

Farce, Frankenstein, or Future Model? A Policy Evaluation of Germany's Trial to Foster Corporate Digital Responsibility

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Abstract

With the digital transformation gaining speed, policymakers are ought to find in various sectors, but especially the profit-driven corporate sector, new ways of fostering a responsible digitalization. That said, and against the backdrop of Kramer and Porter's critical opinion of mandatory Corporate Social Responsibility initiatives laid out in '*Strategy & Society, the Link between Competitive Advantage and Corporate Social Responsibility*', I will evaluate in this paper the viability of the so-called Corporate Digital Responsibility (CDR)-Initiative by the German government in which companies can voluntarily join and for their benefit exchange experiences and best practices in CDR, but once member must comply with certain principles and goals found to be a prerequisite for a human-centered digitalization. To do so, I decided to interview CDR-practitioners and scientists in accordance with Vedung's *goal-attainment* and *side-effects model* for analyzing whether the CDR-initiative led to an increase in CDR and what the side effects were for participating companies and society. Thereby, the findings indicated that the German CDR-initiative can be considered a future model as its setup transfers the responsibility from consumer choice to the companies, creating more awareness for the topic, while member companies can profit from the exchange, ministerial approval, and (media) attention.

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1. Introduction

With the digital transformation of the business sector being in full swing, it is little surprising that policymakers around the globe are pushing for stronger regulation to hold companies accountable for a responsible way of digitalization. In the European Union, the Digital Markets Act, the Digital Service Act, and the General Data Protection Regulation are good examples for this strive. The extent to which also the companies themselves are taking on this issue in form of Corporate Digital Responsibility (CDR), which can be loosely described as any ‘voluntary – going beyond what is legally required – action of companies for the benefit of society [to] shape the digital world human-centered’ (Kettner & Thorun 2021: 1), might, on the other hand, be more surprising. A representative survey conducted on behalf of the German Federal Ministry of Justice and Consumer Protection, for example, outlines that ‘[i]ndeed, many companies have adopted such an ethos of digital responsibility’ (BMJV 2021a). Yet, the view of policymakers, first and foremost committed to the wellbeing of the people, and the view of companies, who are dedicated primarily to their economic success, on how digital responsibility should look like, is often varying greatly. While one would think that former advocate for covering as many aspects of said responsibility as possible to protect the people most effectively of potential harms connected to digitalization, latter are said to often prefer taking responsibility only in those aspects that fit their business strategy. Inter alia out of this divergence (cp. BMJV 2018: 5) and to make ‘digital responsibility [proactively and not retrospectively mandatory through legislation] a matter of course for companies’ (BMJ 2022), in May 2018, the German Federal Ministry of Justice and Consumer Protection initiated under the leadership of Minister Katarina Barley the so-called CDR-initiative. Its setup shall motivate companies to get on a voluntary basis active in the field of CDR (cp. BMJ 2022), by inter alia highlighting and moreover providing an entrepreneurial added value through exchanging

opinions, experiences, and mutual learning (cp. BMJV 2018: 5), while at the same time ensure through a binding code that the member companies engage in a comprehensive, credible way in CDR (BMUV 2022d). However, what looks at first sight like a possible future model for the state to encourage credible Corporate Social Responsibility, leaves with regard to the literature, in particular Kramer and Porter's famous '*Strategy & Society, the Link between Competitive Advantage and Corporate Social Responsibility*', suggesting that a mandatory engagement in specific CSR-activities will lead to a less effective addressing of CSR-issues (cp. Kramer & Porter 2006: 80), some doubts on whether this is really the best approach to create for both, companies and society, the greatest possible outcome from a companies' CDR-engagement. Therefore, and measured for the continuous prominence of Kramer and Porter's argument against it, the guiding question for this paper: How does the mandatory component of the German CDR-initiative go together with the understanding that for corporate socially responsible activities to be effective they must be chosen freely? Is it a Farce, a Frankenstein, or after all a future model?

2. Literature review

As already indicated, reviewing the literature on Corporate Social Responsibility as a value creation for society and businesses – as CSR is nowadays more and more recognized (cp. Camilleri 2017: 59) – it is clear that an interference by the state, voluntary or voluntary-mandatory, was at least not originally conceptualized. Instead, it becomes in Bosch-Badia, Montllor-Serrats, and Tarrazon's comparison of different CSR notions in *'Corporate Social Responsibility from Friedmann to Porter and Kramer'* obvious that an interference was already unimaginable when CSR was thought of solely as a philanthropic exercise like Friedmann did so famously in *'The Social Responsibility of Business Is to Increase Its Profits'*. Since in his view, socially responsible actions are always and solely a profit decreasing cost (cp. Friedman 1970: 122-123), businesses might (hypothetically) allow for state suggestions on which sort of CSR-action would be beneficial for society, though never on the extent of these actions. Yet, the idea of a state interference became even more difficult with an understanding of CSR similar to the one of Orlitzky and Benjamin assume in *'Corporate Social Performance and Firm Risk, a Meta-Analytic Review'*. For them (like for several others), CSR is more of a business to capitalize on the surging demand for corporate socially responsible behavior by reducing (most importantly) the risk of becoming the target of private politics, public activism, etc. (cp. Orlitzky and Benjamin 2001: 390-291). As CSR holds in this conception the possibility of appearing rather than actually behaving socially responsible, the businesses are even more unlikely (hypothetically or not) to approve a state involvement in their corporate socially responsible action. However, completely inconceivable became a state interference (and that not only for the companies) when presuming today's prevailing reasoning that Kramer and Porter outlined (inter alia) in *'Strategy & Society, the Link between Competitive Advantage and Corporate Social Responsibility'*. First, they introduced in this article a shared-value-conception of CSR,

arguing that corporate socially responsible actions must neither be either solely a philanthropic exercise of businesses that only decreases their profits, nor must it be exclusively a business method to yield higher profits. Instead, CSR can be a value creation process for both, society, and businesses, as CSR is a possibility for the business to increase in a simultaneous and sustainable way the economic output. Nevertheless, Kramer and Porter argue further that CSR is in contradiction to the creation of shared value – and this argument will be important for the latter analysis in section 6.4 – if ‘companies [are pressured] to think [...] in generic ways instead of in the way most appropriate to each firm’s strategy’ (cp. Kramer & Porter 2006: 80). While the society needs thriving businesses for ensuring workplaces, obtaining tax revenues, creating innovation, etc. and benefits from the businesses’ CSR-engagement, this approach prevents companies from CSR appropriate to the kind of company it is and the place it operates in. Corporate socially responsible businesses can in consequence neither acquire a competitive advantage nor ‘address the social issues that matter most or the ones on which [they] can make the biggest impact’ (ibid. 85).

