

The Role of CSR in the Energy Sector: Ethical and Philosophical Perspectives

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Corporate Social Responsibility (CSR) in the energy sector presents unique ethical and philosophical dilemmas due to the industry's monopolistic nature, environmental impact and tendency to corruption. This paper explores CSR within the energy sector through philosophical and sociological aspects. Drawing on theories from Kant, Rawls, Foucault and Nietzsche, the paper analyses how CSR is used as a genuine tool for ethical business and to maintain power and competitive advantage. The findings suggest that when implemented authentically, CSR can enhance corporate accountability, but its effectiveness might be weakened by organisations and political structures prioritising profit over responsibility. Strengthening ethical governance, control and transparency mechanisms are crucial for ensuring that CSR initiatives are genuine pathways towards energy sustainability.

Keywords: Corporate Social Responsibility, ethical CSR, energy sector, greenwashing

INTRODUCTION

The concept of Corporate Social Responsibility (CSR) has developed rapidly during recent decades (Aslaksen et al. 2021; Barauskaite, Streimikiene 2021). As companies' environmental and societal impact became more evident, CSR gained importance across industries (Jung et al. 2022). Specifically, CSR has become a critical topic for environmentally sensitive industries that contribute to climate change and resource depletion (Kasradze et al. 2023). The energy sector is considered one of the most polluting sectors; characterised by monopolistic structures, state control, and high environmental and social responsibilities (Ucar, Staer 2020). Therefore, understanding and defining the role of CSR has become a critical topic within the energy sector, particularly in the context of ethical and philosophical considerations (Saeidi et al. 2018). While CSR is often understood to ensure corporate accountability, its implementation process faces many challenges, such as regulatory capture, lack of enforcement and prioritisation of profits over ethics (Xu, Wang 2024).

Despite the extensive research on CSR, few studies explore its role within highly monopolised and state-controlled industries. Much of the existing research focuses on corporate strategies rather than critically evaluating their role in achieving sustainability and accountability (Kludacz-Alessandri, Cygańska 2021). This gap highlights the need for a broader exploration of CSR in the energy industry, mainly through philosophical and sociological lenses.

The energy sector plays a key role in economic growth (Huk, Kurowski 2021). However, it also raises ethical concerns due to its impact on the environment, labour rights and governance (Scherer et al. 2013). Large energy companies, especially those under state control or with monopolistic tendencies, hold a significant economic and political power, contributing to inequality (Grasso 2024). In countries such as Russia, Venezuela and China, state-controlled energy firms serve not only as economic entities but also as governance instruments, complicating CSR practices (Kaplan, Kinderman 2020; Benyaminova 2019; Gusov et al. 2022).

Due to their environmental impact, energy companies adopt CSR strategies to enhance public perception rather than demonstrate true ethical commitment (Us et al. 2023). Some corporations employ CSR as a facade while engaging in exploitative practices. This process, called 'Greenwashing', raises concerns about the sincerity and effectiveness of CSR strategies (Wu et al. 2020). However, research shows that CSR can be effective when implemented with transparency, accountability and long-term commitment (Jackson, Jackson 2017).

To critically evaluate CSR practices in the energy sector and assess their ethical implications, this study adopts a qualitative research approach. The methodology combines content analysis and case study analysis, focusing on the application of ethical theories – Kantian ethics, Rawlsian justice, stakeholder theory, Foucault's governmentality and Nietzsche's critique of morality. This approach allows for a deeper exploration of CSR's role in the energy sector, examining its effectiveness in promoting sustainability and ethical governance through real-world case studies, literature reviews and international regulatory frameworks.

To address the problem of corruption and greenwashing in CSR, it is essential to implement mechanisms that promote transparency, accountability and compliance with international ethical standards (Reid et al. 2024). This paper analyses CSR in the energy sector through philosophical and sociological lenses, focusing on its ethical challenges and effectiveness. By examining literature, international certifications and legal policies, our research explores CSR as both an ethical obligation and a strategic tool for corporate power. This study evaluates whether CSR can contribute to sustainable and ethical business practices by balancing economic self-interest with genuine responsibility.

