J Bus Ethics (2013) 113:597–609
DOI 10.1007/s10551-013-1683-5

Kant on Virtue

Claus Dierksmeier

Received: 22 February 2012 / Accepted: 6 March 2013 / Published online: 26 March 2013

Abstract In business ethics journals, Kant's ethics is often portrayed as overly formalistic, devoid of substantial content, and without regard for the consequences of actions or questions of character. Hence, virtue ethicists ride happily to the rescue, offering to replace or complement Kant's theory with their own. Before such efforts are undertaken, however, one should recognize that Kant himself wrote a "virtue theory" (*Tugendlehre*), wherein he discussed the questions of character as well as the teleological nature of human action. Numerous Kant scholars argue that Kant already erected precisely the kind of integrative moral architecture that some of his modern interpreters (while aiming to supersede him) wish to construct. For business ethics, this divergence of scholarly opinion is of crucial importance. It shows first that the standard portrayals of Kant's ethics in business ethics textbooks—as rigidly deontological, narrowly individualistic, and hence unsuitable for the specific demands of corporate agency—might have to be revised. Second, discussions in the business ethics literature on stakeholder-engagement and managerial decision-making likewise stand to gain from a more nuanced picture of Kant's moral philosophy. Third, a reassessment of Kant's ethics with regard to questions of personal character and moral sentiments might also lead to a more favorable view of the relevance of his ethics for managerial practice. Last, but not least, the many current attempts to reconcile Kant's freedom-oriented philosophy with virtue theories stand to benefit considerably from a better understanding of how Kant himself conceived of one such synthesis between the formal and substantial aspects of morality. This, ultimately, could lead to an important overlapping consensus in the academic literature as to the role and relevance of virtuous conduct in business.

Keywords Virtue ethics · Teleology · Deontology · Kant · Kantian · Formalism

C. Dierksmeier (✉)
Global Ethic Institute, University of Tübingen, Hintere Grabenstr. 26, 2070 Tübingen, Germany
e-mail: clausdierksmeier@gmail.com

Introduction

Two contrasting views exist in the literature concerning the relationship between Kant and virtue ethics. Outside the ambit of Kant scholarship, the opinion prevails that Kant is a purely deontological thinker, lacking sensitivity toward the preconditions and consequences of ethical acts, with the result that his theory urgently needs emendation and complementation, especially through theorems of virtue ethics. Kant scholars, to the contrary, hold that Kant's moral philosophy contains all such considerations and virtually culminates in a virtue ethics.

For business ethics scholarship, the consequences of these different assessments are as patent as they are pertinent. While the former view limits Kant's contributions to current debates to a very narrow range (i.e., mostly rights-based, procedural concerns), the latter view suggests a drastic expansion of the possible applications of Kant's thinking (i.e., into the remits of substantial morality). From this second angle, moral sentiments and questions of character as well as consequentialist and teleological forms of moral thought seem approachable from a Kantian perspective. Against the often suggested combination of Kant and Aristotle (by many considered the "perfect mix" for business ethics), it appears that such a synthesis between deontological and teleological thinking could be constructed within the confines of the Kantian system alone.

In what follows, I want to prepare the grounds for further research on the aforementioned issue. I will proceed by giving a theory-based overview on the literature ("What Does the Literature Say?" section). Then, I analyze the historical and systematic reasons for the drastically diverging views on Kant's ethics, i.e., why his moral philosophy appears merely deontological ("Why Does Kant Appear to Be a Mere Deontologist?" section) and why, in fact, it is not ("How Does Kant Supersede Deontology?" section). Thereafter, I shall briefly outline Kant's own virtue ethics and its relevance for current debates in business ethics ("Kant's Virtue Ethics" section). Finally, I will draw some conclusions for the direction of further research ("Conclusions" section).

What Does the Literature Say?

In the last three decades, there has been a constant increase in literature on virtue ethics in business ethics journals (for an overview of the literature until 1999 see Moberg 1999). At present, the field of research is wide and comprises both *theoretical studies* on the philosophical or spiritual foundations of virtue ethics as well as investigations into *practical applications* of virtue ethics in the business world.

Articles with a *theoretical* focus suggest a *diachronic* consensus on the merits of a virtue-based approach to business ethics. From authors such as Aristotle (Dierksmeier and Pirson 2009; Sison 2008; Freeman et al. 2004) via the Middle Ages (Arjoon 2008; MacDonald and Beck-Dudley 1994; Melé 2009; Dierksmeier and Celano 2012) up to notable contemporary thinkers such as Heidegger (Swanton 2010), Foucault (Everett et al. 2006) and Solomon (1999, 2000) runs a more or less continuous thread of arguments extolling the merits of virtue-oriented theorizing about business practice (McCracken and Shaw 1995). Although, for some decades, the predominance of contractarian theories had thwarted virtue-oriented theories (Oosterhout et al. 2006), the current weakening of the former appears to bring a renewed strengthening of the latter (Crockett 2005).

Said diachronic accord overlaps with a *synchronic* consensus with regard to the manifold *practical* applicability of virtue ethics to problems as variegated as supply-chain management (Drake and Schlachter 2008), decision-making (Bastons 2008), leadership (Dawson and Bartholomew 2003; Flynn 2008), impression management (Provis 2010), human capabilities (Bertland 2009; Giovanola 2009; Alexander 2008; Beckley 2002; Esquith and Gifford 2010; Sen 1985), professionalism (Parkan 2008), and the pursuit of personal as well as organizational excellence (Whetstone 2001, 2003; Weaver 2006; Alzola 2008). Increasingly, empirical studies for the measurement of virtue in business are being undertaken as well (Neubert et al. 2009; Chun 2005; Shanahan and Hyman 2003; Bright et al. 2006; Caza et al. 2004). Bridging, as it does, both historical time and cultural space, virtue ethics appears to many authors as a very suitable approach to business ethics, not in the least when considering its pedagogics (Roca 2008).

While the philosophical concept of virtue ethics still remains controversial (Stohr and Wellman 2002; Jost and Wuerth 2011), as a theme of interdisciplinary study, virtue ethics has nonetheless become firmly established within the discourse on corporate conduct and organizational behavior. Previous suggestions rejecting the very idea of a virtue ethics as fundamentally flawed (Louden 1984), seeking less ambivalent terms for this field of research (Nussbaum 1999), or abandoning the attempt to marry virtue theory and business practice (Sundman 2000), have hardly been heeded. Although not conceptually, at least pragmatically then there is today a sufficiently large consensus about the contents and features of virtue ethics among contemporary scholars so as to give the term real purchase in current debates (Swanton 2003). Apart from a very few exceptions (Gotsis and Kortezi 2008; Werhane 1994; Whetstone 2001; Colle and Werhane 2008), most scholars in the field subscribe to the view that Kant certainly does not belong among the champions of virtue ethics. I wish to challenge this view.

Some preliminary remarks are required on the unique role that Kant's moral philosophy plays in the contemporary business ethics literature: On one hand, numerous scholars make an impressively constructive use of Kant's ethical theorems for various practical applications in the realm of business (Micewski and Troy 2007; Reynolds and Bowie 2004; Arnold and Bowie 2003; Bowie and Dunfee 2002; Bowie 1998, Bowie and Werhane 2005; Dubbink and Liedekerke 2009; Moberg and Meyer 1990; Dierksmeier 2011). On the other hand, several renowned philosophers still question the relevance and validity of Kant's moral philosophy altogether. While the former group celebrates the clarity and lucidity that Kant's ethical principles offer for solving specific ethical problems, the latter generally doubt their capacity to provide meaningful theoretical orientation and practical guidance.

