Navigating Digital Accessibility in the context of Corporate Digital Responsibility: Motivations and Challenges

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Abstract

Digital accessibility has become increasingly important as digital platforms play a central role in daily life. This paper explores how companies in key sectors, such as banking, telecommunications, and e-commerce, approach digital accessibility, focusing on the motivations behind their efforts and the challenges they face in implementing accessible digital products and services. Drawing on qualitative interviews with professionals from health, retail, and telecommunications sectors, the findings indicate that while legal obligations are a significant motivator, companies also recognize the broader corporate social responsibility benefits of accessibility. Key challenges include uneven knowledge distribution within companies, the complexity of accessibility requirements, and resource constraints. The paper also highlights the need for greater internal awareness and the involvement of users with disabilities in testing processes. Furthermore, it emphasizes the potential for future research to explore the impact of digital accessibility scores on consumer perceptions, particularly brand image and purchase intentions.

Keywords: Digital Accessibility, Corporate Digital Responsibility, Digital Ethics, Consumer Behavior

1. Introduction

Digital technological development is improving daily and social life in many ways, but digital barriers make it difficult for many people to access several websites and apps. Accessible content is particularly essential for people with disabilities, older people and people with situational restrictions. When the European Accessibility Act comes into force in June 2025, companies in key sectors such as banking, telecommunications, e-commerce, transportation, and healthcare will be required to implement accessible products and services. In addition to avoiding fines and having their websites shut down, companies can generate benefits in the context of Corporate Digital Responsibility (CDR) through accessible digital offerings. This paper aims to explore how companies in key sectors approach digital accessibility, examining both the motivations behind their efforts and the challenges they face. The following research question guides the analysis: *How do companies in key sectors approach digital accessibility, and what are the main drivers and barriers influencing the implementation of accessible digital products and services in the context of CDR?*

2. The Concept of Digital Accessibility in the Context of CDR

Digital participation emphasizes access to digital technologies and content for all people (Seifert/Rössel, 2019), while digital accessibility focuses on the usability of those resources. The aim is to create digital environments that are perceptible, understandable and operable by everyone. Both concepts are essential for administrative processes and in education, but also for companies in e-commerce to reach target groups and strengthen their image and reputation.

This goes hand in hand with the concept of CDR, which refers to voluntary corporate actions that go beyond what is required by law and aim to manage digital transformation responsibly (Knopf/Pick, 2023). CDR has been the subject of political and academic debate, but it is rarely used in practice (Pick/Knopf, 2023). 80 per cent of companies see CDR as important for the future success of the company, but only 54 per cent have dealt with it intensively; 43 per cent lack the skills to implement CDR (Deloitte, 2022). Possible motives for implementing CDR may lie in the realisation of positive or negative consequences for the company. In the positive case, the consequences can be greater customer loyalty or, in the negative case, loss of image and customer churn. Furthermore, the need for positive media coverage of the company, the orientation towards social values and the awareness of potential disadvantages for society or consumers could represent additional motives (Pick/Knopf, 2023).

Typical barriers on websites and apps include insufficient contrast ratios, which are difficult to read for people with visual impairments, and elements and video content without a text alternative, which means blind people are missing out on important information. The lack of subtitles for audiovisual content is also a problem for people who are hard of hearing or deaf. Small control elements make it difficult for people with motor disabilities to use the website, while the lack of keyboard support restricts operation for people with visual and motor disabilities. Complex navigation and cluttered page layouts are also problematic for people with learning disabilities and those who can only perceive content auditorily. Many private-sector companies will be obliged by the European Accessibility Act to fulfil accessibility requirements for digital products and services (e.g. online shops, booking systems in the hotel industry, passenger transport, banking services) from June 2025. Violations can be classified as an administrative offence and result in a fine. With accessibility, the legislator is pursuing the goal of creating an inclusive society in which people with disabilities, limitations and older people can live equally self-determined lives.

3. Current state of research

The current state of research shows that many available websites and apps do not adequately meet accessibility requirements (Alshayban et al., 2020; Di Gregorio et al., 2022). Industries such as banking and online retail are of particular importance because of their essential products and services, making accessibility crucial for their digital platforms. In a study analyzing 25 banks regarding the fulfillment of accessibility requirements on their websites based on 20 Web Content Accessibility Guidelines (WCAG) criteria, the analysis revealed that none of the examined websites fully met the minimum legal standards. The criteria included keyboard operability, screen reader usability, images, video and audio. On the websites, the homepage, online login, cookie banner and, in some cases, the account opening process were analysed. The results show that the statutory minimum standards of the BFSG are not fully met on any of the websites analysed (Roenspieß/Bretschneider, 2024). Similarly, a study conducted by 'Aktion Mensch' examined the accessibility of 78 online shops. Only 17 websites fulfilled the keyboard operability criterion, a foundational feature upon which assistive technologies like screen readers rely (Aktion Mensch e.V., 2023).