PHILOSOPHICAL FOUNDATIONS OF CSR: ETHICAL INSIGHTS FOR MODERN POLICY

Different ethical and governance frameworks shape and influence CSR in the energy sector (Karmasin, Litschka 2016). To understand CSR's role in this sector, it is essential to consider key philosophical theories that provide ethical foundations. These perspectives offer insights into the motivations, challenges and implications of CSR in monopolistic industries (Wang 2021).

Ethical business practice is the cornerstone of CSR (Waheed, Zhang 2022). Kantian ethics, rooted in the philosophy of Immanuel Kant, emphasises moral duty and universal principles (Kant 1949). According to Kant, ethical behaviour follows the categorical imperative – actions must be universally applicable and motivated by moral obligation rather than self-interest (Dubbink, van Liedekerke 2009). In CSR, Kantian ethics advocate for corporate responsibility beyond profit-driven motives (Windsor 2006). Thus, CSR aligns with Kantian ethics when companies uphold sustainability and transparency as ethical duties rather than business strategies (Štreimikienė et al. 2024).

Another theory relevant to CSR is John Rawls' theory of justice, particularly fairness and equitable resource distribution (Nnodim 2024, Rawls 2017). Rawlsian Justice justifies

social and economic inequalities only if they benefit disadvantaged groups (Fia, Sacconi 2019). Applying this to CSR, energy companies should ensure fair resource access, support community well-being and address energy poverty (Abramovich, Vasiliu 2023). Large corporations are expected to invest in renewable energy initiatives and compensate communities affected by their operations (Wibowo et al. 2021). Thus, CSR under Rawlsian Justice is not a voluntary practice but a moral obligation for equitable development. Thus, CSR under Rawlsian Justice is not a voluntary practice but a moral obligation for equitable development (Alm, Brown 2021).

Stakeholder theory, developed by Edward Freeman, is also crucial while discussing the concept of CSR (Dmytriiev et al. 2021). It argues that businesses must consider employees, customers, communities, and the environment alongside shareholders (Freeman, Velamuri 2023). In the energy sector, stakeholder theory promotes transparent decision-making, ethical labour practices and sustainability initiatives (Dmytriiev et al. 2021). In the context of the energy sector, understanding this theory means that companies engage in decision-making transparency, ethical labour practices, and environmental sustainability practices beyond legal compliance (Lu et al. 2020).

Furthermore, Michael Foucault's concept of governmentality examines power distribution through governance structures (Foucault 2001). In CSR, this perspective reveals how corporations use sustainability initiatives as tools for maintaining control rather than genuine ethical responsibility (Villadsen, Lundberg 2023). Energy firms, particularly monopolies and state-controlled entities, use CSR to build positive reputations, navigate regulations and sustain dominance (Vallentin, Murillo 2012). Thus, under governmentality, CSR can serve as a strategic governance tool that reinforces market and political authority (Siltaoja et al. 2015).

Nietzsche's critique of morality provides a skeptical view of CSR (Dunne 2008; Nietzsche 1886). Nietzschean thought suggests that CSR often serves as a performative act masking corporate self-interest (Worden 2009). This perspective is particularly relevant in analysing greenwashing, selective philanthropy, and corporate narratives that frame CSR as voluntary rather than necessary (Dixit 2022). CSR, under this critique, is sometimes used to maintain legitimacy and economic dominance rather than sustain ethical commitments (Banerjee 2008).

While these theories provide structured foundations for understanding CSR in the energy sector, they highlight contradictions in sustainability efforts. A key challenge is the gap between the rhetorical CSR and actual corporate impact (Bonaccorso 2025). As corporations seek to balance regulatory compliance, public relations and economic gains, CSR initiatives often become public image manipulation tools (Schneider, Scherer 2019). This issue is particularly evident within the energy sector under 'Greenwashing', followed by another issue – corruption in the industry (Hossain, Kryzanowski 2021).

