Corporate Code of Conduct: A Kantian Opportunity

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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 integrated into contemporary corporate practices. Kant's theory of morality fundamentally fails to accommodate the infamous given purpose of corporations, namely to seek profit. We also provide confirming empirical insights from a case study in developing a semi-Kantian corporate code of conduct for a large technology-based company in Iran.

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].

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 the 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 for business challenges, including 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 and their shareholders, corporate culture and its core values, corporate missions and visions, and corporate members' perceptions of responsible business and corporate social responsibility. 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.

Kant asserts that the capacity to transcend our self-interest, our natural inclinations, and tendencies in order to act autonomously out of moral duty grants unconditional moral worth to our actions [17]. Correspondingly, as the currently accepted notion of corporate social responsibility implies, a responsible corporation benefits society and addresses negative impacts on stakeholders, including employees, society, and the natural environment. Moreover, the universal rule-based nature of Kantian ethics communicates well with the necessary rule-based context of international business and trade requirements. In addition, in an ideal imaginary setup where Kantian ethics matches flawlessly with business necessities, we expect flexibility of Kantian imperfect duties alongside the rigidity of its perfect duties [17] to provide a rigid moral framework with flexible boundaries and potentials to not only address moral considerations, but also satisfy stakeholders different preferences and purposes.

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 corresponding moral virtues and vices, behaviors, structure, 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 any corporate policies and strategies [17].

We follow Norman E. Bowie's footsteps to explore further 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 doctrine in Cafebazaar Corporation[1], a technology-based company in Iran. This hybrid approach that consists a theoretical discussion and feedback from applied ethics helps us evaluate our proposal, and shed light on our understating of how theoretical moral frameworks and business operations interact in contemporary work environment.

2 Code of Conduct

We assume that having a responsible and accountable business 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 an agreement on implementing a corporate code of conduct. A robust code of conduct includes ethical principles, values, duties and responsibilities, standards of actions, and disciplinary actions as a form of enforcement to characterizes corporate culture, agency, and expectations while set a flexible framework for corporate visions, strategies, and policies.

Specific measures are required to ensure the code of conduct is consistent with Kantian framework. For instance, the kingdom of ends formula alongside with 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. Thus, a bottom-up democratic approach in corporate policymaking is essential in any Kantian work environment. However, there are no guarantees here whether rules that are approved by individuals or recommended by Kantian Ethics are in line with the given purpose of corporation, namely to seek 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. Therefore, the only possible way to integrate

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[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.

stakeholders interests or preferences is as a moral responsibility. Bowie suggests that seeking profit can be seen as a promise between corporate members and shareholders. Thus, corporate top executives, in particular, and corporate members have a moral duty to abide by such promise towards the shareholders. This perspective opens up an opportunity to include seeking profit in the within the normative landscape of moral considerations, along with other responsibilities.

In an impartial process, each employee would only accept maxims that govern all company members justly without treating any group merely as a means to secure other's advantages. 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.[22]. However, in a realistic setup, each individual faces conflicting motives of altruistic and egoistic considerations as moral rules are weighed against each other. It is not at all clear why such collective practices of members would ends up facilitating, shareholders interests, namely to generate profit.

In contrast to the teleological approaches in ethics, the deontological framework emphasizes process over the outcomes[23] according to which actions are judged based on their compliance with the moral rules. Therefore, a semi-Kantian code of conduct's propositions can be expressed, either in the form of rule-driven moral duties (e.g., to refrain from a particular action) or in the form of values or virtues that are inherent or proxies to the Kantian notion of a good will[17] (e.g., honesty or teamwork is valuable in our company) [24]. The former can be more comprehensive and provide corporate rules and policies in the form of dos and don'ts, while the latter can be expressed through examples and descriptions of role models or ideal corporate citizens [25].

A rule-based code of conduct provides reasons for action that leaves no room for discretion in deciding what exactly one must do and thus is highly enforceable. On the other hand, a value-based code of conduct is not an action-guiding document as identifying a circumstance where a value or virtue can be promoted is an evaluative consideration. Moreover, compliance with specific rules can be judged straightforwardly, whereas compliance with a value or virtue might be ambiguously obscure. It is crucial, however, to note that em-

pirical studies suggest that value-based codes of conduct are enforced, complied with, and promoted more favorably [26, 27]. Besides, 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 corporate nature and its purpose.