In our own analysis of major fashion retail websites, it became evident that even large companies have significant potential for improvement in terms of accessibility. For this analysis, we used the Chrome Lighthouse plugin to evaluate the accessibility of websites. Scores ranged between 78 and 84 points (out of 100), indicating that while some standards are being met, many areas remain deficient. Table 1 shows the detailed results for selected online fashion retailers. The implementation of accessible digital applications can present companies with a variety of challenges. A lack of basic knowledge and awareness of the topic can be reasons why accessibility is not implemented. Other reasons include a lack of time, a lack of resources for quality control and insufficient user testing (Kärpänen, 2022).

Company	Insufficient contrast ratio of colours	No accessible names for links/buttons	Score
Shein	Yes	Yes	84
Otto	Yes	Yes	81
About you	Yes	Yes	79
Zalando	No	Yes	78

Table 1: Accessibility of selected fashion webshops, source: own analysis using Chrome Lighthouse

4. Preliminary study on motivation and challenges

Based on previous research and initial observations, we hypothesize that legal obligations are the primary motivator for implementing digital accessibility. However, companies may face significant challenges, particularly regarding internal knowledge gaps and resource constraints, which hinder the effective adoption of accessibility measures. As part of a preliminary study, we conducted expert interviews with German companies in the telecommunications, healthcare and retail sectors to identify the motivation and challenges for companies when implementing digital accessibility. The interview guide, based on prior studies, focused on four key areas: knowledge, motivations, practices, and plans. Interview questions explored the following aspects (Azenkot et al., 2021; Inal et al., 2020; Kärpänen, 2022; Leitner et al., 2016; Vollenwyder et al., 2020):

o interviewees' roles and core corporate values, with attention to how organizational size, sector, and culture shape motivations for accessibility,

o familiarity with disabilities, user demographics, and challenges, focusing on potential overemphasis on visual impairments or older users and common gaps in awareness of guidelines and legal requirements,
o motivation for accessibility and challenges like financial constraints and lack of awareness,
o role of key staff or experiences and awareness of penalties for non-compliance,
o company's current accessibility efforts and responsibility distribution,
o existence of accessibility teams and how these roles were integrated,
o plans e.g., on including ongoing or planned app modifications.

The interviews were conducted with employees responsible for UX or digital accessibility in their companies. We summarize the key results in Table 2.

Category	Key results
Reasons for implementing accessibility	Companies prioritized accessibility due to legal obligations and to avoid penalties. Inclusivity, user satisfaction, corporate responsibility, and economic benefits were also key drivers, with accessibility seen as a quality feature and competitive advantage.
Reasons against implementing accessibility	The complexity and demands of accessibility lead to high costs, often treating it as an add-on rather than integral to development. Time and resource constraints cause companies to prioritize functionality over accessibility.
Challenges in implementation	Eight main challenges (see Figure 1) were discovered, e.g. unequal knowledge, complex requirements, and technical obstacles. Manual testing increases the resource burden, especially when retrofitting, leading companies to prioritize functionality over accessibility.
Knowledge of accessibility	Significant knowledge gaps exist among UX designers, developers, and service providers. More role-specific expertise is needed, as accessibility knowledge is unevenly distributed across teams.
Knowledge of legal regulations	Public institutions understand accessibility better due to long-standing legal obligations. For many companies, laws like the Accessibility Reinforcement Act are the main drivers of their efforts.
Accessibility practices	Companies perceived integrating accessibility from the start more efficient than retrofitting. "Design for All" guidelines were strengthened, and the importance of user testing, especially with assistive technologies like TalkBack and VoiceOver, was recognized.
Company responsibility	Accessibility was seen as a societal responsibility, especially for an aging population, and essential to user-friendliness, performance, and product quality.

