



Are We Still on Track with Our Responsibility Strategy?

Introducing an Internal Assessment of Corporate Digital Responsibility Engagement


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Abstract: Digitalization holds chances for companies and consumers, but also threats and risks that emerge or intensify in the digital setting. The concept of Corporate Digital Responsibility (CDR) supports companies in a comprehensive approach to responsibility engagement in the digital world, thus enabling them to address emerging or intensifying challenges adequately. To date, the conceptualization of CDR is converging increasingly, and companies are already pursuing CDR engagement in practice. As of now, tools and approaches lack that support the internal assessment of CDR engagement, a gap this study aims to diminish. This work-in-progress introduces a benchmark corpus for the internal assessment of CDR engagement and a corresponding online tool to facilitate the evaluation of a potential CDR strategy, respectively, fulfillment in practice and ultimately paving the way for auditing and certifying CDR engagement.

Keywords: Corporate Digital Responsibility, Ethical Guidelines, Benchmark Corpus, Governance.

1 Introduction

Digitalization opens up new chances for companies and consumers, for example, regarding new forms of value creation and the personalization of products and services. However, at the same time, new challenges and threats develop or intensify due to the digital setting, such as privacy issues [He16]. Thus, companies need to find a way to exploit chances of digitalization while adequately addressing occurring risks. This need intensifies due to increasingly conscious consumers [KB23] requiring strategic initiatives of companies considering both sides of the digitalization medal. In this context, the concept of *Corporate Digital Responsibility* (CDR) emerges and aims to support companies in exploiting the chances of digitalization while also addressing its risks.

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The core idea of the concept is to support companies in the development and distribution of responsible digital products and services [Mi21], thus enabling digitalization that benefits all stakeholders involved. CDR provides a comprehensive approach to the diverse set of responsibilities in the digital setting, ranging from privacy, data security, and transparency to access and participation mechanisms [CH24; Ha23; Lo21; Mi21]. Following this, the concept supports companies in taking a more comprehensive view of their digital responsibility and previously mostly isolated considerations were supplemented by possible influences of activities on each other. In this way, the concept better depicts reality, where consumers do not view company activities in isolation.

While first companies develop CDR strategies and communicate their engagement (e.g., BARMER, Zalando SE [CC23]) and the conceptual understanding of CDR converges increasingly, the empirical assessment of CDR and how to measure CDR engagement is still an evolving field [Mi22; Mue22]. In this context, a tool emerged that assesses CDR engagement in an automated manner based on the websites of companies [Ca24]. This tool focuses on the external assessment of CDR engagement. In francophone countries, a first company-internal questionnaire [Di23] has developed that evaluates digital responsibility, however, with a focus on industry comparisons and a classification according to CDR levels that is directly visible to companies and less detailed. While initial auditing tools and certificates are being developed for other areas (e.g., project “Certified AI”⁴ that focuses on technical reliability and responsible use of the technology), there is currently a lack of tools in the area of CDR that support companies in the internal (detailed) evaluation of their commitment. Consequently, this research adds to the emerging discourse on the measurement of CDR engagement by assuming an internal perspective. Hence, this research-in-progress develops an internally-directed tool to assess the status-quo of a company’s current CDR engagement and the fulfillment of CDR strategies, thereby complementing further tools that, for example, focus on the external perception of CDR. Aiming to advance the scholarly debate on CDR, particularly its operationalization, this study first presents measurement parameters that can be employed to internally assess CDR engagement. Second, this publication introduces a developed tool based on this benchmark corpus to facilitate the internal assessment of CDR engagement in practice by offering an all-encompassing, digital access to the internal evaluation. In this way, this study supports companies in either developing a CDR strategy or assessing whether their CDR strategy and actions are still on track. With the developed benchmark corpus and tool, we aim to pave the way toward auditing and certification activities directed at CDR engagement.

This paper first theoretically distinguishes the concept of CDR from related concepts. In section 3, we present our methodological approach, theorize measures to evaluate CDR engagement internally, and introduce the correspondingly developed tool for the assessment. This paper then concludes with a discussion of the theoretical and practical contribution and a short outlook.

⁴ <https://www.zertifizierte-ki.de/>, last accessed on 19.04.2024.

