Corporate Code of Conduct: A Kantian Discussion

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Abstract

The moral issues that occur for for-profit corporations are a unique function of many internal and external factors, including corporate policies and purpose, business regulations, and business governance's economic and political system. Several possible theoretical frameworks prescribe behavioral norms and standards of conduct to companies, such as utilitarianism, deontological ethics, or virtue ethics. In this paper, we argue although there are significant similarities between Kantian Ethics and ideal corporate cultures, Kantian ethics cannot fully be integrated into contemporary corporate practices. Kant's theory of morality fundamentally fails to consistently accommodate the infamous given purpose of corporations, namely the profit-maximizer. We also provide empirical insights from a case study in developing a semi-Kantian corporate code of conduct in a large technology-based company.

Keywords: Kantian Ethics, Corporate Culture, Business Ethics, Corporate Social Responsibility, Responsible Business, Applied Ethics

1 Introduction

Capitalism is indeed a thriving economic and political system of production and distribution in which industries are controlled by the private sector for profit. In addition, globalization has doubled capitalism's potentials and impacts in such as way that corporations can act on global scales. Accordingly, regardless of development stage or size, every business does have several internal and external stakeholders. This enormous power of impact and indefinite financial and non-financial resources intuitively bring massive and widespread moral and social responsibilities. Therefore, moral considerations and responsibilities, on the one hand, and corporate productivity and efficiency, on the other hand, dictate that all stakeholders should abide by specific rules, behavioral norms, and standards of actions [1, 2]. However, It is still a matter of long-standing theoretical and empirical debates whether universal normative moral recommendations can be integrated to contemporary corporate practices.

Capitalism respects corporate autonomy, agency, growth, and property right, just as liberalism appreciates human autonomy, agency, development, and property right. [3, 4]. Accordingly, creating an organizational culture based on human autonomy that promotes learning and growth is the focus of many corporations where employees are free to explore and experiment, make mistakes and learn, and engage with both personal and business opportunities of development. Several empirical studies confirm that workplace autonomy pays back through greater employee engagement, accountability, performance, productivity, sense of belonging, mutual trust, and sense of self-worth [5–11]. These components of contemporary corporations' culture and work environment empower employees to proactively bring about innovative solutions not only for the business challenges, but also for issues around corporate moral and social responsibilities. [12–16].

Business moral considerations are either triggered internally or enforced externally. The latter case is intertwined with rules imposed by the state, expectations created by society, and requirements of business viability that are put out by the business landscape. On the other hand, internally motivated corporate actions are shaped through the moral predispositions of corporate employees, shareholders, corporate culture and its core values, corporate missions, and its visions. Considering the above-mentioned cultural elements

of liberal capitalist corporations, one could straightforwardly observe that several central concepts in Kantian tradition resonate well with crucial elements of the contemporary corporate culture, and thus provides a potential normative framework concerned with criteria of what is morally right and wrong for businesses.

Kant argues that the capacity to transcend self-interest, natural inclinations, and tendencies to act autonomously, out of moral duty, grants moral worth to human actions [17]. In line with the Kantian tradition, corporate social responsibility, as commonly perceived, implies a responsible corporation benefits society and addresses negative impacts on all stakeholders, including employees, society, and the natural environment. Moreover, the universal formal nature of Kantian ethics communicates well with the necessary rule-based context of international business and trade requirements. In addition, flexibility of Kantian imperfect duties alongside the rigidity of perfect duties (a perfect duty is one which must always be done while an imperfect duty must not be ignored but be admitted of multiple means of fulfillment) [17] provide a rigid framework with flexible boundaries and potentials not only to address business moral considerations, but also to satisfy stakeholders different preferences and needs.

Many corporations address moral issues through the enforcement of a corporate code of conduct. Any corporate rule of conduct ought to pass several examinations to be authentically considered a Kantian rule of ethics. A Kantian corporate code of conduct should reflect formulations of Kant's categorical imperative, their implications, and spirit. Thus, formulations of universal moral-business maxims, respect for employees dignity, respect for employees autonomy, avoidance from exploiting employees, growth and development culture, space for altruistic actions, and abstention from employee deception and coercion ought to be ultimately reflected in corporate policies and strategies [17].