3. Farce, Frankenstein, or Future Model?

Considering only the conceptual deliberation on Corporate Social Responsibility as a shared value creation, the CDR-initiative of the German government could thus be easily dismissed as a farce. An attempt that might be enough to allegedly do something about the need for greater (though difficult) digital regulation (cp. OECD 2019: 1-4), but that is for the broad areas of action in which the member companies are required to engage digitalization nothing more than a waste of time. Strictly applying Kramer and Porter's shared-value-concept, it is simply too much that the companies are instructed to spend resources on such different areas as a responsible handling of resources and data as well as the provision of general digital education, high inclusivity, and employee involvement (cp. BMUV 2022d), to expect them to excel and thus create an added value in even one of these areas (cp. Kramer & Porter 2006: 80-85). However, should an evaluation of the German CDR-initiative be really left solely to hypothetical considerations? The decision whether the mandatory aspect prevents companies indeed from creating a shared value and does not make it perchance a Future Model, generating entrepreneurial value but at the same time also ensuring societal added value, is at least worth an investigation. Especially, since the membership in the initiative is still voluntary and the engagement through the confinement on digitalization rather focused (cp. BMUV 2022c), while there is also quite some criticism to the completely voluntary CSR but shared-value-creation conception of Kramer and Porter to be found. In their article *'Grey zone in – greenwash out. A review of greenwashing research and implications for the voluntary-mandatory transition of CSR'* of 2019, Gatti, Seele and Rademacher point for instance out that this conception 'appears [based on a systematic review of the literature and analysis of quantitative data] to be a grey-zone that creates space for misleading 'green' communication' (Gatti, Seele & Rademacher 2019: 1) – and thought further – general whitewashing. Leaving CSR

an entirely voluntary activity, as Kotek, Schoenberg, and Schwand emphasize in the chapter ‘*CSR Behavior: Between Altruism and Maximation*’, might lead for an asymmetry in available information to a free riding of companies on the expense of their customers (cp. p. 164). With this conceptual criticism in mind, it is also no further surprise that the proposition of a voluntary-mandatory approach (e.g., to leave for example the decision of acting corporate socially responsible voluntary but introduce upon this choice some mandatory aspects, just like it is done in the German CDR-initiative) increases since some time in popularity (cp. Kinderman 2016: 29-30). And ‘[w]hile it [might] not [be] realistic to think that a new approach to CSR may finally eradicate all the unfair and controversial behaviors [, a well thought-out design might] establish[...] more favorable conditions for the diffusion of good practice’, so that shared value can actually be generated to society and these participating companies (Gatti, Rademacher & Seele 2019: 12). Indeed, such more nuanced evaluations were already made of other voluntary-mandatory CSR-initiatives. Yet, with regards to the CDR-initiative, existing evaluations still tend to mount more general considerations, like (inter alia) Brink and Esselmann’s ‘*Corporate Digital Responsibility: Ethik für das digitale Kerngeschäft*’ on the competitive advantage CDR could generate for Germany, or their ‘*Corporate Digital Responsibility: Den Digitalen Wandel von Unternehmen und Gesellschaft Erfolgreich Gestalten*’ on the shared value potential for both Germany’s firms and society.

4. The German Corporate Digital Responsibility-Initiative

Before such evaluation, however, it is advantageous to recapture the most important benchmarks in the genesis and development of the German CDR-initiative as well as its mandatory part, the CDR-Code, to then correctly contextualize the interviews conducted for this very evaluation with different CDR-experts.

4.1 Genesis and development of the German CDR-initiative

About three years after Tim Cooper, Jade Siu, and Kuangyi Wei had coined in 2015 in ‘*Corporate digital responsibility: Doing well by doing good*’ the term Corporate Digital Responsibility (cp. Brink et al. 2020: 5), the CDR-initiative was launched in May 2018 by the German Federal Ministry of Justice and for Consumer Protection together with the Deutsche Telekom AG (a telecommunication company), Miele & Cie. KG (a household and commercial equipment manufacturer), Otto Group (a trade and service enterprise), SAP SE (a software enterprise), Telefónica Deutschland (another telecommunications company), and ZEIT Online (the web offer of a weekly newspaper) (cp. BMJ 2022). Since then, regular meetings took place in which representatives of the government and economy have discussed the prerequisites for a responsible digital transformation, using inter alia a specifically developed and so-called *scenario technique*. A method ‘at the center of which are realistic case studies that can be explored with generally accessible technical knowledge and without scientific research expertise’ (BMJV 2019). Progress was made quite quickly: As early as October 2018 first results were published in the report ‘*Corporate Digital Responsibility-Initiative: eine gemeinsame Plattform*’ about the first assumptions on the contributions CDR could make towards a responsible digitalization, the broader goals of the initiative as a visible learning partnership, as well as the fundamental principles of

learning, trusting, and acting transparent (cp. BMJV 2018). In June 2019, during the conference ‘*Trust and Responsibility in the Digital Age*’, the introduction of the CDR-Code, signed by five of the companies (Deutsche Telekom, ING-DiBa, Otto Group, Telefónica and Zalando), was announced (cp. Concern 2022). After the first year of the pandemic, in February 2021, an internal format for an exchange between the signatory companies called ‘*circle of excellence*’ was created (cp. CDR-Initiative 2022: 5). Since April 2018, a series of public events named ‘*CDR Impuls*’ exists that explores ‘different areas and concrete applications of CDR [through a small] lecture and a subsequent exchange’ (BMUV 2022b). In November and December 2021, respectively, it was communicated that the natural cosmetics and pharmaceutical concern Weleda AG (cp. BMJV 2021c) and the health insurance company BARMER have also become signatories of the CDR-Code (cp. BMUV 2021). Most recently, in January 2022, the rough targets for the initiative now being set, another internal format with ‘expert panels’ was started, in which the specialists of the affected departments, rather than the general CSR/CDR experts, exchange on concrete measures to implement CDR (cp. CDR-Initiative 2022: 7). Around mid-year, the first reports on the compliance with the CDR-Code, more precisely on the undertaken measures to reach each one of the goals, are expected of the signatory companies (cp. Ibid. 8).

