Understanding the Role of Moral Principles in Business Ethics: A Kantian Perspective

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ABSTRACT: Does effective moral judgment in business ethics rely upon the identification of a suitable set of moral principles? We address this question by examining a number of criticisms of the role that principles can play in moral judgment. Critics claim that reliance on principles requires moral agents to abstract themselves from actual circumstances, relationships and personal commitments in answering moral questions. This is said to enforce an artificial uniformity in moral judgment. We challenge these critics by developing an account of principle-based moral judgment that has been widely discussed by contemporary Kantian scholars. In so doing we respond to some basic problems raised by so-called “moral particularists” who voice theoretical objections to the role of principles as well as to contemporary business ethicists who have criticized principle-based moral judgment along similar lines. We conclude with some future areas of research.

INTRODUCTION

BUSINESS ETHICISTS, like their colleagues in other applied fields, have recently argued for the importance of moral principles in guiding sound moral judgment (Michael, 2006; Soule, 2002; Soule, Hedahl, & Dienhart, 2009). This work highlights an affinity within academic business ethics to conceive of the process of moral judgment as closely tied to the prior validity and applicability of general moral principles. This is also true in business practice (Berenbeim & Kaplan, 2007). Businesses and industry organizations of different types have instituted codes and standards of conduct that appeal to the authority of moral principles as decision-making guides for internal stakeholders.

All of this prompts an important question: does effective moral judgment in business rely upon the use of moral principles? For the better part of three decades some applied and theoretical ethicists from various orientations have questioned whether effective moral judgment relies upon having a suitable set of moral principles from which particular judgments are derived (Dancy, 2004; Solomon, 1992; Toulmin, 1981). These authors are motivated by similar concerns that have roots in a number of related philosophical questions. It is the aim of this discussion to examine a set of prominent criticisms of principle-based accounts of moral judgment and provide a response that can philosophically vindicate business ethicists and practitioners who see moral judgment as built, in part, on instituting principles within management practice. Our defense of the importance and role of moral principles in moral judgment is explicitly developed from a Kantian perspective because Kantian thought has not only been the target of critics but also because we believe it can provide...
a subtle and effective account of moral principles and their relation to particular moral judgments.

It is standard for critics of moral principles to allege that Kantian moral thought (in particular) relies too heavily on general principles to determine what moral agents ought to do in particular cases. Kantians, so the argument goes, demand that agents detach themselves from their various personal motives, relationships and commitments in answering moral questions in favor of an appeal to general principles that enforce rational uniformity in our moral lives. Self-identified Aristotelians in the field of business ethics have been involved in such unfortunate characterizations of Kantian thought (DesJardins, 1993; Haney, 2008; Moore, 2008a, 2008b; Solomon, 1992). The Kantian emphasis on general principles is said to be bankrupt because principles are inevitably empty, too abstract, or incapable for motivating concern for morality. Others in the field have been quick to characterize modern ethical theorizing, of which Kant’s thought is a paradigmatic example, as shackled to the problematic commitment that reasoning about what to do in particular situations must be justified by applying determinate principles. They note that so-called “principle-based ethics” require a kind of distancing from the complicated contexts in which judgments are made (Moore, 2008b; cf. Painter-Morland, 2008). This leads agents to make decisions that are overly simplistic or, worse, contrived to fit a rule. Judgments may seem to have a kind of formal justification through an appeal to principles but in actuality do not direct our attention to the morally relevant facts in any particular case.

All of this parallels a number of theoretical discussions taking place within philosophical circles. As a so-called “moral particularist,” John McDowell (1979, 1995) argues that any attempt to provide a system of moral principles is misguided because it mistakenly attempts to “codify” moral judgment. The problem from McDowell’s point of view is that ethicists have not learned enough from Aristotle who famously remarked that moral principles only hold “for the most part” and moral agency, first and foremost, requires that agents determine how to respond appropriately to the complexities of particular moral problems. And so, following a similar path, David Wiggins (1987) underscores how moral judgment is essentially a process of “seeing” or “perceiving” situations correctly. Jonathan Dancy (1993, 2004) and Margaret Little (2000, 2001a) conceive of moral judgment as essentially grasping the comparative “shape of the circumstances” and Martha Nussbaum (2000) has notably characterized moral insight as the ability to recognize, acknowledge or identify what is salient in a particular case.

Making sure that moral agents are well attuned to the circumstances in which they render practical judgments is undoubtedly important. This is no less true for business ethics as any other area of applied ethics. Moral judgment is necessarily an endeavor tied to a careful awareness and assessment of the complicated features of specific situations. Thus, although it is standard for business ethicists and practitioners to identify principles of business conduct pertaining to honest contracting, limitations on deceptive communication in sales, transparency in financial reporting, prohibitions on bribery and corruption, fair treatment of employees, respect for human rights and the like, they inevitably find themselves having to recommend or
make decisions based in large part on the particularities of actual cases. Particularists are nevertheless deeply concerned that any stated reliance on principles attempts to systematize moral thinking into a web of generalized prescriptions, decision-making procedures, and deductive inferences that enforce an artificial uniformity in our moral judgments across different cases. They worry that the subtlety and attention to detail that is essential in moral judgment will be lost if one thinks that her judgments are justified on the basis of some general principle rather than the unique arrangement of considerations in particular situations (Dancy, 2004). This unease seems to motivate business ethicists who have expressed ongoing skepticism that principle-led forms of organizational management can effectively produce better moral outcomes. Rosenthal and Buchholz, for instance, have noted that no principle can provide the guidance necessary to yield effective moral decision making, which they claim is “outside the realm of philosophical illumination” (Rosenthal & Buchholz, 1999).

The challenge in assessing these lines of thought is that there is not one, single “particularist” view to examine (McKeever & Ridge, 2006). Recent literature targeting principle-led or principle-based forms of moral judgment is quite diverse, taken up in different forms by feminist, Wittgensteinian and, as suggested, Aristotelian authors (Dancy, 1993; Little 2001b; McDowell, 1979; McNaughton & Rawling, 2000). Still, there are two basic concerns that emerge from the literature we wish to include under the heading of “particularist,” whether theoretical or applied in nature. The first objection is that principle-based, or principle-led, forms of moral judgment are inchoate guides to determining what one ought to do in particular cases. Principles are incomplete statements of generalized moral commitment and therefore provide little practical guidance when agents are confronted with complicated problems in new (possibly unforeseen) circumstances. One’s general commitments may embody or express certain values but they are incapable of shaping answers to questions about what one ought to do in specific contexts of action. This objection focuses one’s attention on the intellectual inadequacy of principles to supply sufficient information and inferential support to help direct resolution to particular moral problems. We will refer to this objection as the indeterminacy objection.

The second overarching concern with the use of moral principles is related to the first in a subtle but, as we will suggest below shortly, important way. It has been argued that moral principles do not exist because they are based on a faulty understanding of how agents reason about moral problems. In this respect particularists allege that proponents of moral principles aspire to a structured way of thinking about moral judgment that is illusory. We will refer to this objection as the generalism objection.

We will argue that both the indeterminacy and generalism objections are misplaced once one understands some very important, but often overlooked lessons from Kant’s moral thought (Bowie, 1999). Not only do principles play an important practical role in guiding our judgments across cases, but they are indispensable features of how moral agents establish coherence between the moral reasons they have in particular cases. More importantly, by examining a range of cases, we maintain that the importance of moral principles takes on a special importance in organizational
life. Principles provide a basis for resolving new, complex moral problems without enforcing an artificial uniformity across situations and contexts.