Kant defines the concept of virtue as the strength of the will to fulfill its duties despite external and internal obstacles[17, 28]. This definition gives us a sense of critical importance of autonomy alongside the notions of positive and negative liberty. Therefore, to accommodate value-based moral propositions, one might appeal to virtues and values that are proxies, traceable or reducible to these fundamental Kantian notions. Although Kant provides a formal structure of moral decision-making, regardless of the agent's character, persistent personality traits can be attributed to define a Kantian Personality (e.g., sincerity, authentic leadership, formal ethical predisposition, low relativism, democratic leadership, high level of tolerance) [29].

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, and thus should necessarily be reflected in any corporate code of conduct; otherwise, any attempt to conceive an applicable code of conduct is doomed to failure. A perfect duty of seeking profit is conceivable in terms of a hypothetical promise between corporate members and shareholders according to which all members assure shareholders to pursue corporate interests and benefits as long as they are in an employment contract with the corporation [30]. This circumstance opens up an opportunity to incorporate moderate versions of the profit-maximizer principle with codes of conduct. It is important to investigate whether conditions around such promises are morally justified. For example, novel forms of employment contracts that includes stock options can align corporate incentive to seek profit with employees incentives through the contract. It also worth studying whether such hypothetical contracts can be made between a wider range of stakeholders.

Considering different groups of stakeholders, a code of conduct can be formed through a diverse set of motivating reasons among which the following cases can be expressed: to promote corporate core values, to set the right culture, to adjust corporate vision and a

mission, to build a reputation in the market, to clarify the behavioral expectations, to address corporate social responsibility, to resolve cultural and moral conflicts, to build an accountable business, and to increase employee engagement, well-being and performance [31].

We argue that employees spot within the ladder of corporate hierarchy classifies the nature of an individual's motivating reason for moral considerations. Job responsibility of top executives involves two conflicting and inconsistent sides. One side involves a teleological perspective according to which top managers must manage the company, an artificial agent, towards its given purpose of profitability. The other side demands a different moral perspective that involves taking care of human beings, including employees and the society. Although the former side necessitate a teleological approach, the latter can be accommodated much more compatibly with deontological approaches.

From the corporate perspective, as driven through top-level managers interaction with corporation as an agent, strict rules of moral conduct is desirable as long as corporate profitability is not negatively affected. In contrast, this is not the case as one considers people at lower levels of hierarchy. Interactions of this group of people is mostly dominated with how they relates to other employees as colleagues, with themselves as human beings, and with society as its members through the company products. Thus, such an individual prioritizes a different set of moral values and rules of conduct compare to top executives. For example, junior employees might demand high level of transparency in communications to feel respected, included, and valued by colleagues as a human being. In contrast, senior managers demand high transparency in communications as such work atmosphere is necessary to boost engagement, performance, and delivery so that managers responsibility towards corporation is properly fulfilled. In another case, a junior team member may request a high level of autonomy to tackle complicated challenges, and develop his or her capabilities and skills. However, high-autonomy work environment is appealing to top managers because such an approach communicates trust and respect which is essential for effective internal and external collaborations.

In conclusion, existence of corporate hierarchy combined with the teleological perception of corporation as an agent inevitably requires corporate policies to acknowledge that

employees and top managers have different and conflicting material and immaterial motives to initiate morally valuable actions.

3   Development Phases

In the following sections, we describe our proposed approach in creating a corporate code of conduct, which includes determining who will be included in the creation of the company's code of conduct and determining the code of conduct's scope. This approach is necessary to ensure every stakeholder's interests who might be affected are properly considered. Furthermore, it encompasses expectations from the company's code of conduct that require an assessment of the current state of the company culture and envisioning the future ideal state of the corporate culture, responsibilities, and moral considerations.

We implemented our approach in a large technology-based corporation in Iran known as Cafebazaar. This method helps us empirically evaluate our strategy and proposal while providing authentic feedback for possible future refinements. This section can be skipped towards the discussion section 4.