4.2 The CDR-Code as the binding part of the German CDR-initiative

Thus, while several companies are associated with the CDR-initiative, there are – with the accession of Weleda and BARMER – currently seven members of the CDR-initiative (BARMER, Deutsche Telekom AG, ING-DiBa, Otto Group, Weleda AG, Telefónica Deutschland, and Zalando). They have pledged to comply with the self-obligations of the CDR-Code, which is said

to be through concrete objectives ‘the basis for the credibility of the CDR-initiative’ (CDR-Initiative 2021: 4).

4.2.1 The content of the CDR-Code

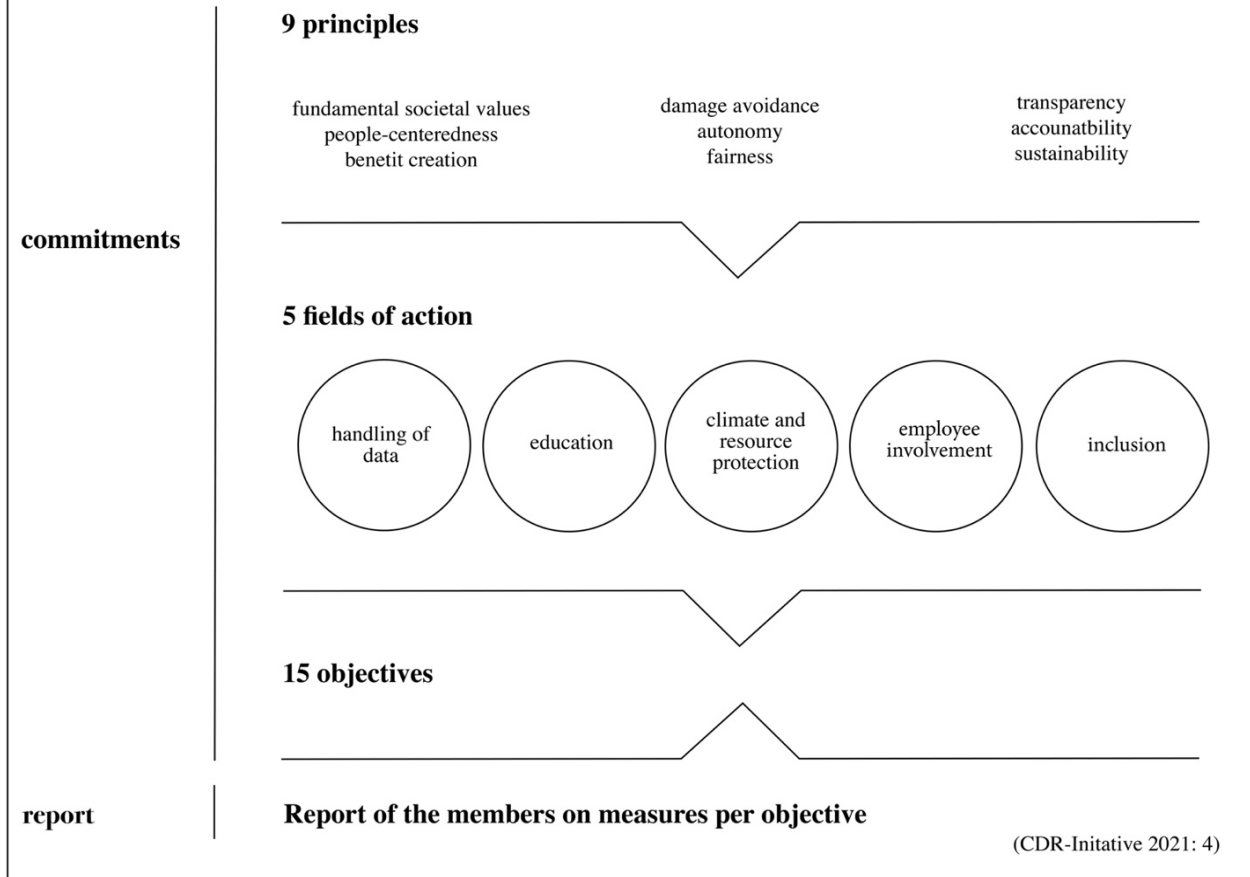
As illustrated in the subsequent figure, and according to the initiative’s website, the Code is based on nine principles that representatives of the companies have identified together with representatives of the government as precisely those that are important for managing the digital transformation in a responsible manner. They include the compliance with fundamental societal values such as equality, democracy, and freedom, as well as a positioning of the human at the center of attention, and the creation of consumer benefitting much more than risk-creating systems. Further, these principles state that damage is to be avoided through risk minimization, the self-determination of the consumers in use of a service to be reinforced, and access and participation by all to be granted. Lastly, they establish the need for sufficient transparency about the use of a system and its impact on the consumer, that deployment decisions are in human and no other responsibility, and that attention is paid to both the conservation of resources and social justice. With these nine principles as a sort of starting point, five areas of action were defined (in which these principles are to be pursued) through a total of 15 specific goals. In the area of ethical data use, that is according to the CDR-initiative ‘essential for both avoiding risks and exploiting opportunities in a digital society’ (BMUV 2022d), the six goals are a bias-free design of algorithms, a conscientious profiling of consumers, the safeguarding of consumer sovereignty in the use of services, an ethical design of technological configurations, the use only of necessary and not all collected data – all also applicable for data obtained through third parties – and an enhancement of and cybersecurity. Regarding the area of education, in which a contribution should lead to people being able to cope with the changes coming along the digital transformation and use digital

innovations, the two objectives are so far to inform employees about the risks and opportunities of digitalization for their work environment and the consumers of the use of digital services as well as to sensitize former for ethical questions in handling digital services. Accordingly, in the area of employee involvement, employees should also get the chance to involve themselves in shaping the digital transformation and be in good time informed and supported in transformations; while in the area of inclusion the aims are to ensure that as many societal groups as possible do participate in the digitalization and, above all, that they can do so. Finally, to make digitalization climate-friendly ‘digital solutions for the protection of [the] environment are to be strengthen[ed and] information and communication technologies design[ed] and us[ed in an environmentally friendly and resource-conserving manner’ (ibid).

