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Corporate social responsibility in the light of Kant's categorical imperative*

Abstract

Immanuel Kant's philosophy, especially his categorical imperative, is one of several ethical theories mainly used to morally legitimize actions, referred to as Corporate Social Responsibility. The aim of the current article is to evaluate if Kant's philosophy can be used as the ethical foundation for Corporate Social Responsibility as well as to present its advantages and disadvantages in a theoretical and practical approach.

Keywords: categorical imperative, Immanuel Kant, Corporate Social Responsibility, business ethics

JEL Classification: M14

*I was involved in philanthropy.
Corporate social responsibility is an important part of it.
In other words, donations and social campaigns.
Some may protest, but from experience, I know that
the more a company has on its conscience, the thicker brochures it prints.*
Rainer Voss (Bauder, 2013)

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1. Introduction

Both in Polish and in foreign literature, the concept of Corporate Social Responsibility (hereinafter: CSR) enjoys consistently high popularity. It originates from the concept of corporations as a social institution formulated in the 1930s. As such, the corporation has, besides its economic function, also an equal social function (corporate social responsibility), which consists, among other things, in ensuring appropriate working conditions, inter alia, to ensure appropriate working conditions, fair remuneration of employees, protection of consumer interests by guaranteeing high quality of products, care for the natural environment, charitable donations, supporting non-governmental *non-profit* organizations and contributing to the welfare of society as a whole (Oplustil, 2010, pp. 158–159). The business and scientific environment is not in agreement as to how CSR should be recognized, as well as whether or not the idea itself is right. As an example, a critic of the concept can be used Milton Friedman (1970), who stated that the only social responsibility to which the business is obliged is to increase profitability and benefits for shareholders (while formulating the fundamental concept of the *shareholder approach* to CSR).

To illustrate the scope of the topic, it is enough to recall only a few CSR concepts, e.g. based on the theory of the agency, stakeholder theory, shareholder theory, institutional theory, company theory or the theory of strategic leadership.¹ The multiplicity of concepts translates into the inability to conduct meaningful empirical research on the impact of applying CSR on the value of a company, the valuation of its shares or the increase in the prestige of an enterprise. A list of selected empirical CSR research included in the *Corporate Social Responsibility: Strategic Implications* study shows extremely different results of tests carried out according to similar or the same indicators, in the same countries, at similar times (cf. McWilliams, Siegel & Wright, 2006, p. 11). This indicates that the research problems on CSR concern not only the theoretical but also the empirical-methodological plane.

For ordering the terminology, the classification of duties (“pyramid”) CSR created by A. B. Carroll (1991) accepted by a large part of theoreticians will be quoted below:

- (1) the lowest level of the “pyramid” is the economic responsibility that is required by society for *profit-making* organizations; it relies on maximizing sales revenue and minimizing costs;
- (2) the second level of the “pyramid” is the legal responsibility, which is also required by society; it consists in compliance with the law, compliance with contractual obligations, and the protection of consumer rights;
- (3) the third level of the “pyramid” is the ethical responsibility expected by society; it consists in avoiding undesirable behaviour and acting in accordance with the spirit of the law;

¹ Compare the theory and their authors in McWilliams, Siegel and Wright (2006, p. 7).

- (4) the fourth, highest degree of the “pyramid” is the philanthropy responsibility that is desired by society; it involves the promotion of programs supporting society and involvement for the local community.

Some authors try to find a philosophical and ethical basis for CSR. Utilitarian theory and Kantian morality are often used, although these are just some of the many ethical theories that can serve as the foundation for CSR. According to utilitarian theory, the usefulness of action determines its moral character. Therefore, the morality of behaviour can always be assessed *ex-post*, observing its consequences. According to the utilitarians, one should always choose this behavior since it brings greater “happiness”; happiness is identified here with good. Benefit is the only thing that is desired as an end, while other “things” are only desirable if they can be considered as means that lead to the goal (good) (Chryssides & Kaler, 1999, pp. 98–99). Another ethical approach often used to rationalize CSR activities is Kantism. This is detailed below.

2. The concept of categorical imperative

A detailed description of the concept of a categorical imperative is presented in the *Groundwork of the Metaphysic of Morals* from 1785. Kant goes from the concept of “goodwill”, which is not good for its effects but is good in itself (2001, p. 19). The will is good only when it strives to fulfil its duty. If no subjective reasons (complacency, measurable property benefits, etc.) motivate them to act as such but to perform their duty. Such actions can be said to be “moral”, but it should be remembered that it is not about acting “in accordance with the duty” is not about acting “in accordance with the duty”, but acting “out of duty” (2001, pp. 23–25). An action based on duty derives its moral value not from the results it entails, but the principle from which it is derived (Albert, Denise & Peterfreund, 1980, p. 235). This principle is respect for the law because only the law in itself can be the subject of respect and the same, order. Proceeding from duty is to completely exclude the influence of the inclination. So the only thing that could lead the will is objectively—the law (categorical imperative), and subjectively—the pure respect for this practical law (Kant, 2001, p. 29).

