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SOCIAL PARTNERSHIP AS A FACTOR IN THE QUALITY OF ENVIRONMENTAL, SOCIAL, AND GOVERNANCE REPORTING AND THE REGIONAL LEGITIMACY OF KAZAKHSTAN'S OIL COMPANIES

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ABSTRACT

Purpose of the study. To develop a conceptual framework linking social partnership maturity, sustainability reporting quality and institutional conditions supporting regional legitimacy in Kazakhstan's oil companies.

Methodology. The study synthesises stakeholder, legitimacy and social partnership literature alongside reporting standards and Kazakhstan's institutional context. It proposes three indices on a common 0–1 scale, explicit coding rules and lagged regression specifications for future testing. No company sample is analysed, indices calculated, regressions estimated or stakeholder surveys conducted.

Originality / value. The framework distinguishes the Social Partnership Maturity Index, based on independently corroborated labour institutions; the Environmental, Social and Governance (ESG) Disclosure Quality Index, based on public reporting; and the Regional Legitimacy Index, an institutional proxy based on verified regional practices. The latter does not measure stakeholder perceptions, trust or acceptance directly.

Findings. The study develops testable hypotheses and a provisional company typology. Social partnership is expected to be more directly associated with social and governance disclosure than with environmental disclosure. A possible indirect association with regional institutional conditions through reporting quality is proposed. Equal weights, coding rules and classification thresholds require validation. The framework supports future research and reporting improvements but establishes neither empirical relationships nor causal effects.

Keywords: social partnership; ESG reporting; oil companies; Kazakhstan; regional legitimacy; disclosure quality.

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INTRODUCTION

The oil industry contributes to Kazakhstan's exports, employment, investment and public revenues. Oil companies also participate in regional infrastructure and economic development, making their activities relevant to both national performance and local livelihoods [1, 2].

The industry's regional significance makes production and profitability insufficient as the sole criteria for evaluating corporate activity. Labour relations, wages, social guarantees, occupational safety, environmental impacts and relations with local communities also warrant consideration. This article focuses on how the institutional organisation of these relationships can be distinguished from the quality of information disclosed about them.

Environmental, social and governance (ESG) reporting communicates corporate impacts and sustainability-related risks. IFRS S1 addresses sustainability-related financial information for investors, lenders and other creditors [3]. The Global Reporting Initiative (GRI) Standards focus on organisational impacts, while GRI 11

provides oil and gas sector guidance [4, 5]. These frameworks have different materiality perspectives; neither implies that publishing a report alone establishes stakeholder trust. The present disclosure index is an analytical proposal, not a test of compliance with either framework.

Social partnership is conceptually relevant to ESG disclosure because bargaining and employee representation concern wages, working conditions, benefits and employment stability. Joint monitoring and dispute procedures also relate to governance. Connections with environmental disclosure are more conditional and may arise through health, safety and environment (HSE) arrangements, worker participation and communication with affected communities. These proposed mechanisms should not be confused with demonstrated effects on reporting or corporate performance.

Disclosure quality must be distinguished from reporting volume and the mere existence of a sustainability report. Michelon, Pilonato and Ricceri show that the adoption of common reporting practices does not necessarily produce higher-quality information [6]. Their analysis of symbolic and substantive reporting supports a distinction between institutional evidence and disclosure quality. A company can communicate extensively without demonstrating that its reported commitments operate in practice.

Social partnership is an institutionalised system of interaction among employers, employee representatives and the state. Research on tripartism examines negotiation and the coordination of interests [7, 8], while Kazakhstan-focused studies consider the development of social partnership and relationships among its participants [9, 10]. At company level, the relevant issue is not simply whether representative bodies exist, but whether procedures for bargaining, participation and joint review are documented and implemented.

Freeman's stakeholder approach locates the firm within relationships with groups that affect or are affected by its activities [11]. Dahlsrud's analysis of corporate social responsibility definitions also highlights the multidimensional nature of corporate responsibility [12]. For the present framework, these perspectives justify distinguishing labour institutions, public disclosure and regional engagement rather than treating them as interchangeable indicators of responsibility.

Evidence on collective bargaining further cautions against equating institutional maturity with union presence alone. Aidt and Tzannatos emphasise bargaining coordination and coverage in their review of macroeconomic performance [13], while the OECD examines collective bargaining and worker voice in changing labour markets [14]. More directly, Chantziaras and colleagues find that US firms in unionised contexts are more likely to issue corporate social responsibility reports [15]. However, report issuance is not equivalent to disclosure quality, and findings from the United States cannot be transferred automatically to Kazakhstan's oil industry.

Kazakhstan-focused research has examined the assessment of social partnership at oil enterprises [16] and its relationship with enterprise development [17]. Research on the institutionalisation of corporate social responsibility also connects social partnership with regional policy [18]. These contributions motivate an assessment framework, but they do not by themselves validate the proposed relationship between independently evidenced labour institutions and the completeness, comparability and verifiability of ESG disclosure. The present contribution is to separate these constructs and specify how their relationships could be tested.

Regional legitimacy refers here to stakeholders' acceptance of company activity in its operating territories. Suchman distinguishes pragmatic, moral and cognitive forms of organisational legitimacy [19]; this distinction cautions against reducing legitimacy to legal compliance or social expenditure. Moffat and Zhang link community acceptance in an extractive-industry setting to trust, contact quality and procedural fairness [20]. Their findings motivate independent stakeholder validation, not the assumption that corporate practices themselves demonstrate acceptance. Accordingly, the Regional Legitimacy Index proposed below measures institutional conditions that may support legitimacy, not legitimacy as a directly observed perception.