We will review the indeterminacy and generalism objections in section two and then present a two-fold response in sections three and four, respectively. We believe this response remains loyal to some key features in recent Kantian scholarship and can simultaneously disarm the indeterminacy and generalism objections. Both objections presuppose an understanding of moral principles that the Kantian proponents of principle-based forms of moral judgment do not embrace. Moreover, the alleged indeterminacy and non-generalizability of principles neglects the role that practical judgment plays in supporting the coherence of any system of moral principles. Once one gets clearer on what principles are supposed to accomplish and how practical judgment depends, in part, on their use, then both objections will have little significance.

Ultimately, the hope of this fairly theoretical discussion is that it will provide readers a sense of what is required for agents to better implement principled moral insights when designing practices to encourage greater moral responsibility within business organizations. There are many issues that this preview will not address; but once the case is made for why it is appropriate to see moral principles as deliberative tools to improve moral judgment, then future discussions can fine tune the practical implications for the management of ethical problems in business organizations (Reynolds & Bowie, 2004). We thereby hope to theoretically reinforce some recent conclusions raised by other business ethicists and organizational theorists that principles play an important role in securing morally sound decisions in organizations. Our argument also carries the implication that standardized approaches for instituting ethical conduct within business organizations using principles, general standards, codes of conduct and the like are not inherently misplaced; such approaches simply need to be understood in light of the work that principles are (reasonably) designed to accomplish. We conclude in section five by suggesting future avenues of research that link our understanding of principled moral decision making with other streams of research in normative business ethics.

OBJECTIONS TO THE ROLE OF MORAL PRINCIPLES

Before examining the problems of indeterminacy and generalizability, we will begin with a very important, but often overlooked point in Kantian moral thought. Kant himself noted that there are two distinct cognitive moments involved in reasoning about morality. In the first, one is drawn to think about the principles set forth in the requirements of morality as such, i.e., what morality tacitly identifies as general ends or constraints on our actions that any human as a rational agent will necessarily endorse; in the second, Kant highlights the ways in which these requirements bear on specific actions, i.e., what these ends or constraints may require of us in particular cases. These moments parallel the difference between what some contemporary Kantians have referred to as “justifying” principles versus “applying” principles (Günther, 1993; Habermas, 1993).
In the *Groundwork for the Metaphysics of Morals* Kant offers a preview of this basic distinction. Morality’s general requirements are based on what reasonable and “conscientious” agents would support (Hill, 2000: 34). Kant famously develops this point by arguing that it is the nature and orientation of one’s will that confers moral value on her actions rather than the rewards, outcomes, social approval or happiness that they produce. Thus, in the first, or “universal law” formulation of the Categorical Imperative one is asked to imagine what general “maxims” can be reasonably be “willed” a universal practical law, suggesting that she assess her conduct in light of it being becoming a principled way of living that others also accept (Kant, 1964: 91). A less obvious but parallel move regarding what one can possibly will as an agent is made in the second or “humanity” formula of the Categorical Imperative. The claim that one ought not treat the humanity in persons as a mere means, but as an “end in itself,” requires her to think generally about how other humans should and should not be treated (Kant, 1964: 96). Here Kant stresses that she may contingently decide to pursue a broad range of different actions aimed at different outcomes; but all of her actions, he says, should be motivated by an underlying respect of the humanity, i.e., rational nature, in oneself and others (cf. Korsgaard, 1996). In this regard Kant focuses our attention on what humans will in virtue of possessing (to varying degrees) rational agency. And in the third, or “autonomy” formulation, Kant asks individuals to take up a basic “moral attitude” with respect to others whereby they see all other rational beings as jointly endorsing the requirements of morality (Hill, 2000). Moral requirements are thereby recognized by each individual as expressing part of her identity as a rational, or autonomous, agent, not her identity as an individual with varying aims, interests and aspirations.

On the basis of these preliminary remarks it is easy to see why Kant emphasizes the difference between the process of justification and application of general principles. If one conceives of moral principles as general prescriptions regarding what can and cannot be willed by rational agents, then it is natural to separate the contingent features of an agent’s identity from those that are inescapably tied to her rationality as such. Moreover, in seeking to identify principles for imperfectly rational agents, Kant asks individuals to examine maxims that identify or isolate certain general motives rather than specific, concrete ones. General principles are therefore identified under conditions of limited information; Kant brackets certain details regarding agents’ psychologies, social attachments, desires, and other variant circumstantial facts in order to ascertain what morality offers and demands of human beings generally (Kant, 1964: 79). The general validity of moral principles is therefore necessarily abstracted from the particular facts that define any one context where an actual agent must decide how to act. General principles like “refrain from deception when fidelity is expected,” “honor the terms and conditions of your contract,” and “take action to improve the well being of employees in the supply chain” provide no information regarding how and when they require actions of a particular sort. Does this particular instance of communication involve deception? If so, why? Are there specific exceptions to the general norm of honoring one’s contract? How do these exceptions pertain to the agreement that we have just entered into? Does the principle to improve the well being of employees in the supply chain...
chain function as a constraint on all of a corporation’s multinational activities? If not, which ones? The urgency of these questions demonstrates how principles, by themselves, do not provide self-contained instructions for their application. Principles identify what general types of willing have value (or disvalue) if one respects others’ rational agency. A whole host of matters such as the meaning of certain concepts, the relevance of the principle in definite circumstances and the comparative weight of relevant principles are simply not included in the content of “course grained” principles (Herman, 1993: 74). Resolving these matters requires the creative use of judgment to apply principles in specific cases to render a decision about what principles mean and how they interact with one another in the midst of particular circumstances.

To illustrate this point further consider two examples. Affirmative action policies are designed to improve the representation of certain social groups in employment and professional roles. Debates in the United States surrounding such policies draw upon (at least) two moral principles, one having to do with fairness and another having to do with equality. The first is that the assignment and award of positions to employees should be based on merit and not personal interest or other characteristics not tied to qualification and past achievement. The second is that each individual ought to be afforded equal opportunities for selection and advancement in employment. Affirmative action policies obviously bear on both of these principles; notice, however, that based on the idea forwarded in the preceding paragraph, the applicability of the principle of merit and the principle of equal opportunity require an extensive examination of not only what “merit” and “opportunity” mean for specific firms, professions or geographic regions, but also how the norms of merit-based employment and equal opportunity interrelate with one another. Similarly, in the area of employee health and safety, a morally attuned manager may not only set goals to comply with existing regulations, but may also attempt to manage operations according to a principle of due care that states that out of concern for the well being of employees, managers should strive to eliminate anticipated health and safety risks when it is feasible to do so. This principle provides an action-guiding standard that identifies the voluntary pursuit of health and safety above and beyond a business’s legal responsibilities. Just as in the case with affirmative action, however, the due care principle stands in need of clarification. Its relevance for particular employment practices for different firms in different industries with different financial and technological capabilities is variable even though the normative force of the general principle may not be.²

Kant’s discussion of application focuses almost exclusively on the need for application rather than on what applicable judgments should be made. In different places he emphasizes the “latitude” that agents have in “complying” with moral principles and the ways in which principles may interact with one another to “limit one maxim of duty” with another (Kant, 1991: 193–194). He also argues that those who understand general principles very well may nonetheless “stumble in their application” because they lack the faculty of judgment to compare general principles with concrete situations (Kant, 1929: 178; cf. O’Neill, 1986; Werhane, 1999). Kant’s recognition of the need to engage in a process of application underscores the impor-
tance of understanding one’s particular circumstances in making moral judgments. General moral requirements by their very nature demand that one decide how to effectively realize or carry out their expectations. One always has to be prepared to recognize the incompleteness that is inherent in a general principle’s prescriptions (or proscriptions) before she can become effective at moral judgment. It is only when one recognizes a principle’s incompleteness, combined with a rich understanding of the particular facts and circumstances of a specific case, that attuned moral judgments can be made. We will have more to say on this point in section four below.

