Corporate Governance for Digital Responsibility: A Company Study

Research Paper

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Abstract. Digital technologies offer companies a gain in productivity and effectiveness. At the same time, new areas of responsibility arise or existing ones are exacerbated, to which companies are asked to respond. Corporate Digital Responsibility has emerged as a principle-based approach to address this duality. While research faces gaps in translating these principles into actionable practices, companies are demonstrating progress in bridging this divide. The paper examines ten companies from a corporate governance perspective to gain insights into their approaches from principles to practice. A qualitative content analysis is conducted using public data, and seventeen learnings on corporate governance elements, e.g., accountability structures and risk regulation measures, are derived.

Keywords: Corporate Digital Responsibility, Corporate Governance, Digital Transformation, Principles-to-Practice, Company Study.

1 Introduction

Digital technologies are innovating business operations from robotized production and AI-based procurement to digitally transformed business models. Embracing these benefits becomes more and more decisive for business resilience and long-term viability (Carroll et al., 2023; Wessel et al., 2025). However, digital transformation does not come without costs and externalities, some are well-known to decision-makers – such as unrecyclable e-waste and the digital divide – while others present new challenges in nature or scale, including power shifts through the data economy or the spread of fake news threatening democracy. Navigating this duality is essential for companies to align digital advancement with market needs, sustainability goals, and ethical requirements (Christmann et al., 2024; Ologeanu-Taddei et al., 2024; Zimmer et al., 2023).

Addressing these developments, the phenomenon of Corporate Digital Responsibility (CDR) has gained prominence in academics and practice (Elliott and Copilah-Ali, 2024; Stahl, 2024). CDR integrates the question of principles, 'How do we want to behave?', with the practical question, 'How do we achieve and sustain the desired behavior?' (Bednárová and Serpeninova, 2023; Lobschat et al., 2021). While the former

involves corporate values shaped by moral and ethical considerations, extensively explored in the field of computer ethics (Carl, 2023; Cheng and Zhang, 2023), the latter is closely linked to corporate governance (Merbecks, 2023; Mueller, 2022), the fundamental mechanism guiding business decision-making and accountability.

So far, research has predominantly focused on the principles level, with limited exploration of their practical implementation and operationalization (Christ et al., 2024; Mihale-Wilson et al., 2022). Meanwhile, some companies have already distinguished themselves through pioneering CDR practices, such as Deutsche Telekom's 'House of Digital Responsibility' framework and Merck's 'Digital Ethics Advisory Panel'. Advancing the practice side is particularly important for the Information Systems field, as corporate governance serves as a key mechanism for ensuring that digital technologies are managed effectively, sustainably, and ethically within organizations (Christ et al., 2024; Mueller, 2022; Zaman et al., 2022). By leveraging the practice-research transfer, real-world experiences can inform and refine theoretical frameworks. Therefore, my exploratory research collects achievements from practice, answering the question: *What can we learn from companies that have translated CDR principles into practice?*

By adopting a company perspective to examine the transition from CDR principles to practice, from somewhat matured approaches (Rugeviciute and Courboulay, 2024), my research contributes to the evolving yet gradually progressing operationalization of CDR (Carl and Hinz, 2024; Mueller, 2022). The study analyzes a sample of ten companies, focusing on their efforts to integrate CDR principles into daily operations. Publicly available company data is collected, subjected to qualitative content analysis, and evaluated through a corporate governance lens. The findings offer insights into CDR practices' convergence, prevalence, and maturity, ultimately proposing seventeen successive corporate governance learnings for digital responsibility.