Kazakhstan's Labour Code provides for social partnership, collective agreements and procedures for labour disputes [21]. Yet the legal existence of these mechanisms does not establish their operation at an individual enterprise. Satpayev and Umbetaliyeva's analysis of the 2011 Zhanaozen protests illustrates the relevance of wages, worker grievances and the relationship between oil-sector development and regional discontent [22]. This historical case motivates attention to implementation and independent evidence; it is not used here to infer current conditions across all oil companies.

The study aims to develop a conceptual framework and a prospective measurement protocol linking social partnership maturity, sustainability reporting quality and regional institutional conditions. It addresses three questions: how can labour institutions generate information relevant to reporting; why might their relationships with the ESG pillars differ; and how can a proposed reporting-related pathway to regional legitimacy be examined without conflating institutional practices with stakeholder acceptance? The following hypotheses concern associations to be tested in future company-level panel data.

Research hypotheses

H1. Greater social partnership maturity in year *t* is positively associated with ESG disclosure quality in year *t* + 1, conditional on company characteristics.

H1a. The association in H1 is expected to be more direct for social and governance disclosure than for environmental disclosure because bargaining, representation and joint monitoring are closer to the content of those pillars. This is a theoretical expectation, not an estimated ranking of coefficients.

H2. Higher ESG disclosure quality in year *t* + 1 is positively associated with independently documented regional institutional conditions in year *t* + 2, as measured by the RLI proxy, conditional on prior social partnership maturity and company characteristics. This hypothesis does not test stakeholder trust or acceptance directly.

MAIN PART

Research methodology: design and boundaries.

This is a conceptual study based on a narrative synthesis of the literature and institutional sources cited in the article. The synthesis is organised around construct definitions, proposed mechanisms and measurement boundaries; it is not presented as a systematic review or an exhaustive evidence census. Its outputs are hypotheses, an index-based coding protocol and specifications for future empirical research. No company-level content analysis, index calculation, regression estimation or stakeholder fieldwork has been conducted.

The framework distinguishes three objects: internal employer–employee institutions, the quality of publicly available ESG information, and externally oriented regional practices. It does not equate these objects with corporate performance, legal compliance or public approval. The use of separate evidence streams is intended to limit construct overlap and common-source bias, although it cannot eliminate them.

Tripartism provides the institutional context: public authorities establish the legal framework, employers organise production and employment, and employees participate through their representatives. The company-level index focuses more narrowly on the documented operation of labour institutions. The existence of a committee, agreement or policy is therefore distinguished from evidence of its implementation.

The conceptual logic is that functioning social partnership arrangements may generate documented obligations, review procedures and information relevant to ESG disclosure. Reporting may, in turn, be associated with accountability and regional engagement. Figure 1 summarises these proposed relationships. The links are theoretical expectations; actual stakeholder acceptance requires separate evidence.

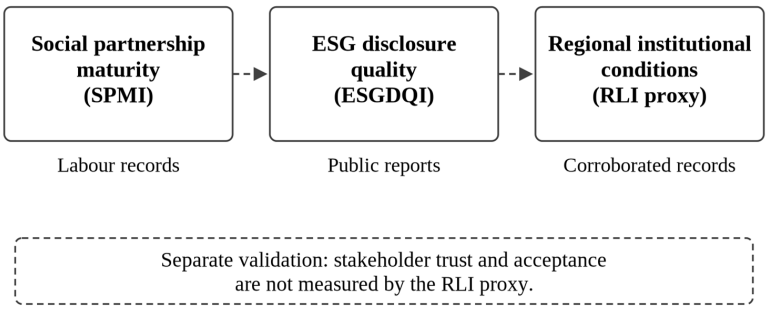


Figure 1 – Conceptual framework and the boundary of regional legitimacy measurement
Note – proposed by the authors based on [11, 19, 20].

The framework is intended for future analysis of Kazakhstan's oil companies using consistent company-year boundaries. Financial statements, annual and sustainability reports, labour records and independently corroborated regional materials have different analytical roles (Table 1). Corporate reporting supplies ESGDQI scores, whereas SPMI and RLI scores require records corroborating institutional arrangements and their operation. Public statements alone are insufficient to establish implementation.

The proposed sequence is to code labour institutions, assess public disclosure and then evaluate regional institutional practices. All three indices use fixed 0–1 scales. Weighting and sensitivity analysis follow the need for transparent composite-indicator design discussed in the OECD/European Union/EC-JRC handbook [23]. The specific items, equal weights and thresholds below are the authors' provisional operational choices, not externally validated standards.

Table 1 – Data sources and analytical purpose

Data source	Examples	Analytical purpose
Financial statements	Revenue, income, assets, liabilities and ownership	Financial and ownership controls
Corporate reports	Annual, sustainability and ESG reports	Public disclosure quality (ESGDQI)
Labour documents	Signed agreements, joint minutes and employee-representative records	Internal labour institutions (SPMI)
Public institutional sources	Legislation, sectoral agreements and public records	Institutional context and corroboration
Regional and stakeholder materials	Community records, programme confirmations and grievance logs	Regional institutional conditions (RLI proxy)
Note – proposed by the authors based on the analysis		

Social Partnership Maturity Index

The Social Partnership Maturity Index (SPMI) measures the institutional development of internal employer–employee relations. Its five components are listed in Table 2. Corporate social investment, community programmes, safety expenditure and training expenditure are excluded from the core index to distinguish labour institutions from disclosure and regional engagement. Implementation must be corroborated through jointly approved records, employee-representative evidence or an independent institutional source.