In particular, Kant is charged with overlooking human virtue (Foot 1978) or, at least, with impeding considerations of virtuous action due to an exaggerated focus on duty for duty's sake (Blum 1980). Thus, so the critique goes, Kant reduces ethics to not much more than a demand for sheer obedience to abstract rules (MacIntyre 1981). Shunning considerations of moral character (Williams 1981), Kant's view on ethics is found to neglect such important aspects of ethical agency as the employment and cultivation of moral sentiments (Oakley 1990) and to overlook both the factuality and the importance of supererogatory acts (Guevara 1999). This bleak account of

Kant's ethics has also found its way into business ethics textbooks that more often than not portray Kant as the paragon of a nonconsequentialist thinker, who shows but cold indifference to the outcomes of actions as well as of the social, psychological, and cultural conditions that further or impede them (De George 2010; Shaw 2002; Donaldson et al. 2008).

At the center of such critiques is almost always the opinion that Kant overlooks the individual and societal preconditions of virtuous action and thus presents a view of morality which does not include—and hence cannot cope with—the true phenomenological complexity of real ethical acts. Ever since the studies of Georg Wilhelm Friedrich Hegel[1] and Max Scheler (Scheler 1921), it has been recommended that Kant's ethics be completed or wholly replaced by considerations of character and virtue. Before yielding to such proposals we should, however, note that the numerous contemporary Kant scholars have staunchly defended Kant's ethics against such accusations. According to them, the common image of Kant's moral rigorism and empty formalism is owed less to Kant's own writings than to their posterior misrepresentation (Lo 1981). They surmise that such readings might be driven by a tactical desire to conjure up the specter of an austere, absolutist deontology: For, through the abstract dichotomy between utilitarian consequentialism on one hand and deontological nonconsequentialism on the other, an apparent need for a reconciliatory synthesis is created, which proponents of virtue ethics ache to provide (Louden 1986).

Kant scholars have long since gone to battle against such polarized conceptions of Kant's ethics (Schroeder 1940). Specifically, the point is made that Kant's formalism is not at all *empty* but *procedural,* i.e., a structural function which not only allows for but actually requires specific ethical content to be operational (Silber 1974). Along with that correction comes a vindication of the importance of Kant's notion of "the highest good." In integrating the specificity of context and circumstance into a comprehensive vision of the good, it rounds out Kant's ethics by ascribing to the categorical imperative certain obligatory moral ends (Guyer 2000). Together, these often overlooked aspects give Kant's ethics a notable *teleological* dimension (Ward 1971); Kant scholars argue that without this dimension, any depiction of his ethics would be sorely incomplete (Simmons 1993; Velkley 1989). Far from excluding a richer account of morality and virtue, they argue Kant's practical philosophy culminates in a concern for the so-called "kingdom of ends" (Korsgaard 1996), to be understood as a symbol for a morally united humanity (Nelson 2008).

This "consequentialist" view of Kant's ethics (Cummiskey 1990) has led researchers to identify hitherto disregarded *positive* functions of natural desire and moral pleasure in his studies (Packer 1989). The widespread perception that Kant rejected all emotional involvement in ethical agency has consequently been challenged (Gauthier 1997). In other words, Schiller's often-cited objection (that, following Kant, one could not be ethical, if and when acting from love) is now commonly rejected as resting on a misunderstanding (Baxley 2003). On the contrary, current research when emphasizing Kant's manifold analyses of anthropological aspects of moral action, virtue, and character (Wood 1999; Laidlaw 2002) maintains that Kant's ethics favors embedded morality, promoting also acts over and beyond duty based on love, charity, and a sense of human companionship (Baron 1987; Eisenberg 1966; McCarty 1989). In short, following the cited authors, one cannot avoid the impression that the debate in business ethics journals has simply not caught up with (or not even caught on to) philosophical Kant scholarship.

Why Does Kant Appear to Be a Mere Deontologist?

The problem with such spirited defenses of Kant, however, is that the image of Kant as "deontology personified" (Louden 1986, p. 473) seems nonetheless to be derived directly from his studies. After all, in his *Groundworks of the Metaphysics of Morals,* he did write, for example, (a) that the pure idea of duty was the touchstone of all ethicality, (b) that ethical action must come from reverence for moral law, (c) that for the validity of moral actions considerations of their probable outcomes would be irrelevant, and (d) that hence a lofty disregard for "results" was the hallmark of a good conscience (AA IV, 393–395[2]). Must we, therefore, either view Kant scholars as out of touch with their own master, or else think of Kant as an inconsistent thinker pronouncing contradictory ideas?

Neither consequence follows from a frank admission of the apparent tension between Kant's earlier studies on ethics, such as the *Groundworks* (1785), and his later writings, such as the "doctrine of virtue" (*Tugendlehre*) in his *Metaphysics of Morals* (1797–1798). The adequate consequence seems rather to take a closer look at the historical genesis of Kant's texts (Höffe 1994). We need to note that Kant wrote his most-quoted text on ethics, the *Groundworks*, long *before* he had finished defining the systematic function of ethics within his philosophical system. In the architecture of his writings, very different functions fall to texts at different systematic

[1] See, e.g., the §§ 133ff. of Hegel's *Grundlinien der Philosophie des Rechts*, TWA 7:250, Hegel et al. (1969).

[2] Kant's studies are referenced according to the pagination of the German edition of the Royal Prussian Academy (*Akademieausgabe*), in the following format: AA Volume: Page.

locations (Schönecker et al. 2005). While the apparatus of the *Critiques* scrutinizes the conditions of the *possibility* and *validity* of certain cognitive forms (theoretical, practical, and symbolical) of the subjective engagement with the human life-world, his two treatises on *metaphysics* (*Metaphysical Foundations of Natural Science*, and *Metaphysics of Morals*) spell out the features of the *factuality* of such engagements. In other words, if we are interested in what Kant has to say on the features of real moral acts, then we must look to his later *Metaphysics of Morals* even more than to his earlier, "critical" studies.

Kant published his *Groundworks* two years before he finished his *Critique of Practical Reason* (1787), five years before he completed the *Critique of Judgment* (1790), and more than twelve years before he came out with his conclusive statements on ethics in the *Metaphysics of Morals* (1797/1798). Importantly, during this period, Kant rearranged the architecture of his philosophical system twice: before the publication of the *second* Critique and the *third* Critique, respectively. During the first such change, he convinced himself of the need to give ethical thought a standing and a function separate from theoretical reflection. In the second transformation, he considered the relevance of symbolic forms and teleological speculations for human rationality in general and for ethics in particular. Either modification had tremendous ramifications for the unfolding of his philosophy overall (Bartuschat 1972). Only after both of these alterations to his initial philosophical system, did Kant work out his ethical theory in detail. Hence, to quote Kant solely from the *Groundworks* is not only illegitimately identifying a part of his system with the whole (a *quantitative* mishap, so to speak), it also means ignoring substantial alterations in Kant's thought (a *qualitative* mistake). As we will see at once, such selective readings inspire the erroneous view that "duty" is a foe rather than a friend of "virtue" within Kantian thought. Once we take a broader look at his studies and paint a more comprehensive picture of his moral philosophy, this assessment is bound to change.

Predominantly concerned, as he was in 1785, with the question of the *validity* of moral judgments and their epistemic *possibility* (e.g., the conditions that need to be met to assess the truth content of moral evaluations), Kant investigated ethics not (yet) with a focus to establishing a moral doctrine for human practice. He felt, before we could color in the shapes of a moral life, we would need to establish its proper framework: to investigate critically the scope of ethical knowledge offered by human reason itself, irrespective of all situational and personal experience. From this (preliminary and transitory) focus on the conditions of interpersonal validity of ethical judgments stems the often-noted abstract, formalistic character of Kant's *Groundworks*: Only if we succeed in finding foundations for moral convictions and intuitions that are convincing to rational persons as such (regardless of their particular character and circumstance), Kant thought, an edifice of ethical thought for all can be established; in other words, through a deliberate recourse to the "humanity within our person" Kant aimed at a moral philosophy acceptable to humanity at large (AA V, 131).

