

# Corporate Digital Responsibility (CDR) Reporting – A Content Analysis of Companies' CDR Initiative

**Melanie Bowen**  
Justus-Liebig-Universität Giessen  
**Hai Hana Nguyen**  
Justus-Liebig-University Giessen

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## **Abstract**

The emergence of digital technologies has disrupted many business fields. While digitalization as a megatrend seems to offer versatile opportunities for organizations as well as for society, it is also associated with various threats and risks. These risks decelerate the possible exploitation of advantages that digitalization enables. In this context, the novel concept of corporate digital responsibility (CDR) has arisen as an attempt for organizations to assume responsibility for their social impact caused through the use and implementation of digital technologies. The purpose of this research is to extend the present literature on CDR by showcasing the practical relevance of CDR in organizations as well as the extent to which CDR topics are addressed. For this objective, the websites and corporate reports of 100 European corporations have been analyzed to assess how they communicate their CDR initiatives and how CDR reporting varies across industries.

**Subject Areas:** *Decision-Making, Organization Behavior*

**Track:** Social Responsibility & Ethics