Corporate Digital Responsibility and Digital Ethics: A Review

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Abstract: With the rapid development of the Digital Economy, traditional business models have been profoundly reshaped, and people's work and lifestyles have undergone dramatic changes. However, this transformation is not entirely positive. While the Digital Economy promotes social progress, it also introduces a series of ethical risks and Moral Dilemmas. For instance, issues such as Data Privacy Breach, Algorithmic Bias, and Technological Monopoly have become increasingly prominent, attracting widespread attention and deep reflection from various sectors of society. Against this backdrop, "Corporate Digital Responsibility" (CDR) has emerged as an important concept to address these challenges, gradually becoming a focal point of interest in both academia and practice. This paper reviews existing literature, summarizing the conceptual definition, theoretical framework, practical manifestations, and influencing factors of Corporate Digital Responsibility. Finally, it evaluates existing research and identifies future research directions.

1. Introduction

With the rapid development of digital technology and its extensive application in sustainable development fields such as the economy, society, and environment, the social responsibility undertaken by enterprises during Digital Transformation has increasingly become a focal point for both academia and practice. Corporate Digital Responsibility not only encompasses the ethical norms and principles that enterprises should follow in data collection, processing, and usage, but also involves addressing key issues such as Data Security, Privacy Protection, and Digital Inclusivity. Within this research context, academia has engaged in in-depth discussions on the theoretical implications and practical pathways of Corporate Digital Responsibility. The concept of Corporate Digital Responsibility (Corporate Digital Responsibility, CDR) was first systematically defined by Lobschat in the foundational paper "Corporate Digital Responsibility" published in 2021[1]. This study clearly defines CDR as "a shared system of values and norms that enterprises should adhere to in the development and application of digital technology," and constructs a Theoretical Framework comprising dimensions such as Data Ethics, Algorithmic Accountability, and Technological Transparency. Since then, the concept of Corporate Digital Responsibility has been extensively studied by numerous scholars both domestically and internationally. In these studies, scholars primarily focus on the importance of CDR. Some scholars argues that in the digital context, enterprises will face increasing demands and need to adopt robust Corporate Digital Responsibility

approaches to protect customers and employees [2]. Some scholars also believe that "the new responsibilities brought about by digital technology are almost entirely overlooked in Corporate Social Responsibility research."[3] As research progressed, scholars began to define Corporate Digital Responsibility. Suchacka described it as "a new dimension of the human-technology relationship," and his research indicated that the dynamic nature of digital development means that "neither companies nor employees have sufficient time to thoroughly examine the ongoing social consequences of digitalization."[4] Meanwhile, scholars started focusing on the role of CDR at the corporate level, analyzing its impact on areas such as corporate financial performance and governance. Lobschat argued that Corporate Digital Responsibility affects companies both in the short and long term [1]. In the short term, digital responsibility actions may increase corporate costs, but in the long term, companies that actively fulfill digital responsibility can positively influence financial indicators by enhancing customer trust and improving corporate reputation. Some scholars have also keenly perceived the ethical issues lurking behind digital technologies. For instance, Wiener noted at the inception of Cybernetics that new information technologies would generate new social and ethical consequences [5]. Subsequently, Capurro introduced the concept of "Digital Ethics," but neither focused on corporate-level responsibility [6].

Currently, research in this area primarily focuses on the construction of the Theoretical Framework, exploration of practical pathways, and addressing ethical dilemmas, achieving significant progress. However, the theoretical perspective of Corporate Digital Responsibility in the field of Digital Ethics still requires expansion, particularly regarding the quantitative assessment, index system construction, and Localized Case Studies. In light of this, this paper first reviews the theoretical foundation of related research on Corporate Digital Responsibility within the ethical domain. Secondly, it summarizes recent empirical research and other findings related to Corporate Digital Responsibility in the field of Digital Ethics. Finally, it evaluates the latest research progress in this field and offers an outlook on future research directions for scholars to consider in their studies.