2 Corporate Digital Responsibility

The concept of CDR just emerged recently and overlaps with the well-established concept of *Corporate Social Responsibility* (CSR). Both concepts subsume under the overarching concept of *Corporate Responsibilities* and describe voluntary assumption of responsibilities by companies. They overlap, for example, regarding sustainability and the addressing of social divides [e.g., He21]. Still, the maturity of the concept as well as the distinct challenges and risks that the digital context conditions, requires a separate consideration of both concepts, at least in such an early stage [e.g., Dö21; Lo21; Mi22]. Especially, “exponential growth in technological development, malleability of technologies and data in use, and pervasiveness of technology and data” [Lo21, p. 876] are particularities of digital technologies. Consequently, this study assumes that CDR and CSR overlap in some aspects while we consider both concepts separate.

CDR aims to support companies to develop and deploy responsible products, services, and technologies. The concept should support companies in the assumption of additional responsibilities, voluntarily exceeding regulatory minimum requirements (e.g., the General Data Protection Regulation, in future the EU AI Act). CDR applies to the interaction of companies with several different stakeholder groups like consumers, employees, suppliers, and corporate customers. Since corporate responsibilities towards these different stakeholder groups vary, this study focuses on responsibilities geared towards consumers. The consumers’ perception of companies and their activities plays a prevalent role for companies [CKM23], therefore being a good starting point to introduce an internal assessment tool for this interaction and corresponding responsibilities.

The conceptualization of CDR converges increasingly [e.g., Mi22, Mu22]. Several approaches developed in parallel, most of them being practice-driven. Various business associations and non-profit initiatives developed approaches to support the conceptual understanding of CDR, for example, the “CDR Building Bloxx” [Bu23], the “CDR Code” [CC23], and the “Digital Responsibility Goals” [Id23] emerged in this context. Furthermore, an approach for digital responsibility developed in parallel in a very early stage of CDR and is applicable to the context of CDR [e.g., Ca23; Mi21]: the “Indicators of Consumer Protection and Empowerment in the Digital World” [Th17]. In research, another approach newly developed that builds on prior research linkable to the concept of CDR [CH24]. Despite the different systematizations that emerged in parallel, there is largely consensus on relevant aspects of CDR: for example, transparency, education and awareness, privacy, transparency, or access [Mi22]. The systematizations of CDR differ in particular with regard to individual aspects (e.g., the inclusion of the internal perspective towards employees) and the focus (e.g., the centrality of environmental sustainability). Following, the conceptual understanding of CDR matures increasingly.

The converging conceptualization allows for research that empirically assesses or operationalizes the concept [e.g., Mi22, Mu22]. In practice, a large number of companies already implements CDR strategies and corresponding activities, besides communicating them in the context of the concept in some cases (e.g., through CDR reports as part of the

CDR initiative [CC23]). In both, research and practice, there is an increasing need to make CDR and the corresponding effects measurable, similar to research and corresponding measures developed in the context of CSR [e.g., MP23; SB01]. Measuring CDR engagement and building on this knowledge enables practitioners to classify and compare their own efforts, and to align their future commitments accordingly. This internal assessment helps in developing a strategic plan for future CDR activities and assessing the success of existing strategies. For small and medium-sized enterprises (SMEs) in particular, a comprehensive assessment of CDR activities can be challenging and costly without a structured approach, therefore being difficult to perform in practice. In practice, therefore, there is a need to support companies in gaining initial access to and understanding of CDR and analyzing the status quo. Such an assessment can be beneficial for companies both from an internal and external perspective. While a tool for the automated assessment of CDR engagement from the external perspective already emerged [Ca24], there is still a lack for an in-depth, internal assessment (tool) for companies specifically dedicated at CDR. This research aims to address this gap theoretically and in practice and should contribute to the discourse on the operationalization and measurability of CDR as well as paving the way for future auditing and certification of CDR endeavors.

3 Internal Assessment of CDR Engagement

To facilitate an internal assessment of CDR activities, we initially created a benchmark corpus capturing measurement items essential for evaluating CDR internally. In the following sections, we first elaborate on our methodological approach to measure CDR engagement. Further, we present the developed CDR measurement items before introducing the online tool building on the derived benchmark corpus. Such an online tool supplements the theoretically derived benchmark corpus and provides companies an easy access to an internal assessment of CDR engagement, therefore contributing to the practical applicability of this assessment approach.

