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The Motivation of Companies to Implement Corporate Digital Responsibility Activities Voluntarily: An Empirical Assessment

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Research Paper

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Abstract. Technological advancements such as Artificial Intelligence afford new opportunities and pose new challenges. In this context, Corporate Digital Responsibility (CDR) has gained increasing attention. CDR presents a comprehensive and well-structured approach to companies' responsibilities in the digital setting. While the threats of digitalization start to materialize, research on CDR is still in its infancy, with little empirical understanding of whether and why companies engage in CDR practices. This qualitative study addresses the motivation of companies to pursue CDR by conducting 29 expert interviews. In practice, firms implement CDR activities to follow their inner motivation or to satisfy external expectations. Our results indicate that motivation differs primarily according to the company size and the addressees of efforts. Motivational sources for conducting CDR activities are rather company-specific while allowing for some generalization based on company types. In this way, this study enables several future research avenues worth pursuing.

Keywords: Corporate Digital Responsibility, Company Activities, Qualitative Research, Expert Interviews, Future Research Avenues.

1 Introduction

The impact of digitalization is widespread and affects organizations of all sizes and industries (Tarafdar et al., 2015). In many areas, adopting digital technologies creates new business opportunities and lays the foundation for long-term success (Bharadwaj, 2000). With progress in digitally advanced technologies, digital goods and services' productivity and complexity increase. While these advances are beneficial for many

reasons, they also present various challenges and dangers for businesses and consumers. However, this work focuses on businesses as our main subject of interest.

The continuous digital evolution alters the requirements for a company's management, agility, and organizational culture (Sambamurthy et al., 2003; Grover, Tseng and Pu, 2022). Companies must implement effective management strategies to navigate the digital landscape, address the risks and challenges it presents, and take opportunities. The concept of Corporate Digital Responsibility (CDR) has arisen in response to this need. Despite sharing similar objectives with Corporate Social Responsibility (CSR), CDR and CSR differ in their focus areas. While CSR emphasizes environmental and social concerns, CDR specifically addresses the impacts of a company's digital activities. Especially "exponential growth in technological development, malleability of technologies and data in use, and pervasiveness of technology and data" (Lobschat et al., 2021, p. 876) manifest particularities of digital technologies. Therefore, CDR aims to promote ethical and accountable digitalization by offering guiding principles for corporations.

Currently, research on digitalization is expanding, but only a limited number of scholars have explored ethical considerations in this field (Grover, Carter and Jiang, 2019). In this context, the discussion surrounding CDR is attracting growing interest in academia and practical applications as it builds on ethical norms for corporate behavior and translates them into business practice. Previous research attempted to clarify the definition and responsibilities of CDR (e.g., Herden et al., 2021; Lobschat et al., 2021), explored its applications in managing Artificial Intelligence (AI) (e.g., Elliott et al., 2021), and assessed its implementation across different industries (e.g., Etter et al., 2019; Jones and Comfort, 2021). However, most of the research on the concept of CDR is rather conceptual (Mueller, 2022). The concept's definition continues to become more refined, underscoring the need for a more empirical understanding (Mihale-Wilson et al., 2022; Mueller, 2022).

First empirical research efforts concerning CDR are dedicated to the assessment of the consumers' point of view towards the topic (e.g., Mihale-Wilson et al., 2021; Carl et al., 2023), whereas the company's perspective on CDR is relatively scarce in research. To advance the empirical investigation of the CDR concept sustainably, this study focuses on the company's view on CDR. We aim to explore companies' initiatives regarding ethical and responsible digital business practices, thereby paving the way for future research on the corporate perspective. In this context, we are particularly interested in strategic drivers motivating companies to adopt and establish a CDR culture in their organization voluntarily. For companies, it is vital that their strategic initiatives also yield a corresponding return. The strategic goals pursued with such engagement must first be evaluated empirically to assess whether CDR engagement is worthwhile from a research perspective compared to a company's expectations, supporting the operationalization of the concept in practice.

Varying motivations influence the implementation of CDR in practice following differing strategic goals. These motivations can be intrinsic (i.e., internally driven) or extrinsic (i.e., stakeholder-oriented) (Schaltegger and Burritt, 2018). Employees and managers drive intrinsic motivation according to their moral and ethical beliefs, whereas

extrinsic motivation is directed at or induced by relevant stakeholder groups (Schaltegger and Burritt, 2018).