Some scholarship in business ethics unfortunately overlooks the admission by Kant himself and contemporary Kantians that general moral principles do not—by themselves—prescribe courses of action in particular circumstances. The late Robert Solomon is an example of someone who failed to take seriously the division of labor between justification and application in Kantian thought:

The Aristotelian approach [to business ethics] is to be contrasted with the two-hundred-year-or-so-old obsession in ethics that takes everything of significance to be a matter of rational principles, “morality” as the strict Kantian sense of duty to the moral law. . . . The Kantian approach shifts our attention away from what I would call the inspirational matters of business ethics (its incentives) and the emphasis on excellence. . . . It shifts the critical focus from oneself as a full-blooded person occupying a significant role in a productive organization to an abstract role-transcendent morality that necessarily finds itself empty-handed when it comes to most of the matters and many of the motives that we hear so much about in any corporate setting. (Solomon, 1992: 113–14; cf. Horvath, 1995)

The alleged empty-handedness of principles is a problem only if one assumes that principles are designed to determine and motivate courses of action in particular cases. This assumption is exactly what Kant and other contemporary Kantians challenge by distinguishing the justification and application of a principle.3

Indeterminacy

Solomon’s basic line of criticism is remarkably enduring. Either principles are seen to be indeterminate guides to action in particular cases or, if they are taken to be determinate by those who use them, then they inevitably impose a rigorous, uniform “grid” on our moral thinking that belies the inevitable ambiguity and complexity that characterizes morality (Herman, 1993). Consider the view held by Joseph DesJardins (1993) and recently cited with approval by Moore:

[W]e should take seriously the fact that in practice, ethical principles seldom give any unambiguous practical advice. Adopting a principle-based approach in business ethics leads to numerous practical difficulties. A seemingly endless series of problems arises when one attempts to derive from such principles as the categorical imperative or the principle of utility, solutions to ethical problems faced by business people. Hopeless ambiguity in application, apparent counterexamples, ad hoc rebuttals, counterintuitive conclusions, and apparently contradictory prescriptions create an overwhelming morass in the discussion of particular moral situations. (Moore, 2008b: 137)
One might be content to interpret such remarks in a way that does not serve as a blanket criticism of the use of moral principles in moral deliberation. But DesJardins’s worry that “principle-based” deliberation can create a “morass” expresses a heightened skepticism that principles can assist agents in making moral judgments at all.

Moral particularists like Dancy and McDowell develop the theoretical problem voiced by Solomon and DesJardins more completely. Dancy defines moral particularism as the view that it is possible that “moral thought and judgment does not depend upon the provision of a suitable supply of moral principles” (Dancy, 2004: 7). There are a number of challenging comments that Dancy makes with regard to this statement; however, what is most interesting is what Dancy assumes principles are designed to accomplish. In later remarks one receives a clear glimpse into this set of assumptions. Dancy holds that moral principles, if they are to function in moral judgment at all, should: determine “the moral status of every action”; explain the moral status of every particular action; and must “be capable of functioning as a guide” to action in new cases (Dancy, 2004: 116). So principles are not simply guides to action in particular cases. Rather, if they exist at all, every particular prescribed (or proscribed) action can be identified as such because of some principle. Principles also perform the task of explaining why a judgment is appropriate in each particular case. The reasons they supply will provide sufficient justification to a competent onlooker to agree with and understand the evaluation or course of action undertaken by the agent.

McDowell’s position (1979, 1995) is comparably direct. He maintains that it is impossible to “codify” moral judgment, implying that the goal of principle-based forms of judgment is to give agents a fully determinate set of prescriptive principles that, taken together with the relevant circumstantial facts in each case, “entail” each moral judgment (McKeever & Ridge, 2006: 17). Drawing a specific and perhaps misleading comparison between principles and rules, he writes:

If one attempted to reduce one’s conception of what virtue requires to a set of rules, then, however subtle and thoughtful one was in drawing up the code, cases would inevitably turn up in which a mechanical application of the rules would strike one as wrong—and not necessarily because one had changed one’s mind; rather one’s mind on the matter was not susceptible of capture in any universal formula. (McDowell, 1979: 336)

McDowell receives inspiration on this point from a certain interpretation of Wittgenstein’s notion of rule following whereby it is impossible to completely specify a rule’s application in advance of particular cases (cf. Richardson, 1990; Smith, 2002). Rules do not come with instructions on their application or advance instances of what constitutes following their directives.

This, by itself, is neither new nor terribly controversial. Indeed this is a point forcefully made by Kant himself in his *Critique of Pure Reason* where he states that the use of any concept can contain “no rules” for judging when the concept is appropriate for use in specific cases (Kant, 1929: 176). McDowell’s assumption, however, that moral principles are taken by their advocates to function as a codified system of practical requirements is decidedly controversial, for it runs directly...
counter to advocates’ admission that principles do not function as self-contained, systematic rules that determine and explain every individual moral judgment. McDowell seems to think that principled judgment represents the attempt to create a network of external constraints that enforce consistency on moral behavior, much like laws of nature enforce regularity in the physical world. McDowell is not alone in this assumption. Writing on the role of principles in business practice, Daryl Koehn suggests that reliance on principles represents an attempt to find a “mechanical algorithm for making decisions” (Koehn, 1995: 534).

The indeterminacy objection, thus, proceeds in the following manner. If principles are taken by their advocates to be fully determinate, codified systems of directives, and, in actuality, there are always particular moral judgments that are not entailed or determined by principles, then it seems that one is misguided in thinking that principle-based judgment is necessary. Or, even worse, if there are many cases where principles cannot determine what one should do, then it does not seem that moral principles are practically useful. Indeed they may lead to inattentiveness to the particulars of case leading, in turn, to faulty moral judgment because if one relies on indeterminate principles to provide practical guidance, then she will inevitably overlook the particular facts of a case that (ultimately) matter most. This leads Dancy to say that “we can perfectly well rely on people by and large to do what is right in the circumstances. We don’t need principles to tell them what to do, or to determine what is right, or to tell us what they are likely to do, any more than we need principles of rationality to be in place before we can begin to rely on people by and large to act sensibly” (Dancy, 2004: 133). This is reminiscent of Solomon’s complaint that principle-based forms of judgment are misguided because “we don’t actually do ethics that way” (Solomon, 1992: 114).

**Generalism**

The generalism objection cuts deeper than the indeterminacy objection. Whereas the indeterminacy objection questions whether principles are needed or important to help us make judgments in particular cases, the generalism objection questions whether there are any general moral principles in the first place.

If moral concerns are related to action and action is always imbedded within context, then how can a principle be abstracted from a particular action context and remain something with independent normative force? How can one, in other words, establish the generalizable validity of a prescription as opposed to the validity of particular prescriptions? This question is at the heart of Jonathan Dancy’s criticism of what he calls the commitment to “generalism” that, he thinks, any principle-based account of judgment must embrace (Dancy, 1993, 2004).

His criticism centers on the idea that principles purportedly express generalizable reasons for action, i.e., there are certain types or patterns of action that are always reasons for (or against) acting in a particular manner. Take the principle mentioned above that “one ought not deceive others when fidelity is expected.” If this principle is generalizable, then any particular pattern of action that can be characterized as involving deception under expectations of fidelity always serves as a prohibitive
reason against it. The validity of general principles holds as a matter of course in all possible situations because there are act types or patterns that carry certain positive or negative weight. Note that this idea need not imply that principles determine or compel the same manner of action in every concrete situation; reasons that function similarly across contexts can nonetheless be defeated by other reasons in any specific situation. We will have more to say on this point later. But it does imply the requirement that Dancy describes: in terms of the practical reasons they provide, principles function everywhere as they function anywhere. Deception is a reason against someone’s action anytime it accompanies the expectation of fidelity. Or at least so the advocate of principle-based deliberation is likely to admit.