3.1 Methodological Approach to the Development

We employed a development process for the measurement items and the online tool that grounds on design science research methodology (DSRM) principles and procedures. Particularly, we followed the DSRM Process Model by Peffers et al. [Pe07]. We started with the problem identification and motivation phase, conducting several workshops mostly in the context of the CDR-CAT project with researchers as well as practitioners who faced the problem of measuring CDR engagement internally. Based on the derived requirements in these workshops, we defined the aims of our solution (phase two). In this phase, we employed a qualitative approach to develop a requirement list for a tool that could enable an internal assessment of CDR engagement. In phase three, we actually worked on designing and developing the according online tool, first having to develop measurement items that build the basis for the online tool before actually designing and

implementing the tool itself. In the demonstration phase (phase four), we conducted two workshops with consulting companies, *inter alia* geared towards CDR. During these workshops, we discussed the measurement items and the structure of the tool. These workshops can be considered as first validation of the tool. However, phase five, the evaluation phase, and the communication phase (phase six) are still work-in-progress. Future research should corroborate the measurement items and the tool itself with further (potential) users to assess its relevance and suitability for practice. This work-in-progress rather aims to ignite the discussion and further evaluation in subsequent research projects.

3.2 The Measurement Parameters

We based the developed benchmark corpus on the eight dimensions of responsibility in the digital setting by Thorun and colleagues [Th17]. Consequently, we divide CDR into the following eight dimensions: (i) access, (ii) dispute resolution and awareness, (iii) education and awareness, (iv) information and transparency, (v) economic interests, (vi) product safety and liability, (vii) privacy and data security, and (viii) participation [for a description of the dimensions please refer to Mi21 and Th17]. We further split these dimensions into several sub-dimensions and concrete fields of action to make the concept more tangible for practice. We base the development of sub-dimensions, fields of actions, and levels on research [e.g., Ca21; CH24; Mi21] and activities observable in practice [e.g., CC23]. The benchmark corpus features eight dimensions, 18 sub-dimensions, and 59 fields of action (see Tab. 1). Each field of action comprises several questions with a binary character (requiring yes or no as an answer) that allow the differentiation of five levels of CDR engagement. The corpus should be as comprehensive as possible. We opted to include aspects that can be product-, service-, or technology-dependent. For example, measures related to the application of automated systems (e.g., Artificial Intelligence-based) only apply to companies employing or developing such technologies. Hence, companies must assess which measures are relevant for their particular context. Besides, some CDR levels might not apply to specific products or services. For example, contact tracing mobile applications like the German Corona-Warn-App required the recoding of motion profiles. Collecting and storing such detailed and personal information is not in the sense of CDR if it is not absolutely necessary. Companies must, therefore, examine whether their specific products, services, and technologies require certain behaviors that are not fundamentally desirable in terms of CDR. However, a more general approach is necessary to provide a benchmark corpus that is comprehensively applicable across industries, products, services, and technologies. Following, companies need to assess the relevance of particular measures individually.

Dimension	Sub-dimension	Fields of action
Access	Physical access	<ul style="list-style-type: none"> Usage preconditions: software, hardware, information and communication technology (ICT) access Usage preconditions: Internet access

		<ul style="list-style-type: none"> • User preconditions: system integration • Access options • Geographical access • Level of affordance—monetary • Level of affordance—usage (accessibility) • Access without data input
	Mental access	<ul style="list-style-type: none"> • Perceived ease of use • Requisite knowledge • User support
Dispute resolution and awareness	Dispute resolution	<ul style="list-style-type: none"> • Contacting • Dispute resolution process • Subject of dispute resolution
	Redress	<ul style="list-style-type: none"> • Redress mechanisms • (Fair) refunding policies
Education and awareness	Consumer education	<ul style="list-style-type: none"> • Consumer support with purchasing • Consumer support during use • Consumer development (strengthen consumer skills)
	Consumer awareness	<ul style="list-style-type: none"> • Ecological consumer awareness • Sustainability strategy (from an internal view) • Awareness in legal issues
Information and transparency	Online information disclosure	<ul style="list-style-type: none"> • Usage of automated systems • Product information • Resource consumption • Information security policy (from an external view) • Digital safety plan (from an external view) • Sustainability strategy (from an external view)
	Transparent communication	<ul style="list-style-type: none"> • Data storage (system level) • Data storage (data level) • Internal data processing • Data transmission • Data protection declaration • Revenue generation
Economic interests	Core product features	<ul style="list-style-type: none"> • Interoperability • Release of patches and updates • Non-discriminating automated systems
	Product presentation	<ul style="list-style-type: none"> • Product comparison • Customer rating system • Product recommendation