To the best of our knowledge, this is one of the first studies to assess companies' strategic considerations that motivate CDR implementation in practice empirically. In this way, we can inform and empower future research to empirically evaluate the corporate perspective on CDR. We conducted an extensive qualitative study with companies of different sizes and industries. We assessed whether the engagement is internally or externally driven and the specific motivation behind the voluntary CDR commitment. To gain an in-depth understanding of the various motivating factors for implementing CDR, the next chapter first introduces CSR and CDR in detail and thereby differentiates them from one another for a better understanding of the topic. Section 3 illustrates the employed methodology and provides details on the study sample. In section 4, we present quantitative and qualitative analyses of the data obtained. We conclude with a discussion of the results, the theoretical and managerial implications, limitations, as well as future research avenues.

2   Corporate Social and Digital Responsibility

As already noted, the concepts of CDR and CSR are intertwined and belong to the broader concept of Corporate Responsibility. One commonly accepted definition (Pirsch et al., 2007) describes CSR as encompassing society's expectations of firms regarding: (i) economic (e.g., achieving profits and creating sustainability), (ii) legal (e.g., adhering to laws and regulations), (iii) ethical (e.g., proper and fair behavior), and (iv) philanthropic (e.g., wellbeing of associated communities) matters (Carroll, 1979; Matten and Moon, 2007). Therefore, CSR initiatives fulfill these expectations and responsibilities towards society voluntarily. Nevertheless, various organizations and individuals have differing interpretations of the concept leading to a wide range of CSR activities getting executed depending on the individual perception and the organization's priorities (van Marrewijk, 2003). For instance, these activities can encompass the environment, human rights and dignity, sustainability, community development, or economic development (Kesavan et al., 2013).

Advancements in technology have made corporate responsibility more complex and require managing both the risks and opportunities that come with these developments (Lobschat et al., 2021). Dealing with these advancements requires a solid technological focus. To account for the ubiquity of digital products, services, and technologies, CDR is centered around technology and its impact on society and companies. In contrast, CSR follows a broader goal towards society and covers some technological developments but does not make technology its main focus (Mihale-Wilson et al., 2022). Still, the interrelation of both concepts is under discussion (e.g., Mueller, 2022; Trittin-Ulbrich and Böckel, 2022). One stream of research argues that CDR is a subsequent concept belonging to CSR (e.g., Herden et al., 2021; Pelters, 2021). In contrast, a second parallel stream considers CDR as an (independent) addition to CSR with some overlaps (e.g., Elliott et al., 2021; Lobschat et al., 2021; Trittin-Ulbrich and Böckel, 2022), at least in such an early stage of research (Mueller, 2022). We follow the second stream

of research in this study, considering CDR and CSR separately due to the emphasis on technology that distinguishes CDR as well as the inherent opportunity to establish cross-functional cooperation in companies that CDR requires for a successful operationalization in practice (Mihale-Wilson et al., 2022; Trittin-Ulbrich and Böckel, 2022). We follow the view that these concepts are interrelated with some overlaps and separating them is unfeasible (Lobschat et al., 2021), such as in the areas of eco-efficiency, human rights, social equity, inclusion, and working conditions. Still, the two concepts approach these issues differently, conditioning CDR as an independent concept.

CDR is attracting increasing attention both in research and in practice. The scholarly discussion shares a mutual comprehension of different CDR activities aimed at consumers despite different nomenclature developing in parallel (Mihale-Wilson et al., 2022). Among experts, a general understanding prevails about the importance of everyone having access to essential digital products, being informed on their correct usage, and being cognizant of the consequences of their consumption decisions. Furthermore, experts emphasize the requirement for greater transparency concerning algorithmic decisions, data privacy and security incidents, or data flows (Nofer et al., 2014). The expert discourse also concentrates on the issue of product safety and accountability in the digital age, as well as the need for adapted governance and participation mechanisms (Mihale-Wilson et al., 2022).

In conclusion, these perspectives share CDR's underlying understanding and scope and vary primarily in terms of specific emphasis. As a result of the converging definition of CDR, research calls for an enhanced empirical understanding of the subject (Mihale-Wilson et al., 2022; Mueller, 2022). While some research developed a better empirical understanding of CDR from the consumers' perspective (e.g., Mihale-Wilson et al., 2021; Carl et al., 2023), there is a lack of knowledge concerning the companies' viewpoint. This publication aims to empirically assess the motivational drivers of companies pursuing CDR following the call for a better empirical understanding of the concept and its drivers in practice (Mihale-Wilson et al., 2022; Mueller, 2022). In this way, this study enables future research to investigate the degree of fulfillment of the found motivators empirically, thus supporting companies in the profitability consideration of such CDR activities. Drawing on prior insights from CSR and sustainability research, the motivation behind responsibility commitment has adverse effects on success, e.g., in terms of financial performance (e.g., Tang et al., 2012).