2　　Theoretical Background

Corporate Digital Responsibility (CDR) is a rather young topic, initiated in practice in 2015 and joined by research increasingly as of 2021 (Elliott and Copilah-Ali, 2024; Merbecks, 2023). The contributed literature comes from multidisciplinary backgrounds (e.g., computer science, management, and accounting), forming a fragmented but multiperspective research landscape (Bednárová and Serpeninova, 2023; Knopf and Pick, 2023). Particularly due to variances in the degree of digitality, business types, and impact scope, also function- and industry-specific contributions emerged (e.g., HR, marketing, banking), and research from different stakeholder perspectives is introduced (Trittin-Ulbrich and Böckel, 2022; Yadav and Mishra, 2022). Despite the many contributions from different directions, there is no common agreement on how CDR is defined. Studies analyzing definitions indicate significant variation in the understanding of the scope of CDR, its relationship to similar concepts, and the extent to which these terms are used interchangeably (Bednárová and Serpeninova, 2023; Cheng and Zhang, 2023). My study builds on the CDR understanding of Lobschat et al. (2021), defining CDR as a company-wide approach of integrated digital responsibility into core values, articulated as principles and translated into actionable measures to govern impacts on

digital technologies in daily business practice. The distinction from related concepts like digital ethics lies in the holistic scope of CDR. Whereas digital ethics focuses on the moral demands of digital technologies (Floridi et al., 2019), and AI ethics is limited to the technology itself (Hagendorff, 2020) – a nuanced differentiation, not always considered in company wordings in practice (Cheng and Zhang, 2023).

Currently, the conceptualization of CDR is evolving, with increasing consensus on its key parameters (Carl and Hinz, 2024; Wynn and Jones, 2023), Notably, several conceptual studies have already paved the way for a corporate governance approach to CDR, such as Mueller's (2022) CDR domain approach, Lobschat's (2021) culture-based model, the introduced CDR measures by Dörr (2020), the maturity model by Rugeviciute and Courboulay (2024), and the governance framework for startups by Zhao and Qiu (2025). Additionally, empirical research provides valuable insights and offers a methodological foundation for this study. For example, Merbecks' (2023) evaluation of the 2020 nonfinancial reports of DAX30 companies indicates that initial CDR initiatives are only beginning to be recognized as part of corporate responsibility. Similarly, Pick and Knopf's (2023) review of retail companies highlights that only a limited number engage with the CDR conceptually. Additionally, Elliott and Copilah-Ali's (2021) pilot study underscores the complexity of implementing CDR in practice. Despite these contributions, a strong demand for research on the operationalization of CDR remains, particularly regarding how theoretical principles can be effectively translated into corporate practice (Ivancic and Giermindl, 2023; Mihale-Wilson et al., 2022; Zhao and Qiu, 2025), a gap my research seeks to address.

However, even though research on CDR is not yet well established, related research fields have been studied for some time and provide fundamental and crucial insights. The recent work by Cheng and Zhang (2023) provides a tangible overview of the different ethics and responsibility research fields on digital technologies, as well as their differentiation from CDR, concluding "CDR to be the most exhaustive concept for responsibility in the digital realm" (p. 3). So far, ethics research and the consideration of responsibility, particularly concerning privacy and security, have made extensive and far-reaching contributions CDR research can build on (Cheng and Zhang, 2023; Mueller, 2022) and is already expanding on (Carl, 2023; Jelovac et al., 2022; Schneider, 2022). However, the effects of digital technologies often go beyond the direct application scope by the user and encompass various areas of corporate responsibility, thus needing a corporate governance lens for steering (Carl, 2023; Mueller, 2022). Moreover, the discussion on how CDR is specifically interlinked with corporate (social) responsibility (C(S)R) is still ongoing, with valid arguments on both sides (Mueller, 2022; Trittin-Ulbrich and Böckel, 2022). For my research, however, it is for now only relevant to note that digitality brings along additional unexplored research areas in relation and impact, which also might go beyond existing findings from C(S)R (Lobschat et al., 2021; Mihale-Wilson et al., 2022; van der Merwe and Ziad Al, 2022).

3   Methodology

To achieve the research objective – assessing CDR principles to practice developments of maturing companies and derive theoretical implications – an 'inductive research approach' (Thomas, 2003), partly steered through 'deductive coding' (Skjott Linneberg and Korsgaard, 2019), was employed to uncover underlying structures. This approach aims to build a foundation for subsequent theory testing rather than validating theory in practice (Sarker et al., 2018). Therefore, an 'interpretive perspective' (Myers and Newman, 2007) was adopted to identify patterns within and across companies. The qualitative research analysis followed established principles for qualitative research (Sarker et al., 2013). Oriented on commonly applied frameworks in qualitative research, a structured iterative five-step approach was designed to 'make the data' (Krippendorff, 2018) and perform a content analysis (Mayring, 2015).

