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## Kant' s Humanist Business Ethics

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Research Paper Series

## **Kant's Humanist Business Ethics**

# Kant's Humanistic Business Ethics

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Claus Dierksmeier

## Abstract

In this article I investigate how Kant's philosophy contributes universalistic arguments in favor of a humanistic ethics. Kant moved the *idea of freedom* to the center of his philosophy, arguing that from a reflection on the nature of human freedom a self-critical assessment of its morally appropriate use could be gleaned. Therein, that is, in construing his ethics from (subjective) self-reflection rather than resting it on presumed (objective) values, and in construing norms of interpersonal validity from the individual perspective ('bottom-up') rather than through ('top-down') references to prearranged ethical or metaphysical orders, lies Kant's innovation in ethics theory.

For Kant, our knowledge about human nature does not *precede* the search for moral truth but *results* from our quest for a life in integrity. His is a *procedural humanism*, i.e. a philosophy whose humanistic ethics arises from the ways and procedures by which persons seek the good. Thus Kant steered clear of the Skylla of moral relativism as well as of the Charybdis of an "one-size-fits-all"-ethics, which threaten all *materialistic* approaches to ethical theory. Cognizant that context impacts content, Kant decided instead in favor of a *formal* approach to ethics, universalistic in procedures and structures but open to differentiation as to the regional and temporal specificities of application. This is what makes his ethics relevant beyond the historical constellations and confines of his works. – After introducing into the context, anthropological basis, and methodology of Kant's ethics (in sections 1-3), we discuss its moral and legal dimensions (4), his theory of politics (5) and the applicability of his ethics to contemporary business (6).

# 1. Kant and the Enlightenment

Immanuel Kant (1724-1804) figures prominently in any anthology on ethics, so important are, as concede even his most pronounced critics, his contributions to moral theory. Both his works on the foundations of ethical theory, the *Critique of Practical Reason* (1787), and his treatises on legal and moral philosophy in the *Metaphysics of Morals* (1797-1798), are considered milestones in the history of moral reasoning. Although Kant's *Groundworks of the Metaphysics of Morals* (1785) are up to date his most read text, familiar to almost any ethics student anywhere on the globe, it is on the aforementioned works that Kant's ethics truly rests. The *Critique of Practical Reason* and the *Metaphysics of Morals* together form a unified architecture that combines the foundations of the former with the edifice of the latter. In these works, Kant conceptualizes an ethical theory that centers on the idea of humanity, defends the unconditional dignity of the human being, and proposes a procedural humanistic ethics with a claim to universal validity. How did he arrive at these positions?

Often, Kant is rubricated as an enlightenment thinker. This has an apparent of truth. Just as Hobbes, Locke, and Rousseau, Kant was dedicated to “man's emergence from his self-imposed immaturity” (AA VIII, 35<sup>1</sup>) through rationality, spoke out in favor of religious tolerance, civic freedom, and the rule of law. With these positions, Kant appears to be a poster child of enlightenment thinking indeed. If we take a closer look, however, important differences between him and other thinkers of his era become visible which show that his conception of emancipation was more radical (Losonski 2001). Kant differs from his contemporaries, or so I shall argue, because his ethics roots in a deeper understanding of what it means to be human. This intimation becomes clear by way of comparison with central exponents of the enlightenment's political theory, namely the foremost champions of ‘social contract theories.’ Thomas Hobbes (1588-1679), John Locke (1632-1704), and Jean-Jacques Rousseau (1712-1778) were working within the following paradigm: They set out with initial assumptions about the nature of the human being (which in Hobbes is drawn in negative, in Locke in positive, and in Rousseau in morally neutral terms). From these

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<sup>1</sup> Kant's works are quoted (in my translation) according to the *Akademieausgabe der Preußischen bzw. Deutschen Akademie der Wissenschaften zu Berlin* (AA, volume, page).

assumptions, they derive a description of a (hypothetical) situation, wherein no positive law sanctions the behavior of said human beings. In this imaginary ‘state of nature,’ men lack, for example, protection against violence and fraud. A change of conditions, the argument continues, lies in everyone’s interest; so, based upon a (hypothetical) contract, a societal state is being construed, wherein publicly sanctioned laws safeguard the formerly unprotected ‘natural rights’ of each. With those natural rights as both purpose and measure of the law, the ‘nature of man’, from which they derive, i.e. the respective anthropology, becomes the yardstick for all public legislation.