The philosophy of economics examines the role of money, profit, and economic behaviour in shaping corporate decisions, particularly in CSR. The conflict between financial goals and ethical responsibility in the energy sector often leads to decision-making that prioritises short-term profits over long-term sustainability (Barauskaite, Streimikiene 2021). Philosophical debates on utilitarianism versus moral ethics display how economic incentives can either align with or conflict with CSR, especially in industries like energy, where the drive for growth often conflicts with the ethical way toward sustainability goals (Kludacz-Alessandri, Cygańska 2021).

Similarly, the philosophy of technology explores how innovations in energy production, such as renewable technologies, influence society and the environment. These innovations drive progress and raise ethical questions about their implications for power distribution and resource management. Energy companies practicing CSR must balance technological innovations with ethical considerations, ensuring that innovations serve both economic interests and public well-being (Banerjee 2008). Philosophically, this intersection between technology and ethics challenges companies to adopt sustainable practices beyond compliance and contribute to social and environmental well-being. Greenwashing and corruption are persistent issues within the energy sector (Kurpierz, Smith 2020; Sz wajca 2022). One of the most common forms of greenwashing involves misleading carbon neutrality claims, where companies highlight reduction projects without making significant emission cuts (Zieliński, Jonek-Kowalska 2021). Similarly, false renewable energy commitments allow firms to appear eco-friendly while continuing fossil fuel investments (Frynas 2012).

Regulatory manipulation and bribery further complicate CSR's effectiveness. Some corporations use political influence to weaken environmental policies, secure favourable regulations and avoid penalties for non-compliance (Rimšaitė 2019). Moreover, selective financial and environmental reporting enables companies to misrepresent their sustainability impact (Sari, Muslim 2024).

By analysing CSR through these ethical frameworks, it becomes clear that CSR in the energy sector is shaped by power, regulations, and corporate interests. Understanding greenwashing and corruption mechanisms is essential to assess whether CSR is genuinely driving sustainable energy transitions or remains a strategic act for corporate gain.

PREVENTING GREENWASHING AND CORRUPTION: INTERNATIONAL STANDARDS AND REGULATIONS

During recent decades, various international frameworks have been developed to mitigate greenwashing and corruption in the energy sector (Grasso 2019).

Regulatory Compliance

Transparency in energy sustainability claims is essential to prevent misleading environmental branding (Europeo 2024). In the U.S., FTC Green Guides aim to limit dishonest advertising (Bradley 2011). Global standards such as ISO 14064 require the accurate reporting of greenhouse gas emissions (Inaba et al. 2016), while the ISSB Guidelines establish global sustainability disclosure standards (van Dijk et al. 2024). Thus, ISSB guidelines align with Foucault's governmentality, showing how power shapes corporate sustainability reporting. Similarly, the EU Green Claims Directive and ISO 14064 align with the Kantian ethics framework since they enforce truthful reporting and moral responsibility in claims. In terms of corporate corruption prevention, the UK Bribery Act and other anti-bribery laws promote strict compliance (Islam et al. 2021). These laws reflect Rawlsian justice by ensuring fairness and preventing unjust corporate advantages.

Independent Third-party Certifications

Various third-party certifications promote corporate sustainability efforts. RE100 verifies companies' commitment to renewable electricity (Chang, Lo 2022), while the Carbon Trust Standard and EKOenergy label ensure carbon footprint reductions (Kataja 2014). Anti-corruption

compliance audits assess ethical and legal adherence, reducing financial and sustainability fraud risks. These certifications reinforce Stakeholder Theory by emphasising shared responsibility among customers, investors, policymakers, and other stakeholders.

Transparency and Accountability Measures

Lifecycle GHG Accounting mandates total emissions disclosure from resource extraction to final energy use (Kokoni, Skea 2014), aligning with the Rawlsian justice. The Science-based Targets Initiative (SBTi) aligns corporate sustainability efforts with global climate goals and reinforces Stakeholder Theory (Bjørn et al. 2022). Additionally, mandatory ESG reporting (EU CSRD, SEC disclosure rules) requires energy firms to provide sustainability data (Dathe et al. 2024). Whistleblower Protection Programs (OSHA) encourage employees to report unethical practices (Onyango 2021). These measures reflect Kantian ethics by incorporating ethical duty, transparency, and corporate accountability.