Step 1. Define sample: A 'convenience sample' (Etikan et al., 2016) was set to companies (approx. 25) that are somehow involved with one of the two initiatives, which are leading drivers of CDR in Germany: the 'CDR Initiative' of the German Federal Ministry of Environment and Consumer Protection (BMUV) and the 'Digital Responsibility Committee' of the Bundesverband Digitale Wirtschaft (BVDW). A total of 15 companies were selected due to data accessibility. In an iterative search, a brief review of MDAX companies was done to determine whether the sample could be extended to a broader one with the same level of internal CDR coherence (Sarker et al., 2013). However, the search result was consistent with the prior study by Merbecks (2023) on DAX30 companies, indicating that CDR is sporadically present and often ambiguously articulated. Expanding the sample to include further CDR initiatives – e.g., from Denmark, the UK, or Switzerland – was not feasible due to limited access to company engagement and public documentation. Moreover, with all companies operating under German law, their ethical and responsibility obligations are expected to be comparable.

Step 2. Identify sources: The company information on CDR was collected between November 2024 and January 2025 from four types of publicly available sources: company CDR guidelines (CG), company CDR websites (CW), annual reports (relevant chapters) (AR), and official CDR publications by the company or the initiatives (OP)[1]. A threshold of at least two sources per company was established to ensure sufficient input and comparability. An iterative test analysis revealed two sources to be adequate data bodies to derive coherent insights across the sample (Sarker et al., 2013), reducing the final sample to ten companies with data sources no older than the fiscal year 2023.

Step 3. Categorize data: Since the study aims to investigate corporate governance behind CDR – the company system of internal arrangements, structures, processes, cultures, and mechanisms (Keasey and Wright, 1993; Poff and Michalos, 2023) – I adoped it as an 'upfront scaffold' (Sarker et al., 2013) for the qualitative content analysis (Mayring, 2015) to align the findings with theory-building contributions from a governance perspective. Hence, I derived a 'deductive coding' process (Skjott Linneberg

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[1] *For better readability the relevant company sources will be referenced using the four acronym (AR, CG, CW, OP) in the following chapter. The corresponding source can be found in the table of references under the respective company name plus the acronym.*

and Korsgaard, 2019) of three categories – and one additional "other" category for non-aligned content – from the in practice widely applied corporate governance understanding of the OECD (2023): a guiding framework (*[1] rules*) through which an organization is structured and directed (*[2] roles*) to fulfill its value proposition in compliance with legal requirements and voluntary standards, all in alignment with stakeholder interests (*[3] responsibilities*). Information on company orientation was allocated to category *[1]*, information on stakeholders to category *[2]*, and everything on activities to category *[3]*. During data analysis, it was acknowledged that this approach might limit pattern identification beyond the framework and introduce confirmation bias.

Table 1. Study Sample

Company	Industry	Initiative	Data sources			
			CG	CW	AR	OP
BARMER	Health insurance	BMUV	1	1	1	1
DATEV	Software	BVDW	1	1		1
Deutsche Kreditbank	TMT	BUMV, BVDW			1	1
Deutsche Telekom	Banking	BMUV, BVDW	1	1	1	1
ING Germany	Banking	BMUV		1		1
Merck Group	Life science	BVDW	1	1	1	
Otto Group	E-commerce	BMUV	1	1		1
Telefónica Germany	TMT	BMUV	1	1		2
Weleda	Cosmetic	BMUV, BVDW	1		1	2
Zalando	E-commerce	BMUV			1	1

Step 4. Code data: An additional 'inductive coding' process (Skjott Linneberg and Korsgaard, 2019) was conducted to redefine and investigate where the deductive approach did not lead to or miss insights and patterns. While the 1st-order themes were formed as open codes per paragraph (Gioia et al., 2013), the 2nd-order concepts were tailored to the research question, relating the codes to corporate governance, building on similarities and differences (Strauss and Corbin, 1998). On average, 215 open codes per company were developed, summarized into 46 concepts (Gioia et al., 2013).