This radical abstention from the concreteness of moral life has both its reason and its price. Its price is conceptual abstraction; its reason is the following: In pre-Kantian philosophies, the standard scheme of argumentation begins with a general anthropology and then, through intermediary steps, proceeds toward specific moral prescriptions. Kant, however, believed it was necessary to invert this sequence. He derives his anthropology in large part from what he has previously carved out as a theory of normatively correct action. In this counter-intuitive shift lies both the novelty and the strength of Kant's ethics (Wood 1999). While his predecessors dealt right away with the moral problems they wanted to solve, Kant introduced a hitherto unheard-of pause into the workings of philosophical reflection. He pondered: Since our mind is the cardinal tool of philosophy, should we not first get to know its features, before employing it all-too-readily on philosophical topics? When a given tool is inappropriate for a certain task, we may try what we will, yet our efforts shall not meet with success. What if, Kant suggested, some of the antinomies philosophers are wont to encounter, are caused not by the objects they deal with, but by misguided subjective workmanship?

What goes for *theoretical* endeavors holds as well in *practical* philosophy, i.e., ethics (Kaulbach 1996). We need to ask, suggests Kant: what do we bring to the table in every moral debate? what do we carry into each normative dispute? can we, for example, identify structures of moral judgment that inform all our moral decisions and assessments? It is with these questions that Kant's foray into ethics begins (Guyer 2000). He holds that from the universal nature of reason must follow certain structures of moral deliberation to which each and every human being will have (potential) access (Henrich and Velkley 1994). Yet, moral judgments often 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 at one point in time, is ridiculed later. Is it not particularity and specificity then that constitute morality? Can we really refer to something common that applies to all humans, all over the world, and at all times?

Kant's answer is 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, insofar as 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 structure (O'Neill 1989). For example, to be a responsible teacher may demand different (*material*) instructional 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 guide ethical assessments so 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 thereby found a point of departure for a moral theory agreeable to each and every human being (Korsgaard and O'Neill 1996).

In order to provide concrete practical orientation, such theorizing needs to be applied to human reality, obviously. Without such application, the procedural formalism of Kant's ethics remains empty indeed (Freier 1992). Yet there is hardly any human reality of strictly universalizable features. So, as long as we entirely bracket the specificity of each person's character and circumstance in pursuit of a strictly universalizable validity theory, the *categorical imperative* cannot relate to the *material* side of human action—which typically is context dependent and situation specific—and therefore must necessarily concentrate on its *formal* components alone. There is, however, only one area of the real that can so "purely" be accessed and assessed: the ambit of *pure human reason* itself, investigating its own rationales. Practical reason, in abstracting from everything else, can still scrutinize its *own* principles. Examining the order of determining reasons (*Bestimmungsgründe*) of the human will, we do not need seasoned experience or situational knowledge to know that, for instance, we ought to pursue the good because it is good. For, if instead we were to pursue the good only when swayed by contingent emotions or in pursuit of its concomitant benefits, then, naturally, from lack of the antecedents would follow the absence of the consequence. We arrive thus only at a *conditional* morality of hypothetical imperatives, but not at an *unconditional* morality of categorical imperatives (Prauss 1973). This Kantian insight has lost nothing of its relevance over time, as can be seen by a quick glance at the current discourse on *instrumental* (i.e., conditional) versus *normative* (i.e., unconditional) stakeholder dialogue (Zakhem et al. 2008) and at discussions on stakeholder engagement for social impact (Harter et al. 2009).

There is but one area of ethics that can successfully be treated through "pure" practical reason alone: the realm of our conscious convictions and motivations. That questions of moral purity play such an enormous role in the *Groundworks* is owed to the fact that they alone are amenable to a "pure" rational treatment, without requiring further anthropological or situational information. In other words, the narrowness of focus (predominant only in this particular study) is owed to Kant's method, not his philosophical interests or inclinations. As we will see below, Kant was fully aware that the realm of ethics to be treated like thus, i.e., with exemption from any prudential knowledge, was only a (small) part of the entire field of ethics: the ethics of conviction (*Gesinnungsethik*) and internal will determination (Dierksmeier 1998). Hence, the deontological purity characteristic for this partial domain of his moral philosophy is not indicative of his ethical program at large. Instead of reducing (all of) ethics to mere deontology, Kant uses deontological deliberations solely—and quite literally—as the "Grundlegung" (groundwork) upon which later to build a much larger ethical edifice (Denis 2010).

How Does Kant Supersede Deontology?

Kant's *Critique of Practical Reason* and his *Metaphysics of Morals* form a unified architecture combining the systematic foundations of the first study with the doctrinal edifice of the second. Once the possibility of valid ethical assessments has been established (as first explored in the *Groundworks* and then demonstrated in the *Critique of Practical Reason*), Kant turns to the next project: reconstructing the phenomenology of our moral experiences. This project is advanced in his conceptually rich *Metaphysics of Morals*, which consists of two major parts: a legal doctrine (*Rechtslehre*) and a doctrine of virtue (*Tugendlehre*). In the latter, we find Kant's mature moral philosophy (Timmons 2002). Here he discusses his ethical teachings in depth and detail. Here, too, he argues in favor of many subjects (such as virtue, character, and moral sentiments) for the alleged oversight of which contemporary critics criticize him. So, in the genealogy of his studies, Kant moves from initially predominant *abstract* concerns of *validity* (at the foundational level of this theory) to the questions about the *genesis* of *concrete* moral actions (at the application level). His theory changes accordingly from reflections on the conceptual possibility and moral necessity of categorical imperatives to investigations into the practical reality of their objects and objectives (Höffe 1983).

In his *Tugendlehre,* Kant wishes no less but to elucidate what constitutes virtuous living in daily practice. In this context, emotions and intuitions find Kant's acute attention. Wherever the *phenomenal* correlates with the *noumenal* directives of practical reason, moral sentiments play an eminent role in his theory (Ameriks 2000). For instance, Kant affirms that our intuitions often provide us with important introspective and situational insight (Audi 2001). Contrary to conventional wisdom, Kant's ethics is thus

neither bereft of an emotional side, nor of contextual sensitivity (Baxley 2003). On the contrary, his *Metaphysics of Morals* proceeds as the very analysis of such dimensions of human morality, albeit through universal conceptual standards (Speight 1997). The latter are not meant to eliminate, but to elucidate the former; they relate to one another, as matter does to form. Far from trying to derive ethics out of logical inferences alone (Powell 2006), Kant's concern is not at all—as some of his critics still profess—to avoid particular and sensual motives from entering into the process of our will formation, but solely to determine whether they make us violate moral commitments.

> Hence, the difference, whether the human being is good or evil, must not lie in the difference between the incentives that he incorporates into his maxim (not in the material of the maxim), but in their subordination (in the form of the maxim): which of the two he makes the condition of the other. It follows that the human being (even the best) is evil only because he reverses the moral order of his incentives in incorporating them into his maxim. (AA 6, 36)

Simply put, Kant holds that motives catering to the particular interests of the individual are legitimate as long as we do not employ them to declare a wrong action to be right, or an evil purpose to be good. This finding sheds new light on the old question which role the profit motive can play in business. Popular misconceptions aside, one must conclude that Kant would not have demanded that pecuniary interest and calculations never enter into reflections about business ethics. Rather we should ascribe to him the view that such considerations must not dominate the ethical rationales so as to dwarf or thwart their moral purposes. In consequence, there is (*pace* Thielemann and Wettstein 2008) nothing wrong with pondering the "business case" for ethics as long as this *conditional* rationale is not being (mis-)used to eschew the *unconditional* demands of ethics precisely when and where they do not appear to overlap with financial interests.

