On What Matters is a massive tome that makes major contributions to several fields in philosophy, especially ethical theory, metaethics, and the study of rationality. It is also a significant work of historical scholarship, particularly in its extended discussion of the work of Immanuel Kant and recent scholarship on Kant's ethical theory. The book, in two volumes, is nearly 1400 pages long. In the field of ethics, it has few rivals in terms of sheer size.

One of Parfit's major inspirations, Henry Sidgwick's The Methods of Ethics, shares with On What Matters its girth, wide-ranging subject matter, and digressive nature. Parfit includes extended discussions of every issue and subissue related to his major topics, sometimes detailing several arguments for and counterarguments against a given conclusion. For better or worse, this style is reminiscent of the medieval scholasticism found in the writing of Thomas Aquinas.

On What Matters is best thought of as four books in two volumes. The first book is a defense of views of reasons and rationality, views that are applied to ethics and metaethics throughout the subsequent sections of On What Matters. Parfit argues that reasons cannot be adequately explained in terms of the desires of individuals. We recognize that some of our own desires might be irrational, and in light of this Parfit concludes that a desire, simply as a desire, does not provide us...
with a reason for action. There must be, according to Parfit, objective mind-independent reasons to act in certain ways for anything to matter at all, hence the title of the book. Practical rationality requires true beliefs regarding moral reasons: it is not sufficient to be well-informed or consistent to be rational. Rationality in the fullest sense requires knowing right from wrong.

The second book in *On What Matters*, and the longest, is an expanded version of lectures given by Parfit in 2002, along with comments on these lectures by Barbara Herman, T.M. Scanlon, Susan Wolf, and Allen Wood, and Parfit’s response to these comments. This section of the book contains an extended exegesis of the moral philosophy of Immanuel Kant and Parfit’s own fullest discussion of ethical theory in print. The most striking and original thesis within *On What Matters* is the claim that Kantian moral theory converges with T.M. Scanlon’s theory from his masterpiece *What We Owe to Each Other* and, more surprisingly, with a form of utilitarianism. This convergence is achieved through Parfit’s reworking of the ideas of Kant and Scanlon. As the commentators on Parfit’s lecture argue, the success of the claimed convergence between these moral theories rests somewhat uneasily on the correctness of Parfit’s reconstructions.

The third book is an account of the nature of moral facts and a critique of alternatives to this account. Parfit argues for a version of moral realism that holds that there are moral beliefs; moral beliefs are true in virtue of moral facts; moral facts are not natural facts that can be discovered using empirical methods; yet there is nothing metaphysically mysterious about such facts. Many thinkers in metaethics have been skeptical that such a combination of views could be plausible. Parfit defends his own view through his criticism of recent naturalist, expressivist, and constructivist accounts in metaethics.

In a way reminiscent of his view of reasons, Parfit claims that views other than his own cannot explain why anything matters at all, contending that naturalism, expressivism, and constructivism are roads to moral nihilism. This claim is dubious. For example, Parfit’s critique of the expressivism of Allan Gibbard unfairly reads Gibbard’s view as an account of normative reasons and moral ‘ought.’ As Gibbard stresses, his account is only meant to explain our concepts of reason and ‘ought.’ While this might not be satisfying to Parfit, the reading of Gibbard, to be fair, should acknowledge this fact.

The elaboration and defense of metaethical moral realism, 357 pages in total, can be read on its own and should be of great interest to students and scholars of metaethics.

The fourth and final book within *On What Matters* is a collection of recent essays by Parfit, covering subjects ranging from the interpretation of Kant’s philosophy to the question of why the universe exists.

*On What Matters* is already required reading for researchers and graduate students in the fields of ethical theory and metaethics. Undergraduates and casual readers will find sections of the book related to their own concerns and interests well worth reading. What is perhaps most impressive and inspiring about *On What Matters* is how, in an era of narrow specialization, Derek Parfit presents an original, wide-ranging, systematic work of great importance.

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