To Kant, this is a methodologically ill-advised approach (Kersting 1984). For the ultimate conclusion about what may be considered adequate norms in the societal state are, in these models, heavily influenced by the respective assumptions about the preceding ‘state of nature.’ The anthropology of Hobbes presumes human beings to be in latent conflict, which, once anticipated, provides ample incentives for preemptive aggression. Leading up to a situation where everyone views and consequently treats everyone else as a potential enemy, Hobbes’ state of nature is, in fact, so unattractive that life almost *any governance*, even under the most authoritarian and inequitable sovereign, appears preferable. Not incidentally then, the scope of natural rights defended in Hobbes’ state is remarkably narrow. Locke disagrees. Already in the ‘state of nature,’ his much more amicably drawn human subjects recognize and, most of the time, also safeguard certain basic rights. Society is thus preferred only insofar as it accomplishes a *more comprehensive* protection of human rights. Rousseau’s anthropology ultimately leads to yet another depiction of man in the natural state and, consequently, to one further, again divergent description of the societal state. According to him, natural man sets out, morally neutral, from a parsimonious but autonomous existence governed by sparse natural needs. Through socialization, namely by the institution of private property which exacerbates natural inequality into social inequity, human life is being corrupted and individuals are increasingly dominated by the alienating power of money, artificial wants, and unnatural desires. So, people need government, Rousseau argues, in order to restore to them the qualities of natural freedom, while maintaining the advantages of civilization. – In short, all turns on the question, with which anthropology you start. How, then, does Kant

compare? What are the main tenets of his anthropology? How does he arrive at conclusions about how to live in society?

## **2. Human Nature and Ethics**

At first glance, Kant, too, seems to operate from a well-defined anthropology. Famous are his statements that man has always to be treated according to his inherent dignity (AA IV, 436); that never shall any human being be made into mere means to the purposes of others (AA IV, 433); that it is the distinguishing token of humanity to outshine everything else, which has extrinsic value, i.e. a price, by carrying intrinsic value (AA IV, 435). Furthermore, one formulation of his categorical imperative invokes the concept of humanity as a normative leitmotif of practice (AA IV, 429), and also his taxonomy of moral duties cannot be properly reconstructed without the clear demarcation of human and non-human life that underlies it. So, assumptions about the nature of man are clearly at the core of Kant's system, and they also seem to function as a stepping stone to the specific postulates of his moral theory. Yet whereas the former holds true, the latter not quite.

While in pre-Kantian philosophies the standard scheme of argumentation begins with a general anthropology and then, through intermediary steps, ends up with specific moral prescriptions, Kant turns this sequence on its head. He derives his anthropology in large part from what he has before carved out as a theory of normatively correct action. In this counter-intuitive shift lies the novelty and the strength of Kant's humanistic ethics (Wood 2003a). To understand this move away from traditional foundation models for ethics, we have briefly to step back from ethics altogether, and take into view the entirety of Kant's philosophical compositions. – Kant is renowned for his 'transcendental' idealism, his thoroughgoing 'criticism', and the 'Copernican turn' that he brought to philosophy (Höffe 2002). All of these tags refer to a change in philosophical methodology. Whereas his predecessors dealt right away with the problems they were concerned about, Kant introduced a hitherto unheard-of pause into the workings of philosophical reflection. He suggested that,

before engaging our respective problems, we had better question whether (and under which conditions) we can at all know anything about them. If our mind is the cardinal tool of philosophy, then should we not first get to know the features of this very tool, before employing it all-too-readily on philosophical topics? What if, he suggested, many of the problems and antinomies that philosophers run into, are caused not by the objects we deal with but by mistaken workmanship on our part? When, for instance, a given tool is inappropriate for a certain task, then we may try what we will, yet surely our efforts shall not meet with success. Hence an exploration of the structures of our mind ought to precede any examination of the structures of the world. – What goes for *theoretical* endeavors holds in *practical* philosophy, i.e. ethics, as well. We need to ask, suggests Kant, what do we bring to the table in every moral debate; what do we insert into each ethical question; what do we carry into every normative dispute? Can we, e.g., identify structures of moral judgment that inform all our decisions and all our moral assessments? How can we know of them? It is with these questions that Kant's foray into ethics begins (Guyer 2003).