Kant thus maintains a strict *conceptual distinction* between the ethical validity of an act and its phenomenological reality but does not construe an *ontological dichotomy* between them. What he intends is a *logical* bifurcation, not a *psychological* separation of the two. Conscientiousness cannot be proven (or disproven), after all (AA VI, 67). As in the case of the human self the subject and the object of analysis converge, we can never know with certainty what motivated us empirically, because "when our drives are active, we do not observe ourselves, and when observing, our drives are passive" (AA VII, 121). There is therefore no going beyond or behind the subjective conscience (AA VI, 399). From this theoretical insight, Kant draws the practical conclusion that we are not meant to *attain* but only to *aspire* to purity in motivation, i.e., by cultivating our conscience (AA VI, 401). Our duty is consequently not to *have* a specific *kind of motivation* or moral feeling but rather to *undertake* a certain *kind of action* (AA VI, 393). Relate this to contemporary discussions about the "honesty" and "authenticity" of endeavors in Corporate Social Responsibility, Corporate Citizenship, sustainability, and philanthropy (May 2013). The question, following Kant, should not be whether a company is acting from pure motives but whether its actions are morally reasonable. Our concern should be the *validity*, not the *genesis*, i.e., the effective nature rather than the affective nurture of such endeavors. The latter plays merely an instrumental role in informing our moral judgment whether an (individual or collective) agent has done everything within his or her power to accomplish a certain moral goal, because this, says Kant, is an essential feature of the "good will" (Korsgaard 1996). Such considerations can inform contemporary business theory, for instance, when scrutinizing the credibility of efforts in corporate ethics. In the line of Kantian thought, it seems advisable to investigate whether a company employs suitable means to promote decent corporate practices by examining whether the firm engages in such efforts within or without of the area of its core competences, and whether it announces such programs merely or whether it follows up on them, e.g., through a self-critical management of corporate cultural affairs by means of a ethically guided incentive and promotion management, controlling, etc. (Treviño and Nelson 2010). The rationale behind these criteria is simply that companies who are truly devoted to their professed goals will typically aspire to employ their respective financial and logistical means in the most effective way possible. The frequently advised move from CSR-policies from the margins of corporate activity (PR, risk management) to the core (strategy), can thus be viewed as a stringent consequence of a Kantian approach to business ethics, insofar as it assures the efficiency of such endeavors over time (Dierksmeier 2011).

Instead of obsessively scrutinizing ourselves, or others, we are meant to improve, to become more virtuous, because this, i.e., the advancement of virtue, is the ultimate goal of duty (AA VI, 398). This shift from a spectator perspective to the angle of the active moral agent is also underlined by Kant's remarks on moral character.

> Now if one asks, what is the aesthetic character, the temperament, so to speak, of virtue, whether courageous and hence joyous or fear-ridden and dejected, then an answer for this is hardly necessary. This latter slavish frame of mind can never occur without a hidden hatred of the law. And a heart which is happy in the performance of its duty (not merely complacent in the recognition thereof) is a mark of genuineness in the virtuous disposition—of genuineness even in

> piety, which does not consist in the self-inflicted torment of a repentant sinner (a very ambiguous state of mind, which ordinarily is nothing but inward regret at having infringed upon the rules of prudence), but rather in the firm resolve to do better in the future. This resolve, then, encouraged by good progress, must needs beget a joyous frame of mind, without which man is never certain of having really attained a love for the good, i.e., of having incorporated it into his maxim. (AA VI, 23–24n., 19–20n)[3]

In his *Metaphysics of Morals*, Kant thus corrects the impression that his ethics is but a eulogy on duty for duty's sake. Instead, Kant now emphasizes that, thus far, the accomplishments of his ethical theory are but *negative*, i.e., it allows us to identify improper motives but does not yet provide *positive* ethical guidance. Of all those maxims which conceivably pass the universalization test of the categorical imperative a crucial question remains yet unanswered: Over and beyond such a "negative principle (not to run counter to moral law)," we need to ask, "How can there be in addition a [positive] law for the maxim of practice?" (AA VI, 389).

In his *Groundworks*, Kant had already sought to provide an answer to this question by two oft-cited reformulations of the categorical imperative through a formula that instruct us "to treat humanity [...] never as means only" (AA IV, 429) and to act "act as if [one] were through [one's] maxim always a legislating member in the universal kingdom of ends" (ibid.). Both formulas have a teleological impetus in that they direct all practice to contribute to the improved fellowship of all human beings. In his later studies, particularly in his *Tugendlehre,* Kant pursues this quest for the *affirmative* moral purposes of practical reason with heightened ardor. After eradicating immoral maxims, Kant insists that we still need to identify a "categorical imperative of pure practical reasons [...] that conjoins a concept of duty with the concept of a general purpose" (AA VI, 385). What is this "general purpose" of moral action? To which final objective does it direct human morality? These questions lead us directly to Kant's concept of virtue.

> The supreme principle of virtue ethics (*Tugendlehre*) therefore is, "Adopt such a maxim of ends as can be made imperative on all mankind to adopt." [...]. This position in morals, being a categorical imperative, admits of no proof; but some account may be given of it, i.e., a deduction from the nature of pure practical reason itself. Whatsoever *can be* an end in relation to humanity, oneself and others, *must be* declared an end of practical reason. For pure practical reason is a power of ends as such, and for it to be indifferent to ends or to take no interest in them would be a contradiction, because then it would not determine the maxims for actions either (since every maxim contains an end) and so would not be practical reason. (AA VI, 395)

When Kant urges us to act according to "such a maxim *of ends* as can be made imperative on all mankind to adopt" (ibid.), his theory appears to come very close to Aristotle's. Kant even goes so far as to say that a rejection of this teleological dimension of practical reason "would do away with all moral philosophy" (AA VI, 384). One needs both a moral vision of the world at large and seasoned judgment. Only through the combined effects of both can one fit one's actions coherently to one another as well as adapt them adequately to the respective situational context. Kant therefore concurs with Aristotle's view that "practical wisdom" (*phronesis*) is essential for moral conduct and must be cultivated by learning from exemplary situations and persons how to live well (Jost and Wuerth 2011). Excepting only "perfect duties" which must be carried out come what may, this is also why Kant, like Aristotle, believes it to be most conducive to proper character development when individuals are being schooled through the "casuistry" of moral catechisms; a task that his *Metaphysics of Morals* expressly addresses.

Other than Aristotle, however, Kant does not track inborn, natural tendencies (for happiness and/or perfection) but maintains "it is an act of the *freedom* of the acting subject, not an effect of nature [...] to assume a purpose for one's acts" (AA VI, 385). While Aristotle derives our duties from the conception of the *telos* of human life, Kant proceeds in the opposite direction (Düsing 1968). A conception of our duties leads us to the notion of necessary ends of practical reason; the notion and content of duty in turn rests on his conception of moral freedom. For Kant, reaching this ultimate end through one's own free will and efforts is all-important (Sullivan 1974). To begin with a concrete conception of the moral goal of life (in order to proceed from there to a specification of our duties as ways to promote said goal) would only entangle us in *conditional* rationales. For an *unconditional* foundation of virtue ethics, we must instead set out with the merely structural features of our duties and then provide material content for them through a reflective use of our power of judgment. The result of this process, and not its premise, is the "highest good" (AA V, 119).

Kant's ethics thus has a teleological dimension, albeit not in the textbook-sense that strictly contrasts teleology with deontology (Lo 1981). Critical philosophy makes a *regulative*, not *constitutive* use of teleological thinking

[3] See also AA VII, 282.

(Langthaler 1991). As such, however, it is part and parcel of Kant's moral system. This becomes clear from virtually all of his texts written after the "Typik"-chapter in his second critique, where this notion was first explored (AA V, 70), as well as in his third critique and in Kant's writings on the philosophy of religion and history (Dierksmeier 1998).[4] Moreover, this teleological aspect of his ethics, as we shall see presently, lays the foundation for Kant's virtue theory.

Kant's Virtue Ethics

The categorical imperative commits us to act, as if the maxims of our actions were of universal import. When forming our moral purpose, Kant suggests we aim for actions that would both fit into and contribute to a world wherein everyone else was acting morally too. In directing our behavior to this goal, Kant construes a realm where everyone is respected as an end in himself or herself, and where the purposes of each find respect and support insofar as they respect and support the (morally legitimate) purposes of others. We shall act so that we advance such a "kingdom of ends" (AA IV, 436ff.); that is, we shall pursue ends which integrate the ends of others insofar as these do not in contradict the moral law (AA V, 453). In particular, we are to seek happiness (*Glückseligkeit*) only through forms of morally worthy behavior (*Glückswürdigkeit*). The idea of the "highest good of practical reason" thus represents both the *natural* and *moral* orientations of the human will (*Glücksseligkeit* and *Glückswürdigkeit*) in harmonious synthesis (AA V, 110).