Table 2 – Components of the Social Partnership Maturity Index

Component	Indicator examples	Primary evidence
Employee representation	Formally mandated employee representatives participating in joint bodies	Representation records and committee minutes
Social dialogue	Established schedule and documented implementation of employer-employee meetings	Jointly approved schedules and minutes
Collective bargaining	Valid collective agreement and documented implementation review	Signed agreement and joint review records
Joint monitoring	Shared responsibilities for reviewing labour commitments	Monitoring procedures and joint review records
Labour dispute procedures	Agreed procedures for internal labour grievances and dispute resolution	Collective agreement and joint procedural review
Note – proposed by the authors based on [7, 8, 14, 21].		

Each component receives a raw code of 0 for verified absence, 1 for a documented formal arrangement, and 2 for both the arrangement and corroborated operation during the reference year. Thus, normalised scores are 0, 0.5 and 1. Missing or inaccessible evidence is coded as missing, not as verified absence; contradictory records are flagged for adjudication. The baseline SPMI is calculated only when all five components can be scored.

Let x denote the raw component code for company i, component j and year t. Fixed-anchor normalisation, rather than sample-dependent minimum–maximum scaling, is used:

$$z_{ijt} = \frac{x_{ijt}}{2} \quad (1)$$

where:

− z is the normalised component score, ranging from 0 to 1;

− x is the raw code, taking the values 0, 1 or 2;

− i identifies the company, j the component and t the year. The fixed maximum of 2 is unchanged across companies and years.

The Social Partnership Maturity Index is the weighted sum of the five normalised component scores:

$$\mathrm{SPMI}_{i,t} = \sum_{j=1}^{5} w_j z_{ijt} \quad (2)$$

where:

− SPMI is the company-year social partnership maturity score;

− w is the non-negative weight of component j;

− the five component weights sum to 1. Missing components are not assigned zero or silently omitted from the denominator.

The baseline specification gives each component an equal weight:

$$w_j = \frac{1}{5} = 0.20 \quad (3)$$

ESG Disclosure Quality Index

The ESG Disclosure Quality Index (ESGDQI) evaluates public information on environmental, social and governance matters, rather than the quality of underlying corporate performance. It captures topic coverage, comparability and verifiability using a common scoring rubric. Detailed disclosure of poor performance can therefore receive a high disclosure-quality score; favourable outcomes alone cannot.

Completeness refers to coverage of the applicable items in the proposed catalogue. Comparability requires a consistent prior-period indicator or an explained reconciliation, while verifiability requires definitions, reporting boundaries and calculation methods. The catalogue draws on the impact-reporting orientation of GRI and the oil and gas context [4, 5]. It is not an exhaustive GRI checklist or an IFRS S1 compliance assessment. Future applications must record the standard versions and reporting periods used.

The overall index combines normalised pillar scores:

$$\mathrm{ESGDQI}_{i,t} = \alpha_{\mathrm{E}} E_{i,t} + \alpha_{\mathrm{S}} S_{i,t} + \alpha_{\mathrm{G}} G_{i,t} \quad (4)$$

where:

− ESGDQI is the company-year disclosure-quality index, ranging from 0 to 1;

− E, S and G are the environmental, social and governance pillar scores on the same 0–1 scale;

− the non-negative pillar weights sum to 1.

Equal weighting is proposed as the transparent baseline:

$$\alpha_{\mathrm{E}} = \alpha_{\mathrm{S}} = \alpha_{\mathrm{G}} = \frac{1}{3} \quad (5)$$

For each pillar *p*, the raw item scores are divided by their fixed maximum of 3 before aggregation:

$$P_{ipt} = \frac{1}{3m_p} \sum_{k=1}^{m_p} s_{ipkt} \quad (6)$$

where:

− *P* is the normalised score for company *i*, pillar *p* and year *t*, with *p* identifying *E*, *S* or *G*;

− *s* is the raw score for disclosure item *k*, ranging from 0 to 3 as specified in Table 3;

− *m* is the number of applicable items in pillar *p*. The baseline catalogue contains six items per pillar, giving a denominator of 18 when all six apply.

Table 3 – ESG disclosure scoring scale

Score	Meaning
0	No relevant disclosure in an accessible reporting corpus
1	Narrative disclosure without an item-specific quantitative metric
2	Quantitative disclosure missing one or more conditions required for score 3
3	Quantitative disclosure with definitions, methods, boundaries and a comparable prior-period value or explained reconciliation
Note – proposed by the authors; raw scores are normalised by division by 3.	

Quantitative governance evidence may include oversight-meeting frequency, employee coverage, implementation rates, response times or case statistics. A statement that a policy exists is not sufficient for a quantitative score. A reported zero, such as zero recorded incidents, is scored for its explanatory quality rather than penalised as an absence of disclosure. The same requirement for definitions, boundaries, methods and comparison applies to favourable and adverse information.

The coding record must identify the company, year, item, document, page, reporting boundary, score and justification. Two coders should independently assess a pilot set, refine the manual and independently code the final sample. Ordinal agreement, using weighted Cohen's kappa together with raw agreement and the disagreement distribution, should be reported before adjudication. This is a prospective protocol; no agreement statistics are reported here.