2. Theoretical Foundation of Corporate Digital Responsibility in the Field of Digital Ethics

2.1 Stakeholder Theory

Stakeholder Theory asserts that a company's business decisions and actions should consider not only the interests of Shareholders but also those of other stakeholders, such as Employees, Consumers, Suppliers, and Communities. According to Stakeholder Theory [7], the practice of Corporate Digital Responsibility must address the Rights and Interests Claims of both traditional and Emerging Stakeholders. This theory suggests that companies should balance the interests of all individuals or groups affected by their decisions. In the digital era, this concept further extends to new entities like Data Providers and Algorithm Users. This requires companies to establish a Governance System that incorporates Multi-stakeholder Participation in the application of digital technology, coordinating all parties' rights and interests through institutional design and technological means (such as Explainable AI), ultimately achieving responsible Digital Transformation [8][9][10]. Lobschat defines the concept of Corporate Digital Responsibility from the perspective of meeting stakeholder demands in the process of Digital Transformation. This study indicates that Corporate Digital Responsibility is distinct from traditional Corporate Social Responsibility, as its essence is a set of shared Value Concepts and Code of Conduct [1]. Based on Stakeholder Theory, Trier et al. argue that digital responsibility involves stakeholders striving to exceed the statutory minimum and contribute to a Sustainable, more Inclusiveness, Fairness, and Value-based Digital Society [11]. Merbecks proposes that Corporate Digital Responsibility is a Management Concept that encompasses all activities aimed at addressing Digital Challenges for all stakeholder groups [12].

2.2 Ethical Theory

Ethical Theory asserts that an action is considered "right" only when a specific condition is met or exists. Various Ethical Theory have been studied in detail from different perspectives and are generally categorized into two main schools of thought. One is the Character Ethics school, which emphasizes assessing the correctness of actions based on individual virtues or vices, rather than external rules. The other is the Behavioral Ethics school, which is further divided into Teleology and Deontology. Kant, a proponent of Deontology, advocates that people have moral obligations in all circumstances and has proposed a set of fundamental tenets of morality, philosophy, and ethics to guide society in valuing moral intentions and responsibilities. Thus, the ethical aspects of the initial Digital Transformation were primarily addressed within the realms of philosophy, politics, law, and social sciences [13][14][15]. However, with the rapid advancement of digital technology and its significant impact on the global economy, addressing these issues solely from philosophical and social science perspectives is inadequate to fully tackle the ethical challenges posed by digitalization. Consequently, in recent years, research has increasingly focused on specific issues within the digital environment, such as the ethical concerns of Data Privacy, Algorithmic Bias, and Artificial Intelligence, prompting society to hold enterprises accountable for Digital Ethics. Mittelstadt et al. systematically analyzed five major ethical issues arising from algorithms: Bias, Opacity, Lack of Accountability, Privacy Invasion, and Moral Agency, establishing the foundation for Algorithmic Ethics research [16]. Stephen Oduro et al. empirically found that Corporate Digital Responsibility does not directly enhance a company's Financial Performance, but it can indirectly promote the growth of Financial Performance by improving Corporate Reputation [17]. Jacqlyn L Yourell PhD et al. applied ethical and governance theories to highlight the critical role of Privacy Policy and Institutional Review Board (Institutional Review Board) in Digital Health companies for protecting user data and ensuring ethical compliance. They also called for strengthening industry standards and regulations to safeguard user rights [18].

2.3 Paradigm Theory

Thomas Kuhn first introduced the Paradigm Theory in the field of Philosophy of Science. In his 1962 work, The Structure of Scientific Revolutions, Kuhn systematically elaborated on the Paradigm Theory to explain the patterns of scientific development and the nature of scientific revolutions. When applied to the field of Corporate Social Responsibility, Paradigm Theory can be understood as the Ethical Norms, governance models, and Sustainable development frameworks commonly followed by the industry. For instance, CA Mihale, building on the Corporate Social Responsibility (CSR) paradigm, further conceptualized Corporate Digital Responsibility and conducted a survey of 515 participants from German-speaking regions to analyze Consumers' perceptions of ethical guidelines for Corporate Digital Responsibility [19]. Furthermore, KV Car, from the perspective of Consumers, demonstrated through empirical research that as Digital Transformation deepens, it is necessary to construct a Corporate Digital Responsibility paradigm that includes standards such as data Privacy Protection and algorithm Fairness transparency [20].

3. Empirical Research on Corporate Digital Responsibility in the Field of Digital Ethics

3.1 Definition and Measurement of Corporate Digital Responsibility

The concept of Corporate Digital Responsibility (Corporate Digital Responsibility) was initially developed to address the negative impacts of globalization and technological change on the fulfillment of Corporate Social Responsibility. It integrates Sustainable development goals with

Responsible Business Practices. As research has progressed, Corporate Digital Responsibility has increasingly been influenced by the Instrumental Economic Perspective, with scholars hypothesizing the presence of Economic Motives behind its activities. Subsequently, some studies have expanded this concept, using Corporate Digital Responsibility to describe how enterprises build reputation in the Digital Economy to gain Competitive Advantage [21]. A review of existing literature reveals that there is currently no unified consensus among scholars on the definition and connotation of Corporate Digital Responsibility. Discussions primarily focus on four perspectives: Stakeholders, Voluntary Commitment, Values and Standard Norms, Ethical and Moral.