For the purposes of this discussion we will assume that Dancy’s terminology has a connection to the Kantian notion that principled duties are universal. There are two dimensions to consider in this regard. First, Kantian duties are provisionally universal to the extent that they prescribe ends or constraints that apply to any moral agent. The examples discussed thus far can serve as illustrations of this point. There are no moral agents that can remain indifferent to the principle prohibiting deception under the expectation of fidelity because to do so would disrespect the humanity in others. Such principles, in short, are authoritative simply in virtue of an agent’s requirements under the Categorical Imperative (Bowie, 1999; Kant, 1964). Second, the ends or constraints expressed within a principled duty have a normative force that remains regular across cases. Although it is fair to say that deception may be permissible in some actual situations, it is not the case that a particular course of action involving deception can practically serve as a reason in favor of an action. The presumptive weight against the course of action involving deception may simply be defeated or outweighed by other considerations. This second dimension of the universalizability of principled duties bears a strong resemblance to Dancy’s notion of generalizability.

Our provisional claim that principles such as “refrain from deception when fidelity is expected” and “award positions to employees on the basis of merit not personal interest” serve as generalizable moral principles is not without controversy. Here the particularist may simply respond that what we have identified as principles thus far are actually rules of thumb or informal generalizations based on previous moral experience. There is not sufficient time here to fully deal with this response. There are two considerations, however, that make it less problematic for our current investigation. First, recall that for a Kantian, a moral principle will serve as a general prescriptive statement about what can and cannot be willed. A principle therefore functions as a statement about an agent’s permissible (or impermissible) motives, not primarily the outward form that his or her actions take. So while the particularist may entertain the possibility that (depending upon the context) a deceptive action may or may not speak against an agent’s overall behavior, the principle regarding deception that we have outlined is a principle prohibiting an act of deception when it is motivated to undermine fidelity. Such a motive generally runs counter to the requirement (expressed in the Categorical Imperative) that one should only act upon motives that respect the rational agency of others. An action that is characterized by deception motivated to undermine fidelity will always serve as a reason against that
action. In a comparable fashion the principle of merit purports to direct managers in their hiring practices so that they do not make employment decisions on the basis of satisfying some personal, rather than organizational interest. This emphasis on proper (rationally directed) motives is at the heart of how Kantian principles function. We will have more to say about this point below. Second, even if we were to concede the particularist’s response that our candidate principles are actually rules of thumb or informal generalizations, there is still one, overarching principle that remains general. That, of course, is the Categorical Imperative, which specifies an invariant condition that treating the humanity in others as a mere means will always serve as a consideration against performing a particular action (McKeever & Ridge, 2006: 39). This point gains further traction once one remembers that for a Kantian all of the intermediate level principles we have been considering are derivative expressions of this more general requirement.

Let us return to Dancy’s argument. Simply put, he claims that the practical reasons expressed in principles do not function in a generalizable manner. To motivate his idea, he provides the following example. In a wide range of situations the fact that we have borrowed, and you have consensually lent to us, a book stands as a reason for us to return it to you in a timely fashion. But suppose that on the way to returning the book to you we learn that the book in question was previously borrowed by you from the local public library and you have been intentionally delinquent in returning it yourself. Dancy claims that this unique set of events changes the nature of the practical reason that our lending agreement provides us. He asserts that the reason that our lending agreement provides us is changed in a fundamental way by the revelation that the book is not yours in the first place and that you have lent it to us in direct violation of a previous arrangement with the public library (Dancy, 1993). The fact that you have lent the book to us no longer serves as a reason in favor of honoring our agreement. Dancy asserts that the context changes the directional push (or pull) of our verbal contract. We can imagine a large range of cases where such a verbal contract would serve as a reason to positively honor the terms of it; however, in some cases, such as the one at hand, the fact that we have a verbal contract serves as no reason at all. It is practically neutralized in this specific arrangement of circumstantial facts. Indeed our verbal agreement in combination with your intention to break the library agreement may actually serve as a reason to violate our settled terms if we think that breaking them would serve some other compelling requirement, e.g., making right an agreement with the library by returning the book directly to public officials. In this manner, moral reason given by the principle “honor the terms and conditions of your contract” does not function in a generalizable way; entering into an agreement with someone may or may not support acting in a way that complies with the terms and conditions of the agreement, depending upon the context in question.

The valence or force of any one type or pattern of action may function differently in different contexts. Dancy refers to this as the “holism” of moral reasons (Dancy, 1993, 2004). Reasons function in certain practical ways only in particular contexts where all relevant features are taken into account. This undercuts the distinctive feature of principles having a generalizable sort of validity. Practically speaking, if
morally relevant facts do not (or must not) function the same way in all situations in which they appear, then the goal of principle-based forms of judgment is misguided from the outset. Put differently, if principles are thought to express generalizable reasons, and such reasons are not available, then particularists infer that principles simply do not exist in conventional sense.

A REPLY IN DEFENSE OF PRINCIPLES

In this section we aim to complete two simultaneous tasks. First, because we take the indeterminancy and generalism objections to be motivated by a similar underlying concern, we will provide a rebuttal to particularists who deny a deliberative and epistemic role for principles. This rebuttal will center on the role that abstraction plays in any reasonable account of moral judgment. Second, in providing this rebuttal we will thereby describe why principles remain necessary to guide moral judgment over time and across cases. An adequate response to the indeterminancy and generalism objections will yield a fuller account of the need for moral principles in the first place.

It is easy to understand why critics raise the dual concerns of generalizability and indeterminacy. Consider some standard ways in which moral principles have been discussed. J. B. Schneewind (1970), a Kantian scholar, characterizes moral principles as having four key characteristics: they must have a “high degree” of substantial generality, i.e., applicable to a wide variety of circumstances, allow of “no exceptions,” i.e., cannot be “rightly overridden,” and they must be substantively action-guiding in their application to specific factual contexts. Without substantial qualification (which Schneewind in fact provides) such statements engender the concerns expressed by particularists that principle-based forms of deliberation impose a formalized model of judgment whereby individual actions are generally required across seemingly different action contexts.

It is important to note that the issue of whether principles can direct actions in ways that admit of exception or qualification, i.e., the extent to which they are generalizable across cases, is closely related to their overall level of determinacy. If one rejects the ability of principles to compel decisions across cases with similar features, then it is tempting to infer that principles are thereby indeterminate in nature; after all, in the absence of the ability of principles to identify generalizable moral characteristics across cases, it is natural to assert that principles themselves lack the ability to direct judgment in novel situations. In this light the concerns of generality and indeterminacy are two sides of the same coin. They both depend upon the assumption that principles are designed to compel decisions in particular cases in order to preserve the validity and consistency of one’s moral outlook. Indeed it is only because of the assumption that principles are intended to enforce a kind of logical consistency or uniformity between particular judgments that principles are thought to be indeterminate guides to action. If they are incapable of enforcing uniformity across particular judgments, then they are incomplete aspirations or “empty formulae” upon which we have erected misplaced aspirations of completeness and determinacy (O’Neill, 1996).
The problem is that this assumption about the intended purpose of moral principles is decidedly controversial. Particularist critics allege that moral principles offer empty promises of determinacy because they are abstract in form (Holtman, 2002; O’Neill, 2002). Abstract principles necessarily leave out the details from any one case that justify a particular judgment about what to do. This is taken to mean that principles fail in their role of providing direction; for if the context is removed from a principle’s conditional prescriptions (or proscriptions), then the overarching reason one has in any one case to act (or not act) in a particular way will not be conveyed by the principle. The reason originates from the particular arrangement of contextual features of the situation. Agents actually lose out in relying on principles because the quest for certainty in judgment obscures from view the particularities that are, in actuality, the heart of moral judgment.