4.2.2 The implementation of the CDR-Code

The compliance with the CDR-Code shall be ensured – similar to the European Non-Financial Reporting Directive (NFRD) currently in place or the future Corporate Sustainability Reporting Directive – by obliging the (member) companies to write a so-called progress report on their CDR-engagement (cp. BMJV 2021b). However, in comparison to these other two directives, there is an even stricter reporting standard. For each of the 15 goals of the code, outlined in greater detail in the previous paragraph, the member companies must annually report on the respective measures that they have or will implement to reach a goal (cp. CDR-Initiative 2022: 8). Thereby, incorporating the criticism (having inter alia led to the revision of the NFRD) that the imposition of a report without setting clear and strict reporting standards is of little help for making CSR-activities of companies actually comparable and in consequence in whatever form sanctionable (cp. European Commission 2021). Indeed, the CDR-initiative is discussing the reporting obligation in direct context with ensuring credibility and building trust (cp. CDR-Initiative 2021: 4).

figure 1:
The Code of the CDR-initiative



5. Methods and corpus

Having a better understanding of the German CDR-initiative, the question remains how to evaluate whether the voluntary-mandatory approach by the German Government is with regards to Kramer and Porter's shared-value-concept a Frankenstein or Future Model. For this, I decided to combine with the *goal-attainment model* and the *side-effects model* two of the models of policy evaluation introduced by Vedung in his chapter '*Six models of evaluation*' in the Routledge Handbook of Public Policy. Former deals with the questions of whether 'the results are in accord with [the] intervention goals [and whether] the[se] results are produced by the intervention' (Vedung 2015: 388), thus, whether CDR has in the participating companies increased (or as the ministry portrays it 'ma[d]e [...] a matter of course' (BMJ 2022)) as result of the membership in the initiative. However, this alone would only provide information about the benefits for society, but neither about the unintended side effects that can potentially reduce the actual added value for society, nor about the advantages and disadvantages for the participating companies. These will get clarified using the *side-effect model* asking about whether the CDR-initiative occurs with any anticipated and unanticipated positive as well as negative side effects for society and companies (cp. Vedung 2015: 391). Thereby, the assessment criterion for the success of the policy in terms of added value for the society and company shall respectively be any increase in CDR through the CDR-initiative and any more positive than negative entrepreneurial outcomes as the initiative itself is as laid out above still very young.

Thereby, to collect the data necessary data for answering these questions, I opted with expert interviews for a well-known qualitative method as the term CDR has not a singular established definition (cp. Brink, Esselmann & Golle 2020: 250), which a quantitative analysis would in some

way presuppose. Instead, CDR is by the responsible German ministry only loosely characterized as, on the one hand, ‘[any] entrepreneurial activities that [...] actively shape the digital world for the benefit of society’, making it difficult to determine the exact scope of digitally responsible activities. On the other hand, these activities are, of course, ‘voluntary[ily] go[ing] beyond the current legal requirements’ (BMUV 2022a), so that it becomes hard to measure by numbers in which factually authorized actions these companies do for the sake of CDR not engage. Having said this, expert interviews provide me for this research project ‘a more efficient and concentrated [opportunity for] gathering data [on the increase in CDR due the CDR-initiative, especially when] seen as ‘crystallization points’ for practical insider knowledge’ (Bogner, Littig & Menz 2009: 2). Thereby, I decided for the type of the experts to ask several practitioners (of whom in the end Ms. Hinz (Digital Coordinator at BARMER), Mr. Bieler (Consumer Protection Officer at ING-DiBa), Mr. Dr. Sardison (Senior Corporate Responsibility Manager at Telefónica Germany), Ms. Reuter (Senior Expert Corporate Responsibility at the German Telekom), and Mr. Wößner (Manager Organizational Development and Digital Transformation at Weleda AG) agreed), Ms. Dr. Dörr, CDR-researcher and author of the books ‘Corporate Digital Responsibility’ and Practical Guide Corporate Digital Responsibility’ and Prof. Dr. Dr. Brink, who is both, a researcher on the topic but also part of the scientific support of the CDR-initiative (cp. Wißler 2021). For the type of the interviews, I opted for the reason of comparability yet having the possibility of asking further questions for, orally and written, semi-structured interviews (cp. Adams 2015: 494), while for their processing, I chose an abductive and thematic interpretation. Acknowledging of course that this method is for one’s own experiences and views influencing the interpretation never completely objective.

6. Evaluation of the CDR-initiative

Following results were yielded when asking – in accordance with Kramer and Porter’s distinction of shared value in societal and entrepreneurial added value – first, for the assessment of former value aforementioned question about the increase of CDR to all experts and to Ms. Dr. Dörr and Prof. Dr. Dr. Brink also about the societal side-effects, and then, for determining the entrepreneurial added value, on positive and negative (un)anticipated side-effects for companies to Ms. Hinz, Mr. Bieler, Mr. Dr. Sardison, Ms. Reuter, Mr. Wößner, as well as Prof Dr. Dr. Brink (for his dual function as researcher *and* scientific support to the CDR-initiative and the purpose of contextualization):