We follow Norman E. Bowie's footsteps to further explore and investigate the feasibility of what he calls Kantian Capitalism [18–21] according to which good business is good ethics driven from Kantian moral tradition and normative recommendations. In the following sections, we propose a semi-Kantian approach in developing a corporate code of conduct in order to examine how Kantian ethics can be unfolded within a work environment, and how such dynamic organically unravels irresolvable inconsistencies in contemporary accepted

corporate management practices. Empirical evidence and insights are gathered through implementation of our proposal in Cafebazaar Corporation[1], a technology-based company in Iran. This hybrid approach that consists a theoretical discussion and feedback from applied ethical recommendations helps us evaluating our proposal, and shed light on our understating of how theoretical moral frameworks and business operations interact in the work environment.

2 Code of Conduct

We assume having a responsible and accountable business necessary requires a robust and responsible company culture. A corporation, either as a legal entity or as a group of individuals who share common interests, could be held morally accountable through a collective agreement on implementing a corporate code of conduct. A robust code of conduct possibly includes ethical principles, values, duties and responsibilities, standards of actions, and even predefined disciplinary actions as a form of enforcement.

Specific measures are required to ensure the code of conduct is consistent with the Kantian framework. For instance, the kingdom of ends formula alongside the autonomy formula stresses that all members must personally approve, as lawgivers, every prospective rule of conduct. In such a circumstance, each employee has a moral obligation to act upon principles that are deduced from the company code of conduct, that all members democratically and autonomously have accepted. Accordingly, an explicit precondition of any Kantian corporate policy is a joint exercise and agreement between all corporate members. Other stakeholders such as business clients or suppliers ought to be considered by the participants, however, direct engagement of external parties is not necessary as we consider a corporation as an autonomous agent who can act, and should be responsible for its own decisions and actions. Thus, a bottom-up democratic approach in corporate policymaking is essential in any Kantian work environment. However, there are no guarantees whether rules that are approved by individuals are mutually consistent with each other, with Kantian moral obligations, and with the given purpose of corporation to pursue material value

[1] Cafebazaar Information Technology Group is an innovative business in the field of technology that is based in Iran, currently with more than 2k employees.

and maximize its profit.

Moreover, the humanity formula implies that all corporate policies should be developed such that stakeholders are treated as ends rather than a means to either business ends or a particular group of stakeholders' interests. Bowie argues that seeking profit can be seen as a promise, that is a perfect duty, between corporate members and shareholders [22]. He concludes that corporate top executives, in particular, and corporate members have a moral duty to abide by such promise to the shareholders. This perspective opens up an opportunity to include seeking profit within the normative landscape of moral considerations, along with common moral responsibilities. We argue, however, that top executives perceive such promise as a perfect duty, while company members whose spots are at the lower levels of corporate hierarchy, perceive duty towards shareholders as an imperfect moral duty. This non-identical perceptions of this moral duty, we believe, is the main root of incapability of Kantian ethics in proper handling of moral issues within the large corporations.

In an impartial procedure as Kantian ethics dictates, each employee would accept maxims that govern all company members justly without treating any group merely as a means to secure other party's advantage. A hypothetical approach for securing maximal compliance with Kantian requirements would be John Rawls Veil of Ignorance, according to which impartially is maintained through denying decision-makers access to extra biasing information on who benefit the most from the resources. [23]. However, in a more realistic setup, each individual faces with conflicting motives of altruistic and egoistic considerations as one weigh moral rules and values against each others in context of each decision or actions. We, however, do not get into the long-standing criticisms of Kantian ethics in regards to consideration of moral duty as an authentic motive for human actions, and call our approach a semi Kantian proposal due to its minimal compliance with the Kantian tradition.

In contrast to the teleological approaches in ethics, Kantian deontological framework emphasizes process over the outcome [24]. Here, agent's actions and decisions are judged based on their compliance with the moral maxims and principles. A semi-Kantian code of conduct can be expressed, either in the form of rule-driven moral duties (e.g., to refrain from particular actions) or in the form of values that are inherent or proxies to Kantian

fundamental notions such as the good will [17] (e.g., honesty or teamwork is valuable in our company) [25]. The former is significantly more enforceable as it represents targeted behavioural expectations, principles and policies in forms of clear dos and don'ts, while the latter can be expressed through examples and descriptions of role models, ideal corporate citizens, or moral personality traits [26].