The proposed environmental catalogue comprises E1: greenhouse gas emissions, with scope boundaries; E2: energy use and intensity; E3: water withdrawal and discharge; E4: hazardous and non-hazardous waste; E5: spills and environmental incidents; and E6: biodiversity, restoration and decommissioning. These are author-selected analytical topics informed by GRI guidance, not a complete set of required disclosures [4, 5].

The social catalogue comprises S1: employment, remuneration and benefits; S2: collective bargaining coverage and employee representation; S3: occupational health and safety; S4: training and skills; S5: equal opportunity and non-discrimination; and S6: community impacts, local employment and social programmes. The governance catalogue comprises G1: board oversight and responsibilities; G2: anti-corruption arrangements and incidents; G3: risk-management oversight; G4: grievance handling and follow-up; G5: taxes and payments to public authorities; and G6: monitoring the implementation of labour commitments.

All 18 topics are treated as applicable by default. A documented non-applicability decision must be made before scoring, justified by operational scope, and applied consistently to comparable companies and years. Silence in an accessible reporting corpus receives 0 for the relevant disclosure item. An inaccessible or incom-

plete corpus is missing data, not zero. Exclusions and denominators must be reported; a common-item sensitivity analysis should accompany comparisons. No ESGDQI score is reused as an SPMI or RLI score, even when the constructs concern related topics.

Regional Legitimacy Index: institutional proxy

The Regional Legitimacy Index (RLI) is defined throughout this article as an institutional proxy: it measures documented regional practices that may support legitimacy. It does not directly measure public opinion, stakeholder trust, acceptance or a social licence to operate. Its name is retained for continuity, but a high score must not be interpreted as evidence that a company is regarded as legitimate.

Five components are assessed: community engagement (CE), regional social investment (SI), community grievance response (GR), local employment arrangements (LE), and health, safety and environmental communication (HC). Internal employee dispute procedures belong to SPMI; community grievance arrangements belong to RLI. The proposed baseline gives each RLI component a weight of 0.20:

The company-year institutional proxy is calculated as:

$$\mathrm{RLI}_{i,t} = 0.20\,(\mathrm{CE}_{i,t} + \mathrm{SI}_{i,t} + \mathrm{GR}_{i,t} + \mathrm{LE}_{i,t} + \mathrm{HC}_{i,t}) \qquad (7)$$

where:

- CE denotes community engagement arrangements and their documented operation;
- SI denotes regional social investment arrangements and verified implementation;
- GR denotes accessible community grievance procedures and documented follow-up;
- LE denotes local employment arrangements and independently auditable implementation records;
- HC denotes regional health, safety and environmental communication arrangements;
- each component lies between 0 and 1, and the five weights sum to 1.

Each RLI component is scored 0 for independently verified absence, 0.5 for a corroborated formal arrangement, and 1 when both the arrangement and implementation during the reference year are corroborated. Unavailable evidence remains missing. For CE, a formal consultation mechanism qualifies for 0.5; dated two-way meetings, recorded stakeholder input and follow-up actions are required for 1. For SI, a defined regional programme qualifies for 0.5; delivery records and confirmation by recipients or an independent source are required for 1.

For GR, an accessible community complaint procedure qualifies for 0.5; anonymised case and response records, including evidence of follow-up where cases arise, are required for 1. For LE, a documented local employment policy qualifies for 0.5; auditable regional workforce or recruitment records and an implementation review are required for 1. For HC, a defined risk-communication plan qualifies for 0.5; documented communication activities and participant or public-agency corroboration are required for 1. A reported absence of complaints alone does not demonstrate a functioning grievance mechanism. These are proposed institutional-operation criteria, not validated performance or legitimacy thresholds.

Evidence must be corroborated by community representatives, public authorities, recipient organisations or an independent assurance or audit record; corporate narrative alone does not establish implementation. If a company operates in several regions, each component is scored by region and aggregated using that year's regional workforce shares, with the same weights across components. Coverage must be disclosed; missing regional evidence makes the baseline company-year RLI unavailable. Independent stakeholder surveys or interviews would provide a separate validation outcome, not an additional component of this institutional proxy.

Regression specifications and limitations.

For future panel data, H1 can be examined with the following lagged specification. All coefficients are unknown and none is estimated in this article:

$$\mathrm{ESGDQI}_{i,t+1} = \beta_0 + \beta_1 \mathrm{SPMI}_{i,t} + \beta_X' X_{i,t} + \mu_i + \lambda_{t+1} + \varepsilon_{i,t+1} \qquad (8)$$

where:

− ESGDQI refers to disclosure quality in year $t + 1$; SPMI is measured in year t;

− X is the year-t control vector comprising SIZE, PROF, OWN, LEV and REG;

− SIZE is the natural logarithm of positive year-end total assets expressed in a common constant-price currency unit;

− PROF is annual net income divided by average total assets;

− OWN is the state's direct and attributable indirect ownership share, expressed as a fraction between 0 and 1;

− LEV is total liabilities divided by year-end total assets; observations with undefined denominators remain missing;

− μ denotes company effects, λ year effects, and ε the residual disturbance. Company and year boundaries must be consistent across all variables.

H2 is examined using regional institutional conditions in year $t + 2$, disclosure quality in year $t + 1$, and the same year-t controls and prior SPMI:

$$\mathrm{RLI}_{i,t+2} = \gamma_0 + \gamma_1 \mathrm{ESGDQI}_{i,t+1} + \gamma_2 \mathrm{SPMI}_{i,t} + \gamma_X' X_{i,t} + \nu_i + \tau_{t+2} + u_{i,t+2} \quad (9)$$

REG is the share of the company's Kazakhstan-based workforce employed in its largest operating region, measured from regional employment records. It represents geographic concentration, not an independently established level of social risk. In model (9), v and τ are company and year effects, and u is the disturbance. The RLI outcome remains an institutional proxy rather than a perception measure.