6.1 Evaluation of the societal added value of the CDR-initiative

6.1.1 Analysis of the interviews with Ms. Dr. Dörr and Prof. Dr. Dr. Brink

When asked whether the adoption of CDR has in the participating companies increased as result of their membership in the CDR-initiative, Prof. Dr. Dr. Brink drew first on the rather recent origin of the CDR-initiative, arguing later that through the initiative ‘of course there is [especially regarding] CDR-awareness [...] already quite a lot happening’ in the affiliated companies (Interview with Prof. Dr. Dr. Brink 2022: 1). Similarly, but maybe more plainly, Ms. Dr. Dörr summed up that ‘in [this] initial stage [such] an increase cannot be assumed, [in so far as that] the companies currently involved in the CDR-initiative [...] already had a relevant commitment [to CDR] before participating’ in this initiative in the first place. Yet, for the future, she expects ‘in particular since a self-imposed commitment to transparency and reporting [is] made [, that CDR] will remain [...] a high priority’ (Interview with Ms. Dr. Dörr 2022: 2). Indicating thereby both that – at the moment – the CDR-initiative lies foremost in raising awareness about and committing

to the importance of corporate digital responsible behavior. But as time goes on, Ms. Dr. Dörr concludes CDR ‘remain[ing] in these companies a high priority [...] can have a positive effect on [actual] impact’ (ibid.). That said, for the CDR-initiative to pose in the future such a significant added value for society, both experts more or less agree that a certain group size of participating companies is desirable. Whereas Prof. Dr. Dr. Brink states that the initiative still ‘want[s] to win many more companies’ (Interview with Prof. Dr. Dr. Brink 2022: 2), Ms. Dr. Dörr emphasizes that it is ‘central [...] in the coming years to anchor Corporate Digital Responsibility in the breadth of the economy’ (Interview with Ms. Dr. Dörr 2022: 3). For the latter, ‘the political signal sent out by the CDR-initiative [is therefore] positive [since] the social risks of tech, data, and algorithms for society [...] and consumers are immense [but] politically only are a marginal issue [while] the noticeably negative consequences [...] would justify holding less the consumers [...] rather than companies with concrete requirements on CDR accountable’ (Interview with Ms. Dr. Dörr 2022: 3). Building in a way up on this, Prof. Dr. Dr. Brink identified the CDR initiative as having moreover a motivating, differentiating, and guiding function for companies. In his perception, companies are through the initiative stimulated to behave (to the benefit of society) corporate digitally responsible: Already participating companies ‘are proud [of getting their progressive CDR-commitment (publicly) confirmed and thus they are motivated to] keep on going’ with their engagement (Interview with Prof. Dr. Dr. Brink 2022: 7). Other companies, not yet part of the initiative, are getting drawn to membership because of the ‘differentiation factor. Those who behave (certified) ethically have advantages on the market’ (ibid. 3). Thereby, the initiative offers companies, in particular smaller ones, some guidance on assuming more CDR. According to the professor ‘family businesses, maybe [with] 1000 employees, regionally active, [who] cannot afford a CSR manager [and] certainly not a CDR manager, [can] take a look at the [publicly available] code’ and then implement (some of) its guidelines (ibid. 7).

Nevertheless, should despite these incentives and instructions not significantly more companies join the CDR-initiative in the future, the two experts draw on different solutions: Prof. Dr. Dr. Brink raises the possibility of reassessing the code and just like in case too light, states that it might ‘have to [be] relax[ed] a little to get more companies on board’ (ibid.). Ms. Dr. Dörr, on the contrary, stresses in her answer to the question on negative aspects of the CDR-initiative the need of ‘providing tools for implementation [and] integrating CDR into the various business promotion of digitalization’ (Interview with Ms. Dr. Dörr 2022: 3).

6.1.2 Analysis of the interviews with the five CDR-practitioners

Little surprising, the responses of the other five experts were less straightforward in this regard. Of the five interviewees, Mr. Bieler (Consumer Protection Officer at ING-DiBa) answered the question about an increase in CDR through the CDR-initiative with ‘I would not say that it has increased, it is not as if we joined the initiative and then suddenly discovered this topic, but because we are, as a bank especially, highly regulated, we have many points in which we must act’ (Interview with Mr. Bieler 2022: 1). Mr. Dr. Sardison (Senior Corporate Responsibility Manager at Telefónica Germany) responded ‘It has not changed, I would say, I mean [...] when die initiative was founded [...] we already had some things on the agenda, [...] or we had already implemented them’ (Interview with Dr. Sardison 2022: 1); Ms. Reuter (Senior Expert Corporate Responsibility at the German Telekom) explained that ‘for many years, Deutsche Telekom has generally been dealing with digitalization’ (Interview with Ms. Reuter 2022: 1) and Mr. Wößner (Manager Organizational Development and Digital Transformation at Weleda AG) declared ‘No, we have implemented strong measures already before’ (Interview with Mr. Wößner 2022: 2). Only one, Ms. Hinz (Digital Coordinator at BARMER), replied directly ‘Yes, I would say so’ adding that ‘that

was also the goal why [the company] participated in the CDR-initiative, through the exchange with all the different member companies [one can] learn a lot about how the other companies approach' the topic (Interview with Ms. Hinz 2022: 1). However, later, in the course of the interviews, similar comments were also made by three of the other experts: Whereas Ms. Reuter stated that 'of course, [they] see the cooperation and open exchange with other companies [...] as very positive' (Interview with Ms. Reuter 2022: 1), Mr. Bieler and Mr. Dr. Sardison gave concrete examples of impulse giving. According to former, 'it is [...] exciting, of course, to see what others are doing, especially when it comes to engaging employees. OTTO [for example] is a huge company with a lot of people working on these issues and of course [one] get[s] some interesting impulses and think[s] that this would be something for [one] too' (Interview with Mr. Bieler 2022: 3). Latter expert outlined, that while 'it is [for the many industry specifications often] a bit difficult [to learn from each other, it is easier] when it comes to such overarching topics like for example human resources, i.e., how do you train your employees in the area of responsible digitalization' (Interview with Mr. Dr. Sardison 2022: 4). Indeed, also the interview with Prof. Dr. Dr. Brink suggests that the answer to this question is probably to be found on a continuum between the members being from 'a high variety of companies [...], of course all having something to do with technology' (Interview with Prof. Dr. Dr. Brink 2022: 4), and them 'all being [...] already pioneering companies' (ibid. 2), and maybe also wanting to be. It seems to be of significance for the companies that 'when the initiative was founded, [they] were invited as a founding member [as they] were seen quite advanced by the ministry as well' (Interview with Mr. Dr. Sardison 2022: 1).