A rule-based code of conduct provides reasons for action leaving no or minimum room for discretion in deciding what exactly one must do, and thus is highly enforceable by the corporate leaders. On the other hand, a value-based code of conduct is not an action-guiding document as identifying a circumstance where a value should be considered or promoted is an evaluative subjective consideration. Besides, compliance with rules can be judged straightforwardly, whereas compliance with a value, such as honesty, might be ambiguously obscure. It is crucial, however, to note that empirical studies suggest that value-based codes of conduct are enforced, complied with, and promoted more favorably so far [27, 28]. Moreover, in corporations with a dominant value-based code of conduct, corporate core values can be integrated into corporate visions, missions, and strategies, which also opens up a non-utilitarian window on redefining corporate nature and its purposes. In short, principles and rules currently cannot sufficiently address all the moral issues of businesses and other tools and approaches are essentially required.

Kant's extreme focus on free will gives us a sense of critical importance of considering agent's autonomy that can be further elaborated in terms of constraints around providing and securing different forms of positive and negative liberties within the workplace. Thus, by appealing to values and concepts that are proxies, traceable or somehow reducible to aforementioned Kantian fundamental concepts, a semi-Kantian value-based code of conduct can also be developed. For example, Reynolds argues that persistent personality traits can be collected and attributed to define what he calls a Kantian Personality (e.g., sincerity, authentic leadership, formal ethical predisposition, low relativism, democratic leadership, and high level of tolerance) [29].

Last but not least, there is no escaping that corporations are dominantly, or at least partly, motivated to seek profit. In other words, the ultimate telos or aim of a good corporation involves material values, so this requirement should necessarily be reflected in

any corporate code of conduct. Otherwise, any attempt to conceive an applicable code of conduct is doomed to failure. In line with Bowie's argument on considering seeking profit as a perfect duty of company top managers, novel forms of employment contracts in which includes offers of stock options for all employees can align top executives incentives to fulfill their main job responsibility with employees personal interests and incentives. From the employees perspective, top executives duty towards shareholders then would be much more comprehensible as it is fulfilled through promoting employees well-beings and interests as corporate micro shareholders.

By considering all groups of corporate internal stakeholders, a democratic code of conduct would naturally be developed through collection of diverse set of mutual or conflicting motivating reasons. Our main point here is that employees spot within the ladder of corporate hierarchy classifies the nature of one's motivating reason for moral deliberation and ethical conduct. Job responsibility of top managers involves two apparently conflicting sides: One side involves a teleological perspective according to which top managers ought to manage the company, as an artificial agent, towards its given purpose of achieving a healthy profit stream; The second side mostly involves taking care of employees well-being, satisfaction, and needs, while contributing to social good through the corporate services and products.

From the corporate perspective, as it is driven through the top managers interactions with corporation as an agent, strict rules of moral conduct and deliberation is desirable as long as corporate telos(i.e., profitability) is not impacted negatively. In contrast, this is not the case as one considers individuals at lower levels of corporate hierarchy. Interactions of this groups of employees are mostly dominated with how they relates to other employees as colleagues, with themselves as human beings, and with society as its members. In accordance with our proposed perspective, ethical deliberations and prioritization of moral values and principles of conduct is thus a function of individual's position within the corporate hierarchy and how he or she relates with surroundings.

For example, junior employees might demand high level of transparency in communications with colleagues to feel respected, included, trusted, and valued as junior members of their teams. In contrast, a senior manager demands high transparency in communications

as a transparent atmosphere is essential to boost employee engagement, performance, and delivery of corporate products and services. In other example, a junior team member may request a high level of autonomy to tackle complicated challenges, and develop his or her capabilities and skills, while a high-autonomy work environment is appealing to top managers as it communicates trust and respect with employees that is an essential element of corporate culture to facilitate effective collaborations.

In short, we assume both groups are purely motivated to do the right thing by taking moral actions, however, in case of top managers moral responsibility towards the company inevitably override other forms of moral deliberations and obligations towards other stakeholders. Existence of corporate hierarchy combined with top managers teleological perception of corporation as an agent inevitably requires corporate policies to acknowledge the fact that employees and top managers have different and conflicting motives to initiate moral considerations and actions.

3 Development Insights

Instead of treating corporations as instruments to generate material goods and profit, Bowie argues that a corporation can be seen as a moral community, namely a Kantian kingdom of ends [22]. Accordingly, our semi-Kantian code of conduct should be developed and enforced in democratic approaches as Kant emphasis on equity, human dignity, autonomy, and rationality such that every individual would be considered and act as an autonomous corporate lawgiver. Therefore, a very wide and collective employee engagement during the code of conduct development is essential to ensure every internal stakeholder's interests, who is or might be affected, is properly considered and addressed.