3   Methodology and Sample

To study companies' motivation to conduct CDR activities, we used a qualitative research approach employing the works and following the principles articulated by Myers and Newman (2007) and Myers (2009).

The data was collected through semi-structured interviews using a guideline with a set of questions to gain insight into the participants' general knowledge and understanding of CDR, as well as the CDR practices implemented in the companies included in the sample and their specific motivational drivers. The guideline included a definition

of CDR and sample activities. We tested the guidelines in a pretest and adjusted them based on the results.

The data collection for this study involved 29 individuals who were interviewed for 30 to 60 minutes each. These interviews took place in 2020 and the early months of 2021 and were performed remotely due to the COVID-19 pandemic. We conducted the interviews via telephone, Zoom, or MS Teams and recorded them with the interviewees' consent. Afterward, we transcribed the recordings for analysis.

We utilized the software MAXQDA to support two experts from our project team who carried out the coding process for qualitative content analysis (Krippendorff, 2004). The first expert initiated the process by establishing a two-layer coding system (i.e., aggregate dimensions) based on the motivational drivers (intrinsic vs. extrinsic) for CDR commitment and corresponding, inductively developed specific motivators. Subsequently, we conducted our coding in three rounds, beginning with the first expert extending the code system, when necessary, in the first round. Next, the experts held a joint discussion to ensure a shared and consistent understanding of the interpretation of the codes. To ensure impartiality, the second expert independently conducted the coding process (coding round 2), extending the coding system when needed. The output from both rounds of coding was then combined to evaluate the intercoder reliability between the experts. After the results of both coding sessions were reviewed and discussed by both experts, the first expert carried out the coding process again, considering the updates made to the coding system by expert two and the insights gathered from the discussion (coding round 3).

The coding process led to a refinement of the initial two-layer coding process. Thus, we inductively developed the coding scheme: The analyzed data led to splitting up extrinsic motivation (i.e., second-order concepts) into active measures (e.g., fostering active firm positioning and increase in sales by considering stakeholder preferences and demands) and reactive measures (e.g., acting due to external pressure, e.g., regulations or public pressure, and risk avoidance). In this way, the coders developed the following coding scheme. Thereby, corresponding (inductively developed) motivators (i.e., first-order concepts) supplement the motivational sources (see Figure 1).
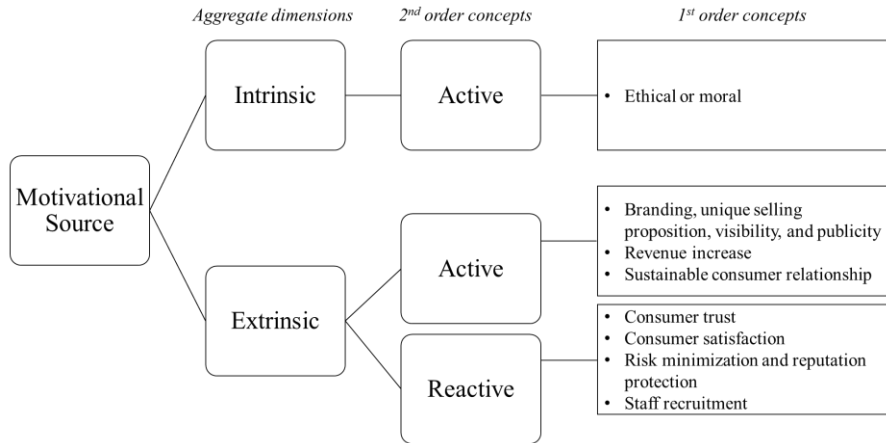
Aggregate dimensions 　　　*2ⁿᵈ order concepts* 　　　*1ˢᵗ order concepts*

Figure 1. Motivational sources

The information on the sample companies, including the position of the interviewees, industry, customer segment, and size, is listed in Table 2 in the Appendix. The interviewees represent a range of companies from small and medium enterprises (SMEs) to large corporations located in Germany that offer products and/or services that apply digital technologies and for whom CDR is, therefore, a relevant concept. To attract a heterogeneous sample of SMEs and large enterprises active in business-to-business (B2B) and business-to-consumer (B2C) contexts, we performed our recruitment through web research, personal contacts, and snowball sampling through interviewees. To this end, this study strived to evaluate a heterogeneous sample in terms of size and customer types to provide a more comprehensive understanding of motivational drivers for conducting CDR-related activities. Especially in terms of SMEs, conducted CDR activities as well as motivational drivers behind such engagement are less visible since corporate communication is often less pronounced than in large companies. Still, motivations can differ vastly between different company types. To this end, we did not focus on one particular company type for initial empirical insights into motivational drivers for conducting CDR commitment. Instead, we aimed to provide a mixed sample of different company types and shapes.