We maintain that the indeterminacy and generalism objections both suffer from a misunderstanding of the nature of abstraction that Kant thought gave rise to the need to separate the justification from the application of moral principles. To see this let us think a bit more about the nature of abstraction.

Consider the principle of nonmaleficence that “one ought not bring harm to others.” Obviously here there are numerous circumstantial details that are bracketed from inclusion in this proscription (Soule et al., 2009). The definition of harm, type of harm, the degree of harm, the directness or indirectness of one’s relation to another’s harm, determinations of what counts as an intentional versus unintentional instance of causing harm, etc., are all facts that in any one situation involving harm to others would be relevant in determining whether someone ought to refrain from or alter her behavior. Principles by their very nature subtract details that would otherwise be present in particular cases in order to identify the salient reasons or factors that structure our shared moral outlook on life, or what McDowell refers to (from Cavell) the “whirl of the organism” (McDowell, 1979). This simply means that moral principles are precisely the conceptual resources that integrate our moral commitments when we are confronted with complex situations where multiple commitments are simultaneously at stake, or when different commitments seem to push us in different directions. It is because of the fact that principles are abstract that one can remind herself and others of what remains important in the face of sometimes paralyzing complexity. In this way, the abstract quality of moral principles is not only important, but also necessary to draw our attention to morally salient features of a particular case (Herman, 1993; O’Neill, 1986, 2001).

The need to abstract from complexity in order to judge a particular case is also underscored by the fact that it is mistaken to believe that moral judgments can be made simply on the basis of a survey of the circumstances of a particular situation. No matter how attentive one is to the arrangement of facts, the particularist’s assertion that moral judgment is primarily (if not exclusively) a process of subtle perception or attention to detail belies certain key aspects of moral experience. As O’Neill (1996) aptly points out, two agents may agree on how to characterize or describe a situation, but that leaves open the question of how to respond to it. The who, what, where, how and why of any one case is sometimes difficult to ascertain. This difficulty does not entail, however, that once it is overcome, an agent has the
necessary practical reasons to render an appropriate judgment about what to do. Understanding of one’s general commitments, their interdependencies, and the judgments that have been made in the past to clarify these commitments seem extremely relevant to establishing one’s practical reasons. Principles serve as a record of last resort for this information and are therefore an important ingredient in justifying one’s judgment in any one case.

To this it should also be added that principles play an indispensable role in shaping our perception and interpretation of the circumstances in which moral judgments are made. The abstract notion that a manager is bound to consider the well being of employees in the supply chain, or that one should avoid deceiving those who may expect fidelity, turns our attention toward the nuanced markers of morally prohibited deception or neglect of others’ well being. Principles provide a kind of practical training in this regard. Moral particularists are indeed correct in asserting that seeing or perceiving situations in appropriate detail is an important aspect of deciding how one should act; principles, however, can be part of this “moral vision” if one makes the modest claim that principles are meaningful ways of expressing moral commitments that agents have (themselves) endorsed (Herman, 1993; McNaughton, 1991). This by no means implies that principles are sufficient to provide complete interpretations of particular circumstances. They can nonetheless serve as an enabling mechanism to turn one’s attention to those interpretative matters.

Furthermore, abstract principles perform an important task in many situations, which is that they identify how different facts and motives characteristically function in our moral deliberations. The principle that one ought not bring harm to others is regularly taken to be a strong reason against a whole host of actions, e.g., downsizing without considering the economic impact to a dependent community, failing to eliminate an employee health and safety risk when it is feasible to do so, or, more straightforwardly, outsourcing production to a facility known for human rights abuses. The regular weight that this consideration has in our deliberations is extremely important when (all things considered) one considers an action that will harm another person or put them at risk of harm. The principle in question does not rule out the possibility that harmful activity may be justified in a particular case. It is still hard to imagine that someone could engage activities that result in harm without feeling a great burden of special care to explain why causing harm is warranted under the circumstances in question. Or, assume that someone is confronted with two similar cases, one where harmful action is a justified response, the other not. It is again difficult to imagine a process of deliberation whereby an agent could coherently bracket the need to explain away the relevance of possible harm in the second case while acknowledging it in the first. The regularity of weight ascribed to certain considerations is an inextricable feature of how moral agents engage particular situations. If one follows the call of many particularists and examines how their moral deliberations often proceed, then it is hard not be drawn to the importance of regularity in their classification of certain behaviors. Principles function as expressions of this regularity.

These points in favor of abstraction expose the underlying problem with the particularist’s case against principle-based moral judgment. Only on the assumption that
principles need to mechanistically direct particular decisions does it make sense to say that indeterminacy is a problem for abstract principles. Abstraction does imply indeterminacy in a trivial sense; in the absence of context sensitive information in a principle’s prescription (or proscription) it is impossible for a principle to rigorously compel action in a particular case. This is especially the case when it is difficult to characterize or describe what act types or patterns are exhibited in a particular situation. Principles by their very nature are, in Schneewind’s terms, broadly inclusive of a range of possible cases. The predicates and directives contained within a principle are intentionally open-textured and subject to a determination of what the principle may or may not require in a specific situation when viewed in their entirety alongside other principles and the circumstances in view.

This trivial sort of indeterminacy, however, does not warrant the inference that principles do not direct action or justify judgments in particular cases. Quite the contrary: if we are correct above, principles are an essential ingredient in providing agents with integrative reasons to prefer one course of action over another when confronted with new contexts. It is important to recognize that the indeterminacy of principles does not imply that they are empty or hopelessly irrelevant guides to action (O’Neill, 2002). The indeterminacy of principles simply means that abstracted information needs to come back into consideration when thinking about how to act in a principled fashion in a particular situation.

The relationship of abstraction and the importance of regularity, too, casts doubt on the generalism objection. The so-called “holistic” feature of moral reasons that Dancy notes does not speak against the generalizable weight provided by moral principles. The circumstances described in the above book borrowing example may ultimately warrant not returning the book to you; however, this fact alone does not change the practical force or valence of our agreement. Our agreement does indeed serve as a reason to return it to you in this situation, but we may simply have other reasons that override or defeat the presumptive weight of our agreement. A truly holistic approach to the reasons that we have in any one case would acknowledge this; certain reasons can be silenced, turned back or modulated based on other reasons that emerge from the context of action. This point is supported by the fact that in Dancy’s hypothetical situation we would likely have a strong reason to explain why we went to the public library straight away to return the book. We are still accountable to the reason that our agreement with you has on our practical identity. We should call you and explain what we decided to do. We still have the burden of acknowledging the terms of our agreement even though we do not, in the end, honor those terms. If you were sufficiently new to the library lending system we may even explain why my obligation was worthy of suspension. We may even possess certain attitudes of regret that we were unable to honor our agreement to return the book directly to you. Even more: we would be siding with the general weight of the need to honor agreements by placing your prior agreement with the library ahead of ours to you. These facts suggest the reasons outlined in the principle “honor the terms and conditions of your contracts” do, in fact, carry a generalizable weight across cases—even in those where we do not actually honor the terms and conditions of some particular contract.
Notice how our response to the indeterminacy objection relates to the current critique of Dancy’s generalism objection. Principles can remain indeterminate guides to action in the sense that they do not logically compel uniform action in all cases where the principle is relevant. This does not mean, however, that the practical relevance of principles is not always in effect. The prescription (or proscriptions) expressed in a moral principle function as practical reasons of a certain sort and valence everywhere where their act patterns are exhibited. So, as we have emphasized, even though the principle “refrain from deception when fidelity is expected” is not a directive that compels us in every case to specifically avoid deceptive communication, it is nonetheless a practical requirement that one consider the deceptive potential of our interpersonal communications as providing a consideration against deception in our interactions with customers, clients or suppliers. One cannot, as it were, neglect the practical force of a principle; it may be turned back, defeated or silenced by other moral considerations, but this does nothing to undercut its general significance in ordering social life. Principles will therefore carry some consequence in the midst of our deliberation about what to do in particular situations.