3.1   Expectations & Scope

We consider a hybrid approach in policymaking rather than top-down or bottom-up strategies that might be paternalistic, selfish, or uncaring. Accordingly, the code of conduct's scope of applicability and large-scale expectations from its enforcement are acquired through top-level and middle-level corporate managers who have more authority, power, and influence in the corporate hierarchy. Whereas, current corporate culture, its moral issues, future ideal corporate culture, critical moral considerations, and overall corporate responsibilities would be envisioned for the most part through subordinates at mid-level or low-level of the corporate hierarchy.

Each person should be a lawgiver who determines moral laws not only for himself or herself but for every corporate stakeholder. Thus, the corporate code of conduct must capture and reflect every existing subculture. This diverse and somehow conflicting set of norms and principles, motivations and expectations, behavioral patterns, and moral

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considerations should be aggregated and incorporated into the corporate code of conduct. Alignment of subcultures would bring strategic alignment, sense of unity, sense of ownership, and harmony to the corporation that is not only proven to be instrumental in terms of corporate performance but also morally valuable in terms of creating a collective notion of corporate agency based on Kantian morality and personality traits.

Through surveys and follow up one-on-one interviews, participants were directly asked about their main expectations from the company's code of conduct: whether the company code of conduct should be more protective of the current company state or creator of the future; whether it should promote moral and cultural values or brings about compliance; pros and cons of having a corporate code of conduct; company's central positive and negative values to be promoted and restricted; public accessibility of code of conduct; notion of corporate social and environmental responsibility; desirable frame of employee privacy; out of the office and out of hours misbehaviors; enforcement mechanisms and violation policy; compliance with government's regulations and laws; and applicability to partners and competitors.

Consequently, several criteria were taken into account to analyze, prioritize, and aggregate employee inputs, including repetition of a statement, enforcement difficulties, required time to achieve desired objectives, compliance with laws, and dependency on disciplinary actions.

3.2   Moral Assessment

The moral assessment approach is an internal process by which organizations can evaluate elements of their workplace moral and cultural considerations. This process helps us differentiate appropriately between the current company culture and the ideal desirable corporate culture. This process includes analyzing explicit or implicit behavioral expectations, moral considerations, responsibilities and duties, corporate strategies, visions and missions, core values, and existing subcultures. Our approach is inspired by the culture assessment method that is introduced here [32] by EH Schein.

A series of group meetings were held with selected groups of employees. A rich sampling is highly required in order to ensure inclusion of every subculture, including seniors and

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juniors, men and women, teams (e.g., sales, marketing, engineering, and human resources), every level of authority (e.g., team leaders, product managers, vice presidents, CEOs, and team-members). The facilitator starts by pointing to a commonly known company moral issue (e.g., a lack of commitment to product quality, a lack of mutual trust, a lack of respectful communication, disregards of environmental responsibilities) while engaging all session members to actively participate in the analysis of the current moral state, and in envisioning the future desirable moral state of the company. This method puts all individuals in a position of being a legislator of the moral norms of the entire company.

The three-layer model of culture [16] can be introduced to session members in order to help them extract underlying cultural and moral considerations of the corporation. Three proposed levels of culture are artifacts which include the structures, processes, and apparent events within the company; supporting values and moral considerations that are publicly expressed or supported in corporate strategy, vision and mission, motto, or core values; underlying assumptions that are usually unconscious and taken for granted moral and cultural considerations.

In cases of conflicting moral norms, values, or maxims, one should dig for underlying assumptions. Additionally, if our aim is a Kantian code of conduct, then a Kantian personality's associated values and virtues should also be considered along with other moral values and maxims. The following core concepts can indicate this: autonomy, human dignity, ends versus means, and universality of principles. Moreover, perfect and imperfect duties of personal growth and development, helping others, avoiding deceit and coercion should comply with, ultimately.