The interview participants held various roles in their respective companies, ranging from founders to department heads. The key criterion was not the specific job title but rather the individuals' knowledge and expertise about the company and motivation for CDR activities, which made them knowledgeable experts on the subject within their company (Homburg et al., 2012). The sample in our study includes 5 large corporations, 23 SMEs, and 1 company coordinating a network of smaller manufacturers. Of these, 18 are primarily focused on B2B operations, 8 on B2C operations, and 3 consider themselves to have a dual focus on both B2B and B2C.

4 Firms' Motivational Drivers for the Implementation of Corporate Digital Responsibility Activities

When first assessing the derived motivational sources quantitatively, we developed a ranking of motivators by importance across the sample (see Table 1). Over the entire sample, branding (41%) and consumer trust (41%) are crucial motivations for establishing CDR in the company. Regarding branding, an active and extrinsic motivational driver for CDR activities, representant #5 of a car manufacturer puts it that way: "Data protection [as a dimension of CDR] is not only a legal question but also a strategic one [...]. Customer data security is clearly one of the company's core brand values […]. Our vehicles should offer our customers the highest level of safety and comfort [...] and we want to transfer the brand essence from the analog world to the digital one." Consumer trust, in contrast, can be classified as a reactive extrinsic motivational source of CDR activities. The answer of respondent #3 from an ERP software company combines the branding and the trust aspect and illustrates that CDR activities can also be motivated by customer's concerns and to counter a potential loss of trust: "As we are now slowly making the transformation to the cloud business, there are many questions. It is important for us not only to meet the legal standards, but also to be very transparent, for example, regarding the location of our servers. With this we aim to regain trust in our brand and our products." The transfer from the analogue to the digital world, as already mentioned by interviewee #5 for branding, is relevant for the trust aspect as well. An example gives interviewee #1 from an IT service provider: "In terms of the motivation for the CDR project, data protection [as compliance with legal requirements] is only a small matter. In concrete terms, it is about bringing customer trust and a comprehensible value system over into the digital world."

Table 1. Ranking of the motivational sources across the sample

Rank	Motivators	Firm size		Customer segment		Total
		SMEs	Large firms	B2C	B2B	
1	Branding, unique selling proposition, visibility, and publicity**	35%	**80%**	27%	**43%**	41%
2	Consumer trust***	30%	**80%**	55%	**43%**	41%
3	Risk minimization and reputation protection***	**39%**	40%	**36%**	33%	38%
4	Consumer satisfaction***	30%	**80%**	27%	**38%**	38%
5	Ethical or moral*	**39%**	20%	27%	33%	35%
6	Sustainable consumer relationship**	26%	20%	18%	24%	24%
7	Revenue increase**	21%	20%	27%	19%	21%
8	Staff recruitment***	4%	**60%**	0%	**19%**	14%

Note: *Intrinsic motivational source, active; **Extrinsic motivational source, active; ***Extrinsic motivational source, reactive.

Besides, the data illustrate the heterogeneity in motivational sources according to the company size (see Table 1). The motivations vary greatly between large companies and SMEs in our sample, showing some heterogeneity between the two groups. Particularly remarkable are the different foci between large companies and SMEs in this study. Interviewed SMEs implement CDR activities primarily due to intrinsic motivation (39%), or as interviewee #13 from a business e-learning SMEs puts it "My motivation is the or my vision of a good company.", and risk minimization (i.e., extrinsic and reactive, 39%). Interviewee #23 explains the reasoning that their smart home startup decided they had to be particularly cautious when it comes to security and privacy due to their limited resources as a small firm: "We just thought, we're just too small to secure a cloud as we envision it [...]. Otherwise, we would have had a lot more options in the early stages of these [products] than with [this privacy-friendly solution]. [...] a lot of things, especially with automation, didn't work [...]. But we said we'd never get it right anyway, to secure something like that with 35 people. Then we said that this solution would give us the privacy we wanted." Large firms on the other hand have differing motivational sources. Companies in this group implement CDR activities primarily due to extrinsic motivational sources, employing active and reactive approaches to the subject (i.e., branding (active, 80%), consumer trust (reactive, 80%), and consumer satisfaction (reactive, 80%)). The difference in the motivator of employee recruitment is particularly noteworthy: While only 4% of SMEs in the sample implement CDR due to this motivation, the share of large companies is 60%. In addition, the results indicate some heterogeneity within the group of SMEs. While the interviewed large firms mainly concentrate on a few motivational sources they share across the sample, SMEs' motivational sources are rather individual in this study, indicating that there might not be such coinciding motivators.