CONSUMER PROTECTION

Consumer protection ensures fair business practices and promotes transparency (Wu, Hu 2019). Some governments, such as France, have banned misleading carbon neutrality claims (Chan et al. 2023). Regulatory bodies have imposed fines on corporations like BP and Shell for false sustainability claims (Cherry, Sneirson 2010), while lawsuits against multinational corporations highlight the legal consequences of greenwashing. Nietzsche's critique of morality aligns with these anti-greenwashing measures, arguing that CSR must not be only a corporate performance but a genuine ethical commitment.

As discussed, CSR in the energy sector is deeply connected to corporate ethics, governance, and stakeholder interests. Following the literature analysis, we developed a theoretical model (Figure) to illustrate the relationship between CSR, philosophical theories, and real-world regulatory frameworks.

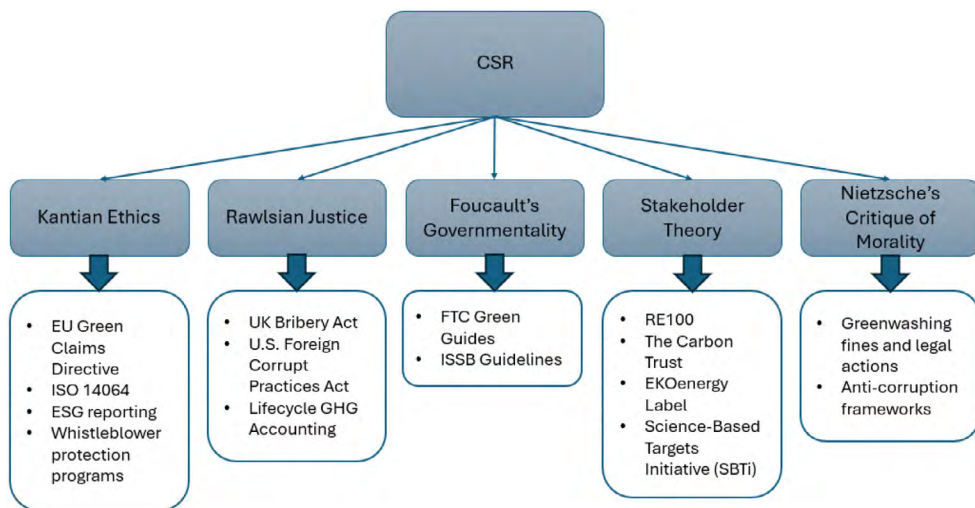


Figure. Theoretical model

METHODOLOGY

This study uses a qualitative research approach, integrating content analysis and case study methodology to assess CSR initiatives in the energy sector from philosophical and ethical perspectives. A comprehensive literature review examined CSR, greenwashing and corruption in the energy industry. The theoretical framework draws on five key ethical and philosophical perspectives: Kantian ethics, Rawlsian justice, stakeholder theory, Foucault's governmentality and Nietzsche's critique of morality – to critically assess CSR's role in the energy sector. These theories were chosen for their relevance to corporate ethics, transparency and governance.

Case study analysis evaluates real-world CSR applications, including sustainability reports, financial disclosures, and legal cases involving energy corporations accused of greenwashing or corruption. Cases were selected based on their relevance to CSR implementation, ethical compliance and regulatory impact. The study examines international regulations, independent certifications and corporate compliance measures to assess the CSR framework effectiveness.

By integrating policy analysis with ethical theories, this study develops a theoretical model (Figure) illustrating CSR's connection to philosophical perspectives and enforcement mechanisms. Synthesising theoretical insights with empirical findings, the study offers a framework for evaluating CSR in the energy sector and identifying strategies to prevent unethical corporate behaviours.