For example, managers of a company might agree that a diverse team helps corporate be more innovative, creative, and successful, while data shows recent corporate recruitment does not satisfy the diversity and inclusion requirements. Recruiting male candidates might be more economical and straightforward for the recruitment team than for female candidates. Here, the duty of maintaining diversity and inclusion was overridden by a profit-maximizer duty, according to which a corporation should develop the most cost-effective recruitment strategy. An important question here is why such principle of action, instead of alternative duties, are the criterion for employee or Company to conduct in such

cases. Can we imagine a hypothetical circumstance where the recruitment team ignores, on deontological bases rather than utilitarian considerations, the profit-maximizer duty for the sake of diversity?

As examples of what employees may point out, one could consider the following cases: Not all product and team decisions are discussed thoroughly in the team; We value teamwork; The Company expects us to be responsive even out of business hours; "We do not respect our competitors; Managers do not value a proper healthy work-life balance; We are responsible towards our personal growth; Team leaders are responsible in helping team members to grow; We are responsible in helping their teammates to grow and develop their capabilities; Why we are not an environmentally responsible company; We are responsible in showing appropriate reactions towards social events; Here, we should primarily value company profitability and do not waste company resources on social and environmental issues; We do not fully value the time of our colleagues and managers.

Previous statements can be categorized by the relationship in which they describe: It is about employee relation with the Company; It is about employee or company relation with the society; It is about employee relation with their jobs and works; It is about company relation with the government; it is about an employee relation with its colleagues; It is about employee's relationship with his or her personal life; It is about company relation with the industry; It is about Company and employee relationships with customers and users; It is about the relation between the company products and employees; It is about the relation between the Company and natural environment. We are not going through all the details of our case study as they are not necessarily generalizable. However, a couple of highlights stated below might be informative for our readers.

"Expectations from an employee or manager should be clearly expressed" (i.e. transparency and autonomy are valued), "Unfair growth and promotion opportunities should be addressed" (i.e. personal development and equality are valued), "Non-transparent decision-making processes should be replaced with transparent procedures" (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 conditioned to a

proper data protection policy and privacy policy" (i.e. transparency is valued, user privacy is valued, corporate social responsibility is valued), "Unfair performance evaluations should be replaced with fair procedures" (i.e. justice and fairness are valued), "not all tasks are engaging, meaningful, and challenging" (i.e. meaningful work is valued), "Level of managers authority should be regulated" (i.e. autonomy is valued, paternalism is not accepted), "Company should adequately react to society problems" (i.e. corporate social responsibility is valued), "Company should consider using biodegradable material" (i.e. environmental responsibility is valued), "Company should fully compile with all the national and international laws" (i.e. compliance with laws are necessary), "Product decisions factors should include all stakeholders" (i.e. corporate social responsibility is valued, exclusive profit-seeking is not valued).

At the final step, the scope of applicability and expectations from its enforcement should be incorporated with moral assessment sessions to draft the company's code of conduct. A translation into English of Cafebazaar code of conduct can be found here in appendix ?? for further attention.

4   Discussion

There are several theoretical and practical challenges in developing, implementing, and enforcing a corporate code of conduct consistent with Kant's theory of morality. For example, not all corporate desired virtues and values could be traced back into Kantian moral philosophy; Many of the Kantian moral duties responsibilities are too demanding for employers and employees to be complied with; To always act from duty as a motivating reason seems to be an untenable doctrine, especially in the context of capitalism; There are conflicting duties in different levels of corporate hierarchy that lead to an incoherent and fragmented code of conduct; Every stakeholder, in a different context, has distinct motivating reasons to participate in the development, enforcement, and compliance with the corporate codes of conduct, so moral particularism might be a better choice to address business moral issues, rather than frameworks that are based on moral universalism.

Our case study suggests that employees at the lower levels of corporate hierarchy are purely motivated to create and maintain an ethical atmosphere at the workplace. 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. However, the nature of the motivation of corporate leaders, who are at the higher levels of the corporate hierarchy, were more inclined towards utilitarian incentives rather than deontological incentives. In other words, enforcement of such policies decreases the likelihood of moral conflicts, creates a socially favorable corporate brand, and improves corporate performance, in the long run, to name a few.