From the universal nature of reason, Kant thinks, must follow certain structures of moral deliberation that each and every human being will have (potential) access to. Yet, typically, moral judgments look like the very opposite of something derived from universal rationality. What seems right in this context, proves wrong in another; what is apparently good for one person, turns out to be bad for the next; what was held in esteem in one time, is being ridiculed in later days. Is not particularity and specificity rather what constitutes morality? Can we really pretend to something common that applies to all humans, all over the world, and at all times? – Kant's answer is in the affirmative. He does, however, qualify this response, limiting its purview to the *formal* components of moral judgments. In other words, Kant is quick to admit that every moral action is contextualized because it has a *material* side to it. No two contexts are entirely alike, nor are, therefore, the material components of two different moral actions. What makes them normatively comparable nevertheless, is their formal content (Schönecker 2006). For example, to be a responsible teacher may demand different (*material*) instruction methods, varying from pupil to pupil, while (and precisely because) the (*formal*) duty to promote with disinterested fairness the learning of each holds true for all. Each action takes on a certain form that, once it has been laid

bare by human reason, can inform ethical assessment in such a manner as to allow interpersonal accord in morals. Apart from all the variations that gender, age, nationality, religion, etc. introduce into the arena of human behavior, Kant thinks he has thus found a point of departure for moral theory agreeable to each and every human, giving his ethics universal scope.

Let us form an example to bring out what Kant had in mind. Assume you are sitting on the train, and you'd love to talk to someone, but, before, you have the good sense, to ask yourself whether it would be okay to involve your seat neighbor in a chat, who, after all, just might prefer a silent ride. Obviously, this is a case where the "Golden Rule" renders an odd result: By this venerable norm, you are told to do what you'd like others to do unto yourself, and to omit what you don't wish to suffer. Okay then, you think, I hate silence and would love to talk and be talked to, so here we go! – Such a situation is of the kind, where applying Kant's somewhat cumbersome *categorical imperative* makes a real difference. It advises, "Act so that the maxim of thy will can always at the same time hold good as a principle of universal legislation." (AA V, 31) – The emphasis is on "the maxim", or, as Kant also calls it, the 'subjective principle' of morals behind the action. Kant does not invite you to generalize the very kind of action (talking on the train), or its underlying behavioral pattern (starting conversations in public settings), but instead to analyze the subjective moral principle beneath both. This maxim, however, already involves a generalized description of the moral nature of your action (imposing your communication preferences onto others). Now, clearly, you would not want *such* a maxim to be universalized; it would put the state of your communicative universe wholly at the discretion of others. So, the universalization-test works irrespective of your personal preferences, social situation, and the like. It regards specific individuals as persons-in-general, and only from this angle does it infer moral obligations. The *categorical imperative* appeals to you to treat all human beings and their interests on an equal footing.

### 3. Kant's Ethical Methodology

Our deliberations about the difference between the “Golden Rule” and the *categorical imperative* showed that apart from the *material* side of every action – which may be very context-dependent and highly situation-specific – there is always a *formal* component to it, too, which proves amenable to rational assessment independent of context and situation (Lukow 2003). Yet why should we at all follow the call to act according to universalizable maxims? Why would Kant think that this strategy has an appeal to everyone, regardless of who they are, and where or how they live? How can he assume that everyone would feel a commitment to this particular stricture? – Before we try to answer this question, let us read a short fictional narrative that Kant provides us with. He invents a story about a man who, on account of the allegedly overwhelming force of natural desires, tries to argue himself out of the sort of moral commitments the *categorical imperative* implies.

“Suppose someone asserts of his lustful appetite that, when the desired object and the opportunity are present, it is quite irresistible. [Ask him] - if a gallows were erected before the house where he finds this opportunity, in order that he should be hanged thereon immediately after the gratification of his lust, whether he could not then control his passion; we need not be long in doubt what he would reply. Ask him, however, if his sovereign ordered him, on pain of the same immediate execution, to bear false witness against an honorable man, whom the prince might wish to destroy under a plausible pretext, would he consider it possible in that case to overcome his love of life, however great it may be. He would perhaps not venture to affirm whether he would do so or not, but he must unhesitatingly admit that it is possible to do so. He judges, therefore, that he can do a certain thing because he is conscious that he ought, and he recognizes that he is free - a fact which but for the moral law he would never have known.” (AA V, 30)