	Revenue generation	<ul style="list-style-type: none"> • Total cost of ownership
Product safety and liability	Safety	<ul style="list-style-type: none"> • Reliability • Mental safety • Mental safety in digital communities • Digital safety plan (from an internal view) • Product certification • Process certification • Staff certification
	Liability	<ul style="list-style-type: none"> • Comprehensive liability and accountability
	Privacy and data security	<ul style="list-style-type: none"> • Limited data collection • Clear purpose of data collection
	Data management	<ul style="list-style-type: none"> • Quality of data • Communication about the data pool • Access and correction opportunities • Information security policy (from an internal view)
	Data storage and processing	<ul style="list-style-type: none"> • Restricted data use • Secure storage and processing of user data
Participation	Consumer participation	<ul style="list-style-type: none"> • Consumer-centric participative approach
	Initiative participation	<ul style="list-style-type: none"> • Citizen engagement initiatives-centric participative approach

Tab. 1: Dimensions, Sub-Dimensions, and Fields of Action to Evaluate CDR Engagement

Due to length restrictions, we cannot detail the questions per field of action that allow for categorizing companies according to their CDR engagement into five levels. To illustrate our questionnaire-based approach, Figure 1 displays the questions as well as the classification of CDR engagement for the exemplary field of action *initiative participation*. Companies will only see the questions and yes/no-options to answer these questions. Further information in the figure, like the next question and CDR assessment, are not visible for companies but allow the implementation in an online tool (see section 3.2) and the classification of CDR engagement employing a five-level approach.

The corpus itself, the dimensions, sub-dimensions, fields of action, and concrete questions, besides the level classification, cannot be static. Evolving industry standards and regulatory minimum requirements condition the development and updating of the corpus. Accordingly, the respective measurements should develop in line with changing conditions in the future.

Participation

Initiative participation

Citizen engagement initiatives-centric participative approach

- | | |
|---|---|
| <p>1. Do you involve consumer initiatives in your product development process?</p> <ul style="list-style-type: none"> • Yes => Question 2 • No => Question 3 | <p>3. Do you systematically evaluate reports/evaluations from consumer initiatives about your company?</p> <ul style="list-style-type: none"> • Yes => Medium CDR • No => Question 4 |
| <p>2. Are there different ways in which consumer initiatives can participate in your product development process/provide feedback at different stages?</p> <ul style="list-style-type: none"> • Yes => Max CDR • No => High CDR | <p>4. Do you consolidate reports/assessments of consumer initiatives on your company at a specific point in the company?</p> <ul style="list-style-type: none"> • Yes => Low CDR • No => No CDR |

Fig. 1: Questions and Assessment for the Exemplary Field of Action Initiative Participation

3.3 The CDR Now Tool

The CDR Now tool (see Fig. 2) eases the internal assessment by supporting companies digitally. Aim of the tool is to lead companies through the assessment in an easy manner to lower barriers for the assessment. It allows for the customization of the questionnaire according to the company context (e.g., industry, products and services, applicability of items) and offers intensive explanations and additional information. In this way, the tool should support companies with different experience levels concerning CDR, ranging from companies that aim to initially establish a CDR strategy to companies already pursuing CDR and aiming to assess whether they fulfill their goals in this regard. The online tool allows interrupting the questionnaire any time while saving current answers as well as a PDF export of the results after completing the questionnaire. Due to the dispersed responsibilities for distinct aspects of CDR (e.g., data protection officer, product development, ethics boards), the tool allows for split answers to the questions by different employees with corresponding responsibilities within the company.

For the assessment, the tool employs a five-level approach, assessing for each of the fields of action a score from 1 to 5 (no CDR to maximum expected CDR). Companies receive their maturity of CDR engagement based on these five levels: (i) CDR novice, (ii) CDR explorer, (iii) CDR adapter, (iv) CDR expert, and (v) CDR champion. The tool calculates a CDR score for each sub-dimension, dimension, and overall to allow companies to get detailed insights of their CDR engagement status-quo and where to allocate future resources to enhance CDR engagement (see Fig. 3).