6.1.3 Interim discussion of the societal added value

Although the seven experts interviewed clearly have different viewpoints on the extent of the initiative's impact on the increase of Corporate Digital Responsibility, from the initiative being

still rather limited to indeed an already more elaborate learning platform, it is almost certainly more than none. After all, it is only Mr. Wößner who completely negates an increase, but also solely in the company he works in (Interview with Mr. Wößner 2022: 2), and Ms. Reuter which uses a rather vague language (Interview with Ms. Reuter 2022: 1). The other five experts, directly or not, admit that the initiative leads to something between more awareness/commitment to the topic and an active exchange of experience. Thereby, already former can be considered a first noteworthy added value for society in that it introduces in each signing company a standard that is for the involvement of the government less prone to whitewashing, while consolidating in the participating companies the pledged standard as sort of minimum standard of CDR. Yet, the response of Ms. Hinz is – weakened though by the negative statement of Mr. Wößner – particularly interesting. Without his clear ‘No’ (Interview with Mr. Wößner 2022: 2), one could have thought that the increase in the five companies first signing the CDR-Code might have been less high because they, as Mr. Bieler summarizes so nicely, ‘have [...] done the preliminary work [...] Code and so on’ (Interview with Mr. Bieler 2022: 1). In other words, that they have contributed much of what already existed in their companies into the initiative or, for that matter, the Code, which is why it is likely that the increase in CDR is for them, not nonexistent, but smaller than for all the companies coming afterwards. That said, the initiative is, of course, still a relatively new initiative and has even with Weleda and BARMER only seven companies, so naturally, also these two companies are (some of) the most progressive companies in their respective sectors. Therefore, even the progress for newly joining companies is most likely to be limited for as long as there are so few companies of so different sectors members of the initiative. For increasing their number and developing the initiative further, however, Ms. Dr. Dörr made an important point for the future of the initiative when she demanded for more support of non-participating companies. It is true that the purpose of having more members in the CDR-initiative is not an end in itself, but a prerequisite for increasing

its positive impact. Certainly, the greatest added value for society will occur through the CDR-initiative when as many companies commit themselves through their membership to as many and strict CDR principles and goals as possible. A similar nuanced picture presented itself also regarding the entrepreneurial added value.

6.2 Evaluation of the entrepreneurial added value of the CDR-initiative

6.2.1 Analysis of the arising costs for the companies

As far as the negative side effects for companies are concerned, thus essentially costs resulting out of their participation in the initiative, the analysis of the expert interviews suggests above all a distinction between organizational costs and content-related costs. Regarding the formal participation costs, Ms. Hinz (Digital Coordinator at BARMER) for example outlines that ‘in fact, all these meetings, if taken seriously, really take up a lot of time. [There are] regular working meetings, then [there are] extra expert meetings for specific focus issues’ (Interview with Ms. Hinz 2022: 4). In addition, for the upcoming report, information ‘must [be] regathered [and] coordinated with everyone’ (ibid. 5). An assessment shared also by Mr. Dr. Sardison (Senior Corporate Responsibility Manager at Telefónica Germany), who notes that the report ‘is more work, sure, [but adds that it can be implemented in a way] that the extra work is nevertheless kept within limits [since there is through other CSR reports] already a lot of material, which cannot be reproduced one-to-one, but the foundation is already there and [...] can be adopted quite well for the purpose’ (Interview with Mr. Dr. Sardison 2022: 6). The other experts, in turn, did not explicitly elaborate on organizational costs, but when asked about the negative side-effects Mr. Bieler (Consumer Protection Officer at ING-DiBa) illustrated that when already ‘work[ing] in such a highly regulated are, as [the banking sector, one has] to see how things can be implemented in a pragmatic way (Interview with Mr. Bieler 2022: 4). Mr. Wößner (Manager Organizational Development and

Digital Transformation at Weleda AG) stated that they ‘cannot [be] estimate[d] at the moment [but only] after the reporting’ (Interview with Mr. Wößner 2022: 3) and Ms. Reuter (Senior Expert Corporate Responsibility at the German Telekom) pointed out – neither clearly negative nor positive – that ‘CDR is not just the task of individual companies’ (Interview with Ms. Reuter 2022: 2). Interestingly, those experts that mentioned said costs related to the implementation of CDR, later implied that these costs are to be seen relative as similar (although maybe not the same) costs would probably have been taken upon anyway. While Ms. Hinz spoke first about an eventual increase in effort until ‘the values [are also] gradually in all departments [...] implemented’ (Interview with Ms. Hinz 2022: 4), Mr. Bieler about work arising from the need to ‘comply with something more’ (Interview with Mr. Bieler 2022: 4) and Mr. Dr. Sardison about ‘more work’ (Interview with Mr. Dr. Sardison 2022: 6), all three of them alluded that these are costs which in a way would occur anyway as they need to ‘have the trust of the people’ (Interview with Mr. Bieler 2022: 1) as part of their ‘core business’ (Interview with Ms. Hinz 2022: 3 & Mr. Dr. Sardison 2022:4). Thereby, the results are again in line with the assessment of Prof. Dr. Dr. Brink, whose responses indicate that he is locating the actual costs somewhere between the companies ‘all being [...] already pioneering companies’ that have already taken on some of the costs in this direction (Interview with Prof. Dr. Dr. Brink 2022: 2) and the assumption that ‘if it does not cost anything, if it does not hurt, then it [would be] useless’ for the ministry to invest resources in such an initiative (ibid. 3).

6.2.2. Analysis of the ensuing benefits for the companies

Except for the interviews with Ms. Reuter and Mr. Wößner, the topic of ‘trust in digitalization’ was in one way or another mentioned as important in the interviews with the other company experts. Mr. Bieler said ‘that [they] have to have people’s trust, [when a customer thinks they are not]