The multi-level structure of corporate hierarchy and associated hierarchical job responsibility and power distribution results in the fact that corporate visions and missions are driven predominantly through the top executives interactions with the corporation as an artificial but highly demanding agent who pursues maximizing its market-share and profit. Accordingly, the code of conduct's scope of applicability and large-scale expectations from its enforcement are expected to be acquired through top-level and middle-level corporate managers, who have more authority, power, and influence, and perceive the corporation as

an integrated living agent.

On the other hand, corporate subcultures, internal moral issues, future ideal subcultures, and corporate responsibilities towards the external stakeholders should be envisioned, for the most part, through subordinates' visions, deliberations, and considerations. In short, a hybrid approach in policymaking should be employed rather than the top-down or bottom-up strategies as such frameworks might ends up being paternalistic, selfish, or uncaring towards either employees or the corporation purpose of profitability.

According to the third formulation of Kant's categorical imperative, each person should be a lawgiver who determines moral laws not only for himself or herself but for every corporate stakeholder. As a consequence, a corporate code of conduct must capture and reflect concerns, motives, and perspectives of all the existing groups and subcultures. This set of mutual or conflicting principles, motivations, expectations, considerations, and deliberations should be aggregated and incorporated into the corporate code of conduct. Alignment of corporate subcultures not only brings strategic alignment, sense of unity, sense of ownership, and harmony, but also is a necessary prerequisite of conceiving a coherent and cohesive notions such as corporate agency and collective responsibility, and in particular corporate social and environmental responsibility.

In our case study, through surveys and follow up one-on-one interviews, participants were asked about their expectations from the company's code of conduct, and their perceptions on an ideal corporate culture. We found many instances of confirming evidence for our hypothesis that one's spot in the corporate hierarchy predominantly defines not only how he or she approaches moral issues, but also motivations, principles, and rules of moral consideration, deliberation, and conduct. Top executives and managers prefer rules and values that protect corporate interest through securing a higher level of compliance with corporate preferred conduct rules and behavioural expectations. In addition, they would rather having cultural elements that, directly or indirectly, help corporation act as a coherent and integrated agent pursuing its core missions. In contrast, ordinary employees with lower levels of autonomy and leadership opportunity propose moral and cultural principles and values that create an ethical work environment accountable and responsible towards all the stakeholders, in the absence of utilitarian considerations.

We evaluate cultural and moral structure and elements of a corporation through extracting explicit and implicit behavioral expectations, moral considerations, expected duties and responsibilities, corporate strategy, vision and mission statements, and its core values. Our approach in assessing employees moral considerations and deliberations is inspired by culture assessment method introduced by E. Schein [30]. A series of group meetings, one-on-one interviews, and surveys were held with a couple of samples representing all the corporate subcultures. A rich sampling is highly required in order to ensure inclusion of every subculture, including seniors and juniors, men and women, teams (e.g., sales, marketing, engineering, and human resources), and every levels of authority (e.g., team leaders, product managers, vice presidents, CEOs, and team-members).

The three-layer model of culture [16] were introduced to participants so that the underlying cultural and moral elements of the corporation can be extracted by its own employees. Three proposed levels of culture are artifacts that include the structures, processes, and tangible elements of the work environment; values and behavioral expectations that are openly supported by the company through its strategy, vision and mission, or its core values statements; underlying assumptions or presuppositions that are usually unconscious and taken for granted moral and cultural normative considerations delineating how should one act and behave within the workplace. The result is that moral and cultural issues (e.g., a lack of commitment to product quality, a lack of mutual trust, a lack of respectful communication, disregards of environmental responsibilities) would be discussed by engaging all session members in actively playing a part in analysis of the status quo, and in envisioning the future desirable state of the company. This procedure ensures that all internal stakeholders are in the position of legislator of the moral principles of the corporation.

If a semi-Kantian code of conduct is ultimately desired, then outcomes ought to be benchmarked against Kant Kantian framework main concepts and their proxies, including perfect and imperfect duties, notion of a good will, universalizability of maxims, humanity as an end formula, autonomy formula, and kingdom of ends formula. For instance, Kantian perfect and imperfect duties of personal growth and development, helping others, avoiding deceit and coercion can also be employed as examples of benchmarks for semi-Kantian criterion [17] of codes of conduct. In case of conflicting rules or values, underlying assumptions

should be extracted. Investigating why a principle overrides other rules and expectations can further shed light on the nature of points of contentions and tensions.

