Journal of Business Economics (2024) 94:975–978
https://doi.org/10.1007/s11573-024-01202-x

EDITORIAL

Editorial: The ethics of digitalization and emerging corporate responsibilities in the digital age

Philipp Schreck[1] · Laura Marie Edinger-Schons[2] · Matthias Uhl[3]

Published online: 12 September 2024

Digital technologies are transforming the way we are doing business. Whether bank loans should be granted to applicants, jobseekers be invited to interviews, employees be promoted, or customers be paid special attention to: Decisions that were previously taken by humans alone, are now prepared or taken autonomously by machines (Balasubramanian et al. 2020; Rahwan et al. 2019). Technical developments have led to an unprecedented computing capacity, allowing for precise analyses and predictions of human behavior. Artificial Intelligence (AI) can solve problems which, until recently, were believed to be solvable by human beings only. For example, AI can master complex strategic games such as Chess and Go, write journalistic texts, compose music, and write poems. Tech companies often have access to big data and new technologies which could be leveraged to, beyond making profits, solve social and environmental issues through digital social innovation. Finally, new technologies such as face-recognition technologies and predictive analytics may have unintended side-effects that the producing companies may be held responsible for.

These developments raise numerous ethical issues which have led to emerging fields of research in various disciplines. For example, in an effort to mitigate the risks of biased and untransparent autonomous systems, scholars have started to develop *normative frameworks* for the design of AI systems (Dignum 2018; Floridi et al. 2018; Glikson/Woolley 2020) and algorithms (Martin 2019; Mittelstadt et al. 2016).

✉ Philipp Schreck
philipp.schreck@wiwi.uni-halle.de

Laura Marie Edinger-Schons
laura.marie.edinger-schons@uni-hamburg.de

Matthias Uhl
matthias.uhl@uni-hohenheim.de

[1] Friede-Springer Endowed Chair of Business Ethics and Management Accounting, Martin-Luther-University Halle-Wittenberg, Halle, Germany

[2] Chair of Sustainable Business, University of Hamburg, Hamburg, Germany

[3] Chair of Economic and Social Ethics, University of Hohenheim, Stuttgart, Germany

In a similar vein, normative and conceptual analyses have explored how digitalization changes our understanding of corporate responsibility and responsible innovation (Lobschat et al. 2021; Yoo et al. 2010). *Empirical research*, in turn, has investigated human perceptions of and behavioral responses to machine decisions. Such research has included studies on a human aversion against, and trust in algorithms (Castelo et al. 2019; Dietvorst et al. 2018; Ibrahim et al. 2021; Kawaguchi 2021; Logg et al. 2019); the diffusion of responsibility between humans and machines (Gogoll/Uhl 2018; Kirchkamp/Strobel 2019; Parasuraman et al. 2000), and the role of AI in People Analytics (Newman et al. 2020; Tursunbayeva et al. 2021).

In this Special Issue, we sought to bring together state-of-the-art research on the ethics of digitalization and emerging corporate responsibilities in the digital age, and to stimulate existing research in these fields. In response to our call, we received 11 submissions which went through a double-blind peer-review. This issue finally contains four excellent research articles.

In the first contribution of this special issue, "A consumer perspective on corporate digital responsibility: an empirical evaluation of consumer preferences", K. Valerie Carl, Cristina Mihale-Wilson, Jan Zibuschka, and Oliver Hinz seek to provide guidance for firms' practical engagement with Corporate Digital Responsibility (CDR). They empirically elicit consumer preferences of a representative sample of German-speaking participants and use a consumer segmentation approach with the aim of operationalizing CDR. Their studies reveal important challenges that firms face in CDR engagement which are caused by customer heterogeneity. The idea that one size does not fit all, commonly acknowledged with respect to price and scope, will have to be extended. They suggest that it will also be crucial to design digital products that can be easily adapted to the needs of different consumer segments according to the targeted CDR dimensions.

Ute Merbecks' article "Corporate digital responsibility (CDR) in Germany: background and first empirical evidence from DAX 30 companies in 2020" fills a research gap by providing an overview of the current state of CDR-initiatives at German firms. The author conducts a methodologically rigorous qualitative analysis of disclosed information on CDR in nonfinancial reports of the DAX 30 companies from 2020. She finds that although the chosen sample of DAX 30 companies performs a pioneering role by starting CDR activities, this leadership role is not equally accepted by all companies of the DAX 30. While companies from the ICT and Chemical industry show open-mindedness when disclosing CDR-related information, the financial service sector seems less inclined to focus on digital responsibility.