An exploratory indirect-association parameter can be defined from the two specifications:

$$\delta_{\mathrm{ind}} = \beta_1 \gamma_1 \quad (10)$$

The coefficient product in (10) is not an estimated result or a causal mediation effect. A causal interpretation would require additional identification assumptions and evidence addressing confounding of both links. Any direct SPMI–RLI coefficient is exploratory, not a separately validated hypothesis.

The proposed baseline estimator is a linear panel model with company and year effects and, where the number of companies is sufficient, company-clustered standard errors. Time-invariant ownership or regional concentration is absorbed by company effects and cannot be separately estimated in that specification. H1a would be examined using separate normalised pillar outcomes and explicit coefficient comparisons, rather than comparing significance levels alone. A small sample or insufficient within-company variation may preclude informative regression analysis.

Lagging the variables makes temporal ordering explicit but does not resolve reverse causality: reporting capability may also influence institutional development. Future work should examine alternative temporal orderings, prior outcomes and time-varying confounders, document missingness, and report uncertainty. No instrumental variable, natural experiment or causal identification strategy is claimed in this study. Public documents may be coded without collecting personal responses; any subsequent interviews, surveys or non-public records require appropriate permissions, confidentiality safeguards and ethics review where applicable.

CONCEPTUAL RESULTS AND DISCUSSION

The principal result is a framework that separates social partnership maturity, ESG disclosure quality and regional institutional conditions. It supplies a prospective coding protocol, normalised indices, hypotheses and a provisional typology. These are methodological outputs; no company-level association, comparative ranking

or causal effect has been empirically established.

The proposed mechanism begins with institutional documentation. Functioning bargaining, representation and joint-review arrangements can provide records of obligations, implementation and feedback. Such records may support more complete and verifiable disclosure when they are translated into public reporting. This translation is not automatic: internal documentation and external communication remain separate processes.

The opposite configurations are also possible. A company may have functioning labour institutions but disclose little about them, or publish detailed reporting while its internal arrangements remain weak. Neither institutional maturity nor reporting quality should therefore be inferred from the other. Independent evidence is particularly important where corporate narratives are the most accessible source.

Similarly, the visibility or size of a regional programme is not a direct measure of reporting quality or stakeholder acceptance. Information about budgets, beneficiaries, boundaries and implementation supports scrutiny, while the existence and operation of the programme require corroboration. The framework deliberately separates these assessments.

Figure 2 presents the hypothesised information pathway between labour institutions and disclosure. It is a conceptual mechanism diagram without numerical axes, estimated trends or uncertainty bands.

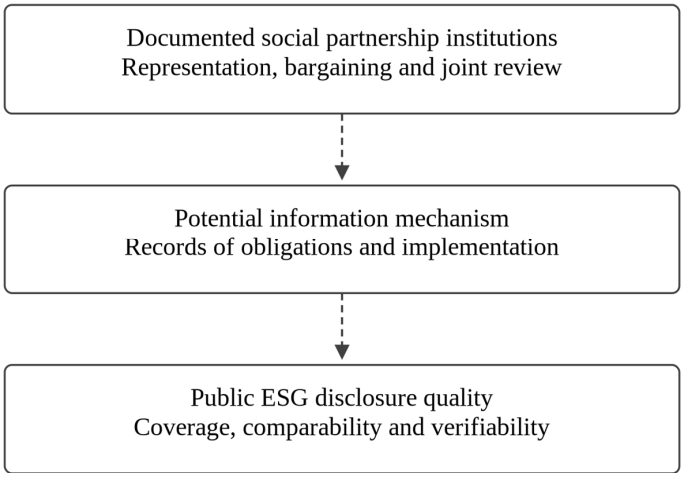


Figure 2 – Proposed institutional information pathway from social partnership to disclosure quality
Note – proposed by the authors; the links are untested mechanisms, not fitted relationships.

Expected relationships with the ESG pillars

Social disclosure is expected to be more directly connected with social partnership because labour institutions concern working conditions, benefits, training, occupational safety and employee representation. The proposed connection concerns the production and disclosure of relevant information. It does not establish that stronger partnership necessarily produces better social outcomes.

Governance disclosure also has a comparatively direct conceptual connection. Bargaining procedures, joint monitoring and dispute mechanisms can produce information about responsibilities, implementation and accountability. Their relevance depends on actual operation and reporting, rather than formal existence alone. No relative coefficient magnitude has been estimated.

Environmental disclosure has a more conditional connection. Worker participation, HSE arrangements and communication with affected communities may provide information about environmental risks. These mechanisms require appropriate technical and managerial capacity; social partnership cannot substitute for emissions monitoring, environmental management or remediation. The distinction motivates H1a rather than demonstrating a weaker empirical environmental coefficient.

Table 4 summarises the theoretical proximity of the proposed relationships. It neither ranks observed effects nor provides a performance-scoring guide.

Table 4 – Theoretical proximity of social partnership to ESG disclosure

ESG pillar	Expected relationship	Theoretical explanation
Social	More direct	Labour institutions may generate records on working conditions, representation, safety and benefits.
Governance	More direct	Bargaining, joint review and dispute procedures may provide information on responsibilities and implementation.
Environmental	Conditional and indirect	Worker and community participation may support environmental risk communication when relevant arrangements exist.
Note – theoretical expectations proposed by the authors, not estimated effects.		