What does Kant teach here? First and obviously, that on pain of death the man in our story can free himself of whatever otherwise might drive him to immoral conduct. Yet, Kant admits, this does not prove enough; such a notion of freedom might not suffice in order to hitch the notion of moral responsibility to it. For, what if the man just let go off one desire in order to serve another, stronger one, such as his lust for life? Then he might not have acted freely but still commandeered about by natural forces. Yet oddly, as soon as the man is faced with a maxim that cannot be universalized (sacrificing an innocent man to save his skin), the power of freedom

unmistakably comes to the fore, showing that “human nature is capable of [...] an elevation above every motive that nature can oppose to it.” (ibid.) We cannot deduce whence this capacity comes, yet there is no denying our awareness thereof either. This *unconditional* capacity to freedom that we might overlook in the day-to-day affairs of life demonstrates itself in the call of the moral law. According to Kant, we are not first free and then, later, we also deign to adorn our freedom with moral obligations but, on the contrary, our moral commitments make us free (AA V, 4, Fn.). Had the man in our example not realized the call of duty, he might have had neither reason, nor motif to withstand the pressure of the king. Through the moral law, however, he became aware of his freedom.

Kant establishes his theory of human nature upon this complex and self-referential idea of moral freedom. His is not a *direct and descriptive* anthropology thence; Kant does not collect and compare empirical data on how humans behaved throughout the ages. He proceeds rather *indirectly and normatively*. Indirectly, through the normative nature of our freedom we learn that the essence of being human is not only to be free but also, at the same time, to be morally bound. The internal moral law – not an observation of external phenomena – tells us who we are, in informing us who we ought to be. And this may well be the only absolutely certain knowledge we ever gain about ourselves: We may have deceptive self-images and succumb to flawed views of the world around us but within us resides inexorable knowledge that we are meant and able to become what we ought to be. We are beings set free to achieve the moral goals that awaken our sense of freedom.

Because we are free to be moral, we are free to choose between different options. Else we would in a given situation, just like a machine, simply follow the strongest drive that determines us. The moral command to act otherwise than naturally inclined introduces into our lives the ability to step over all predetermined limits and thus to transcend each and every behaviorist stimulus-response-calculus. Here is where and this is why Kant differs so crucially from his predecessors (Fleischacker 1999). He does not simply presuppose a certain notion of freedom in order to get his moral and social theory started. Instead, he demonstrates to his readers that such freedom is a fact of *their* consciousness. Kant’s idea of freedom does not formulate an

arbitrary axiom we could as well exchange for another. He begins with a premise to which we cannot but agree. All other attributes of the human being may be contentious; our freedom is not. Moral freedom, Kant demonstrates, constitutes our conscious self-awareness and hence our entire human existence.

## 4. Moral and Legal Ethics

From the preceding discussion, several important conclusions can be drawn. If freedom is what defines the human being, then respect for human life entails respect for the self-referential nature of human freedom. Freedom, however, is personal; we cannot live freely vicariously or by proxy. The act of decision-making is part and parcel of our personal individuation. The choices we make define us. Each human being, therefore, has to answer the call of the moral law in person. The inevitable intimacy of our choices, however, does not render them arbitrary. As the awareness of our liberty comes in the form of the normative calling to honor the idea of human freedom, we perceive freedom as the burden to choose right. In our decisions, we are to act in responsibility to and as representatives of humanity. In Kant's famous words: "So act as to treat humanity, whether in thine own person or in that of any other, in every case as an end withal, never as means only." (AA IV, 429)

Obviously, there is a higher moral value to some choices than to others, and characters differ in their moral worthiness according to which lives they choose. Yet our dignity as human beings rests neither in our single choices (be they moral or not), nor in our resulting (good or bad) character but in that these choices are *ours*. The respect we owe the human being attaches unconditionally to our capacity for autonomy; it is not conditioned upon particular choices (Garcia 2002). Hence we need to respect the dignity of human life even in those who constantly make bad choices (Wood 2003b). This notion inspires the bifurcation between the *moral* and the *legal* realm within Kant's ethics, wherein, again, Kant inverts the logic of traditional thinking. – Before Kant many philosophers used but one and the same ethical theory to formulate both moral and legal rules of conduct. Legal norms were oft simply seen as

those moral commands, whose importance was so elevated that their realization justified the use of coercion and forceful sanctions. The problem in such theories, where the difference between the moral and the legal realm is only *quantitative* (in the degree of importance) and not *qualitative* (in content), is patent: Persons who disagree with the underlying moral system are hence coerced into a life against their beliefs.