Indeterminacy does not imply a rejection of generalism; it simply implies that principles are not independently compulsive moral directives. Agents can remain committed to the general significance of some type or pattern of action without thinking that this general significance determines, on its own, what ought to be done in any particular case. It is only if one is wedded to the conviction that principles need to rigorously determine our actions in particular cases that the indeterminacy and generalizability objections carry any weight.

THE NATURE OF KANTIAN MORAL JUDGMENT

Up to now, we have rejected the ways in which particularists depict the role of principles in moral judgment. Drawing upon the distinctions raised by Kantian scholars as well as the original insights of Kant himself, we arrived at a suitable account of principles where they carry generalizable significance without being wedded to the misleading notion that they are independently compulsive directives in particular cases. Principles, in short, can be generalizable without being fully determinant. Now we will turn our attention to a more positive account; namely, what is the nature of moral judgment for our emerging Kantian account? Answering this question will help elucidate the Kantian call discussed in section two that we treat the justification and application of principles differently.

Judging what one ought to do in a particular case is not a matter of being directed by an external authority, whether a person, government or set of conventions. Moral judgment is importantly a type of self-governance whereby one’s reflectively endorsed commitments (both moral and non-moral) are brought to bear on one’s particular life circumstances (Korsgaard, 2009: 81–85). O’Neill puts the point in the following way: “practical judgment is always a matter of finding a way of achieving a range of aims and objectives while conforming to a plurality of principles of duty, and of doing so while taking account of the realities and vulnerabilities of human life” (O’Neill, 2002: 342). Moral principles provide the general constraints
and ends with which decisions about what to do in particular cases can be brought into balance with other contingent aims—my goals, aspirations, preferences and life plans (cf. Herman, 2008).

Moral judgment, then, is fundamentally a creative process. How can someone, as an agent, best meet the entire range of demands expressed in moral principles while acting in a way to satisfy her other needs, interests and aims? Judgment is very much a matter of building a life for ourselves by making choices that acknowledge and fulfill these commitments, some of which are based on private, subjective principles and some based on moral principles. This means that moral judgment is not primarily a matter of interpretation, either of the meaning of moral principles, or the act types or patterns exhibited in particular situations; rather, moral judgment is distinctively a process whereby one’s moral and other practical aims are integrated into a course of action that acknowledges and respects their inherent plurality and interdependent complexity while recognizing the ultimate priority of moral requirements when they are relevant.

This creativity distinguishes moral judgment from other forms of practical judgment. Unlike one standard way of viewing the process of legal judgment, moral judgments regarding some particular situation are not a matter of subsuming cases under the heading of some general rule (Dworkin, 1978). What makes moral judgments distinctive is that they imaginatively map out a course of action that balances an array of considerations having to do with one’s private and moral ends. Morality demands a form of judgment that is, at once, accountable to the generalizable importance of moral principles while recognizing that what can and should be done in any one situation will involve realizing these values within the social, environmental and psychological constraints of one’s situation.

All of this is consistent with many of Kant’s own remarks.

If the [moral] law can prescribe only the [principles] of actions, not actions themselves, [then] this is a sign that it leaves a latitude (latitudo) for free choice in following (complying with) the law, that is, the law cannot specify precisely in what way one is to act and how much one is to do by the action for and end that is also a duty. (Kant, 1991: 194)

This is one of many places where Kant acknowledges a point that might otherwise be attributed to his critics. Kant’s argument here in the *Metaphysics of Morals* is that duties outlined by the moral law are not limited to duties of right (such as “do not intentionally kill”) that require agents to refrain from specific actions that compromise the freedom of others. The moral law also prescribes duties of virtue (such as “take steps to improve the well being of employees in the supply chain”) that identify ends that moral agents should take into consideration—and promote—when developing their own life plans and courses of action. To the extent that these ends are “wide,” open-ended, and call for “free choice,” moral agents are routinely prompted to consider how to effectively integrate these so-called “obligatory ends” (such as the well-being of others) with their other duties and private aims (Herman, 2008: 254).
At this point a critic may reply that even for Kant there are some principles that are not “wide” in this sense and do not provide the latitude for application in the way we are suggesting. If this is true, then Kantians must admit that principles do independently compel actions in particular cases, contrary to our suggestion. It is worth pausing a moment to address this potential objection.

It is true that Kant (1991) makes a clear distinction between “duties of wider requirement” and “duties of narrow requirement.” Duties of wider requirement are defined as duties that leave room for latitude in how and when they are applied in specific cases; duties of narrow requirement are defined as duties that do not leave any such room. Hence, at least with regard to the duties of narrow requirement, moral judgment simply involves complying with a general principle specifying the duty in question. As many commonly cited duties are duties of narrow requirement (e.g., do not kill, do not steal, refrain from breaking promises) this qualification is potentially a problem for our claim that general principles do not automatically determine how and when they are to applied.

The contemporary Kantian Thomas Hill (2002), however, provides an interpretive solution to this problem. He distinguishes three ways in which there can be “latitude” with regard to our judgments regarding the applicability of a moral principle. In brief, there is judgment regarding:

(a) whether a principle applies to a case at all;
(b) the ways in which the principle can be satisfied;
(c) whether one chooses the principle as a “determining” principle for her action.

Hill maintains that only duties of wider requirement have latitude in the sense of (c) but all duties have latitude in the sense of (a) and (b). Wider, principled duties normally associated with (c), such as “take action to improve the well being of employees in the supply chain” require a judgment to be made regarding whether it is appropriate at this time and place for a principle to serve as the primary motivating ground for my action. Such a decision would involve a comparison and integration of other principles (both moral and non-moral) before a principle could be selected as an appropriate determining ground. These wider requirements identify “obligatory ends” that cannot be ignored, but which can be set aside in particular cases for some other determining reason (Herman, 2008: 245). Narrow duties, however, are principled requirements that cannot be set aside; but they may nonetheless require judgment to be exercised in their application to a particular case. The narrow duty to avoid deception when fidelity is expected is a duty that should always have an effect on an agent’s action, either as a determining ground or as a consideration that, if not a determining ground, requires explanation. Whether the prohibition on deception is a relevant general consideration in a particular case (i.e., whether deceptive behavior is even a germane to the present situation), how one goes about eliminating deceptive behavior, and what aspects of one’s behavior could potentially impact the presence of deception are all matters of judgment regarding how and when the principle is applied. These issues fall into the judgments characterized in (a) and (b), respectively.
The process of judgment therefore implies determining whether a principle applies at all to the situation and always gives room for various ways of satisfying its demands. The idea that principles never simply determine a particular action is also confirmed when one understands the nature of principles within Kantian thought. Herman (1993) and Guyer (2006) point out that in fact Kant’s moral principles never just hold a simple prescription or proscription such as “do not kill” or “refrain from breaking promises.” They always make the prescription or proscription dependant upon a motive, which is consistent with his call that we discuss in section two that moral action is primarily determined by the nature and orientation of willing. Thus, interpreted the Kantian way, one must say “for self gain, I may not deceive (my supplier when they expect my fidelity) or “to promote profitability, I may not defraud the government (in order to escape tax liability).” This implies that these may be permissible for other reasons in other situations, contrary to the claims made by other business ethicists (Koehn, 1995).