Company typology by social partnership and ESG disclosure quality

A four-quadrant typology separates the maturity of internal social partnership from the quality of external disclosure. The axes are the normalised SPMI and ESGDQI, not labour outcomes or stakeholder approval.

Type I combines higher SPMI and higher ESGDQI; Type II combines higher SPMI with lower ESGDQI; Type III combines lower SPMI with higher ESGDQI; and Type IV has lower scores on both dimensions. These labels describe hypothetical score combinations. They do not establish institutional leadership, reporting deception or a ranking of social risk.

The typology is intended as a diagnostic aid. It may distinguish a need to improve the disclosure of existing arrangements from a need to strengthen the arrangements themselves. Any resulting recommendation would require examination of component scores and contextual evidence rather than reliance on the quadrant alone.

For illustrative classification, scores of at least 0.50 are provisionally labelled higher and scores below 0.50 lower on each normalised index. The threshold is an author-defined convention, not a validated performance standard. Companies with missing SPMI or ESGDQI values remain unclassified.

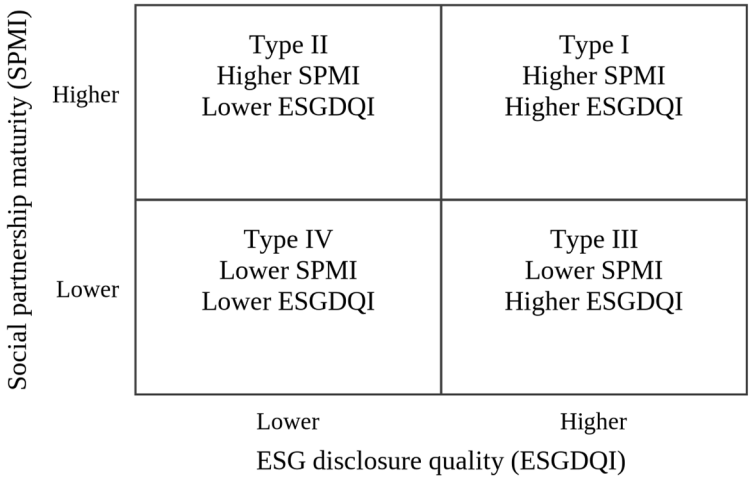


Figure 3 – Provisional company typology by social partnership maturity and disclosure quality
Note – proposed by the authors; the 0.50 cut-offs are illustrative and no companies are classified

Type II suggests a potential reporting gap, while Type III indicates a possible mismatch between disclosure and independently verified labour institutions. Neither interpretation can be confirmed without examining the underlying records. High-quality disclosure of weak practices is also compatible with Type III.

Future applications should repeat the classification using thresholds of 0.40 and 0.60 on both axes and report movements between categories. They should also compare equal weighting with explicitly justified alternative weights and report the impact of missing observations. These are proposed sensitivity checks, not checks already performed.

Regional legitimacy: proposed relationships

The regional relevance of the framework follows from the relationship between oil production, employment and local development discussed in Kazakhstan-focused research [1, 2, 22]. However, the importance of these relationships does not demonstrate acceptance of any particular company. Different stakeholder groups may assess the same practices differently.

Social partnership and disclosure may make commitments and review procedures more visible, potentially supporting regional accountability. Nevertheless, transparency does not necessarily increase acceptance: detailed reporting of adverse impacts may also prompt criticism. Figure 4 therefore depicts proposed associations with institutional conditions, while stakeholder perceptions remain an independent validation question [19, 20].

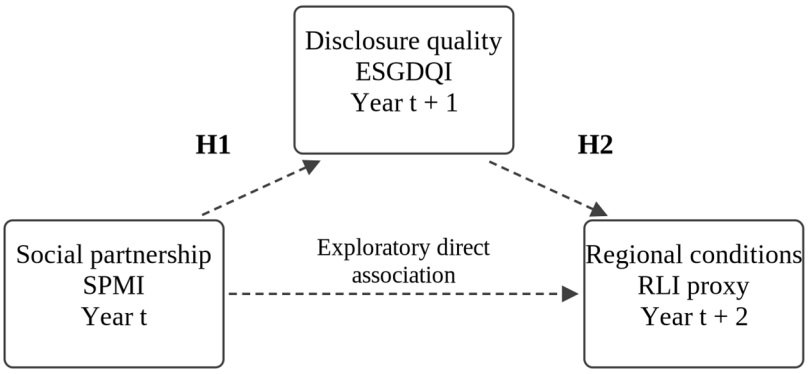


Figure 4 – Proposed direct and indirect associations with regional institutional conditions
Note – proposed by the authors; dashed arrows are untested associations and RLI is an institutional proxy.

The framework distinguishes an exploratory direct association between SPMI and RLI from a possible indirect association through ESGDQI. The time ordering matches models (8) and (9), but does not establish causal identification. The outcome concerns documented regional institutions, not observed trust, acceptance or an established social licence to operate.

Practical interpretation for oil companies

The following recommendations are the authors' practical interpretation of the conceptual framework, not demonstrated intervention effects. Companies should assess whether institutional commitments are documented and whether the resulting information is disclosed clearly. Stronger documentation may support reporting, but credible reporting can also transparently reveal weak practices.