Kant, instead, strictly separated the inward-oriented theory of morals, which is concerned with proper ethical conviction and purposes, from the outward realm of actions that affect other people. Coercion, he decided, should never be used to enforce inner morality. Legal ethics must hence rest upon a self-standing principle, valid on its own grounds. Accepting the factual plurality of ethical convictions, persons who cohabitate a finite world must learn how to coordinate the outward dimensions of individual freedom so that the moral autonomy of each becomes possible. How can this be achieved? Instead of deducing concrete commands of morality from a canon of predetermined values, Kant's *formal* approach to ethics lets the material strictures of his theory result from adequate, i.e. all-inclusive choice-procedures. What is requisite to assure the freedom of all becomes a norm for the behavior of each. Since the free action of some can cancel out the free action of others, we must, infers Kant, legally align our external actions through the following basic norm: "Act externally in such a manner that the free exercise of thy will may be able to coexist with the freedom of all others, according to a universal law."(AA VI, 231) Whichever material content our actions may advance, their form must be such as to allow equal freedom for all others. Only to enforce rules that translate this legal imperative into sanctioned law, coercion is justified. All other ethical purposes, society must achieve based upon the free will of the citizens.

## **5. Kant's Theory of Politics**

Kant theory of public decision-making is one of the first to translate the idea of political self-government into procedural terms (Saner 1973, Arendt 1982). Since the people themselves are the keenest guardians of their own rights, Kant thinks, "we can

call the following proposition the transcendental formula of public law: “All actions relating to the right of other men are unjust if their maxim is not consistent with publicity.” (AA VIII, 381) His rationale is straight-forward: “A maxim which I cannot divulge without defeating my own purpose must be kept secret if it is to succeed; and, if I cannot publicly avow it without inevitably exciting universal opposition to my project, the necessary and universal opposition which can be foreseen a priori is due only to the injustice with which the maxim threatens everyone.” (AA VIII, 381). Yet not every proposition that passes the test of publicity is for that reason alone a wise political maxim. If we want to govern well, we furthermore need “another affirmative and transcendental principle of public law”, to sever the wheat from the chaff, as it were. Kant suggests the following formula: “All maxims which *stand in need of publicity*, in order not to fail their end, agree with politics and right combined.” (AA VIII, 386; orig. italics; C.D.) Kant’s rationale for this proposal has an interesting ring to it.

“For if they can attain their end only through publicity, they must accord with the public's universal end, happiness; and the proper task of politics is, to promote this, i.e., to make the public satisfied with its condition. If, however, this end is attainable only by means of publicity, i.e., by removing all distrust in the maxims of politics, the latter must conform to the rights of the public, for only in this is the union of the goals of all possible.” (AA VIII, 368)

So, only through participatory forms of government do we get governance in the best interest of the polity and the citizenry. Yet since a *direct involvement* of all citizens in each decision is neither always feasible nor desirable, political systems must be so organized as *indirectly* to achieve the adequate *representation* of comprehensive interests. Politicians must anticipate what, the diversity of human interests and the plurality of values notwithstanding, are the common concerns (Arendt 1985). In his *Critique of Judgment*, Kant describes such encompassing thinking as operating under the regulative idea of a shared perspective of humankind (AA V, 293). Devising policies *as if* judging affairs from the angle of all involved, the facilitator of social processes stands higher chances for approval and support (AA V, 294). Successful politics is more than weaving threads of empirical interests into the legal fabric of politics (O’Neill 1992). Rather it rests on the ability to take on the

perspectives of each involved group and individual, formulating integrative visions able to harmonize their respective aims (Henrich, 1967). As the ethical *leitmotif* of such politics serves a state of affairs, wherein the collectively organized freedom of all would “result, by ethical laws both inspired and restricted, as the cause of universal happiness; such that the rational beings themselves, guided by said principles, produce at the same time sustained weal for themselves and all others.” (AA III, 525) Kant advocates, as it were, a *stakeholder-model of democracy*: What concerns all should be accomplished by the – at best active and at least representative – participation of all. (Dierksmeier 2008) This model of representative deliberation applies, moreover, wherever people organize themselves to cater to their common concerns. It is hence a model which may be of use as well to the administration of business organizations and to the management of their stakeholder relations.