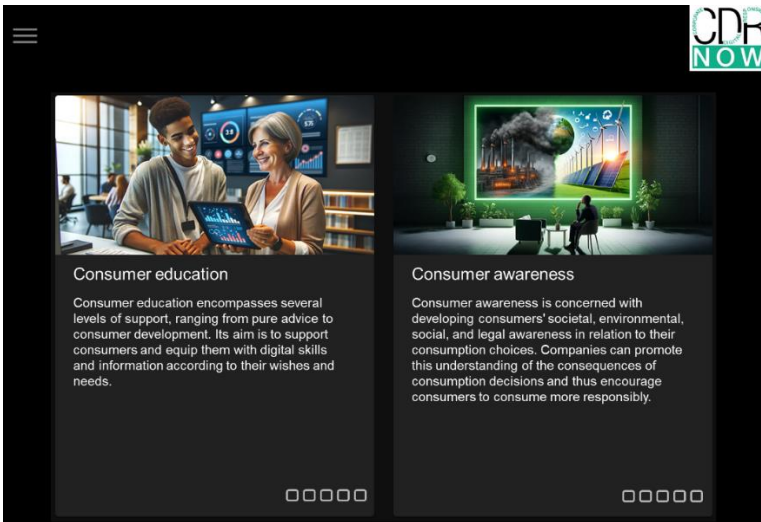


Fig. 2: Excerpt from the CDR Now Tool

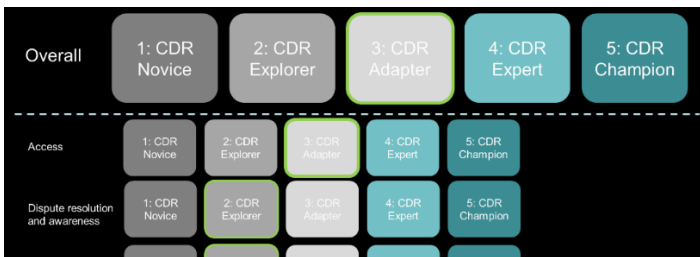


Fig. 3: The Levels of CDR Maturity in the CDR Now Tool

4 Conclusion

The developed measurement items and the corresponding online tool should primarily support companies in assessing their evolving or deployed CDR strategy and to monitor whether the company reaches corresponding goals. In this way, we aim to support the internal assessment of CDR engagement, thereby complementing existing tools that assess such activities from an external view [e.g., Ca24] or on a more generic level [e.g., Di23]. This work also paves the way for future auditing and certification processes of CDR engagement. As seen in similar domains, such approaches develop with a converging conceptualization of the topic at hand. While several seals and certifications exist in domains like sustainability (e.g., carbon footprint) and social responsibility (e.g., fair trade) and research discusses them in further scenarios like privacy [e.g., CM20], such an approach lacks for CDR despite the potential for companies communicating their

engagement to consumers in a credible way. In this way, this publication aims to strengthen the discourse on the measurability of CDR engagement, particularly from an internal perspective, as well as igniting further scholarly and practical discussion on the certification and auditing of CDR engagement.

This study makes several theoretical and practical contributions. First, we contribute to the scholarly debate on CDR in general, further anchoring the concept in research. Second, we theoretically contribute to the operationalization of CDR by enabling an internal assessment of CDR activities, thereby supplementing operationalization endeavors like the external assessment of CDR activities [e.g., Ca24] and the empirically driven prioritization of CDR activities [e.g., Ca23; Mi21]. Third, we theorize concrete measurement parameters to assess CDR engagement from an internal perspective. Fourth, our research endeavor can be considered a further step towards a standardized framework for IT governance addressing digital responsibility of companies, thereby highlighting one particular influence on internal decision-making related to the IT infrastructure as supposed aim of IT governance [SJE10]. In this way, a maturing CDR framework and evolving CDR Now tool might add a dedicated responsibility perspective to the IT governance discourse, thereby complementing or altering current frameworks and standards like COBIT [e.g., MST14]. Especially COBIT already fosters the inclusion of relevant stakeholders' perspectives, therefore being a suitable framework for integrating CDR to a greater extent or establishing it as a supplementary framework. From a practical viewpoint, we contribute to developing, implementing, and tracking CDR strategies by providing an easy-to-use tool for CDR engagement from an internal perspective. Since there is still a lack for guidance on the operationalization of CDR, for example missing standards, seals, and auditing [CZH22], we aim to pave the way for future auditing and certification processes of CDR activities complemented by a corresponding standardization. Above all, this research further anchors the concept of CDR in research and practice and eases its operationalization.

Despite best efforts, this study is not without limitation. First, we aimed to provide an all-encompassing benchmark corpus. However, to supplement our assessment, future research can develop industry- or technology-specific measurement parameters to allow for an even more detailed assessment. Second, the corpus should not be static. Rather, emerging industry standards and additional governmental regulations cause the need to revise the benchmark corpus and according levels of CDR engagement. Third, we performed a first validation. However, future research should further validate the developed approach scholarly as well as in practice (particularly phase five and six of the DSRM process model), especially assessing its practical applicability and value, for example, during dedicated case studies.

Still, such an initial approach for the internal assessment of CDR activities has the inherent potential to contribute to the scholarly debate on CDR as well as further anchoring and easing its operationalization in practice. In this way, this study aims to contribute to a digitalization that benefits all affected stakeholders, not least companies when they consider CDR engagement as a potential competitive differentiator.

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