It should be noted that the overall success of corporations, in terms of profitability for shareholders, is currently 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 while not being expected to be responsible towards the shareholders. Thus, the responsibility towards the interests of corporate shareholders is not a solid motivating reason for employees at the bottom of the corporate hierarchy. This tension between conflicting motivation, especially in a large corporation, can potentially conduce further conflicts and organizational fragmentation if not satisfactorily addressed. One approach to resolve this matter might be radical decentralization in corporate structure, according to which the top management delegates decision-making responsibilities and daily operations to middle and lower subordinates.

In our case study, corporate altruistic actions towards society and the environment are now permitted to be carried out, if and only if such actions align with the company's business objectives and strategies. In other words, corporate managers prefer to fulfill their job responsibilities and moral duties simultaneously by elevating products quality, creating high-quality job opportunities, improving customer support, and being highly transparent with the company's clients. This fact highlights why it is much harder to discover non-utilitarian motivating reasons within top-level corporate executives. Such motives create tensions and conflicts between their duties as corporate manager and their responsibilities as moral agents of society. In contrast to this group, non-utilitarian incentives to engage directly in social deficiencies were powerfully motivating for mid-level and bottom-level company members.

Furthermore, a couple 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 cannot immediately be provided for all corporate members. Corporate resources are limited. Hence, prioritization of goals, strategies, and objectives in the distribution of resources is exceptionally vital. Effective distribution of resources ought to be so that available resources are distributed justly across all corporate departments and members. However, seeking profit forces the corporation to allocate its resources through the most cost-effective strategies to achieve healthy growth and secure a safe profit margin.

Another potential issue in Kantian policy-making is picking up paternalistic approaches in development or enforcement phases. In our case, 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 media. They could consciously or unconsciously utilize such levers with non-ethical intentions to secure their power and impose corporate wills over individuals with a low level of authority and autonomy. According to Kant's moral philosophy, human beings might never be treated as a means to an end. Thus, if corporations want to respect humanity by applying Kantian ethics principles, seeking profit as a sacred corporate motive and responsibility ought to be highly flexible and overridable by other moral duties, especially in cases of conflicts with Kantian perfect duties.

Many of the moral duties and responsibilities in companies' codes of conduct comply with the Kantian theory of morality. However, they may not be efficient and applicable in the current setup of capitalistic work environments, where seeking profit is an existential incentive and purpose. This tension is another manifestation of the fundamental criticism of business ethics that moral frameworks, especially Kantian deontological ethics in which all forms of utilitarian motives are rejected, are not flexible and pragmatic to be utilized by those corporations that greed for profit and resources to grow and exploit. In other words, universally strict rules of conduct are not easily applicable in the agile, fast-changing, highly competitive, and unpredictable contemporary business environment.

Moreover, it is surprising that no one has ever attempted to reconstruct an authentically Kantian theory of human rights or human virtues. Again, this indicates that Kantian ethics

might not be a proper framework to address all moral issues appropriately within the contemporary business environment. Kant's virtue theory exclusively emphasizes rationality and autonomy. It is thus uncertain whether Kantian ethics can provide an inclusive theoretical ground addressing every necessary vice, virtue, and value in a present-day business environment.

There also exists one more fundamental tension between Kantian ethics, as a theory of morality, and corporations, as influential institutions within the political system of society. A corporation, with its classic definition, is a teleological institution that operates with the explicit purpose of generating profit and value for its shareholders or, in the recent definition, for all stakeholders. In contrast, Kantian ethics is a formal deontological framework entirely muted about an agent's action and its purpose. Thus, as long as corporations are managed through a teleological perspective, Kantian ethics might not be proper for resolving corporations' moral issues. In recent decades, corporations have been strongly blamed for their absolute focus on the profit-maximization principle at the expense of other stakeholders' benefits. New corporate models suggest that pursuit of profit can either be replaced by the pursuit of doing good or can simultaneously coexist with having a morally responsible business [30, 33–35].

In short, either a teleological or utilitarian theory of morality should be applied and integrated with corporate governance, or corporations should adopt some form of deontological approaches as an essential part of their strategic management and somehow drop the sacred profit-maximizer principle.

5   Acknowledgments

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