Michelle Berger, Ricarda Schäfer, Marco Schmidt, Christian Regal, and Henner Gimpel are the authors of the third contribution to this volume. In their article "How to prevent technostress at the digital workplace: a Delphi study", the authors address the growing issue of technostress in the digital workplace, highlighting its severe negative impacts on individuals and organizations. They argue that organizations must take proactive steps to prevent technostress rather than only reacting to its effects. Applying the Theory of Preventive Stress Management, the authors synthesize existing research and develop 24 prevention measures. These measures are based on literature and insights from a Delphi study. They evaluate each measure's effectiveness in mitigating specific techno stressors and contribute to research by contextualizing

preventive stress management for technostress. Practically, the authors provide organizations with a comprehensive guide to implementing these measures.

Last but not least, in their paper "Advancing the moral legitimacy of digital platforms as gatekeepers: a critical analysis from a political corporate social responsibility perspective," Dirk Ulrich Gilbert, Stephanie Schrage, and Michael Behnam examine the moral legitimacy issues faced by dominant digital platforms such as Google and Meta, which act as private rule-makers in partially unregulated markets. They highlight the importance of moral legitimacy as a justification for these platforms' existence and examine underexplored options for addressing these issues. Utilizing political corporate social responsibility theory, the study conceptualizes how gatekeepers can ethically gain, maintain, and sustain their moral legitimacy. The proposed framework includes agreement-seeking procedures, online deliberation, a hybrid approach to governance, and the provision of public goods.

Taken together, the four articles compiled in this special issue deepen the debate about the often-ambiguous ethical implications of the use of AI and other digital technologies in the workplace and in our daily lives. By addressing these critical topics, these articles shed light on the various ethical dilemmas and challenges that arise from the integration of advanced technologies into different aspects of society. We hope these studies will have a stimulating effect on the field, sparking further discussion and exploration among scholars and professionals alike. The evidence and insights they offer will be helpful not only to interested practitioners who seek to navigate the ethical landscape of digital technology use but also to members of our research community who are dedicated to advancing understanding in this crucial area.

Funding Open Access funding enabled and organized by Projekt DEAL.

References

Balasubramanian N, Ye Y, Xu M (2020) : Substituting Human Decision-Making with Machine Learning: Implications for Organizational Learning, in: *Academy of Management Review* (online first)

Castelo N, Bos MW, Lehmann, Donald R (2019) Task-Dependent Algorithm Aversion. J Mark Res 56(5):809–825

Dietvorst BJ, Simmons JP, Massey C (2018) Overcoming Algorithm Aversion: people will use Imperfect algorithms if they can (even slightly) modify them. Manage Sci 64(3):1155–1170

Dignum V (2018) Ethics in Artificial Intelligence: introduction to the Special Issue. Ethics Inf Technol 20(1):1–3

Floridi L, Cowls J, Beltrametti M et al (2018) Ai4people—an ethical Framework for a good Ai Society: opportunities, risks, principles, and recommendations. Mind Mach 28(4):689–707

Glikson E, Woolley AW (2020) Human Trust in Artificial Intelligence: review of empirical research. Acad Manag Ann 14(2):627–660
Gogoll J, Uhl M (2018) Rage against the machine: automation in the Moral Domain. J Behav Experimental Econ 74:97–103
Ibrahim R, Kim S-H, Tong J (2021) : Eliciting Human Judgment for Prediction Algorithms, in: *Management Science* (online first)
Kawaguchi K (2021) When will workers follow an Algorithm? A field experiment with a Retail Business. Manage Sci 67(3):1670–1695
Kirchkamp O, Strobel C (2019) Sharing responsibility with a machine. J Behav Experimental Econ 80:25–33
Lobschat L, Mueller B, Eggers F et al (2021) Corporate Digital responsibility. J Bus Res 122:875–888
Logg JM, Minson JA, Moore, Don A (2019) Algorithm appreciation: people prefer algorithmic to Human Judgment. Organ Behav Hum Decis Process 151:90–103
Martin K (2019) Ethical implications and accountability of algorithms. J Bus Ethics 160(4):835–850
Mittelstadt BD, Allo P, Taddeo M et al (2016) The Ethics of algorithms: mapping the debate. Big Data Soc 3(2):1–21
Newman DT, Fast NJ, Harmon, Derek J (2020) When eliminating Bias isn't fair: algorithmic reductionism and Procedural Justice in Human Resource decisions. Organ Behav Hum Decis Process 160:149–167
Parasuraman R, Sheridan TB, Wickens CD (2000) : A Model for Types and Levels of Human Interaction with Automation, in: *IEEE Transactions on systems, man, and cybernetics-Part A: Systems and Humans* 30 (3), pp. 286–297
Rahwan I, Cebrian M, Obradovich N et al (2019) Machine Behaviour. Nature 568(7753):477–486
Tursunbayeva A, Pagliari C, Di Lauro S et al (2021) : The Ethics of People Analytics: Risks, Opportunities and Recommendations, in: *Personnel Review*
Yoo Y, Henfridsson O, Lyytinen K (2010) Research Commentary—the New Organizing Logic of Digital Innovation: an agenda for Information Systems Research. Inform Syst Res 21(4):724–735