Through what particular kind of actions, however, can one advance this synthesis? According to Kant, only two purposes qualify (AA VI, 386): the promotion of one's own perfection (*eigene Vollkommenheit*) and the furthering of the happiness of others (*fremde Glückseligkeit*). Herewith Kant further develops the Aristotelian conception of well-ordered living (*eudaimonia*), i.e., the aspiration to harmonize the (at times divergent) human aspirations to do good and to do well (Dierksmeier and Pirson 2009). For, Kant deliberately eliminates the promotion of one's own happiness and of the perfection of others from the canon of virtuous life goals. His argument is as follows: While all are naturally inclined to promote their own happiness, said happiness is a legitimate concern only under the *condition* of being "worthy" of promotion, and thus refers back to the moral law as the source of *unconditional* value (Kaulbach 1996). The moral perfection of others is likewise not for us to advance. We are neither capable of exerting causality upon the innermost realms and the morality of others, nor would we be entitled to override their moral freedom. Hence, the integration of the worthiness and the factuality of being happy can only be consistently furthered by *perfecting oneself* and promoting the *happiness of others* (Düsing 1971). Through this dual purpose, the hitherto solely *structural* commandments of the categorical imperative assume the very moral *substance* that Kant's critics find lacking.

The first and foremost ethical concern of moral agents is the "qualitative perfection" of their own self (AA VI, 416). Individuals are called to cultivate those capabilities that help them to become ever more apt and inclined to virtuous conduct. The best way to accomplish this goal, says Kant, is through constant practice (AA VI, 397), particularly the practice of charity or "practical love" that accustoms us to "make the purposes of others (as long as these are not immoral) our own" (AA VI, 450).

> When it is writ: Thou shalt love thy neighbor as thyself, this does not mean: you shall immediately (first) love and (then) treat him well, through the mediation of said love, but rather: treat your neighbor well, and this activity shall then effect benevolence [*Menschenliebe*] within you (as an affective readiness to benign actions)! (AA VI, 402)

The application of this theorem to the world of business seems patent enough. It suggests that once firms truly aspire to do good they will eventually encounter the means to do so; and the more they practice good governance, the better they will become in reconciling their financial and moral goals. Putting the ethical rationale first, therefore appears as a necessary, albeit not sufficient, condition for its practical manifestation. In short, Kant suggests that *hermeneutics drives heuristics* (Dierksmeier 2011). Operating from an understanding of the business world that encompasses and tracks moral ends, companies are better positioned to generate the tactical ideas requisite for the strategic realization of their social purpose: a proposition that today is increasingly confirmed by the successful models of social entrepreneurs (Nicholls 2006; Haugh 2007; Elkington and Hartigan 2008; Hackenberg and Empter 2011).

If we direct ourselves to act with charity toward others, Kant surmises, we will also then reap an emotional reward: heightened esteem for, contentment with, and pleasure in ourselves (AA V, 117; VI, 67, 74, 377). This helps us continuously to practice virtue so that it becomes habitual; and that visible virtue (*virtus phenonmenon*) prepares the human being so that the good will (*virtus noumenon*) can have tangible and lasting practical effects (AA VI, 47).

[4] "Anyone who has some knowledge of Kantian philosophy in every important aspect will not find teleology essentially incompatible with Kantianism. This is because the second half of the third Critique, the Critique of Judgment, is completely devoted to establishing Kant's own teleological framework" (Lo 1981, 196f.).

Consequently Kant extols individuals who immediately tend to the good, instead of having to force themselves to benign conduct (AA VI, 401). A cheerful disposition toward good acts indicates that one has already accomplished a substantial moral self-transformation and takes pleasure in the good for its own sake (AA VI, 23).

Thus, in view of the ordinary image of Kant as a deontological curmudgeon who favors a joyless morality without any transient goal or purpose, the furor of Kant scholars may be both understandable and justifiable:

> Only ignorance of the greater part of his published books and essays can lead to the sort of comment, [...], that Kant is a stern philosopher of duty for duty's sake, without regard to considerations of human fulfillment and happiness, or that the sense of duty has for him no necessary relation to human purposes or desires. (Ward 1971, p. 337)

To repeat, once we realize both the history and the systematic function of Kant's disjunction between a theory of ethical validity on one hand and his theorems of moral phenomenology on the other, we can understand how Kant had already advance precisely the kind of arguments in favor of virtue that critics fielded against him (Foot 1978, pp. 10–14). As we have seen, while the concept of *duty* reigns over the theoretical discourse of *validity*, *virtue* assures the practical *realization* of the good. The deontological criterion is only the necessary condition for sound moral action, whereas the teleological dimension functions as its satisfying condition. So, in Kant eyes, the true path to virtue is through duty—both in theory and in practice.

Theoretically, we can reconstruct Kant's definition of virtue as complementing the abstract formality of the moral law by the concrete specificity of "the highest good." The appropriate philosophical notion of virtue is a *combination* of a negative (eliminative) conception of acting from duty with a positive (affirmative) conception of acting toward the perfection of self and the happiness of others. Virtuous action, to put it differently, is formally premised on right intentions (*Tugendpflicht*) and materially fulfilled through acting toward meritorious ends (*Tugendzwecke*) (AA VI, 383). Other than a mere technical aptitude or a mechanical habit, it requires a will to do good—but at the same time it cannot be reduced merely to the purity of such motivation (AA VI, 384).

Practically this means that the social dimension of acting under the aegis of the "kingdom of ends" derives from the individual quest for a consistent conception of the "highest good" (Brugger 1964). The *interpersonal* aspect of Kant's ethics arises from the *personal* sphere; it is not pitted against it (Kersting 2004). In Kant, there is neither a false identification, nor a false dichotomy between the private and the common good (Habermas 1991; Blesenkemper 1987). The public deliberation on how to promote a world resembling the "kingdom of ends," where moral desert and personal happiness are better aligned, is a result of the individual's quest for the (morally) good life (Gehrke 2002). Hence, it is wrong to assume that his theory, because of its individualistic orientation, cannot at all address collective action and corporate responsibilities and can therefore be bypassed by contemporary business ethics (Altman 2007). In Kant, the public sphere is intimately related, yet never conflated, with the private realm.

Applied to the reality of business, these distinctions mark how companies should approach their stakeholders. Being morally committed to promote the ethically approvable "happiness of others," the firm must identify what contributes to this goal. Instead of conjuring up a *private conception* of the good in the boardroom, Kant's theory commits firms to *public discourse* (Freeman 2004). For the normative orientation of this public discourse, 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—formulated with a view to politics—has an interesting ring to it also for the application in the realm of business.

> 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)

If only through participatory forms of government, governance in the best interest of the citizenry can be had, the same should, *mutatis mutandis*, also hold for the public actions of corporate entities. Yet since a *direct involvement* of all citizens in each political or corporate decision is neither always feasible nor desirable, decision-making systems should be so organized as to achieve *indirectly* the adequate representation of comprehensive interests (Arendt and Beiner 1982). The diversity of human interests and the plurality of values notwithstanding, politicians as well as managers must anticipate the common concerns of their stakeholders.

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 public action is hence more than weaving threads of

empirical interests together into a ball of yarn that sells well (O'Neill 1989). Rather it rests on the ability to integrate the perspectives of each group and individual into cohesive fabrics through consistent visions (Heinrich et al. 1967). As the ethical *leitmotif* of such policies serves an ideal state of affairs, where 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 well-being for themselves and all others" (AA III, 525).