Firstly, from the Stakeholders perspective: Lobschat defined the concept of Corporate Digital Responsibility based on the demands of four Stakeholders: organization, individual, technology, and institution. He explored how Corporate Digital Responsibility is realized within enterprises from the perspective of Organizational Culture [1]. Merbecks regards Corporate Digital Responsibility as a Management Concept that includes all activities aimed at addressing the Digital Challenges faced by all Stakeholders groups [12].

Voluntary Commitment Perspective: According to Schneevoigt, Corporate Digital Responsibility is a form of "Voluntary Commitment" that primarily involves complying with Legal Requirements and standards in areas such as handling customer data, confidentiality, and Intellectual Property [22]. Thorun suggests that Corporate Digital Responsibility embodies the Proactive Action and Innovative Practice of companies beyond the Legal Baseline, aiming to create a digital environment that benefits society [23]. Elliott indicates that Corporate Digital Responsibility is a form of Voluntary Commitment, where organizations act as Corporate Rationalizers, representing the interests of Communities, and collaboratively guiding solutions to the social, economic, and ecological impacts of the Digital Society [24]. Smith views Corporate Digital Responsibility as a new Management Philosophy, where responsibility in the Digital Economy is voluntarily assumed through changes in management and production systems and the adoption of governance systems [25].

Ethical and Moral Perspective: Driesens asserts that a company's Digital Responsibility is "to ensure that new technologies—especially data—are used efficiently and wisely."[2] In the context of increasing algorithmic application in decision-making, Binns raises the bar for Digital Ethics and Algorithmic Responsibility [26].

From the Values and Standards perspective, Lobschat analyzed Corporate Digital Responsibility from a Value-oriented viewpoint. It is seen as a set of shared Value Concepts and Code of Conduct that guide enterprises in the application of Digital Technology, data development, and operational management [1]. This reflects an enterprise's conscious attitude and intrinsic belief in proactively assuming responsibility for technology use during the digitalization process [27]. From the perspective of normative constraints, Corporate Digital Responsibility is defined as the basic obligation that enterprises must fulfill during technology development and service provision [28]. It also serves as the fundamental principle ensuring that enterprises adopt ethical, fair, and protective use of data and technology in their interactions with customers [21].

Although scholars have conducted extensive research on the connotation and denotation of Corporate Social Responsibility, there is no consensus in the academic community regarding its concept and structural dimensions.

3.2 Influencing Factors of Corporate Digital Responsibility

In studying the Influencing Factors of Corporate Digital Responsibility, these factors can be categorized into endogenous and exogenous dimensions. Internally, a company's strategic decisions, technological capabilities, and cultural values are crucial. For example, Elene Dundua emphasized that the implementation of AI ethical guidelines is influenced by internal governance structures (such

as executive awareness and corporate culture) and technological risk control (including explainability and Data Privacy) [29].

Externally, policies and regulations, social expectations, and market competition play significant roles. Jin pointed out that policymakers should mitigate Digital Responsibility risks by enhancing transparency frameworks and standardized disclosure mechanisms, while balancing AI efficiency and ethical assurance. Media reports effectively mitigate Corporate Digital Responsibility risks by reducing information asymmetry [30]. Shuili Du developed an ethical analysis framework from a social perspective, revealing core ethical issues such as Algorithmic Bias and Privacy Invasion [31].

4. Non-empirical Research on Corporate Digital Responsibility in the Field of Digital Ethics

In addition to empirical research, some studies in the field of corporate Digital Ethics have employed non-empirical methods such as theoretical deduction and case studies. Some scholars have observed the relationship between corporate Digital Responsibility and Economic Performance. Currently, there are two distinct theoretical perspectives in academia. Supportive research suggests that the fulfillment of Corporate Digital Responsibility can significantly enhance a company's Economic Performance. This positive impact is primarily achieved through the following pathways: first, by establishing a Digital Trust mechanism with Consumers, Suppliers, and other Stakeholders, which significantly reduces Transaction Costs; second, by enhancing Corporate Reputation capital through responsible digital practices, thereby strengthening market Competitive Advantage; third, by optimizing Data Governance and Algorithmic Decision-making to improve operational efficiency. However, critical research highlights that Corporate Digital Responsibility practices may impose significant cost pressures [28]. This divergence may arise from differences in research perspectives: Long-termists emphasize the strategic value of Corporate Digital Responsibility, while research with a Short-term Orientation focuses more on immediate costs.