Step 5. Analysis data: The inductive concepts were then allocated to the deductive scaffold categories and in an interative process (Skjott Linneberg and Korsgaard, 2019) integrated into 15 subcategories: *1.1 Ambition & Objectives*, *1.2 Values & Principles*, *1.3 Guidelines & Frameworks*, *2.1 Responsible*, *2.2 Accountable*, *2.3 Consult*, *2.4 Informed, 3.1 Decision-Making*, *3.2 Stakeholder Engagement*, *3.3 Capability Development*, *3.4 Risk Management*, and *3.5 Performance Reporting*. The information in the category "other" was re-evaluated against the subcategories, ensuring all data were appropriately categorized or excluded if no relation to corporate governance was given. The categorized data were synthesized descriptively to capture the developmental progress of companies' CDR practices. The presentation of findings included a differentiation between explicit (marked with 'x') and implicit (marked with '(x)') CDR information, as reflected in three result tables in the subsequent chapter. Information is classified as explicit if it directly refers to CDR or indicates that it forms part of a corporate-

wide digital responsibility approach. For example, references to ethics in AI are considered implicit, as they represent only a subarea of CDR. Based purely on the logic of how companies function in practice, there are possible overlaps in the subcategories, which are discussed in the results section.

4   Results

4.1   Corporate Governance Rules

The category *[1] Rules* comprises three subcategories, exemplary content is elaborated hereinafter. Convergence and prevalence are illustrated in Table 2. *[1.1] Ambition and Objectives*: All ten companies acknowledge the pervasive impact of digital transformation, recognizing it as a driver of both opportunities and challenges that generate specific digital responsibilities that the companies actively seek to address. Four companies – BARMER (OP), Deutsche Telekom (CG), Telefónica (OP), and Weleda (CG) – have issued this in C-level statements, and the other six have released more general statements accompanied by specific commitments. The motivations cited include the growing significance of digital technologies in industries such as healthcare (BARMER (OP), Merck (CW)) and banking (Deutsche Kreditbank (OP), ING (OP)), or their foundational role in business models within the TMT sector (Deutsche Telekom (CG), Telefónica (OP)). Also, companies emphasize the importance of prioritizing people (ING (OP), Merck (CW), Otto (CW)), fostering trust (DATEV (AR), Deutsche Kreditbank (OP)), and a comprehensive transformation of their business models (DATEV (AR), Deutsche Telekom (CG), Weleda (CG), Zalando (OP)).

[1.2] Values & Principles: Nine companies have defined attributes that serve as reference points for the principles level: How do we want to behave? These attributes vary across organizations, with four having values (e.g., BARMER's (CW) Value Compass for Digital Ethics), seven using principles (e.g., Merck's 'Digital Ethics Principles' (CW)), and three forming areas of action (e.g., Otto's (CW) CDR focus topics), along them, four apply a combination of, e.g., principles, values, and/or areas (e.g., Deutsche Telekom's (CG) 'House of Digital Responsibility'). However, four companies have tailored their values, principles, or areas of action only to specific CDR aspects rather than adopting a holistic CDR framework as outlined before. For example, a focus on data (e.g., Zalando's (OP) 'Data Privacy Principles', ING's (OP) 'Data Ethics Values', and DATEV's (CG) 'Data Governance Principles') or AI Principles (e.g., Telefónica (CW)). The companies defining themselves values remain on an abstract level of beliefs, while set principles are more tangible for guidance, and areas of action point out where the application is applicable or prioritized. Notably, the most comprehensive approaches include Weleda's (CG) '17 Principles of Ethics' and Deutsche Telekom's (CG) 'House of Digital Responsibility', which integrate values and principles with fundamental elements of the business model. Conversely, Deutsche Kreditbank has not publicly disclosed detailed information but has indicated that an AI codex is under development and has committed to the CDR Codex of the BMUV, encompassing nine

principles, so do BARMER (OP), Deutsche Telekom (OP), ING (OP), Otto (OP), Telefónica (OP), Weleda (OP), and up until last year also Zalando (OP).

