

The Corporate Social Responsibility according to Kant Moral's Philosophy

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Abstract

Corporate social responsibility is a form of corporate self-regulation integrated into a business model which a business monitors and ensures its active compliance with the spirit of the law, ethical standards of national or international norms. The aim is to increased long-term profits and shareholder and trustees through positive public relations and high ethical standards for reducing business and legal risk by taking responsibility for corporate actions. CSR strategies encourage the company to make a positive impact on the environment and stakeholders including consumers, employees, investors, communities, and others. While Kant constructed the basis moral philosophy for using an ethical law from the concept of duty. Kant began his ethical theory by arguing that the only virtue that can not be unqualifiedly the goodness is a good will. No other virtue has this status because every other virtue can be used to achieve immoral ends as the virtue of loyalty is not good if one is loyal to an evil person. The good will is unique that is always good and maintains its moral value even when it fails to achieve its moral intentions. Kant regarded the good will as a single moral principle which freely chooses to use the other virtues for moral ends.

Keywords: Corporate Social Responsibility, Kant Moral, Philosophy

Introduction

CSR policy functions like a self-regulatory mechanism With some models, a firm's implementation of CSR goes beyond compliance and engages in actions that appear to further some social good, beyond the interests of the firm and that which is required by law (McWilliams & Siegel, 2001:117-127). CSR is titled to aid an organization's mission as well as serve as a guide to what the company represents for its consumers. Business ethics is the part of applied ethics that examines ethical principles and moral or ethical problems that can arise in a business environment. ISO 26000 is recognized as international standard for CSR. Public sector organizations such as the United Nations adheres to triple bottom line. It is widely accepted that CSR adheres to similar principles, but with no formal act of legislation. At the same moment duties arise because of the failure to fulfill them which would either result in a contradiction to the conception or in a contradiction in the will. The former is classified as perfect duties, the latter as imperfect. A perfect duty always holds true, there is a perfect duty to tell the truth, so we must never lie. An imperfect duty allows flexibility beneficence is an imperfect duty because we are not obliged to be completely beneficent all the times, but may choose the times and places in which we are (Shamir, 2011: 313-336). Kant believed that perfect duties are more important than imperfect duties. If a conflict between duties arises, the perfect duty must be followed. For Kant a good will is a broader conception than a will which acts from duty. A will which acts from duty is distinguishable as a will which overcomes hindrances in order to keep the moral law. A dutiful will is thus a special case of a good will which becomes visible in adverse conditions. Kant argues that only acts performed with regard to duty have moral worth. This is not to say that acts performed merely in accordance with duty are worthless, these are still deserve to approval and encouragement, but that special esteem is given to acts which are performed out of duty.

Kant's conception of duty does not entail that people perform their duties grudgingly. Although duty often constrains people and prompts them to act against their inclinations, it still comes from an agent's volition, they desire to keep the moral law. Thus, when an agent performs an action from duty it is because of the rational incentives matter for them more than their opposing inclinations. Kant wished to move beyond the conception morality as externally imposed duties and present an ethics of autonomy, when rational agents freely recognize the claims reason upon them (Rosenberg, 2000).

The Corporate Social Responsibility

Corporate social responsibility refers to business practices involving initiatives that benefit society. A business's CSR can encompass a wide variety of tactics, from giving away a portion of a company's proceeds to charity, to implementing “greener” business operations. There are a few broad categories of social responsibility that many of today's businesses are practicing such as;

1. Environmental efforts: One primary focus of corporate social responsibility is the environment. Businesses regardless of size have a large carbon footprint. Any steps they can take to reduce those footprints are considered both good for the company and society as a whole.
2. Philanthropy: Businesses also practice social responsibility by donating to national and local charities. Businesses have a lot of resources that can benefit charities and local community programs.
3. Ethical labor practices: By treating employees fairly and ethically, companies can also demonstrate their corporate social responsibility. This is especially true of businesses that operate in international locations with labor laws that differ from those in the United States.
4. Volunteering: Attending volunteer events says a lot about a company's sincerity. By doing good deeds without expecting anything in return, companies are able to express their concern for specific issues and support for certain organizations.

The nonprofit organization noted that CSR is becoming more mainstream as forward-thinking companies embed sustainability into the core of their business operations to create shared value for business and society as Sustainability isn't just important for people and the planet, but also is vital for business success which want to use business skills to do social goodness and Communities are grappling with problems that are global in scope and structurally multifaceted Ebola, persistent poverty and climate change. The business case for engaging in corporate social responsibility is clear and unmistakable.