Kant advocates, as it were, a *stakeholder-model of political and corporate governance*: What concerns all should be accomplished by the—at best active and at least representative—participation of all. (Dierksmeier 2011) Such a *procedural* rather than *substantial* account of what constitutes human happiness and well-being transforms stakeholders from passive beneficiaries of corporate benevolence to active agents of their own welfare (Kaptein and Van Tulder 2003). People, not firms ultimately decide about the timely and contextually adequate vision of "the highest good." Instead of molding (or even contorting) that vision, business should heed it (Thielemann 2005). The corporate mission statement, consequently, should be the outcome of a dialog with rather than a monologue about society (Kimakowitz 2011). The foremost Kantian contribution to the concept of Corporate Social Responsibility would therefore be the mandate to *respond* and hence to listen to *society* when it comes to defining the objective function(s) of business.

Conclusions

This article has shown that Kant's later studies transform his earlier deontological theory on ethical validity into a theorem that also addresses teleological concerns such as the practical realization of morality in and through forms of virtue. Virtue and duty, in short, are strictly correlated in Kant's ethics. Just as our duty culminates in the pursuit of virtue, the proper path to virtue is the fulfillment of our duties. Virtue ethics thus forms an eminent part of Kant's moral philosophy as the domain where the intrinsic purposes of pure practical reason are explained. The realization of the integral role of virtue in Kant's ethics, however, forces a reassessment of his possible contributions to contemporary debates. While Kant was used as the standard against which to contrast the merits of virtue ethics in the past, it is high time to realize Kant's own contributions to his field.

Taking note of Kant's own virtue ethics in general, is, of course, not tantamount to agreeing with all of its particular features. Within the limits of this article, Kant's virtue ethics could only be presented briefly, yet not defended. We still must ask ourselves: Can his virtue ethics meet the analytical requirements of contemporary ethical theorizing? If so, will the practical outcomes of Kant's theory satisfy the needs of current moral debates? These questions deserve further research.

One can, however, be optimistic that, once the virtue dimension of his ethics is more broadly recognized, Kant will indeed play a more prominent role in future debates on economic and business ethics. For example, to present deliberations about the common good and the connection between individual and civic responsibilities (Etzioni 2004), Kant's studies can contribute much. Kant's approach clearly offers attractive perspectives for modern conceptions of Corporate Social Responsibility by providing the requisite conceptual conditions for a contemporary theory of public morality (Dubbink and Liedekerke 2009). Proceeding, as Kant does, from individual virtuous conduct to a societal conception of a "kingdom of ends" (or, in modern parlance, addressing the debate about public and social goods from an individualistic, yet interpersonally oriented angle), allows him to show that certain forms of pursuing the common good and of collective responsibilities are simply endemic—and thus not at all inimical—to individual freedom (Dierksmeier and Pirson 2010). Between the extremes of atomistic individualism and totalitarian collectivisms, Kant's approach thus offers an important "middle ground" with evident attractiveness for contemporary conceptions of the common good.

To conclude, the standard textbook portrayals of Kant's ethics—as rigidly deontological, narrowly individualistic, and hence, wholly unsuitable for the specificities of corporate agency—will have to be revised. Business ethics scholars when arguing in favor of virtue ethics should look to Kant no longer as an opponent but as a source. Regarding questions of personal character and moral sentiments in managerial decision-making, a reassessment of Kant's contributions is equally called for: Instead of seeing his part in business ethics theory only on the side of universalism, deontology, and moral critique, his studies should rather be examined for their contributions to elucidating the specificity, virtuousness, and the developmental aspects of morality. Discussions on stakeholder-engagement likewise stand to gain from a more nuanced picture of Kant's ethics. Once we recognize his ethics as not only rights-based but also virtue-oriented, we can better address the interpersonal and societal dimensions of business with the conceptual toolkit offered by Kant. For example, the collective pursuit of shared values and common goods in and through business can now be recognized as an internal part (instead of, as before, as an external addendum) to what Kantian theory offers to management ethics.

Last, but not the least, current attempts to reconcile Kant's freedom-oriented philosophy with virtue theories

stand to benefit from a better understanding of how Kant himself forged one such synthesis between the formal and substantial aspects of morality. Business ethicists can thus recalibrate the relation between duty and virtue—from an either/or-construct into a both/and-constellation. With this transition from total divergence to partial convergence, a hitherto invisible overlapping consensus between deontological and teleological theories comes into sight. As a consequence, new subjects of research may surface, such as studies on the universal virtues of business—like justice—that can be established on both deontological and teleological grounds (Dierksmeier and Celano 2012). In sum, we may hope to see the former abstract as well as sterile opposition of the Kantian and the Aristotelian camps yield to their fertile collaboration on concrete questions of business ethics.

References

Alexander, J. M. (2008). *Capabilities and social justice: The political philosophy of Amartya Sen and Martha Nussbaum*. Aldershot: Ashgate.

Altman, M. C. (2007). The decomposition of the corporate body: What Kant cannot contribute to business ethics. *Journal of Business Ethics, 74*(3), 253–266.

Alzola, M. (2008). Character and environment: The status of virtues in organizations. *Journal of Business Ethics, 78*(3), 343–357.

Ameriks, K. (2000). *Kant and the fate of autonomy: Problems in the appropriation of the critical philosophy*. Cambridge, UK: Cambridge University Press.

Arendt, H., & Beiner, R. (1982). *Lectures on Kant's political philosophy*. Brighton: Harvester.

Arjoon, S. (2008). Reconciling situational social psychology with virtue ethics. *International Journal of Management Reviews, 10*(3), 221–243.

Arnold, D. G., & Bowie, N. E. (2003). Sweatshops and respect for persons. *Business Ethics Quarterly, 13*(2), 221–242.

Audi, R. (2001). A Kantian intuitionism. *Mind, 110*(439), 601–635.

Baron, M. (1987). Kantian ethics and supererogation. *The Journal of Philosophy, 84*(5), 237–262.

Bartuschat, W. (1972). *Zum systematischen Ort von Kants Kritik der Urteilskraft*. Frankfurt am Main: V. Klostermann.

Bastons, M. (2008). The role of virtues in the framing of decisions. *Journal of Business Ethics, 78*(3), 389–400.

Baxley, A. M. (2003). Does Kantian virtue amount to more than continence? *The Review of Metaphysics, 56*(3), 559–586.

Beckley, H. (2002). Capability as opportunity: How Amartya Sen revises equal opportunity. *The Journal of Religious Ethics, 30*(1), 107–135.

Bertland, A. (2009). Virtue ethics in business and the capabilities approach. *Journal of Business Ethics, 84*, Issue Title: Supplement 1: 13th Annual Vincentian international conference promoting business ethics, Springer, 25–32.

Blesenkemper, K. (1987). *"Publice age," Studien zum Öffentlichkeitsbegriff bei Kant*. Frankfurt/Main: Haag + Herchen.

Blum, L. A. (1980). *Friendship, altruism, and morality*. London: Routledge & Kegan Paul.

Bowie, N. E. (1998). A Kantian theory of meaningful work. *Journal of Business Ethics, 17*(9/10), 1083–1092.

Bowie, N. E., & Dunfee, T. W. (2002). Confronting morality in markets. *Journal of Business Ethics, 38*(4), 381–393.

Bowie, N. E., & Werhane, P. H. (2005). *Management ethics*. Malden, MA: Blackwell.

Bright, D. S., Cameron, K. S., & Caza, A. (2006). The amplifying and buffering effects of virtuousness in downsized organizations. *Journal of Business Ethics, 64*(3), 249–269.

Brugger, W. (1964). Kant und das höchste Gut. *Zeitschrift für Philosophische Forschung, 18*(1), 50–61.

Caza, A., Barker, B. A., & Cameron, K. S. (2004). Ethics and ethos: The buffering and amplifying effects of ethical behavior and virtuousness. *Journal of Business Ethics, 52*(2), 169–178.

Chun, R. (2005). Ethical character and virtue of organizations: An empirical assessment and strategic implications. *Journal of Business Ethics, 57*(3), 269–284.