Table 2. Convergence Overview [1] Rules

Company	1.1	1.2	1.3
BARMER	x	x	x
DATEV	x	(x)	(x)
Deutsche Kreditbank	x		(x)
Deutsche Telekom	x	x	x
ING Germany	x	(x)	(x)
Merck Group	x	x	x
Otto Group	x	x	(x)
Telefónica Germany	x	(x)	(x)
Weleda	x	x	x
Zalando	x	(x)	(x)

x = explicit, (x) = implicit, see page 5 for more details

[1.3] Guidelines & Frameworks: Four companies have explicit voluntary self-commitments as published guidelines on how they want to behave: BARMER's (CG) 'Wertekompass', Deutsche Telekom's (CG) 'CDR Document', Merck's (CG) 'Code of Digital Ethics', and Weleda's (CG) 'CDR Booklet'. Three companies again focus on specific areas of CDR: DATEV's (CG) Datenethik-Leitlinie, Otto's (CG) Responsible AI Guide, and Telefónica's (CG) AI Code of Conduct. While another three companies have integrated CDR into existing guidelines rather than creating new ones. Deutsche Kreditbank (OP) incorporates digital responsibility into its code of conduct and expands its data protection regulations to address responsibility topics. Similarly, ING (OP) includes digital responsibility requirements in its 'Model Risk Management' guideline and related work instructions. Zalando (OP) references the CDR Codex of the BMUV within its code of conduct and extends these principles to its supplier code of conduct. Overall, while the guidelines defined explicitly for CDR offer a certain depth, the integrated approaches have the advantage of providing a stronger connection to existing.

4.2 Corporate Governance Roles

The category *[2] Roles* comprises four subcategories, exemplary content is elaborated hereinafter. Convergence and prevalence are illustrated in Table 3. *[2.1] Responsible* for implementing CDR: Companies adopt different approaches to assigning responsibility for CDR implementation. At five companies in relevant departments, employees were appointed: At BARMER (OP), a 'Digital Coordinator' from the innovation department oversees coordination and implementation, with additional 'Digital Coordinators' in each division and a cross-divisional committee making project decisions. ING (OP) designates its 'Consumer Protection Officer' as a coordinating function among stakeholders, while all employees working with digital processes are responsible for ensuring compliance with CDR commitments. Weleda (OP) assigns a 'Manager for Organizational Development and Digitalization' as the CDR coordinator across the

company. Deutsche Kreditbank (OP) appoints two employees as contact points for consolidation, strategic compliance, and development. Similarly, at Zalando (OP), the responsibility lies within teams, each having a data protection officer. Going further, three companies have established dedicated groups: Deutsche Telekom (OP) has a CDR Community, Merck (CW) has a Digital Ethics Group, and Otto (OP) has an AI Ethics Community. The approach of a central superior point of contact stands out across the companies, supplemented with functions connecting them to or representing them in different departments. No information was identified for two companies.

Table 3. Convergence Overview [2] Roles

Company	2.1	2.2	2.3	2.4
BARMER	(x)	(x)	x	x
DATEV			x	x
Deutsche Kreditbank	(x)	(x)		(x)
Deutsche Telekom	x	(x)		x
ING Germany	(x)	(x)	(x)	(x)
Merck Group	x		x	x
Otto Group	(x)	(x)	(x)	(x)
Telefónica Germany		(x)		(x)
Weleda AG	(x)	x	x	x
Zalando	(x)	(x)		(x)

x = explicit, (x) = implicit, see page 5 for more details

[2.2] Accountable for achieving and sustaining CDR: Five companies publicly indicate a direct link to the C-level for CDR accountability, implying relevance for business preservation. At BARMER (OP), strategic accountability lies with the 'Chief Digital Office', reporting to the executive board. Deutsche Telekom (OP) assigns this role to 'Group Corporate Responsibility', while ING (OP) places it within the 'Center of Expertise Strategy and Sustainability', at both companies with direct reporting to the CEO. Telefónica (OP) designates its 'Data Protection Officer' and 'Chief Security Officer', both directly reporting to the C-level 'Legal & Corporate Affairs'. At Zalando (OP), accountability is shared between the 'Vice President for Information Security' (COO area) and the 'Head of Privacy Governance' (CFO area). Three companies do not explicitly link CDR accountability to the C-level in the available information: At Deutsche Kreditbank (OP), the 'Corporate Development & Solutions' department is responsible, at Otto (OP), it is the 'Corporate Responsibility' department, and at Weleda (OP2), a 'CDR Council', a circle-organization with decision-making authority, making Weleda the only company with explicitly defined CDR accountability. No relevant information was identified for two companies.