Thus, given the plurality of narrow and wide considerations that are relevant to creatively mapping out a course of action, it is easy to imagine cases where more than one moral principle is relevant to a judgment of how one ought to act. In these circumstances some of these principles might apparently stand in conflict with one another, i.e., different principles may prescribe different, perhaps opposing judgments about what ought to be done. Situations of conflict are often held up as addition reasons why one should remain skeptical of principled moral judgment (DesJardins, 1993).

It is only on the particularist’s assumption that principles need to be fully determinate of particular courses of action, however, that such (so-called) conflicts are worrisome. As long as principles are understood as indeterminate, yet generalizable commitments, then what appear to be conflicts between principles can be properly understood as conflicts about what particular reasons emerge in specific contexts. Put differently: there are indeed moral conflicts about how one should lead her life when confronted with particular problems; but this (predictable) event need not imply that moral principles conflict with one another. A coherent system of principles is preserved so long as there is nothing inherently conflicting about the principles, i.e., it is not impossible for the principles to be valid at the same time or “jointly satisfied” at the same time (O’Neill, 2002). Each principle provides a generalizable ground for acting (or not acting) in a certain fashion. It is certainly possible that there may be multiple grounds for action that agents have that are tied to different generalizable principles. In these situations of apparent conflict between principles, however, the conflict is more properly described as a conflict between the particular reasons of action that form the justification of what to do in a particular case.

Consider the case of someone who finds himself and his family in a desperate situation of poverty. Faced with such terrible circumstances he is forced to consider the alternative of stealing food to feed his children. Clearly, his principled duties to refrain from theft and support the needs of his dependants appear to conflict with one another. What is in conflict, however, are not the principles themselves but the grounds he has in support of the particular act of stealing food that has presented itself as an option. The principle prohibiting theft provides a ground for refraining...
from the particular act of stealing food. The principle calling for him to support the needs of his family, combined with an imaginable lack of alternatives, may provide a ground to steal food. These opposing grounds for a particular action do not imply that the principles themselves stand in conflict. There is nothing inherent in the action types or patterns of avoiding theft and supporting one’s family that necessitates the incompatibility of the principles.

Or let us return to the problem of affirmative action in employment. The principled commitment to treat employees fairly on the basis of merit seems to conflict with the principled commitment to provide them equal opportunities in hiring and advancement. Organizations that devote specific resources to recruit individuals from underrepresented groups or alter the standards of assessment for a candidate’s merit for hire are seen to be involved in a conflict of moral principles. On the one hand, fairness demands the impartial treatment of employees that does not exhibit preference on the basis of morally arbitrary characteristics (race, ethnicity, gender, etc.); on the other hand, genuine equality of opportunity demands that such characteristics are shown preference because they have become historical impediments to the economic advancement of certain individuals.

Again, one needs to avoid the temptation to characterize this kind of moral problem as a unique problem with principle-led judgment. There is nothing inherently problematic with organizational managers standing ready to uphold principles of merit-based hiring and equal opportunity in employment. The grounds that these principles provide in any one case, however, do sometimes pull us in different directions. Determining which direction to move requires an integration and synthesis of these grounds and thereby the principles from which they are identified (Günther, 1993; Richardson, 1990).

Moral agents will therefore need to follow the particularists’ call to understand the roles, relationships, subtle facts and possibilities presented in a specific context of action. This information is important because it provide an agent with the information on how to best realize one’s moral commitments without compromising them unnecessarily. Can the father who steals for his family’s sustenance do so in a way that also aims to rectify the presumptive (residual) moral bad of his theft? Has he exhausted other alternatives before subordinating respect for property to the needs of his family? Is there a way of stealing that minimizes the financial impact on other parties? In the second case, can affirmative action be taken to provide equal opportunity to a prospective employee such that advantaged social groups are not automatically excluded from consideration for employment? Has the affirmative action policy been suitably tailored to the specific impediments to opportunity that exist in a particular geographic area or industry? These sorts of questions expose the creative nature of judgment; but one must keep in mind that principles play a role in providing a framework of categories that moral agents must not disregard. Once they are regarded, however, it is up to the agent to take concrete action that optimally respects the plurality of grounds that principles provide. This requires respect for the ends of morality (as outlined in principles) and a creative vision to “institute” principles in the face of social, environmental and psychological complexity (O’Neill, 2002).
PRINCIPLED ACTION IN BUSINESS ORGANIZATIONS:
FUTURE DIRECTIONS

The particularist authors considered here, as well as organizational ethicists who have taken a cue from some of their philosophical insights, begin with an important idea. Moral judgment must always begin with an assessment of the particularities of any one situation. The relationships, attitudes, histories, and social circumstances are materially relevant to understanding what an agent ought to do when confronted with a moral quandary. Particularists deserve credit for emphasizing this point, which is all too often overlooked in casual moral conversation.

The lessons from our remarks on principle-led moral judgment are two. First, moral judgment that is principled in form is not determined by principles. Despite typical characterizations to the contrary in the business ethics literature, Kant, like other theorists, was quick to emphasize this point when he described the nature of moral education as relying in large part on a kind of casuistry, or an examination and comparison of cases over time (Calkins, 2001; Kant, 1991; O’Neill, 1986). This is because the ends that moral principles prescribe are only types of motives that are worthy of pursuit. There is therefore always latitude in how a moral principle is instantiated in any case. What it calls for, how it is fulfilled and under what conditions it recommends action are all matters that pertain to a process of judgment that relies not simply on the perception of circumstantial facts, but also the organizing features of moral principles.

Second, moral principles are generalizable without necessarily thinking that their generality is anything more than a way of identifying the types of motives one finds problematic or worthy of endorsement based on the conditions of being a rational agent. Identifying these types says little about bridging the normative gap between the principle and the all-things-considered reasons one has to act in particular ways in particular cases. Principles provide agents with practically relevant reasons that cannot be neglected. They do not provide reasons to act in particular ways. Moral judgment is always a judgment about how to act in particular contexts; but this, by itself, does not indict the normativity of principles as statements of what one has reason to respect and esteem.

How might these lessons affect thinking in organizational ethics? We think there are at least three broad areas of application that can be mentioned. Each of these deserves its separate discussion, but the following overview will provide a roadmap for future explorations.

First, the nature of principled moral judgment described in previous sections suggests that organizations need to design behavioral systems in a way that emphasize the attitudes necessary for principled judgment (Ulrich, 2008). It is common for an organization to have expectations in place governing a host of activities undertaken by its agents. The first wave of compliance-oriented ethics initiatives serves as a nice illustration of this point. In large, bureaucratic organizations there has been a keen interest in minimizing legal liability by routinizing conduct through sophisticated reporting procedures, training efforts, protocols and assessment procedures.
(Berenbeim and Kaplan, 2007; Michael, 2006). Often these efforts are expressed as well-defined, narrowly tailored rules.

There is no inherent problem with such practices. When they are taken to be the focus of an organization’s ethics program, however, there is the potential to overlook the importance of principled moral judgment in the decisions of leaders and employees. By its very nature, principled judgment reflects a commitment to broadly inclusive ends rather than specific rules. If one makes the modest assumption that behavioral rules will always lag behind, and primarily respond to, moral failures, then the importance of open-textured principles that shape the creative implementation of ethics in organizations take on great importance.