First, collective agreements and related records should clearly identify obligations, responsible parties and review procedures. Second, reporting should distinguish the existence of agreements from evidence of implementation, including unfulfilled commitments and limitations. These reporting recommendations supplement, but do not replace, applicable labour-law requirements or constitute a legal-compliance assessment [21].

Third, social investment disclosures should identify expenditure, location, beneficiaries, programme objectives and documented outcomes. Spending alone is insufficient evidence of either programme effectiveness or regional legitimacy. Verification of implementation should remain separate from assessment of the disclosure itself.

Fourth, reporting should distinguish occupational health and safety from environmental performance while explaining relevant HSE connections. Appropriate metrics, definitions and reporting boundaries are needed for each area. Neither training expenditure nor safety expenditure should be interpreted as a measure of stakeholder acceptance.

Fifth, companies should distinguish employee grievances from community grievances and disclose accessible channels, response procedures and anonymised outcomes. Counts of complaints require context: a higher count may reflect better access rather than worse performance. Confidentiality and protection against identification must be maintained.

Table 5 – Proposed reporting recommendations based on the conceptual framework

Area	What should be disclosed	Why it matters
Collective bargaining	Coverage, duration, obligations and implementation status	Enables scrutiny of labour commitments
Wages and benefits	Wage dynamics, benefits and coverage	Supports assessment of employment-related disclosure
Occupational safety	Fatalities, injury rates, definitions and prevention measures	Clarifies occupational safety performance
Social investment	Amount, region, beneficiaries and documented outcomes	Enables scrutiny of regional programmes, not inference of acceptance
Grievance mechanisms	Channels, response times, follow-up and anonymised outcomes	Makes accountability procedures assessable
Community dialogue	Meetings, stakeholder input, agreements and follow-up	Documents engagement without equating it with a social licence
Note – authors' recommendations.		

Implications for regulators and industry associations

Recommendations concerning labour institutions must be distinguished from voluntary analytical proposals for public disclosure. Kazakhstan's Labour Code regulates social partnership, collective agreements and labour disputes [21]. The proposed indices do not determine whether a company complies with those provisions, and reporting quality should not be treated as a substitute for enforceable labour rights.

Industry associations could develop common item definitions and disclosure guidance for oil companies, drawing on relevant reporting standards [4, 5]. Pilot application would be necessary to assess whether such guidance improves comparability without imposing disproportionate reporting burdens. The present study does not evaluate those effects.

Employee representatives and trade unions could contribute to corroborating the implementation of labour commitments. This proposal is consistent with the analytical importance of worker voice and the observed relationship between unionisation and report issuance in other settings [14, 15]. It does not imply that formal union presence alone guarantees credible information or that results from those settings already apply to Kazakhstan.

Regional authorities and community organisations could help corroborate programme implementation and identify locally relevant priorities. Such participation should permit disagreement and adverse evidence rather than function solely as endorsement. Any practical use of RLI should disclose whose records were consulted and which stakeholder perspectives remain unobserved.

Limitations of the proposed model

First, the framework has not been empirically validated. The item catalogue, weights and scoring thresholds are provisional, and equal numerical intervals are a coding convention rather than a demonstrated measurement property. Neither reliability nor predictive validity has been established.

Second, RLI captures institutional conditions rather than trust or acceptance. Independent surveys, interviews or other stakeholder evidence are needed to test whether higher scores correspond to perceived legitimacy. Regional aggregation may conceal disagreement among locations and stakeholder groups.

Third, uneven access to labour and regional records can produce selection bias. The distinction between verified absence and missing evidence is essential. Corporate reporting is also potentially selective; separating sources reduces but does not eliminate common-source bias and construct overlap.

Fourth, the proposed temporal ordering does not rule out reverse causality or omitted-variable bias. Resources, prior conflict, reporting capacity and managerial priorities may influence several constructs simultaneously. In a small or weakly varying panel, descriptive assessment may be more defensible than regression-based inference.

These limitations define the contribution: the article offers a transparent conceptual framework and a prospective measurement protocol, not evidence of established effects. It also identifies the independent data needed to move from institutional proxies to an assessment of regional legitimacy.

CONCLUSIONS

This conceptual study develops a framework linking social partnership maturity, sustainability reporting quality and institutional conditions that may support regional legitimacy in Kazakhstan's oil companies. Its contribution is the separation of these constructs, an explicit coding protocol, common 0–1 scales and time-ordered specifications for future testing. No empirical relationships or causal effects have been established.

The theoretical argument anticipates a more direct relationship of social partnership with social and governance disclosure than with environmental disclosure. This expectation follows from the content of bargaining, representation and joint review, while environmental connections depend on additional participation and technical arrangements. These propositions remain open to empirical challenge.

SPMI assesses internal labour institutions, ESGDQI assesses public disclosure, and RLI assesses independently corroborated regional practices. RLI is not a measure of stakeholder trust or acceptance. The practical recommendations concern documentation, transparency and verification; they should not be interpreted as proven means of increasing legitimacy.

Future research should pilot the coding protocol, assess inter-coder agreement, test sensitivity to weights and thresholds, and evaluate data coverage before estimating the proposed panel models. Independently collected stakeholder evidence is necessary to validate the regional proxy. Such work could test the proposed associations and identify where institutional practices, disclosure and perceived legitimacy diverge.