[2.3] Consult about CDR: Six companies emphasize the importance of integrating CDR expertise from multiple perspectives, both external (e.g., politics, initiatives, science) and internal (various departments). Consultation targets both management and operational employees with different levels of involvement in digital processes. Merck (CW) has one of the most developed expert groups, the 'Digital Ethics Advisory Panel', consisting of specialists from diverse and high-profile backgrounds. ING (OP) has a

'Data Ethics Council' at both central and local levels. DATEV (CW) has multiple individual subject groups, including a 'Datenethik-Hub', an 'Enterprise Data Council', and a 'Community of Practice'. Otto (OP) facilitates group-wide expert cycles and project-based discussions. BARMER (OP) integrates expertise across all units through 'DigiCoaches', acting as digital multipliers to disseminate knowledge on digital responsibility. Weleda's (CG) 'CDR Council' also plays a consulting role, placing it in this category as well. A pooling of experts across departments is observed, preferably beyond the company. No relevant information was assessed for four companies.

[2.4] Informed about CDR: All companies emphasize that multiple stakeholders need to be informed about CDR, especially internally and business partners. Five companies have explicit and five implicit measures in place to inform different stakeholder groups. Examples are listed in the next chapter under subcategories 3.2 and 3.5.

4.3   Corporate Governance Responsibilities

The category *[3] Responsibilities* comprises five subcategories, exemplary content is elaborated hereinafter. Convergence and prevalence are illustrated in Table 4. *[3.1] Decision-Making*: Only Merck (CW) and Weleda (CG) are publicly communicating their implemented process of CDR decisions, including dilemma situations. Less formally established, BARMER (CW) has a meeting procedure moderated by its 'Digital Coordinator' for difficult CDR decisions, and DATEV (CW) has a 'Data Governance' approach implemented, including an initial step on decision steering of data. No information was identified for six companies.

Table 4. Convergence Overview [3] Responsibilities

Company	3.1	3.2	3.3	3.4	3.5
BARMER		(x^e)	$(x^{a,c})$		x
DATEV	(x)	$(x^{i,e})$	(x^a)		x
Deutsche Telekom		$(x^{i,e})$	$(x^{a,c})$	(x)	x
Deutsche Kreditbank		(x^e)	$(x^{a,c})$	(x)	x
ING Germany		(x^e)	$(x^{a,c})$	(x)	x
Merck Group	(x)	(x^e)	x^c	x	x
Otto Group		(x^e)	(x^c)	(x)	x
Telefónica Germany		(x^e)	$(x^{a,c})$	(x)	x
Weleda	x	$(x^{i,e})$	$x^{a,c}$	(x)	x
Zalando		$(x^{i,e})$	$(x^{a,c})$	(x)	x
x = explicit, (x) = implicit, i = internal, e = external, a = awareness, c = capabilities					

[3.2] Stakeholder engagement: All companies emphasize that multiple stakeholders are affected by CDR, however, measures in place to account for internal stakeholders' interests have only five. DATEV (OP) regularly assesses the needs of employees and business partners involved with processing data via surveys, interviews, and workshops. Zalando (OP) has its platform 'Digital Experience' and ING (OP) has respective topics in their 'Employee Engagement Umfage'. Deutsche Telekom (CG) conducted

an internal survey when setting up its internal guidelines, as did Weleda (CG). Concerning external stakeholder engagement, all of the companies are involved in one of the three German initiatives (Table 1), or beyond in other CDR-relevant communities, for example, DATEV (OP) is active in the Bitkom e.V., and the CDR Lab or ING (OP) actively supporting the 'German Competence Centre against Cyber Crime e.V.'. While Merck (AR) is accounting for interdisciplinary interest through its DEAP.