Aspects of this idea are present organizational theory and practice. Weaver, Treviño, and Cochran (1999) provide a glimpse into the empirical relationship between organizations managed for “compliance” versus those managed for “value orientation” (cf. Bovens, 1998; Maclagan, 1998; Paine, 2002; and Palazzo, 2007). Their findings suggest that organizations managed to cultivate respect for values, as opposed to functional legal expectations, tend to produce organizations with higher levels of employee attention and respect for ethical matters. The American Institute of Certified Public Accountants (AICPA) has deliberately divided its code of professional conduct into values, principles, rules, and applications in an effort to recognize both the limitations of rules and the need for principled guidance in the face of complexity. One of the challenges, thus, is to think about how what we have characterized as a Kantian approach to principled moral judgment can be effectively instituted within organizations in order to secure the purported ethical advantages that can come with principled moral commitments. Work has begun on this matter, but a distinctive set of Kantian attributes focused on cultivating principled judgment should be developed to provide guidance on the proper mix of elements within an organization’s ethics program (Reynolds and Bowie, 2004). The necessary mechanisms and attitudes needed to institute principles (as opposed to bureaucratic rules) therefore becomes an important future avenue for organizational theorists to examine.

Second, various discussions about individual and organizational integrity have emphasized the nature of integrity as aligned with being principled (Audi & Murphy, 2006; Koehn, 2005). Being principled, however, need not imply (as it often does) that one is committed blindly to principles or that principles the uniform treatment of similar situations. From the Kantian account of judgment given above it should be clear that any parallel conception of integrity ought to acknowledge the inherent limitations of what moral principles can provide when it comes to making particular judgments.

Principles are indeterminate guides that do not permit indifference but always require creative, well-informed implementation that accounts for the particularities of each situation (O’Neill, 2002). Thus, it is worth developing individual and organizational variants of the characteristics of integrity. Tentatively, these may include, but are not limited to, attentiveness to specific contexts of action, preparedness for the complex interplay between moral principles, perspective that allows organizational agents to escape their limited range of experiences and preferences, and self-awareness of hierarchies, decision making scripts and functional goals that
may indicate limitations in the ability to creatively implement principles in novel ways. This Kantian contribution builds on the insights identified by other theorists who have discussed comparable organizational virtues (Goodpaster, 2002; Werhane, 1999). The challenge will be to connect these virtues with the decision making processes (both individual and organizational) that can enable greater moral insight within business organizations.

Finally, Kenneth Goodpaster (2007) refers to corporate “conscience” as a “mind-set” that serves an antidote to the tendency to fixate on narrowly defined operational goals. Individuals and organizations that exercise principled moral judgment will exhibit traits that can encourage the development of conscience. Part of these will be tied to operating with integrity. Others will be anchored in the balanced approach to management systems suggested above.

Recall how Kantian thought encourages us to conceive of morality as a necessary feature of our rational autonomy. In actual circumstances characterized by a diversity of individual commitments and personalities, however, this theoretical insight inevitably draws our attention to forms of decision making that are dialogic and discursive (see Bowie, 1999; Stansbury, 2009; Ulrich, 2008). This transforms the process of moral judgment into a joint or social phenomenon where the suggestions, criticisms, needs and interests of others who are affected by one’s judgment inform the creative implementation of moral principles. Organizations with conscience should understand moral insight as a social process in order to, first, assure that particular judgments are well informed, and second, expose moral oversight when agents become, in Goodpaster’s terms, “fixated” on instrumental goals that are not aligned with moral ends. There is promising work to be done to link the Kantian account of moral judgment outlined above with these social processes that enable a movement toward greater of levels of conscience within business organizations. Interestingly, it is the moral particularists who tend to characterize moral judgment as a matter of individual perception, which undervalues the social aspects of decision making that contemporary Kantians have largely embraced (Dancy, 1993; Wiggins, 1987).

There is clearly additional work needed to make these applications to organizational ethics more concrete. However, we are optimistic that this can be done within a Kantian framework of moral judgment where principles are taken to express a core of moral insight that demand nuanced application in the face of the complexity of actual cases.9

NOTES

1. We borrow the terminology of “indeterminacy” and “generalism” from various sources, but most pointedly from O’Neill (1996, 2002). Indeed owe much to O’Neill’s characterization of “moral particularism” and Kantian moral thought throughout this discussion.

2. Kant expends most of his philosophical energy discussing the foundation supporting the existence of general moral principles. His emphasis on the process of justification should be understood in light of his philosophical aims and the historical context in which he was writing. For Kant, acting morally was part of a process of reflectively deciding upon what principles to act; thus, matters of application need to be left to rational agents themselves rather than philosophically prescribed at the outset. Moreover, Kant was writing
at a time in European history with very little difference in the social landscape. Religious doctrines and moral commitments were, relatively speaking, uniform and strong, reinforcing a comprehensive Christian worldview on most aspects of social life. So the need to think about the application of general principles in new, complex and socially contested situations was simply not as pressing as it is in modern societies characterized by greater plurality in “comprehensive” worldviews (Rawls, 1993; Rawls, 2000: 7).

3. This result strongly implies that moral judgment, for a Kantian, is not “subsumptive” in nature, i.e., moral judgment is not simply a matter placing particular descriptive facts under the prescriptive heading of a universal principle and thereby deducing a particular prescriptive inference about what ought to be done in that situation. For a discussion of this see Dancy, 1993.

4. Kant writes: “If [general logic] sought to give general instructions how we are to subsume under these rules, that is, to distinguish whether something does or does not come under them, that could only be done by means of another rule. This in turn, for the very reason that it is a rule, again demands guidance from judgment. And thus it appears that, though understanding is capable of being instructed, and of being equipped with rules, judgment is a peculiar talent which can be practiced only, and cannot be [formally] taught” (Kant, 1929: 177).

5. McDowell (1979) and to a lesser extent Koehn (1995) seem to think that principles designed to “codify” particular moral judgments are also principles that provide decision making algorithms. This need not be the case. See McKeever & Ridge 2006 for a discussion of this point.

6. Alan Strudler called our attention to this problem.

7. The common allegation that Kantian principles are empty can be dealt with on two other fronts. First, as we note throughout section three, the intermediate level principles we have identified provide sufficient content to guide action in particular cases despite being abstract from particular circumstances. Second, the Categorical Imperative’s apparent emptiness stems from the fact that it is a principle regarding the nature and orientation of willing. The Categorical Imperative’s apparent emptiness is not a problem if we remember that it is a principle of rational willing, i.e., what form one’s willing must take, rather than any specific end that willing achieves. Once ends are evaluated through the lens of the Categorical Imperative, then the Categorical Imperative yields content for more concrete, intermediate principles.

8. At the most elementary level Kant distinguishes the categories of Right [Recht] and Virtue [Tugend] on the basis of what is required by societies to protect freedom and what is characteristic of moral action undertaken by individual agents, respectively. For the purposes of this discussion we will not wade in to the complexities of this difference or how Kant justifies this distinction (cf. Guyer, 2006; Kant, 1991).

9. We would like to thank Norman Bowie, Luc van Liedekerke, three anonymous referees from Business Ethics Quarterly, and Alan Strudler for extremely helpful comments on earlier versions of this paper. The questions and comments offered by audiences at the Center for Economics and Ethics at the Katholieke Universiteit Leuven as well as the Society for Business Ethics annual meeting in Chicago were undoubtedly helpful in refining our position.

REFERENCES


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