In the moral assessment group meetings, employees are expected to, directly or indirectly, point out to several cases of moral and cultural conflicts. For example, procedures and practices around internal corporate decision-makings might be discussed. It is a matter of investigation to settle down ways to determine responsibility and autonomy around procedures that leads to a decision: individuals autonomy (e.g., decisions around personal career path), team manager autonomy (e.g., final decision about recruitment of a new member), team autonomy (e.g., autonomously choose how to deliver a task to other teams and parties), and top executives (e.g., expansion or contraction of the company departments).

Furthermore, company members work together to ultimately produce a product. Thus, there are questions around the normative criterion on the members collaboration maxims, expected patterns and dynamics around the teamwork and individual work. Each forms of interactions (e.g., exchange, competition, conflict, and cooperation) might distinctively contributes to fulfilling or neglecting Kantian moral obligations of personal growth and helping other human beings developing capabilities and expertise. There are also conflicts between boundaries of responsibilities as a member of the society, as a member of a family, and as a corporate member. Accordingly, normative criterion regulating employee work-life balance hence should be characterized and clarified.

By generalizing employees deliberations and points, moral principles and values would naturally be categorized by the relationship in which they describe. One form mostly involves employee relations with the company, the society, work colleagues, personal life, company products and services, and the nature of their work and contribution. The other form mostly involves corporate, as an integral agent, relation with the government, the industry (e.g., partners, competitors, and suppliers), groups of customers and clients, the society, and the environment. Here are a couple of examples from our case study indicating how employee might express their concerns and points of view around the aforementioned relations between different business stakeholders:

"Expectations from an individual should be clearly expressed" (i.e. transparency and autonomy are valued), "Unfair growth and promotion opportunities should be eliminated"

(i.e. personal development and equality are valued), "Non-transparent decision-making procedures should be replaced with transparent ones" (i.e. transparency and inclusion is valued, democratic procedures are valued), "Policy on maintaining a healthy work-life balance should be developed" (i.e. meaningful work is valued, personal incentives are valued), "Company data and information should be accessible by all stakeholders restricted by data protection and privacy policies" (i.e. transparency is valued, user privacy is valued, corporate social responsibility is valued), "Unfair and subjective performance evaluation should be replaced with a fair and objective assessment" (i.e. justice and fairness are valued), "Tasks and job responsibilities must be engaging, meaningful, and challenging for all" (i.e. meaningful work is valued), "Micromanagement should be abandoned by all the corporate leaders" (i.e. autonomy is valued, paternalism is not accepted), "Company should actively and responsibly react to social issues" (i.e. corporate social responsibility is valued), "Company should consider using biodegradable material" (i.e. environmental responsibility is valued), "Company should compile with all the national and international laws" (i.e. compliance with national and international laws are necessary), "Decisions about product development should include factors in regards to all the stakeholders" (i.e. corporate social responsibility is valued).

In the next section, we discuss how these empirical and theoretical inputs and obstacles lead us concluding that Kantian ethics cannot be thoroughly and consistently be integrated into the contemporary hierarchical business environment.

4 Discussion

As pointed out in the previous sections, there are several theoretical and practical challenges in development and deployment of a semi-Kantian corporate code of conduct for corporations. For example, not all corporate expected behaviors can consistently be traced back into Kantian moral philosophy. This is mainly a result of the fact that corporations, as an artificial agent, are seen and governed mostly in certain teleological perspectives, while such an artificial entity is created through collaboration and cooperation of human beings whose perceived personal telos, purpose, and moral duties might naturally not be in line with the corporate purpose and mission. Any efforts to align corporate incentives

with employees incentives is in serious danger of restricting individuals autonomy in the near future.

Furthermore, a couple of Kantian moral duties are too demanding for both the employers and employees to be complied with, specially if corporation, shareholders, and employees are, exclusively and dominantly, forced to pursue inflexible predefined missions. There are two options available here to resolve or at least ameliorate this conflict and tension. First, deontological perspective, in particular the Kantian ethics, can be abandoned and replaced with teleological or utilitarian ethical perspectives that are better matched with the corporate given purpose, management structures, and leadership practices. Secondly, corporate nature, purpose, structures, and management practices can be redefined such that it can flexibly accommodate several forms of purposes, duties and responsibilities of its members and stakeholders, given individuals and the social contexts.

In line with previous point, to always act either from or in accordance with the duty seems to be an untenable doctrine, especially in the context of contemporary capitalism in which short-term profitability is an essential job responsibility of top executives. By considering short-term profitability as an incontrovertible perfect duty of senior and top executives, there wouldn't be an adequate space for executives to accommodate and unfold Kant normative recommendations in the workplace. In such cases, imperfect duties of senior managers such as providing an environment of development and growth, or engaging with social issues can potentially be overriding by executives responsibility to bring about successful corporate financial performance.