[3.3] Competence Development: Eight of the companies have multiple measures in place for internal capability and awareness development. Examples of awareness-building communication measures are Telefónica's (OP) 'Data Protection Awareness Campaign', DATEV's (OP) offer of Podcasts and dialogue formats, Zalando's (OP) 'ML-Round-Tables', BARMER's (OP) 'KIDS-Community' on KI (AI) and data science know-why, Deutsche Kreditbank's (OP) 'Wissensfrühstück', Deutsche Telekom's (CG) 'Roadshow on AI', and ING's (OP) 'Lunch & Learn Sessions'. To enable concrete capability building among employees five companies implemented implicit training, for instance, Deutsche Telekom (CG) a 'Digital Ethics Sales' training, ING (OP) has e-learnings on 'Datenethik', 'Dealing with Dilemmas', and 'DataRisk', Zalando (OP) a training 'Introduction to responsible AI', Deutsche Kreditbank (OP) a 'Daten-1x1@DKB' training, and Telefónica (OP) a 'Digital Basic Learning Journey'. DATEVE (CW) only mentions that they are empowering employees for future-oriented handling of data. Three companies go further and offer entire learning platforms: BARMER (OP) with its 'DigiTal' (OP), Otto (OP) with 'TechUcation', and Weleda (OP2) with its 'CDR Community'. However, next to Weleda, the only explicit company-wide approach is done by Merck (CW), requiring all employees to undergo mandatory training on its 'Code of Digital Ethics'.

[3.4] Risk Management: Even though all of the companies claim CDR to be a future relevant topic, only Merck (CW) has an explicit measure in place, their self-developed 'Principles-at-Risk-Assessment'. However, six other companies implicitly address some risks with tailored solutions – Deutsche Telekom's (OP) 'Privacy and Security Assessment' or Weleda (OP1) conducting regular analysis on risk and type of data – or extend existing infrastructure, such as Zalando (OP) having a 'Security Operations Center' and an 'Offensive Security Team' in place, Telefónica (OP) translated their company guidelines into 'Minimum Security Controls', Otto's (OP) LLM-based process for IT-security risks, and Deutsche Kreidtbank's (OP) 'Compliance Risk Assessment'. The most comprehensive approach in this subcategory comes from ING (OP), which has based its entire CDR strategy on its 'Model Risk Management Framework'. Originally designed to meet the stringent regulations of the banking sector, the company has proactively expanded it to incorporate its ambitions for ethics and sustainability. No information was identified for two companies.

[3.5] Performance Reporting: Eight of the companies have committed themselves to the CDR-codex, which requires a CDR qualitative status reporting on implemented measures (Barmer (OP), Deutsche Kreditbank (OP), Deutsche Telekom (OP), ING (OP), Telefónica (OP), Weleda (OP), Zalando (OP). DATEV (OP) publishes its own CDR report. As part of their sustainability reporting, six companies include qualitative performance information (Barmer (AR), Deutsche Telekom (AR), Merck (AR), Otto (AR), Weleda (AR), Zalando (AR)).

5   Discussion

This study examines CDR in practice, identifying governance patterns and contributing to the scientific conceptualization of CDR. Table 5 summarizes seventeen learnings, with a certain consecutive quality, but they can build on each other in different ways, depending on maturity and business models (Rugeviciute and Courboulay, 2024). The learnings are not a comprehensive checklist for success but a collection of single-company practices presently on the market. A critical look at the learnings raises the question of how governance for CDR differs from traditional responsibilities. Company approaches indicate that existing structures can support digital responsibility without major overhauls (Dörr and Lautermann, 2024; Herden et al., 2021), but evaluation criteria often require revision (Mihale-Wilson et al., 2022; van der Merwe and Ziad Al, 2022). However, where digital technologies pose unique governance challenges due to their rapid growth, malleability, and pervasive a reassessment is essential to sustain. Companies demonstrate that digitality reshapes business models, necessitating the redefinition of value propositions and stakeholder impact, whereby the corporate mindset plays a pivotal role, if CDR is a strategic imperative rather than a compliance task.