In addition, motivation sources differ between the addressees of the CDR commitment (B2C vs. B2B) (see Table 1) in our sample. While B2C companies apply CDR to increase consumer trust (55%) and to minimize risks (36%), B2B companies implement CDR-related activities for branding (43%), consumer trust (43%), and consumer satisfaction (38%) purposes in this study. Surprisingly, none of the B2C companies in the sample reported staff recruitment as a motivator for performing CDR activities compared to 19% of the B2B companies. A reason might be that it is more challenging for B2B companies to gain public visibility and present themselves and their jobs as attractive to potential new employees. This is reflected in the comment by respondent #1 from a B2B company: "We've had an incredible demand for staff for the last 5 years […]. The baby boomers are slowly leaving now [...]. [And it works,] we see young colleagues who enjoy working for us, although [our topics] don't necessarily look sexy to young people." The difference in the importance of staff recruitment and the deviating top-ranked motivators indicate a high degree of heterogeneity between the interviewed B2C and B2B companies.

To sum up, the empirical results illustrate the diverging motivational sources for companies to pursue CDR activities voluntarily. Results differ between company size, customer segment (B2C vs. B2B), and within some company types in our sample.

Hence, the motivational sources underpinning the integration of CDR efforts in companies seem to be company dependent. One size does not seem to fit all companies equally. However, the results allow for some generalization due to the observed homogeneity of motivational sources within some company-type groups. Finally, what sticks out over all subgroups is that the importance of revenue increase as a motivational source is generally low in this sample. A reason might be that the relationship between CDR activities and a revenue increase is indirect or as participant #11 from an e-commerce software company—one of the few making the connection at all—states: "If e-commerce is trusted in Germany, we can sell our software. Hence, we don't only follow ethical motives, [these activities] fulfil our business policy."

5   Discussion, Future Research Avenues, and Conclusion

Research on CDR is currently rather conceptual, moving towards a joint agreement on the definition and understanding of the concept (Mihale-Wilson et al., 2022; Mueller, 2022). Hence, an empirical understanding of CDR and related stakeholder behavior is crucial for research and practice alike. So far, there is only little empirical knowledge concerning the company's perspective on CDR—a gap this study aims to close—to develop future research paths worthwhile pursuing. Evaluating the motivation for pursuing CDR commitment allows for future research on the company-internal perspective on the concept (e.g., operationalization in practice, alignment of company motives and consumer perception, degree of fulfillment of the found motivators). The results illustrate that companies act both intrinsically and extrinsically (active and reactive) motivated. When driven by extrinsic motivations, the extent to which CDR activities can enhance a company's image is dependent on how consumers perceive them. Therefore, companies following extrinsic motivational drivers should strive to design CDR initiatives that fit consumers' needs and preferences, aligning the internal perspective on the issue with external perceptions. However, external perception (usually by consumers) can also be important in shaping the engagement for intrinsically motivated CDR implementation. Accordingly, it is interesting for future research how consumers perceive and value these different motivational drivers. Drawing on renowned knowledge of CSR, such activities can indeed influence firm outcomes, e.g., in terms of increased brand sales and enhanced financial performance (e.g., Wickert, 2021; Nickerson et al., 2022). However, no empirical research is dedicated to CDR that evaluates whether the motivation to pursue CDR engagement materializes. Consequently, this study's inductively derived motivational factors should motivate future research to assess whether CDR engagement can improve, e.g., financial performance. In this way, IS research can investigate the extent to which findings from CSR research can be transferred to CDR.

Besides, the results suggest that a company's motivation to pursue CDR activities is rather individual but can be approximated by company types. For example, the results suggest a certain homogeneity for large companies in our sample, while SMEs reveal rather individual motivations in this study. Thus, our study provides first empirical insights into the different motivational drivers that condition the implementation of CDR in organizations according to the size of the company or the addressees of the CDR

engagement. The results emphasize the diversity of motivational drivers within companies. In our sample, most companies pursue CDR activities based on multiple motivations. Hence, future research should not take an isolated perspective concerning one pursued motivational driver but rather evaluate the interplay of different motivators within a company. In this way, future inquiries can explore the causal relationship of these potentially effective dimensions.