The policies, practices and initiatives a company commits to in order to govern themselves with honesty and transparency that have a positive impact on social and environmental wellbeing. As consumers' are awareness to global social issues and continues to grow, so does the importance these customers focus on CSR when choosing where to shop. But consumers aren't the only ones who are drawn to businesses that give back. Company's CSR strategy is a big factor in where today's top talent chooses to work that the next generation of employees is seeking out employers that are focused on the triple bottom line: people, planet and revenue, corporate revenue has been getting stronger. Companies are encouraged to put that increased profit into programs that give back. While many companies now practice some form of social responsibility, some are making it a core of their operations. However, companies need to really understand what their core social purpose to aligns with their stated mission for create a cohesive CSR strategy.

Two Perspectives on Corporate Social Responsibility

The issue is to a pair of foundational contrary world views between communitarianism and individualism for considering the idea of social responsibility by examining the persuasiveness of these opposing perspectives as following.

According to communitarianism society is more than the sum of the individuals that exists prior to any particular individual's existence. The corporation, a possession of the community is better than of individuals, holding a social contract with society from which it derives its power and, therefore, serves a constellation of interests. The communitarian ethic is based on the view that, in a social interdependent society, no manager can act ethically without considering the claims of others. While managers have direct obligations to stockholders and employees, they must also recognize other claimants such as customers, suppliers, and the community itself from which the corporation derives its existence. Communitarians view communities and society as living organisms existing independently of their individual members and believe there is a general common will separate from the wills of the individuals comprising them.

Communitarianism is closely related to social contract theory and emphasizes the social nature of the corporation which exists as the result of a highly implicit and flexible contract that determines its duties and rights. The corporation is portrayed as responsible to and subject to the will of society. Both the state and the law are creatures of society. Since, from the perspective of communitarians, corporations are created by the government which, in turn, owes its existence to society, it follows that corporations are actually made by society and are responsible to the public to serve whatever is deemed to be in the public interest or for the common good. Since the corporation only exists because of social permission thus society is said to be able to legitimately demand that a corporation perform certain activities that the owners and managers do not wish to perform.

While Individualism (Valentine & Godkin, 2011: 353-372.) is the more realistic view that each person has moral significance and certain inviolable natural rights. Each person exists, perceives, experiences, thinks, and acts through his own body and therefore from the unique points in time and space. It is the individual who thinks and has the capacity for original and creative rationality. Individuals' minds can interrelate but thinking requires a specific, unique thinker. The individualist assumes responsibility for thinking for himself and for acting on his own thought. Under individualism, knowledge tends to be viewed as fragmented and widely dispersed. Each person is free to choose among systemically produced rewards, punishments, and opportunities arising from other free persons without being subject to the articulated judgments imposed by the state or other collectivities. Individualists rely upon the power of historically-evolved, unarticulated social processes such as free markets, tradition, language, values, common law which are evaluated based on their systemic features such as incentives and methods of interaction. While exhibiting little faith in social processes intentionally designed by any one individual or council, individuals do respect the experience of the ages as embodied in systemic processes.

Individualism denies that a community or a society has an existence apart from the individuals that make up that community or society. A community or society is a collection of individuals-it is not some concrete thing or living organism distinct from its members. To use an abstract term such as community or society is referred certain persons sharing particular characteristics and related in specifiable ways. There is no such thing as the general will, collective reason, or group welfare apart from, and other than, that possessed by each individual in a group. A community or a society is simply the association of persons for cooperative action. Coordinated group action is a function of the self-directed and self-initiated efforts of each person within the group.

True Social Responsibility as Respect for Individual Rights

The social responsibility of the corporation, through its directors, managers, and other employees, is simply to respect the natural rights of individuals. Individuals in a corporation have the legally enforceable responsibility or duty to respect the moral agency, space, or autonomy of persons. This involves the basic principle of the no initiation of physical force are included the obligation to honor a corporation's contracts with its managers, employees, customers, suppliers, and others; duties without engage in deception, fraud, force, threats, theft, or coercion against others; and the responsibility to honor representations made to the local community.

In an individualistic society all contracts are entered into voluntarily. Each person is free to associate with others for their own mutually agreeable purposes. The corporation is a form of property created by individuals in the exercise of their natural rights (Bhattacharya, 2008: 37-44). The corporation is thus the result of a contract between individuals who wish to combine their resources and, if desired, delegate a portion of the authority and responsibility for managing and using these resources. Managers therefore have the obligation to use the shareholders' money for specifically authorized shareholder purposes which can range from the pursuit of profit to the expenditure of funds for social purposes. If managers use this money for activities not authorized by the shareholders, they would be guilty of spending others' money without their consent, failing in their contractual obligation to the owners, and, therefore, violating the rights of the shareholders. Owners have a property right in the corporation and a correlative right to engage in profit-making, if so desired. It follows that those who act in their behalf have a duty to carry out the wishes of the owners, who usually invest to make a profit. Then Customers, employers, suppliers, and others autonomously negotiate for and agree to contract with the corporation. If managers were to break an agreement with the shareholders to maximize profits in order to give one or more groups more benefits than they freely agreed upon, they would not only be violating the rights of the owners, but also would not be respecting the autonomy of individuals within other groups. Corporations and their managers are obligated to respect the rights of individuals within each group but the rights are limited to the rights of parties in market transactions. The social responsibility of corporations is limited to respect the natural rights of all individual parties.