As society increasingly emphasizes the issue of Corporate Digital Responsibility, Consumers are paying more attention to how enterprises incorporate Consumers rights, Digital Literacy, Cybersecurity, privacy, and transparency into their digital practices. Managers face the challenge of overseeing economic activities and formulating relevant policies. Hyejo Hailey Shin et al. conducted a scenario-based mixed design experiment, which confirmed that Corporate Digital Irresponsibility (CDiR) behaviors significantly damage Brand Trust and reputation, while proactive Corporate Digital Responsibility communication can effectively mitigate negative impacts and enhance Consumers identification [32]. Sun pointed out that the shareholder value orientation and existing legal frameworks adopted by most countries often lead enterprises to neglect their fundamental responsibilities in the Digital Economy environment [33]. These behaviors not only harm user rights but also draw societal attention to corporate Digital Responsibility. To regulate corporate Code of Conduct in the era of the Digital Economy, governments worldwide have introduced a series of regulatory policies and legal frameworks. However, these laws and regulations face numerous challenges in practical implementation. Meanwhile, the international community is actively exploring governance pathways for corporate Digital Responsibility (Corporate Digital Responsibility).

Existing research indicates that different industries exhibit significant differentiated characteristics in practicing corporate Digital Responsibility. Through case analysis, scholars have found: Esposito P, based on three Virtual Museum cases in Italy, explored how digitalization affects cultural organizations' attitudes towards Corporate Social Responsibility information disclosure and provided recommendations for cultural managers, scholars, policymakers, and practitioners [34]. Altmeppen and Filipović examined the concept of Corporate Digital Responsibility within media companies in the digital age, highlighting its importance in terms of ethics, Social Responsibility, and economic responsibility [35]. They analyzed how digitalization impacts public communication and noted that

media companies must assume Social Responsibility in areas such as Algorithm, data, and Artificial Intelligence to effectively address issues of transparency, engagement, and Privacy Protection brought about by digitalization.

5. Research Evaluation and Future Prospects

5.1 Research Evaluation

By collating and integrating empirical studies on Corporate Digital Responsibility within the field of Digital Ethics, this paper suggests that current research in the corporate Digital Ethics domain mainly focuses on defining the concept and constructing the Theoretical Framework of Corporate Digital Responsibility. However, studies related to its antecedent variables and outcome variables are relatively lacking. A thorough review of related research indicates that ethical studies on Corporate Digital Responsibility are currently a hot topic. While some scholars have addressed the antecedent variables and outcome variables of Corporate Social Responsibility, there are still many research gaps and valuable topics that warrant further exploration. Specifically, this is evident in the following aspects: First, studies at the organizational level are mainly conducted from the perspective of Stakeholders theory. Future research could explore how organizations meet the demands of various Stakeholders with different ethical perspectives and could also incorporate other theoretical perspectives for a more comprehensive interpretation. Second, while some scholars have noted the relationship between corporate Digital Responsibility and Economic Performance, this remains largely theoretical, lacking a cost-benefit analysis of practices that actively fulfill Corporate Digital Responsibility to achieve corporate Economic Performance.

Beyond empirical research, some international scholars have used theoretical deduction to explore the positive and negative impacts of Corporate Digital Responsibility on corporate Economic Performance. Additionally, a few scholars have begun to study Corporate Digital Responsibility through semi-structured interview methods from the perspective of the data and technology lifecycle stages. In summary, although research on Corporate Digital Responsibility within the field of Digital Ethics began relatively late, in recent years, related topics have gained significant attention and have achieved substantial results, including advancements in theoretical foundations and case analyses. These studies have effectively linked Corporate Digital Responsibility with Digital Ethics, providing significant practical value for corporate strategies and other related areas.

5.2 Future Prospects

Based on the review of Corporate Digital Responsibility research in the field of Digital Ethics, this paper proposes the following three suggestions for future research.

1) Expand and refine the relevant theoretical foundation. Since most research on Corporate Digital Responsibility in the field of Digital Ethics focuses on enterprises as research subjects, the theoretical foundation of related research predominantly involves theories from management and economics, with Stakeholders theory being the most frequently utilized. Future research could explore new theoretical perspectives to investigate additional factors that might influence Corporate Digital Responsibility under ethical constraints such as data Privacy Protection, Algorithm Fairness, and transparency, as well as the ethical mechanism of Corporate Digital Responsibility on corporate Economic Performance.

2) Explore new research variables. First, existing studies have examined the impact of external pressure, organizational capability, and individual internal drive on Corporate Digital Responsibility, with organizational capability being closely related to leadership style. Future research could investigate the impact and mechanisms of different leadership style on Corporate Digital

Responsibility. Second, regarding the outcome variables of Corporate Digital Responsibility, existing research has primarily focused on the organizational level, and future studies could explore its impact on corporate individual level variables. Third, while existing studies have examined the impact of Corporate Digital Responsibility on corporate performance within a single industry, future research could further compare the varying impacts of Corporate Digital Responsibility practices on indicators such as annual data breach incident rate and Algorithm Fairness within industries, between industries, and across different levels of digitalization. Fourth, in the future, key factors that promote enterprises to fulfill Digital Responsibility and adopt Sustainable business practices can be identified.

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