This study makes several theoretical and practical contributions. Firstly, this study illustrates initial empirical insights into motivational drivers for conducting CDR activities. In this way, the results can ignite future research when assessing the benefitting effect of a company's motivational drivers for pursuing CDR activities on consumer perception. Secondly, the results emphasize some heterogeneity between different company types (i.e., size and addressees of engagement) as well as within certain groups of company types (e.g., SMEs). For future research, the study results illustrate the importance of focusing on specific groups of companies in the study since one motivation obviously does not cover all types of companies equally. Thirdly, this study uncovers that companies implement CDR activities usually due to various motivators and goals. This implies the need to consider motivators not in isolation but in interaction, as they may have halo effects (positive and negative) on each other.

For practice, this study can serve as an orientation of potential benefitting effects of pursuing CDR activities. In this way, the results should motivate companies to assess whether these motivations account for an exceeded CDR commitment and implementation in practice. Moreover, this study paves the way to investigate actual effects based on these motivators and thus help companies determine which activities can be profitable and how. As a rule, additional CDR activities are associated with additional costs, whereby consumers' increased willingness to pay often does not cover the costs incurred (e.g., Carl et al., 2023). Accordingly, companies need to know to what extent CDR engagement can still pay off, e.g., through an improved financial performance. Thus, this study paves the way for future research and, building on that, the support of corporate practice in implementing CDR.

Despite our efforts, the study we conducted and the results we derived have some limitations. One limitation concerns the origin of our sample. We conducted our study with a focus on companies in Germany. Therefore, further testing should consider possible regional differences in company motivation. Furthermore, we sought to achieve a balanced mix of different company types in the sample. Future studies can conduct accentuated detailed studies for specific company types based on the derived results to assess the findings in the light of larger samples. In this way, future research can assess whether the insights for specific company types hold for larger samples (e.g., less represented large companies). While the sample size is appropriate for a qualitative interview study, more company-type or industry-specific research in the future can add to the overall understanding of whether the observed results also hold for an overall larger combined sample.

Nevertheless, this research serves as a starting point for future (predominantly empirical) research on CDR, providing essential insights into companies' motivation to implement CDR activities. This way, we add the company's perspective to the CDR discourse by revealing empirical insights into different motivational sources. This

paves the way for a detailed empirical investigation and verification of the transferability of findings from CSR research.

Acknowledgements

Appendix

Table 2. Study sample

#	Interviewee position	Industry	Customer segment	Firm size
1	Corporate data protection supervisor	IT service provider	B2B	Large company
2	Department head for support, training, and IT	Project management software	B2B	Large company
3	Global volunteering and impact measurement lead	ERP software	B2B	Large company
4	Team member product management	Comparison shopping portal	B2C	Large company
5	Coordination digital and data governance	Car manufacturing	B2C	Large company
6	Consultant / partner	IT consulting	B2B	SME
7	Product lead	Enterprise software	B2B	SME
8	Public relations manager	Enterprise software	B2B	SME
9	Product portfolio manager	IT service provider	B2B	SME
10	Founder and CEO	Software as a service developer and provider	B2B	SME
11	Founder and CEO	E-commerce software	B2B	SME
12	Chief information officer	IT project management	B2B	SME
13	CEO	Business e-learning software	B2B	SME
14	Head global sales	IT consulting	B2B	SME
15	Co-founder	E-commerce software	B2B	SME

#	Interviewee position	Industry	Customer segment	Firm size
16	Head customer relations	Enterprise software	B2B	SME
17	Chief sales officer	Enterprise software	B2B	SME
18	Manager sales, consulting	Enterprise software	B2B	SME
19	CEO	IT and risk management consulting	B2B	SME
20	CEO	IT service provider	B2B	SME
21	Head PR and marketing	E-commerce platform	B2B, B2C	SME
22	Founder and CEO	Talent management and training software	B2B, B2C	SME
23	Head of service	Smart home devices	B2C	SME
24	Chief marketing officer	Online gaming platform	B2C	SME
25	Co-founder	Smart home devices	B2C	SME
26	CSR manager	E-commerce	B2C	SME
27	Founder	E-learning platform	B2C	SME
28	CEO	Smart home devices	B2C	SME
29	Head of marketing	Smart home devices	B2B, B2C	Company network

N=29

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