## 6. Contemporary Business Ethics

Economic relations are social relations and as such they co-determine the societal role of individuals. Kant, however, believed that with the coercive law on the one side and voluntary moral commitments on the other, the realm of ethics was exhausted. He overlooked that between societal law and individual morality there is a realm of institutional ethicality, arising from the intricacies of organized agency in the semi-autonomous sphere of collective persons. Collaborative associations such as firms follow a rationality of their own and tend to build out their own ethical culture as well. Of course, insofar as such organizations fall under the law, their internal and external relations are bound to realize the tenets of Kant’s legal philosophy (Ballet / Jolivet 2003). Yet there remains a considerable realm of discretion to corporate actors that is not legally prescribed, nor always adequately addressed by the strictures of individual morality alone. Organizational rationales, peer-pressure, systemic incentives, and market forces – all of which are endemic to corporate life and typical for the ethical pressures of the business world – require an ethical reflection *sui generis*. Kant overlooked need for an institutional ethics. In order to carry over to the economic sphere, his moral philosophy must hence be adapted to the specifics of the

realm of collaborative organizations (Soares 2003). This is feasible, since Kant did give us moral guidance as to what is of paramount to life in business as well as overall. There are, not incidentally, a lot of business ethics and management textbooks which quote the following passage:

“[...] everything has either a price or dignity. Whatever has a price can be replaced by something else which is equivalent; whatever, on the other hand, is above all price, and therefore admits of no equivalent, has a dignity. Whatever has reference to the general inclinations and wants of mankind has a market value; whatever, without presupposing a want, corresponds to a certain taste, that is to a satisfaction in the mere purposeless play of our faculties, has a fancy value; but that which constitutes the condition under which alone anything can be an end in itself, this has not merely a relative worth, i.e., value, but an intrinsic worth, that is, dignity. Now morality is the condition under which alone a rational being can be an end-in-himself, since by this alone is it possible that he should be a legislating member in the kingdom of ends. Thus morality, and humanity as capable of it, is that which alone has dignity. [...]” (AA IV, 433)

Several scholars have undertaken the step of translating Kant’s position for the corporate world in light of the overarching idea of human dignity expressed here (e.g., Bowie 2002). They typically advocate a *procedural turn* (similar to the one Kant’s moral and political philosophy took), away from material objectives and toward more formal recommendations. Likewise, the argument goes, Kant’s philosophy can provide orientation for corporate decisions not so much in terms of content but in questions of process and method. A very simple and effectual way to respect persons as ends-in-themselves is to involve them *directly* in the decisions that concern them. Thus the tenets of stakeholder-theory are, for instance, being reconstructed upon Kantian premises, demanding that all those, who hold a stake in the dealings of a firm, should have a say – or at least be fairly represented – in their decision-making process (Evan / Freeman 1988). As a form of *indirect* representation of one’s stakeholders, one could think of translating Kant’s appeal to the judicious use of the publicity criterion into the ‘New York Times Test’. Numerous business ethics textbooks recommend as a quickly applicable test for the ethicality of actions to ponder whether you would wish to see what you are about to do published on the title page of the New York Times. If not, reconsider your course of action.

Kant’s idea of human dignity has also affected current debates in human resources literature. Renowned authors, such as Amartya Sen, reject the conventional parlance of human capital in favor of the term human capabilities (Sen 1999), in order

to give emphasis to the Kantian idea that humans are far above everything that carries a price. In the Kantian perspective, human beings are neither mere resources (labor suppliers), nor assets (productivity generators) or liabilities (cost factors). They must not be *secondary* factors of economic decision-making, because they are the *primary* objective of business; a philosophical truism that ought to be reflected in corporate behavior across the board: in how organizations recruit and treat their employees, in how business in general deals with its customers, and in how firms treat the public (Greenwood 2002, Maclagan 2003).

Humans are what our economy ought to be about first and foremost. Human beings alone, to repeat, set ends. Our economy, in the Kantian view, is merely a technical system for the realization of said ends. The econometric dimension of business, that is, its quantitative measurement, must therefore be understood as but a subordinate function to assess progress towards our qualitative goals. Too often, however, this simple fact – that business is to serve humanity, and not vice versa – slides into oblivion and quantitative goals are set above qualitative concerns. Hence it is well within the spirit of Kant’s ethics to call for a reorganization of the entire business world according to humanistic principles (structuring macro-economic policies towards the well-being of people, organizing micro-economic processes with a constant view to the dignity of each involved person throughout the supply chain, and re-arranging the meso-structures of stakeholder-relationships from the angle of universal representation). In fact, the procedural involvement of the interests of all affected persons into corporate decision-making as well as economic outcome-assessments promises to be the very approach needed to realign business and society. In our increasingly globalized world, we need an ethics that, while allowing for regional specificity, neither loses the comprehensive reach, nor lacks the universalistic strength of the unconditional demand for the priority of human dignity in and over all affairs. Kant’s theory allows formulating such an ethics.

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