy can be beneficial to sustainability action when framing is eventually realised in future action (Christensen et al., 2013). The findings suggest that while these companies initially engaged in symbolic framing to signal their commitments to climate action, over time, they were able to align their actions with their talk and shift from the symbolic to the substantive. This evolution reveals how, in certain circumstances, organisational hypocrisy can lead to meaningful climate action.

Alternatively, the journey of the category of deflecting companies, represented in this study by BP and Shell, provides insights into the situations in which framing offsets action (Brunson, 1986, 1993, 2002) or creates facades (Cho et al., 2015) that draw attention away from poor performance or climate inaction. These findings align with the seminal work on organisational hypocrisy by Brunsson (1986), who theorised that talk, and subsequent decisions, often substitute for or postpone action, especially when organisations do not consider action important or desirable.

These temporal insights contribute to the broader literature on sustainability that highlights the need to adopt a process lens when understanding climate action and inaction (Mazutis et al., 2021; Schultz, 2022; Slawinski & Bansal, 2015; Slawinski et al., 2017) and respond to calls for a deeper understanding of the temporal elements involved in ethical considerations (Hockerts & Searcy, 2023). We show that as organisations shift from the notion of a diffuse collective to a more agential collective, they tend to move away from a forward-looking sense of moral responsibility towards a backward-looking sense that is associated

with more substantive action. The impact of this shift in collective moral responsibility over time is best illustrated by the journey of Ørsted in radically transforming its business model. By revisiting institutional theory, we might understand these temporal shifts as being shaped by broader regulatory and normative institutional pressures (Bromley & Powell, 2012; Meyer & Rowan, 1977; Oliver, 1991). For example, shifts towards a stricter regulatory environment might expedite the shifts from symbolic talk to substantive action, while increased pressure from investors, community and NGOs and greater demands of transparency are also pushing energy companies towards a deeper sense of moral responsibility and more genuine climate action. Overall, we echo the call from Collins (2019) to consider the temporal horizon of moral responsibility in shaping climate action.

Building on these theoretical contributions, we see multiple fruitful avenues for future research. While this study explored talk and action over a ten-year period, future studies would benefit by investigating climate action and the framing of collective moral responsibility over longer time horizons through accessing historical data. Taking time seriously in studies of climate action would assist in developing more processual understanding of how green talk translates into action. Future research would also benefit from comparative studies that take a global lens and explore investor-owned energy companies along with publicly owned energy organisations. Increasing the heterogeneity of energy organisations would assist in understanding the influence of cultural and regulatory differences in shaping climate talk and action. Finally, extending research on framing and collective moral responsibility beyond the context of the climate crisis to human rights issues such as modern slavery and forced displacement would assist in unpacking the nature of organisational hypocrisy in social as compared to environmental crises.

Finally, we contribute to practice by highlighting the shifts in collective moral responsibility associated with energy companies becoming more sustainable and authentically engaging in climate action. As highlighted in the final row of Table 6, the insights on the category of evolving companies, represented in this study by Ørsted, E.ON and Iberdrola, suggest that for symbolic talk to match substantive action, organisations need to actively question and reject current unsustainable practices. Evolving companies highlight how they are challenging, questioning, and rethinking their business model as they go beyond diversifying their portfolios towards moving their entire business strategy away from fossil fuels. Our findings suggest that aspirational talk is not sufficient to generate substantive climate action. We suggest that organisations that genuinely want to engage in climate action need to engage in a more agential view of the collective and reconsider their own responsibility for contributing to climate change in the past. Rather than deflecting

and deferring responsibility to diffuse notions of society, government, civil society, and corporations, organisations that hope to genuinely contribute to climate action need to take ownership of both the blame for past action and their obligation to find future solutions.

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## Declarations

**Conflict of interest** This research involved no conflicts of interest.

**Consent to Participants** No human or animal participants were involved.

**Informed Consent** No informed consent was required for this research.

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