behaving responsible [...] in the digital world, they will not become customer with [them]’ (Interview with Mr. Bieler 2022: 1). Mr. Dr. Sardison (Senior Corporate Responsibility Manager at Telefónica Germany) expressed that they ‘rely on consumer confidence, [they want to progressively engage in digitalization but] in the end, this will only work if people have confidence in the digitalized world’ (Interview with Mr. Dr. Sardison 2022: 1), and Ms. Hinz suggested that while ‘as health insurance, [they] are a company that has a very good relationship of trust with the insured [...], now it is [...] about [...] keeping the trust and [...] digitalizing in a meaningful way’ (Interview with Ms. Hinz 2022: 3). In this context, the benefits of the CDR-initiative for the participating companies were named as ‘reputation’ (Interview with Mr. Dr. Sardison 2022:3) or ‘reputation topic for the future’ (Interview with Bieler 2022: 4) as well as an ‘award for the commitment’ (Interview with Mr. Dr. Sardison 2022: 3), especially since the initiative is associated with the ministry. The CDR-engagement of the companies ‘gets [naturally] more attention [...] because the ministry is involved’ as Mr. Dr. Sardison so aptly put it (ibid. 4). This perception coincides with Prof. Dr. Dr. Brink’s, who stated the companies ‘via the CDR-initiative and thus also via the federal government, [by the fact that the] Ministry of Justice and Consumer Protection is [...] involved, [send] a signal to the public’ (Interview with Prof. Dr. Dr. Brink 2022: 2). That said, trust is an important but by no means the only ensuing benefit for the participating companies: All company experts except Mr. Dr. Wößner, also named the facilitated exchange with other companies as advantageous of the initiative. Ms. Dr. Reuter spoke about directly ‘see[ing] the cooperation and exchange with other companies [...] as very positive’ (Interview with Ms. Reuter 2022: 1), Ms. Hinz illustrated that the companies ‘are in an active exchange’ (Interview with Ms. Hinz 2022: 1), Mr. Dr. Sardison said that ‘from this exchange [...] in [...] overarching topics, [they] were able to take something out’ (Interview with Mr. Dr. Sardison 2022: 2), and Mr. Bieler outlined that it ‘is of course exciting to see [...] what others are going’ (Interview with Mr. Bieler 2022: 3).

An exchange, which Prof. Dr. Dr. Brink characterizes – ‘provided that they are relevant for the companies’ (Interview with Prof. Dr. Dr. Brink 2022: 4) – favorably for the ‘networking’ (ibid. 2) and ‘learning effects’ (ibid. 4).

Apart from these more collectively perceived benefits, there are of course also more individual ones: Regarding the exchange with other companies, Mr. Bieler mentioned for instance that even though ‘[one has] people [oneself], who spend the whole day working on [CDR], and do their work well, of course, [they] have a certain way of thinking [through the exchange with companies from] other sectors one receives other impulses’ (Interview with Mr. Bieler 2022: 3), whereas Ms. Hinz stated that it insofar ‘a work relief [as that they can] meet [other members also outside the working meetings to discuss] concrete topics, where one has [...] a question [and thus] progress faster’ (Interview with Ms. Hinz 2022: 3). Latter, moreover, pointed out that for the involvement of the ministry the implementation of CDR has ‘yet another relevance also for the colleagues’ (ibid.), which can be summarized with Mr. Dr. Sardison’s statement that ‘when [all the employees involved in one way or another in the CDR-concept] are told, that what they are doing [...] has a positive influence on the outside and is also being recognized from the outside, [that the company is] actively asked about it, then [...] it is a different motivation’ (Interview with Mr. Dr. Sardison 2022: 3). Lastly, ‘to have the public sector, the ministry, legislator on board [Mr. Bieler added] is of course exciting [as they] gain insights into the daily challenges of the companies, which is usually not the case’ (Interview with Mr. Bieler 2022: 3).

6.2.3 Interim discussion of the entrepreneurial added value

The interviews showed that there are several costs arising for the members of the CDR-initiative and that the amount of these costs should not be underestimated, especially as ‘CDR is [as Ms.

Reuter put it is aptly] not just the task of individual companies’ (Interview with Ms. Reuter 2022: 2). Nevertheless, when weighing the costs and benefits against each other, it can be concluded that the organizational costs which the membership in the CDR-initiative requires, that is inter alia the costs for attending the regular work meetings and writing the annual report, are in a way offset by the association of the initiative with the ministry. Its involvement provides the initiative – when thinking Mr. Dr. Sardison’s statement that the initiative ‘gets [naturally] more attention [...] because the ministry is involved’ (Interview with Mr. Dr. Sardison 2022: 4) further – probably with more credibility and media coverage than an initiative solely of companies or the engagement of only one company would otherwise have received. Indeed, a look at the literature shows that a good standing is, in contrary to Kramer and Porter’s argumentation that reputation is negligible (cp. Kramer & Porter 2018: 85), not at all unimportant for those companies engaging progressively in digitalization. By many, researchers as well as policy-makers and governments, trust is featured as a, if not the, prerequisite for the uptake of digital technologies/services (cp. Vestager 2021). State Secretary at the German Federal Ministry of Justice and Consumer Protection Christian Kastrop goes so far as to call ‘trust [...] the most important currency in the process of digitalization’ (BMJV 2021a). That said, also the content related costs are to be seen relative: As the companies are dependent ‘hav[ing] the trust of the people’ (Interview with Mr. Bieler 2022:1), they have a self-interest to engage in CDR. In this situation, incurring these costs in the context of the initiative allows them to benefit from (at least some) insights that other members have already accumulated. Making the membership in the initiative thereby despite of the mandatory compliance with the code, but through the voluntary option of joining and the focus on digitalization, a relevant tool for reaching the individual companies’ strategic goals, just like Kramer and Porter have argued, is so important for the creation of shared value. Therefore, by and large, the cost-benefit analysis can probably be summarized quite well in the words of Mr. Dr. Sardison: ‘the positive effects outweigh

the costs for [them] (Interview with Mr. Dr. Sardison 2022: 6). Would that not be the case, the seven companies were unlikely to be part of the initiative in the first place.

6.3 Discussion of the validity of the results of the evaluation

There are of course several limitations to this analysis. Already Verdung, from whom I have adopted the goal-attainment and side-effect model, states the problem of making an objective weighing of goal catalogues (cp. Vedung 2015: 390) as in the case of the initiative. Its goals are defined as broadly as cultivating one common understanding of CDR, enabling exchange on CDR, finding through the (before mentioned) scenario technique solutions for challenges related to CDR, and promoting (trans-)national CDR activities and their visibility (cp. BMJV 2018). However, in this context, Verdung also mentions ‘elected officials and program planers [...] balanc[ing] the various stated goals into one global outcome or output measure’ (Vedung 2015: 390) and so the statement of the initiating ministry that ‘the aim of the initiative is to make digital responsibility a matter of course for companies’ (BMJ 2022) should be enough to determine the question of goal attainment for the purpose of this master thesis, and in this early stage of the initiative, as whether CDR has in the participating companies increased as a result of the membership in the initiative. Other limitations of the analysis are to be found in the context of the interviews: While the interview with Prof. Dr. Dr. Brink, of the scientific accompaniment of the initiative (cp. Wißler 2021), can be seen as a valuable completion for missing insights, it would have been of course advantageous if practitioners from seven and not only five companies could have been brought to an interview, while the interviews with Mr. Wößner and Ms. Reuter were for the written format comparably short. Moreover, it is up for discussion how much actual insight is given through these interviews when the interviewees are either associated with the ministry or working in one of the companies.