Table 2: Overview of Key Results

One key challenge for the interviewees was uneven knowledge distribution within companies. While a few experts existed, there was a need for more widespread, role-specific knowledge. The complexity of accessibility requirements, continuous updates, and the perception of accessibility as an add-on rather than an integral part of the process caused delays and challenges. Technical obstacles, such as integrating accessibility into partner content on platforms, and the time-intensive nature of manual testing, were also noted. Companies faced a significant resource burden, particularly when adapting older systems not originally designed with accessibility in mind. The conflict between functionality and accessibility was a common issue, with some companies prioritizing features over accessibility due to time and resource constraints. The eight main challenges to accessibility in company apps are summarised in

Figure 1. Even though numerous challenges were mentioned simultaneously, the greatest challenges lie in the complexity of the topic and the number of technical and procedural requirements, which in turn entail high costs for companies.
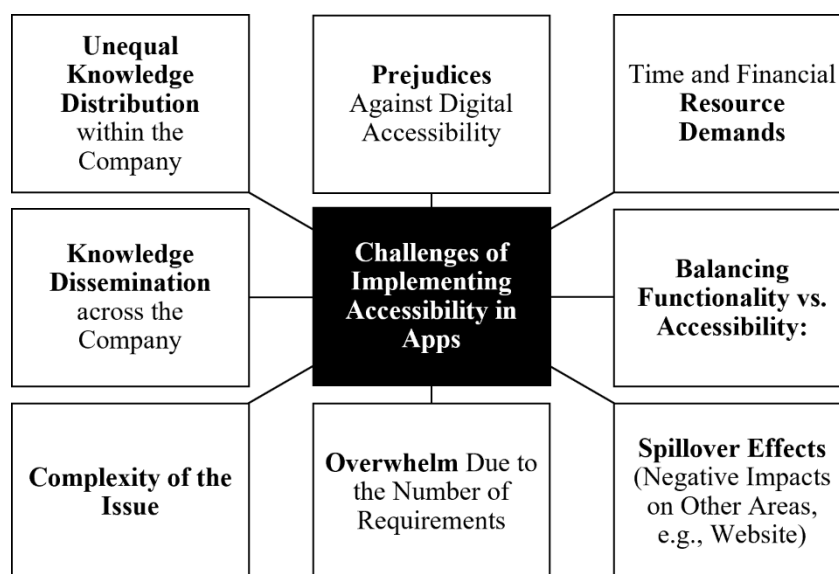

Figure 1: Challenges in implementing accessibility in apps

5. Discussion and Implications

The qualitative interviews revealed that companies in health, telecommunications, and e-commerce sectors acknowledge that their apps are not fully accessible but see themselves as more advanced than competitors. Responsibility for accessibility is shared among product teams, and awareness of its importance is growing. However, knowledge about digital accessibility is unevenly distributed, with some employees being highly knowledgeable while others have little exposure. Workshops and design systems are developed to improve consistency, but challenges remain, such as balancing accessibility with other business priorities. The legal requirements are a major motivator, but company values, responsibility, and the potential for expanding customer bases also relevant reasons to implement concepts for digital accessibility. Key challenges include limited knowledge distribution, the complexity of requirements, and time/resource constraints for testing and implementation. Companies recognize the need for greater internal awareness and continuous involvement of users with disabilities in testing their apps to improve the digital accessibility. However, understanding how digital accessibility measures impact consumer perception—particularly brand image, purchase intentions, and word-of-mouth—is still underexplored.

6. Conclusion and Future Research Directions

From June 2025, companies in numerous sectors will have to make their digital offerings accessible. Our survey shows that there is still room for improvement. Companies face various challenges, ranging from uneven knowledge distribution and resource demand to procedural requirements and complexity of the issue.

While this study has explored the current state of digital accessibility adoption, corporate motivations and challenges, there remains a need to examine how digital accessibility scores influence consumer perceptions. Future research can investigate how different accessibility

score levels affect consumer attitudes toward brand image, purchase intentions, and word-of-mouth, especially among consumers who have a personal connection to individuals with disabilities. The moderating role of country-of-origin and ethnocentrism in shaping consumer reactions to a brand's digital accessibility score could also provide further insights into consumer decision-making processes.

Additionally, future research should explore the moderating or mediating effect of CDR or social image. Testing whether CDR strengthens or weakens the impact of digital accessibility on consumer outcomes will provide valuable insights into how accessibility initiatives align with broader CSR goals. By addressing these questions, researchers can offer actionable insights that help companies balance legal compliance with corporate responsibility goals, while simultaneously improving their brand image and consumer relationships.

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