Nonetheless, my findings should be considered in light of some limitations, suggesting avenues for future research. First, my study focuses on companies actively engaged in CDR in Germany, raising questions about the scalability to other less mature organizations. Second, the sample comprises diverse industries and business models, limiting the comparability of best practices; a more in-depth analysis might be needed. Third, the data primarily comes from publicly available sources, published by the companies themselves, making the findings susceptible to 'bluewashing' and potentially not fully reflective of actual practices. Fourth, while the study centered on CDR, findings suggest that relevant activities may be conducted under different terms, such as responsible AI or ethics by design; future research should broaden its scope accordingly. Lastly, the preselected categorization based on a governance perspective may have constrained the results; a less prestructured analysis might reveal additional patterns.

Despite that, managerial implications can be derived. First, I provide an overview of companies engaged in CDR, consolidating existing approaches as a benchmark for others. Second, I present various governance measures for digital responsibility, enabling practitioners to adapt models that fit their context. Third, I highlight best practices from leading companies, offering actionable examples that can be replicated for implementation. The study also breaks down CDR into tangible aspects, proposing a structured, milestone-based approach to ease integration. Finally, by bridging academic research and industry practices, the study opens opportunities for deeper exploration of topics, e.g., stakeholder roles necessary for steering CDR or impact reporting approaches.

By connecting theoretical frameworks with practical applications, this research contributes to the ongoing discourse on CDR and supports the integration of digital responsibility principles into everyday business operations. For theoretical implications, two levels of impact are achieved: First, with CDR just slowly maturing in conceptualization, my research adds to the 'phenomenon level' (Leidner, 2020) by analyzing and concluding on what practitioners are doing. Second, since CDR has initially started in

practice, there is a strong drive from which research can learn and build empiry. Concerning the 'frame level' (Leidner, 2020), the governance focus of my study is an addition to the little-researched translation of principles into actionable insights.

Table 5. Corporate Governance for Digital Responsibility Model

Categories	Cumulative learnings	Exemplary companies
[1] Corporate Governance Rules		
[1.1] Ambition & Objectives	1. Official C-level commitment for CDR as the fundamental driver	BARMER, Weleda, Deutsche Telekom, …
	2. Tailored CDR to industry/business model developments	Merck, Deutsche Kreditbank, ING, …
[1.2] Values & Principles	3. Linked values and principles to action-guiding attributes	DATEV, BARMER, Merck, Weleda, …
[1.3] Guidelines & Frameworks	4. Voluntary guidelines supplementing existing/upcoming laws	BARMER, Deutsche Telekom, Merck, …
	5. Orient on initiative standards, e.g., CDR Codex, for applicability	Telefónica, Deutsche Kreditbank, Otto, …
[2] Corporate Governance Roles		
[2.1] Responsible	6. Central point of contact in a department with high CDR relevance	ING, BARMER, Weleda, DKB, …
	7. Expert groups as a link to daily business in departments	Otto, Merck, Deutsche Telekom
[2.2] Accountable	8. Direct chain of command to a C-level area	BARMER, ING, Deutsche Telekom, …
[2.3] Consulted	9. An interdisciplinary expert function with dilemma decision authority	Merck, Weleda, Otto, ING, BARMER, …
[2.4] Informed	10. Established successive CDR know-why across all departments	Telefónica, Weleda, BARMER, Otto, …
[3] Corporate Governance Responsibilities		
[3.1] Decision-Making	11. Official process for CDR decision, incl. dilemma addressing steps	Merck, Weleda
[3.2] Stakeholder Engagement	12. Continuous assessment via cross-function discussion rounds/surveys	DATEV, ING, Deutsche Telekom, Zalando
	13. Active driving of CDR discourse through external communities	Merck, Telefónica, DATEV, Otto, ...
[3.3] Capability Development	14. Operate multiple channels for CDR awareness-building campaigns	Zalando, Deutsche Kreditbank, …
	15. Interactive learning platforms for different CDR areas/stakeholders	BARMER, Otto, Weleda
[3.4] Risk Management	16. CDR risk checks at project start, as continuous internal controls	Merck, Weleda, Deutsche Telekom
[3.5] Performance Reporting	17. Qualitative performance reporting according to initiative standards	BARMER, Otto, Telefónica, ING, …

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