On the other hand, for assessing the added value for society, an interview with consumer protection would have been as requested an asset. Yet, this service is of course rather focused on consulting in concrete problems, whereas Ms. Dr. Dörr has an expertise in CDR, and can, through her independence from the ministry and member companies, assess the added value through the initiative more plainly.

6.4 Discussion of the shared value through the CDR-initiative

Subject to these limitations, it can be summarized from the analysis that although the initiative has a mandatory aspect, which prevents the companies from choosing completely freely on their CSR-engagement and so, to quote Kramer and Porter, figure out the ‘most appropriate to each firm’s strategy’ (cp. *ibid.* 3), the CDR-initiative, in its current format, is not a Frankenstein Model. Instead, the shared value for society as well as the companies seem to lie precisely in the fact that companies cannot randomly choose where and how they want to implement CDR. To the benefit of society this ensures that companies are not only becoming engaged in one aspect of CDR and behave irresponsible in the others, but that they are committing to an enhancement in all aspects of CDR. Thereby, this more holistic approach is likely, especially over time, to allow people to develop a profounder trust in the digital world and in consequence profit from the many advantages that digitalization holds. On the other hand, to the benefit of the companies, the initiative rewards their comprehensive CDR-commitment with approval of the ministry, generating attention in the public and trust with consumers, eventually, leading to their digital services/products being better accepted. However, as much as the analysis has shown that the inclusion of a mandatory aspect must not make the CDR-initiative automatically a Frankenstein Model, it became in the course of this analysis equally clear that this is dependent on the current format – more specifically two

features – of the initiative: Firstly, through the voluntary option of becoming a member in the initiative, the mandatory part only applies to companies whose individual strategy fit these commitments anyway. As the interviews indicated, (all of) the (so far) seven member companies have a vested interest in ensuring that their digital services appear trustworthy to consumers, while they were also all pioneering CDR even before joining the initiative in the first place. Insofar there is consistency with Kramer and Porter’s assumption that only without freedom, ‘disconnected from the company’s strategy [CSR] neither make[s] any meaningful social impact nor strengthen[s] the firm’s long-term competitiveness’ (p. Kramer & Porter 2006: 85). Secondly, but building upon this, the commitments that companies make with their membership, although far ranging, still refer to corporate digital behavior only in the one area of digitalization. Thus, the indicated costs that the companies take up in the context of the initiative are all (from writing the report to engaging in an exchange) occurring solely in one area, while here again, it is more the engagement in different areas in ‘[t]he consequence of [which] fragmentation [Kramer and Porter see in a mandatory aspect] a tremendous lost opportunity’ (ibid.). Moreover, and this is not a feature of the initiative, but a review of Kramer and Porter’s dismissal of ‘the effect of a company’s social reputation on consumer purchasing preferences or on stock market performance [based on some studies as] inconclusive at best’, it seems that these (unspecified, unnamed) studies (ibid.) have not considered the (in the interviews outlined) positive impact of the involvement of the government, neither in terms of certifying this reputation, nor bringing attention to it and in particularly not for the field of digitalization. There a good standing is indispensable for the trust of consumers and in consequence argued to be of utmost importance for the use/purchase of digital products/services (cp. Vestager 2021).

7. Conclusion

Thus, to conclude on the question posed in the beginning of this paper, whether the standardized approach of the German CDR-initiative is a Farce, Frankenstein, or Future Model, it can be said that at this moment in time, the CDR-initiative can be considered to have at least the potential of being a future model. Thereby, this is mainly because the initiative is set up in a way, that its standardization does not operate in a complete opposition to a pluralistic understanding of CSR. Instead, by leaving the membership voluntary and having a focus on digitalization, the (current) setup bridges the idea of the necessity of a standardized approach with important features of pluralistic conception of CSR – as the conducted evaluation of the initiative has shown – foremost benefitting society through companies getting in a serious way engaged in CDR and companies by providing the chance of getting in a credible, their corporate strategy suiting way, active in CSR. However, as much potential as the CDR-initiative has in this initial stage for becoming a model for the future, even more might depend on its further development. Therefore, it is important that there is with some time lap further research into the future viability of the initiative both, on the development of the societal and entrepreneurial added value. For former, it might be interesting to investigate the prospective increase in member companies with the *relevance model* of Vedung, asking how pertinent, sufficient, etc. this number of members is (cp. Vedung 2015: 392) for ‘mak[ing – as the ministry states] digital responsibility a matter of course for companies in all industries’ (BMJ 2022). Particular attention might also be paid to the extent to which the initiative succeeds in getting small/new companies on board, which do not have the same capacities to participate inter alia in the regular meetings of the initiative, but which would be (amongst other aspects) ‘central [as Ms. Dr. Dörr has outlined as so important] to anchor Corporate Digital Responsibility in the breadth of the economy’ (Interview with Ms. Dr. Dörr 2022: 3). Meanwhile,

also an investigation into the effectiveness of the reporting obligation as an enforcement of the CDR-Code appears to be indispensable for determining the way in which the societal value of the initiative develops. Regarding the entrepreneurial added value, on the other hand, it would be interesting to carry out a study on the extent to which the initiative is in two, four years sufficiently well-known by the public to generate trust in the participating companies or the degree to which learning effects increase with more (diverse) members. Here, also a distinction is imaginable between the first ten to twenty companies and subsequent ones, which might not yet have dealt with CDR in such detail. Additionally, following up the consideration that the regulations for enforcing a responsible digital transformation are still limited, it seems important to weigh up the (potentially remaining limited) benefits with the disadvantages of just waiting for some legislation to be eventually drawn up.

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