Colle, S. d., & Werhane, P. H. (2008). Moral motivation across ethical theories: What can we learn for designing corporate ethics programs? *Journal of Business Ethics, 81*(4), 751–764.

Crockett, C. (2005). The cultural paradigm of virtue. *Journal of Business Ethics, 62*(2), 191–208.

Cummiskey, D. (1990). Kantian consequentialism. *Ethics, 100*(3), 586–615.

Dawson, D., & Bartholomew, C. (2003). Virtues, managers and business people: Finding a place for MacIntyre in a business context. *Journal of Business Ethics, 48*(2), 127–138.

De George, R. T. (2010). *Business ethics*. Upper Saddle River, NJ: Prentice Hall.

Denis, L. (2010). *Kant's metaphysics of morals: A critical guide*. Cambridge: Cambridge University Press.

Dierksmeier, C. (1998). *Das Noumenon Religion: eine Untersuchung zur Stellung der Religion im System der praktischen Philosophie Kants*. Berlin [u.a.]: de Gruyter.

Dierksmeier, C. (2011). Kant's humanist ethics. In *Humanistic ethics in the age of globality* (pp. 79–93). New York: Palgrave Macmillan.

Dierksmeier, C., & Celano, A. (2012). Justice as the global virtue of business. *Business Ethics Quarterly, 22*(2), 247–272.

Dierksmeier, C., & Pirson, M. (2009). Oikonomia versus Chrematistike: Learning from Aristotle about the future orientation of business management. *Journal of Business Ethics, 88*(3), 417–430.

Dierksmeier, C., & Pirson, M. (2010). The modern corporation and the idea of freedom. *Philosophy in Management, 9*(2), 5–25.

Donaldson, T., Werhane, P. H., & Van Zandt, J. D. (2008). *Ethical issues in business: A philosophical approach*. Upper Saddle River, NJ: Pearson/Prentice Hall.

Drake, M. J., & Schlachter, J. T. (2008). A virtue-ethics analysis of supply chain collaboration. *Journal of Business Ethics, 82*(4), 851–864.

Dubbink, W., & Liedekerke, L. v. (2009). A Neo-Kantian foundation of corporate social responsibility. *Ethical Theory and Moral Practice, 12*(2), 117–136.

Düsing, K. (1968). *Die Teleologie in Kants Weltbegriff*. Bonn: H. Bouvier und Co.

Düsing, K. (1971). Das Problem des höchsten Guts in Kants praktischer Philosophie. *Kant-Studien, 62*, 28–45.

Eisenberg, P. D. (1966). From the forbidden to the supererogatory: The basic ethical categories in Kant's "Tugendlehre". *American Philosophical Quarterly, 3*(4), 255–269.

Elkington, J., & Hartigan, P. (2008). *The power of unreasonable people: How social entrepreneurs create markets that change the world*. Boston: Harvard Business School Press.

Esquith, S. L., & Gifford, F. (2010). *Capabilities, power, and institutions: Toward a more critical development ethics*. University Park, PA: Pennsylvania State University Press.

Etzioni, A. (2004). *The common good*. Cambridge: Polity.

Everett, J., Neu, D., & Rahaman, A. S. (2006). The global fight against corruption: A Foucaultian, virtues-ethics framing. *Journal of Business Ethics, 65*(1), 1–12.

Flynn, G. (2008). The virtuous manager: A vision for leadership in business. *Journal of Business Ethics, 78*(3), 359–372.

Foot, P. (1978). *Virtues and vices and other essays in moral philosophy*. Berkeley: University of California Press.

Freeman, R. E. (2004). The stakeholder approach revisited. *Zeitschrift für Wirtschafts- und Unternehmensethik, 5*(3), 228–241.

Freeman, R. E., Werhane, P. H., & Society for Business Ethics. (2004). *Business, science, and ethics*. Charlottesville, VA: Society for Business Ethics.

Freier, F. V. (1992). Kritik der Hegelschen Formalismusthese. *Kant-Studien: Philosophische Zeitschrift der Kant-Gesellschaft, 83*(2), 304–323.

French, P. A. (1979). The corporation as a moral person. *American Philosophical Quarterly, 16*(3), 207–215.

Gauthier, J. A. (1997). Schiller's critique of Kant's moral psychology: Reconciling practical reason and an ethics of virtue. *Canadian Journal of Philosophy, 27*(4), 513–543.

Gehrke, P. J. (2002). Turning Kant against the priority of autonomy: Communication ethics and the duty to community. *Philosophy & Rhetoric, 35*(1), 1–21.

Giovanola, B. (2009). Re-thinking the anthropological and ethical foundation of economics and business: Human richness and capabilities enhancement. *Journal of Business Ethics, 88*(3), 431–444.

Gotsis, G., & Kortezi, Z. (2008). Philosophical foundations of workplace spirituality: A critical approach. *Journal of Business Ethics, 78*(4), 575–600.

Guevara, D. (1999). The impossibility of supererogation in Kant's moral theory. *Philosophy and Phenomenological Research, 59*(3), 593–624.

Guyer, P. (2000). *Kant on freedom, law, and happiness*. New York: Cambridge University Press.

Habermas, J. (1991). *The structural transformation of the public sphere: An inquiry into a category of bourgeois society*. Cambridge, MA: MIT Press.

Hackenberg, H., & Empter, S. (2011). Social entrepreneurship und social business: Phänomen, Potentiale, Prototypen – Ein Überblick. In H. Hackenberg & S. Empter (Eds.), *Social entrepreneurship—Social business: Für die Gesellschaft unternehmen* (pp. 11–26). Wiesbaden: VS Verlag für Sozialwissenschaften.

Harter, L. M., Dutta, M. J., & Cole, C. (2009). *Communicating for social impact: Engaging communication theory, research, and pedagogy*. Cresskill, NJ: Hampton Press.

Haugh, H. (2007). New strategies for a sustainable society: The growing contribution of social entrepreneurship. *Business Ethics Quarterly, 17*(4), 743–749.

Hegel, G. W. F., Moldenhauer, E., & Michel, K. M. (1969). *Werke*. Frankfurt am Main: Suhrkamp.

Heinrich, D., Kant, I., Gentz, F. v., & Rehberg, A. W. (1967). Uber Theorie und Praxis. *Théorie*. Frankfurt am Main: Suhrkamp.

Henrich, D., & Velkley, R. L. (1994). *The unity of reason: Essays on Kant's philosophy*. Cambridge, MA: Harvard University Press.

Höffe, O. (1983). *Immanuel Kant*. München: C.H. Beck.

Höffe, O. F. M. (Trans.). (1994). *Immanuel Kant*. Albany: State University of New York Press.

Jost, L. J., & Wuerth, J. (2011). *Perfecting virtue: New essays on Kantian ethics and virtue ethics*. Cambridge, UK: Cambridge University Press.

Kaptein, M., & Van Tulder, R. (2003). Toward effective stakeholder dialogue. *Business and Society Review, 108*(2), 203–224.

Kaulbach, F. (1996). *Immanuel Kants "Grundlegung zur Metaphysik der Sitten": Interpretation und Kommentar*. Werkinterpretationen: Wissenschaftliche Buchgesellschaft.

Kersting, W. (2004). *Kant über Recht*. Paderborn: Mentis.

Kimakowitz, E. v. (2011). *Humanistic management in practice*. Basingstoke: Palgrave Macmillan.

Korsgaard, C. M. (1996). *Creating the kingdom of ends*. New York: Cambridge University Press.

Korsgaard, C. M., & O'Neill, O. (1996). *The sources of normativity*. Cambridge: Cambridge University Press.

Laidlaw, J. (2002). For an anthropology of ethics and freedom. *The Journal of the Royal Anthropological Institute, 8*(2), 311–332.

Langthaler, R. (1991). *Kants Ethik als "System der Zwecke": Perspektiven einer modifizierten Idee der "moralischen Teleologie" und Ethikotheologie*. Berlin: New York.

Lo, P.-c. (1981). A critical reevaluation of the alleged "empty formalism" of Kantian ethics. *Ethics, 91*(2), 181–201.