Then Kant formulated the law (objective order) according to which one should proceed in order that deeds fulfilled in accordance with its word could be considered moral. For this purpose, Kant formulated imperatives. All imperatives express duty and thus indicate the relation of the objective law of reason to the subjective will (2001, p. 48). A distinction can be made between a hypothetical and a categorical imperative. The former indicates that a particular act is suitable for achieving a goal. If it has the task to indicate how to achieve a possible goal is a problematically practical principle (also called the imperative of skill, indicating, for example, how to effectively poison a man or how to heal him). If it points to the real goal, it is an assertorically practical principle (indicating, for example, how to achieve happiness in life; although each person is guided by the same goal

but uses different means to achieve it.). The categorical imperative recognizes an act as objectively necessary, without assuming as a condition the goal which is to be achieved by this behaviour (an apodictically practical principle, also called the imperative of morality) (2001, pp. 50–53).

The categorical imperative states: act as if the maxims of your action were to become a universal law of nature (Kant, 2001, p. 61). Kant expresses this imperative as a two-step test. First, it is required that the maxim can be universalized as a general law without a logical contradiction.² Secondly, even if we do not find in the maxim of the logical contradiction described above, the maxim cannot have internal disharmony by “wanting” it as a maxim for itself, but not for others and vice versa.³ Duties in accordance with the first-degree test Kant calls perfect duties, while compliant with the second-degree test, imperfect duties. Perfect duties define precisely who and what is morally obligated. These are determined. Imperfect duties are not determined. People are free to choose whom or what to do and how they will fulfil their moral duty. In this regard, perfect duties are banning certain actions that are considered morally reprehensible, and imperfect duties are orders to pursue specific goals that are morally valuable (evaluated as merit) (Kant, 1991, p. 194). Imperfect duties leave the freedom to choose a means to fulfill a moral obligation. Then Kant’s law of categorical imperative is clarified in such a way that man and every intelligent being should be treated as a goal in themselves, never as a means to achieve the goal (2001, p. 71).

Kant’s philosophy is individualistic, and to refer to CSR at all, one must first determine whether a categorical imperative may also apply to corporations, which as collective entities do not have their own individual will after all. This question can be answered in the affirmative (although some theoreticians disagree bringing forth serious accusations against the Kantian approach to CSR). One can assign a moral subjectivity to a corporation by assigning it to the managers making decisions on behalf of the corporation. The members of the management represent the corporation as an entity (Ohreen & Petry, 2012, p. 370).

3. Kant’s categorical imperative as justification for the concept of corporate social responsibility

CSR, in the context of Kant’s concept is captured in such a way that there is a categorical imperative to care for others and to contribute to the happiness of others. These actions, to be authentic and morally valuable, must be driven by

² As an example of such a contradiction Kant gives the acceptability of committing suicide in the case of accumulation of adversity and falling into hopelessness; in his opinion, it is not possible to want to recognize the acceptability of suicide as a general law of nature (2001, pp. 61–62).

³ As an example of such a contradiction, Kant gives a rich and powerful man who does not help others. Although such a lack of empathy and compassion could be a universal law, it is not possible to want such a law to be universal, because even a rich and powerful person can fall into poverty and he/she will need help himself/herself (2001, pp. 63–64).

a sense of duty, not by imposed orders or legislation. Additionally, the fulfilment of this obligation must be for the happiness and well-being of others and not as a tool to make the corporation CSR, in the context of Kant's categorical imperative would require concept is captured in such a way that there is a categorical imperative to caring e for others and others, and to contributing to e to the happiness of others privileges from the authorities or to gain a competitive advantage as an "ethical corporation". In such cases, CSR actions taken in relation to stakeholders would only bring them to the role of "means" to achieve a business goal. However, if an action is to be considered morally good it is not sufficient that it will be in accordance with the moral law; it must also be complemented by the consideration of the moral law (Etang, 1992, p. 738).