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СОЦИАЛЬНОЕ ПАРТНЁРСТВО КАК ФАКТОР КАЧЕСТВА ОТЧЁТНОСТИ ПО ЭКОЛОГИЧЕСКИМ, СОЦИАЛЬНЫМ И УПРАВЛЕНЧЕСКИМ АСПЕКТАМ И РЕГИОНАЛЬНОЙ ЛЕГИТИМНОСТИ НЕФТЯНЫХ КОМПАНИЙ КАЗАХСТАНА

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АННОТАЦИЯ

Цель исследования. Разработать концептуальную модель взаимосвязей между зрелостью социального партнёрства, качеством отчётности в области устойчивого развития и институциональными условиями, способствующими региональной легитимности нефтяных компаний Казахстана.

Методология. Исследование основано на синтезе литературы по теории заинтересованных сторон, легитимности и социальному партнёрству с учётом стандартов отчётности и институционального контекста Казахстана. Предложены три индекса с единой шкалой 0–1, правила кодирования и регрессионные спецификации с временными лагами для последующей проверки. Анализ выборки компаний, расчёт индексов, оценка регрессий и опросы заинтересованных сторон не проводились.

Оригинальность / ценность. Модель разграничивает Индекс зрелости социального партнёрства, основанный на независимо подтверждённых институтах трудовых отношений; Индекс качества раскрытия ESG-информации, основанный на публичной отчётности; и Индекс региональной легитимности, представляющий собой институциональный прокси-показатель подтверждённых региональных практик. Последний непосредственно не измеряет восприятие, доверие или одобрение заинтересованных сторон.

Результаты исследования. Разработаны проверяемые гипотезы и предварительная типология компаний. Предполагается более непосредственная связь социального партнёрства с раскрытием социальной и управленческой информации, чем экологической. Предложена возможная косвенная связь с региональными институциональными условиями через качество отчётности. Равные веса, правила кодирования и пороговые значения требуют валидации. Модель создаёт основу для последующих исследований и совершенствования отчётности, но не устанавливает эмпирические взаимосвязи или причинно-следственные эффекты.

Ключевые слова: социальное партнерство; ESG-отчетность; нефтяные компании; Казахстан; региональная легитимность; раскрытие информации.

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ӘЛЕУМЕТТІК ӘРІПТЕСТІК ҚАЗАҚСТАННЫҢ МҰНАЙ КОМПАНИЯЛАРЫНЫҢ ЭКОЛОГИЯЛЫҚ, ӘЛЕУМЕТТІК ЖӘНЕ БАСҚАРУ АСПЕКТІЛЕРІ БОЙЫНША ЕСЕПТІЛІК САПАСЫ МЕН ӨҢІРЛІК ЛЕГИТИМДІЛІГІНІҢ ФАКТОРЫ РЕТІНДЕ

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АҢДАТПА

Зерттеу мақсаты. Қазақстанның мұнай компанияларындағы әлеуметтік әріптестіктің жетілуі, тұрақты даму туралы есептіліктің сапасы және өңірлік легитимділікке ықпал етуі мүмкін институционалдық жағдайлар арасындағы өзара байланыстың тұжырымдамалық моделін әзірлеу.

Әдіснама. Зерттеу мүдделі тараптар теориясы, легитимділік және әлеуметтік әріптестік жөніндегі әдебиеттерді есептілік стандарттары мен Қазақстанның институционалдық контексін ескере отырып синтездеуге негізделген. Бірыңғай 0–1 шкаласындағы үш индекс, кодтау ережелері және кейіннен тексеруге арналған уақыттық лагтары бар регрессиялық спецификациялар ұсынылған. Компаниялар іріктемесіне талдау, индекстерді есептеу, регрессияларды бағалау және мүдделі тараптарға сауалнама жүргізілген жоқ.

Бірегейлігі / құндылығы. Модель тәуелсіз дереккөздермен расталған еңбек қатынастары институттарына негізделген Әлеуметтік әріптестіктің жетілу индексін; жария есептілікке негізделген ESG-ақпаратты ашу сапасының индексін; және расталған өңірлік практикалардың институционалдық прокси-көрсеткіші болып табылатын Өңірлік легитимділік индексін ажыратады. Соңғы индекс мүдделі тараптардың қабылдауын, сенімін немесе мақұлдауын тікелей өлшемейді.

Зерттеу нәтижелері. Тексерілетін гипотезалар мен компаниялардың алдын ала типологиясы әзірленді. Әлеуметтік әріптестік экологиялық ақпаратқа қарағанда әлеуметтік және басқарушылық ақпаратты ашумен неғұрлым тікелей байланысты болады деп болжанады. Есептілік сапасы арқылы өңірлік институционалдық жағдайлармен ықтимал жанама байланыс ұсынылған. Тең салмақтар, кодтау ережелері және шекті мәндер валидацияны талап етеді. Модель кейінгі зерттеулер мен есептілікті жетілдіруге негіз болады, бірақ эмпирикалық байланыстарды немесе себеп-салдарлық әсерлерді анықтамайды.

Түйін сөздер: әлеуметтік әріптестік; ESG есептілігі; мұнай компаниялары; Қазақстан; өңірлік легитимділік; ақпаратты ашу сапасы.

Алғыс. Зерттеу Қазақстан Республикасы Ғылым және жоғары білім министрлігі Ғылым комитетінің қолдауымен 2025–2027 жылдарға арналған «Жас ғалым» жобасы бойынша жас ғалымдардың зерттеулерін гранттық қаржыландыру аясында, ИРН AP25796097 «Қазақстан Республикасының мұнай өнеркәсібіндегі әлеуметтік әріптестікті дамыту және жаңғырту» ғылыми жобасы шеңберінде орындалды.

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