Corporate Digital Responsibility (CDR) in Germany

First Empirical Evidence from DAX 30 Companies in 2020

CDR-activities account for majority of quotes in 2020 reports and split in six categories. Customer-related the most represented and performance-related the least.

Average relative CDR-score shows overall relevance of CDR in 2020 reports.

CDR-related quotes in DAX 30 reports distribute around four main categories with activities related ones being the majority.

Lifecycle model of digital transformation explains differences of CDR among industries.

Increasing social ethical challenges of digital transformation (e.g., Artificial Intelligence) are captured by corporate digital responsibility (CDR) initiatives. Internal CDR-initiatives are a self-governance mechanism emerging from practice.

An explorative qualitative document analysis is performed according to the process recommended by Mayring (2015) and (2020). Therefore, a category system for the content of CDR-initiatives was designed. The system is based on emerging CDR-literature.

German listed companies that meet certain size criteria are legally bound to prepare nonfinancial reports. Since the list of topics addressed by mandatory nonfinancial reports is not conclusively regulated (e.g., Kaup and Marrocco 2022), essential information on CDR can be given there in systematic and standardized manner as well.

Nonfinancial reports from DAX 30 companies were fed in the MAXQDA software.

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References
Fesenius Medical Care KGaA
Deutsche Wohnen SE
Merck KGaA
Vonovia SE
Shell SE
BMV Group
Bayer AG
Covestro AG
Continental AG
Deutsche Bank AG
Deutscher Wohnen SE
Deutsche Telekom AG
Deutsche Wohnen SE
Henkel AG & Co KGaA
Deutsche Telekom AG
Heidelberg Cement AG
Volkswagen AG
Infineon Technologies AG
BASF SE & Co KGaA
Siemens AG
Deutsche Wohnen SE
Eni AG
Munich Re Group
Volkswagen AG
MTU Aero Engines
BMW AG
Linde PLC
Soft Law Regulation
CDR Code (2018)
Hard Law Regulation
Digital Markets Act (2023)
Digital Services Act (2022)

CDR-philosophy
CDR-goals
CDR-activities
CDR-results

Customer-related
Employee-related
Supplier-related
Society-related
Environment-related
Performance-related

Total 241

CDR-concept
CDR-activities
CDR-risks

Goals
Philosophy
Stakeholder-driven
Performance-driven
Environmental
Social
Employee-related
Customer-related
Supplier-related
Stakeholder-driven
Performance-related

Regulation on CDR is on the agenda of policy makers around the world.

Further Research
• Adopting category system to other samples.
• Research in business ethics.

Contribution to Management Practice
• SME should adress CDR too (CDR/ESRS).
• Institutional Investors should ask for CDR-KPIs.

Contribution to Policy Makers
• Guidelines for reporting on CDR should be developed.
• Awarding CDR-initiatives.