A prime focus on short-term profitability creates an environment where mutual and simultaneous fulfillment of conflicting moral obligations of individuals at different levels of organizational hierarchy cannot be proficiently realized. Ignoring this tension, would ultimately result in an incoherent, incoherent, and fragmented code of conduct. In such a circumstance, seeking profit is a central duty of top managers, while individuals at lower levels of corporate hierarchy do not feel as motivating and powerful the force and importance of such an obligation as perceived by the corporate top executives. This is mainly due to the hierarchical structure of corporate management and autonomy distribution that is pushed by corporate greed for cost-effective and agile internal structures and procedures, and can

be avoided in organizations with flat and democratic structures.

As employees at lower levels of corporate hierarchy do not comprehend corporation as an integral agent, they are more prone to be motivated to create and maintain an ethical atmosphere at the workplace, regardless of its costs for the corporation. They are motivated to hold themselves as corporate citizens and their company as a social institution morally responsible and accountable to all stakeholders, willing to take practical actions to address environmental and social issues. The nature of the moral motivation of corporate leaders, on the other hand, who are at the higher levels of the corporate hierarchy were more inclined towards utilitarian incentives rather than deontological incentives. The overall success of corporations, in terms of profitability for shareholders, is the core job responsibility of senior executives. In contrast, employees at the lower levels of the corporate hierarchy develop a weaker sense of ownership towards the company, not being expected to be directly responsible towards the corporate shareholders. Thus, the responsibility towards the interests of shareholders is not a solid motivating reason for employees at the bottom of the corporate hierarchy.

One from of solution, in line with the idea on flatting the organizational structure, is a radical decentralization of corporate management practices according to which top leaders ought to delegate decision-making responsibilities and daily operations to the middle and lower subordinates. This action should also follow with further steps such as providing fair and just compensation packages, and considerable stock options for all employees. This approach, however, creates serious problems around organizational agility and pace, while potentially can address issues around deployment of Kantian moral framework in the workplace.

Internally motivated corporate altruistic actions towards the society and environment can be frictionlessly carried out, if and only if such actions align with the company's business objectives and purposes. Corporate top managers prefer to fulfill their job responsibilities and moral duties, mutually, by elevating products quality, creating high-quality job opportunities, improving customer support and satisfaction, and to be transparent with internal and external stakeholders. This fact highlights why it is much harder to discover non-utilitarian incentives within the top-level corporate managers as such perspectives pro-

duce further tensions and conflicts between their duty towards shareholders as corporate manager, and their responsibilities as a human being towards the society.

Furthermore, a number of moral considerations that employees proposed were neither practical nor easily enforceable. For example, an ideal state of diversity or equal opportunity for growth and development of all cannot immediately be provided for every member as corporate resources are indeed limited. Accordingly, prioritization of short-term and long-term goals, strategies, and objectives in distribution of corporate resources is essential. However, seeking profit forces the corporation to allocate its resources through the most cost-effective strategies to achieve a healthy growth and secure a safe profit margin. By redefining the corporate mission and purpose in terms of other factors, rooms would be created for alternative distribution of resources.

Another potential issue with Kantian policy-making in current setup of corporation is paternalistic approaches in development and enforcement of policies. Due to the uneven distribution of authority and benefits, managers might misuse codes of conduct to take more control over employee autonomy and conduct, directly in the workplace or indirectly outside of the company in cyberspaces or social medias. If all employees autonomously get engaged as corporate lawgivers, such circumstances of exploitation would be less likely to occur. Indeed, establishing such an environment of respect towards human dignities requires corporations to redefine both their structure or purposes such that seeking profit be overridable by duties and preferences of other stakeholders.

In short, as long as corporations are managed through teleological perspectives with strict and unavoidable financial dimensions, Kantian deontological ethics might not be a proper framework for deployment as the source of the corporate code of ethics. In recent decades, corporations have been strongly blamed for their absolute focus on the profit-maximization principle at the expense of ignoring other stakeholders. Hence, pursuit of profit and market-share should be replaced by the pursuit of good or doing the right actions [22, 31–33]. Accordingly, currently established management structures and practices must be converted to novel forms, such as examples that were discussed, in order to be able to accommodate and adopt such fundamental changes.

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