Louden, R. B. (1984). On some vices of virtue ethics. *American Philosophical Quarterly, 21*(3), 227–236.

Louden, R. B. (1986). Kant's virtue ethics. *Philosophy, 61*(238), 473–489.

MacDonald, J. E., & Beck-Dudley, C. L. (1994). Are deontology and teleology mutually exclusive? *Journal of Business Ethics, 13*(8), 615–623.

MacIntyre, A. C. (1981). *After virtue: A study in moral theory*. Notre Dame, IN: University of Notre Dame Press.

May, S. (2013). *Case studies in organizational communication: Ethical perspectives and practices*. Thousand Oaks: Sage.

McCarty, R. (1989). The limits of Kantian duty, and beyond. *American Philosophical Quarterly, 26*(1), 43–52.

McCracken, J., & Shaw, B. (1995). Virtue ethics and contractarianism: Towards a reconciliation. *Business Ethics Quarterly, 5*(2), 297–312.

Melé, D. (2009). Integrating personalism into virtue-based business ethics: The personalist and the common good principles. *Journal of Business Ethics, 88*(1), 227–244.

Micewski, E. R., & Troy, C. (2007). Business ethics: Deontologically revisited. *Journal of Business Ethics, 72*(1), 17–25.

Moberg, D. J. (1999). The big five and organizational virtue. *Business Ethics Quarterly, 9*(2), 245–272.

Moberg, D. J., & Meyer, M. J. (1990). A deontological analysis of peer relations in organizations. *Journal of Business Ethics, 9*(11), 863–877.

Nelson, W. (2008). Kant's formula of humanity. *Mind, 117*(465), 85–106.

Neubert, M. J., Carlson, D. S., Kacmar, K. M., Roberts, J. A., & Chonko, L. B. (2009). The virtuous influence of ethical leadership behavior: Evidence from the field. *Journal of Business Ethics, 90*(2), 157–170.

Nicholls, A. (2006). *Social entrepreneurship: New models of sustainable social change*. Oxford: Oxford University Press.

Nussbaum, M. C. (1999). Virtue ethics: A misleading category? *The Journal of Ethics, 3*(3), 163–201.

O'Neill, O. (1989). *Constructions of reason: Explorations of Kant's practical philosophy*. Cambridge, UK: Cambridge University Press.

Oakley, J. (1990). A critique of Kantian arguments against emotions as moral motives. *History of Philosophy Quarterly, 7*(4), 441–459.

Oosterhout, J. v., Heugens, P. P. M. A. R., & Kaptein, M. (2006). The internal morality of contracting: Advancing the contractualist endeavor in business ethics. *The Academy of Management Review, 31*(3), 521–539.

Packer, M. (1989). Kant on desire and moral pleasure. *Journal of the History of Ideas, 50*(3), 429–442.

Parkan, B. (2008). Professionalism: A virtue or estrangement from self-activity? *Journal of Business Ethics, 78*(1/2), 77–85.

Powell, B. K. (2006). Kant and Kantians on "the normative question". *Ethical Theory and Moral Practice, 9*(5), 535–544.

Prauss, G.c. (1973). *Kant: zur Deutung seiner Theorie von erkennen u. Handeln*. Köln: Kiepenheuer und Witsch.

Provis, C. (2010). The ethics of impression management. *Business Ethics: A European Review, 19*(2), 199–211.

Reynolds, S. J., & Bowie, N. E. (2004). A Kantian perspective on the characteristics of ethics programs. *Business Ethics Quarterly, 14*(2), 275–292.

Roca, E. (2008). Introducing practical wisdom in business schools. *Journal of Business Ethics, 82*(3), 607–620.

Scheler, M. F. (1921). *Der Formalismus in der Ethik und die materiale Wertethik. Neuer Versuch der Grundlegung eines ethischen Personalismus*. Halle: M. Niemeyer.

Schönecker, D., Buchenau, S., & Hogan, D. (2005). *Kants Begriff transzendentaler und praktischer Freiheit: eine entwicklungsgeschichtliche Studie*. Berlin: Walter de Gruyter.

Schroeder, H. H. (1940). Some common misinterpretations of the Kantian ethics. *The Philosophical Review, 49*(4), 424–446.

Sen, A. (1985). *Commodities and capabilities*. Amsterdam: Elsevier.

Shanahan, K. J., & Hyman, M. R. (2003). The development of a virtue ethics scale. *Journal of Business Ethics, 42*(2), 197–208.

Shaw, W. H. (2002). *Business ethics*. Belmont, CA: Wadsworth/ Thomson Learning.

Silber, J. R. (1974). Procedural formalism in Kant's ethics. *The Review of Metaphysics, 28*(2), 197–236.

Simmons, L. (1993). Kant's highest good: Albatross, keystone, achilles heel. *History of Philosophy Quarterly, 10*(4), 355–368.

Sison, A. G. (2008). *Corporate governance and ethics: An Aristotelian perspective*. Cheltenham, UK: Edward Elgar.

Solomon, R. C. (1999). *A better way to think about business: How personal integrity leads to corporate success*. New York: Oxford University Press.

Solomon, R. C. (2000). Business with virtue: Maybe next year? *Business Ethics Quarterly, 10*(1), 339–341.

Speight, C. A. (1997). The "metaphysics" of morals and Hegel's critique of Kantian ethics. *History of Philosophy Quarterly, 14*(4), 379–402.

Stohr, K., & Wellman, C. H. (2002). Recent work on virtue ethics. *American Philosophical Quarterly, 39*(1), 49–72.

Sullivan, R. J. (1974). The Kantian critique of Aristotle's moral philosophy: An appraisal. *The Review of Metaphysics, 28*(1), 24–53.

Sundman, P. (2000). The good manager: A moral manager? *Journal of Business Ethics, 27*(3), 247–254.

Swanton, C. (2003). *Virtue ethics: A pluralistic view*. New York: Oxford University Press.

Swanton, C. (2010). Heideggerian environmental virtue ethics. *Journal of Agricultural and Environmental Ethics, 23*(1), 145–166.

Thielemann, U. (2005). Compliance und Integrity – Zwei Seiten ethisch integrierter Unternehmenssteuerung. *Zeitschrift für Wirtschafts- und Unternehmensethik, 6*(1), 31–45.

Thielemann, U., & Wettstein, F. (2008). *The case against the business case and the idea of "earned reputation"*. St. Gallen: Institute for Business Ethics.

Timmons, M. (2002). *Kant's metaphysics of morals: Interpretative essays*. New York: Oxford University Press.

Treviño, L. K., & Nelson, K. A. (2010). *Managing business ethics: Straight talk about how to do it right*. New York: Wiley.

Velkley, R. L. (1989). *Freedom and the end of reason: On the moral foundation of Kant's critical philosophy*. Chicago: University of Chicago Press.

Ward, K. (1971). Kant's teleological ethics. *The Philosophical Quarterly, 21*(85), 337–351.

Weaver, G. R. (2006). Virtue in organizations: Moral identity as a foundation for moral agency. *Organization Studies, 27*(3), 341–368.

Werhane, P. H. (1994). Justice, impartiality, and reciprocity: A response to Edwin Hartman. *Business Ethics Quarterly, 4*(3), 287–290.

Whetstone, J. T. (2001). How virtue fits within business ethics. *Journal of Business Ethics, 33*(2), 101–114.

Whetstone, J. T. (2003). The language of managerial excellence: Virtues as understood and applied. *Journal of Business Ethics, 44*(4), 343–357.

Williams, B. A. O. (1981). *Moral luck: Philosophical papers, 1973–1980*. Cambridge: Cambridge University Press.

Wood, A. W. (1999). *Kant's ethical thought*. Cambridge: Cambridge University Press.

Zakhem, A. J., Palmer, D. E., & Stoll, M. L. (2008). *Stakeholder theory: Essential readings in ethical leadership and management*. Amherst, NY: Prometheus Books.