CONCLUSIONS

1. CSR in the energy sector is deeply interconnected with ethical, economic and political dimensions. The existing research highlights that CSR enhances corporate accountability and public reputation. However, leveraging CSR in monopolistic or state-controlled industries remains problematic. Ethical frameworks, including Kantian ethics, Rawlsian justice, stakeholder theory, Foucault's governmentality and Nietzsche's critique of morality, offer critical perspectives on CSR's role. Ethical CSR benefits all stakeholders, ensuring sustainable resource use and transparent reporting, which improve accountability, reputation and competitiveness while in the long-term perspective, ensuring profitability. The findings emphasise that CSR policies must incorporate ethical principles to ensure that sustainability is prioritised over short-term profit-driven motives.

2. Some studies underscore challenges while implementing CSR, particularly regarding corruption, regulatory manipulation, and greenwashing. Large energy firms often use CSR to improve public image while continuing environmentally and socially harmful practices (e.g. investing in fossil fuels, not decreasing emission levels). Without regulation, CSR risks becoming a tool to conceal anti-environmental operations rather than a meaningful responsibility. Greenwashing is a widespread issue, as companies manipulate sustainability narratives to maintain economic and political dominance. This underscores the need for moving from voluntary CSR toward compulsory regulations that keep companies accountable for environmental and social impact.

3. Aligning CSR with global regulations, certifications, and compliance measures is crucial. Frameworks such as the EU Green Claims Directive, ISO 14064, ESG reporting mandates, the UK Bribery Act and the U.S. Foreign Corrupt Practices Act establish essential transparency, accountability and anti-corruption standards. Independent certifications like RE100, the Carbon Trust Standard and the EKOenergy label enhance stakeholder-driven sustainability. Whistleblower protection programs, lifecycle GHG accounting and SBTi sustainability

targets help prevent corporate hypocrisy. CSR is only effective if these frameworks are strictly enforced, ensuring that sustainability commitments lead to measurable environmental and social improvements.

4. The study emphasises that CSR in the energy sector can either promote ethical corporate governance or be used as a corporate influence and reputation management tool. Its impact largely depends on how well ethical principles, strict regulations and independent controlling mechanisms are implemented to ensure an actual transition toward sustainability. Furthermore, CSR practices need to be reassessed to ensure that they genuinely support long-term sustainability instead of just serving as a way for companies to protect their interests. When CSR efforts align with ethical governance, transparent reporting and stakeholder engagement, the energy sector companies can transition toward responsible and sustainable business practices.

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Įmonių socialinės atsakomybės vaidmuo energetikos sektoriuje: etinės ir filosofinės perspektyvos

Santrauka

Įmonių socialinė atsakomybė (ĮSA) energetikos sektoriuje kelia unikalių etinių ir filosofinių dilemų dėl monopolinio šios ūkio šakos pobūdžio, neigiamo poveikio aplinkai bei korupcijos rizikos. Šiame straipsnyje ĮSA energetikos sektoriuje nagrinėjama filosofiniu ir sociologiniu požiūriu. Remiantis I. Kanto, Dž. Rawlso, M. Foucault ir F. Nietzsche's bei kitų filosofų teorijomis, straipsnyje analizuojamos ĮSA panaudojimo galimybės etiskam verslui kurti bei palaikyti ir konkurenciniam pranašumui išlaikyti. Atlikto tyrimo rezultatai atskleidė, kad tinkamai įgyvendinta ĮSA gali pagerinti įmonių atskaitomybę, tačiau jos efektyvumą gali susilpninti organizacijos ir politinės struktūros, teikiančios pirmenybę pelnui, o ne socialinei įmonės atsakomybei. Etiško valdymo, kontrolės ir skaidrumo mechanizmų stiprinimas yra labai svarbūs veiksniai, siekiant užtikrinti, kad ĮSA iniciatyvos garantuotų energetikos sektoriaus transformaciją tvarumo linkme.

Raktažodžiai: įmonių socialinė atsakomybė (ĮSA), etinė ĮSA, energetikos sektorius, žaliasis smegenų plovimas