Aims and Methods of Moral Philosophy

The aim of moral philosophy, and so also of the Groundwork, is, in line with Kant's view, to "seek out" the foundational principles of a "metaphysics of morals," which Kant understands as a system of a priori moral principles that apply the CI to human persons in all times and cultures. Kant pursues this project through the first two chapters of the Groundwork. He proceeds by analyzing and elucidating commonsense ideas about morality, including the ideas of a "good will" and "duty". The point of this first project is to come up with a precise statement of the principle or principles on which all of our ordinary moral judgments are based. The judgments in question are supposed to be those that any normal, sane, adult human being would accept on due rational reflection. Nowadays, however, many would regard Kant as being overly optimistic about the depth and extent of moral agreement. But perhaps he is best thought of as drawing on a moral viewpoint that is very widely shared and which contains some general judgments that are very deeply held. In any case, he does not appear to take himself to be primarily addressing a genuine moral skeptic such as those who often populate the works of moral philosophers, that is, someone who doubts that she has any reason to act morally and whose moral behavior hinges on a rational proof that philosophers might try to give. For instance, when, in the third and final chapter of the Groundwork, Kant takes up his second fundamental aim, to "establish" this foundational moral principle as a

demand of each person's own rational will, his conclusion apparently falls short of answering those who want to prove that we really are bound by moral requirements. He rests this second project on the position that we or at least creatures with rational wills possess autonomy. The argument of this second project does often appear to try to reach out to a metaphysical fact about our wills. This has led some readers to the conclusion that he is, after all, trying to justify moral requirements by appealing to a fact of our autonomy that even a moral skeptic would have to recognize (Denis & Lara, 1999: 225-248).

Kant Moral's Philosophy

According to Kant, what is singular about motivation by duty that is consisted of bare respect for the moral law. What naturally comes to mind is this: Duties are rules or laws of some sort combined with some sort of felt constraint or incentive on our choices, whether from external coercion by others or from our own powers of reason. For instance, the bylaws of a club lay down duties for its officers and enforce them with sanctions. City and state laws establish the duties of citizens and enforce them with coercive legal power. Thus, if we do something because it is our "civic" duty, or our duty "as a boy scout" or "a good American," our motivation is respect for the code that makes it our duty. Thinking we are duty bound to simply respecting, as such, certain laws are pertaining to us.

However intuitive, this cannot be all of Kant's meaning. For one thing, as with the Jim Crow laws of the old South and the Nuremberg laws of Nazi Germany, the laws to which these types of "actions from duty" conform may be morally despicable. Respect for such laws could hardly be thought valuable. For another, our motive in conforming our actions to civic and other laws are rarely unconditional respect. We also have an eye toward doing our part in maintaining civil or social order, toward punishments or loss of standing and reputation in violating such laws, and other outcomes of lawful behavior. Indeed, we respect these laws to the degree, but only to the degree, that they do not violate values, laws or principles we hold more dear. Yet Kant thinks that, in acting from duty, we are not at all motivated by a prospective outcome or some other extrinsic feature of our conduct except insofar as these are requirements of duty itself (Stocker & Michael, 1976: 453-466). We are motivated by the mere conformity of our will to law as such.

To act out of respect for the moral law, in Kant's view, is to be moved to act by a recognition that the moral law is a supremely authoritative standard that binds us and to experience a kind of feeling, which is akin to awe and fear, when we acknowledge the moral law as the source of moral requirements. Human persons inevitably have respect for the moral law even though we are not always moved by it and even though we do not always comply with the moral standards that we nonetheless recognize as authoritative.

Conclusion

Corporate social responsibility has become one of the standard business practices of our time. For companies committed to CSR that means kudos and enhances overall reputation-a powerful statement of what they stand for in the cynical business world. The establishment of a CSR is a crucial component of a company's competitiveness and something that should be led by the firm itself. This means the use of having policies and procedures in place which integrated social, environmental, ethical, human rights or consumer concerns into business operations and core strategy all in close collaboration with stakeholders. In the same way, Kant's account of the content of moral requirements and the nature of moral reasoning is based on his analysis of the unique force moral considerations have as reasons to act. The force of moral requirements as reasons is that we cannot ignore them no matter how circumstances might conspire against any other consideration. Basic moral requirements

retain their reason-giving force under any circumstances, they have universal validity. So, whatever else may be said of the basic moral requirements, their content is universal. Only a universal law could be the content of a requirement that has the reason-giving force of the fundamental principle of all of morality.

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