According to some theoreticians of business ethics, charity duties resulting from CSR have the character of imperfect duties.⁴ As a result, the members of the corporation have the freedom of recognition as to how and whether to implement CSR programs at all. They can choose between the fight for gender equality, sponsorship of local football clubs and aid donations for institutions supporting homeless or for orphanages. Corporations may also decide that they do not implement CSR in general and allocate the entire profit to the division among their shareholders. Consequently, some CSR theorists state that the application of Kant's philosophy to corporate social responsibility leads to moral freedom and "laxity". The answer to this position is the allegation of misinterpretation of Kant's philosophy. Ohreen and Petry state that imperfect duties must be interpreted in such a way that in certain circumstances they entail the duties of acting in a strictly defined way, and never give us so much freedom to reject them completely (2012, p. 375). Besides (according to the authors), according to Kant's philosophy, the duty (even imperfect) is all the more necessary, the lower the cost can be fulfilled and the better it can be achieved by the given action. Therefore, if a corporation can share money with the starving people, and at the same time the cost of doing so will be equal to zero (e.g. thanks to tax exemption), then the corporation is no longer free and must fulfil a "charity duty".

The above issue is also connected with the necessity of each time discerning whether specific, planned action is a perfect or imperfect duty. An example of this may be the postulate to reduce carbon dioxide emissions, the fulfillment of which, however, will result in the inability to provide very significant help to people starving in Africa (the example provided by Fredriksen and Nielsen, 2013, p. 25). If you consider both duties imperfect, you can weigh both values and choose the one that better fits with the categorical imperative. However, since CO₂ emissions are considered to have a very serious impact on the natural environment and can have a significant impact on the quality of life of future generations, it should be assumed that CO₂ reduction is a perfect duty and should be given priority over imperfect duties that can also be achieved by other means. Thus, for the supporters of the Kantian approach to business ethics, harmful activities (violation of perfect

⁴ Ohreen and R. Petry, as an example view, invoke Hill (1971, 1992, 2002).

duties) deserve moral condemnation to a much greater extent than a reprehensible omission (fulfil imperfect duties).

Another author—J. L’Etang—sees how important the role of Kant’s philosophy is in building codes of ethics for business (1992, pp. 741–742). She states that due to the specificity of ethical codes as a set of moral norms (which must be followed even though they are not imposed by positive law), Kant’s philosophy better serves their rationalization than (also widely used in this area) the views of utilitarians. In the author’s opinion, ethical subjects find it easier to identify with views derived from a categorical imperative that is common to all, rather than to the philosophy of utilitarians. The calculation of benefits and their evaluation may differ for each ethical entity. In addition, in the case of the categorical imperative, regular employees or shareholders with few shares, are just as qualified to make moral assessments as the management (it can be argued that there is no such regularity in the utilitarian approach to CSR). Therefore, building a code of ethics based on Kant’s philosophy can be an initiative in which the owners, managers and stakeholders will be included contributing to a wider acceptance of the standards.

The issue of ethical codes appears often in the context of CSR. It is postulated that ethical codes should be introduced by the corporate ownership bodies. Only then can the specific actions of responsible business be implemented. Only then can one defend the view that CSR activities are based on categorical imperatives, because corporate members (“owners”) have decided so in the voting act. If on the other hand, managers against the will of the majority of shareholders are pushing the implementation of CSR programs, it can be argued that shareholders interested only in the profit of corporations are treated by managers only as means to the goal of charity, despite the fact that this goal is noble. This behavior contradicts the philosophy of Kant (Mansell, 2013, p. 591). This is associated with another problem of “pushing” CSR by governments and introducing CSR as a set of obligations provided for by law. Such an action in the light of a categorical imperative is incorrect, because it excludes the possibility of conduct directed by duty alone, assuming that the implementation of CSR has a positive moral value (Masaka, 2008).

Carroll’s concept described above was blended with Kantian ideas by Dubink and Liedekerke (2009). According to the authors, Kantian philosophy better reflects the essence of CSR (in Carroll’s approach) than competitive utilitarian theory. Kant (1991, pp. 63–64) distinguishes between positive law (having binding effect, established by the competent authorities) that can be enforced by means of state coercion and ethical laws. The latter are derived from the categorical imperative and, are divided into perfect and imperfect duties. The *for-profit* corporation must pursue its economic goals. The positive law is only implemented by the corporation under the state coercive measures. This is a *sine qua non* requirement for action in a specific socio-political environment. In turn, perfect duties and imperfect duties define the ethical and philanthropic responsibility.

4. Evaluation of the Kantian concept of corporate social responsibility

As shown above, Kant's ethical philosophy occupies an important place in theoretical work on the essence, genesis and character of duties carried out as part of CSR activities. However, this is also a concept that is often criticized.

First, the Kantian concept of CSR is accused of being based on too idealistic assumptions. The statement that both corporate management and its members (for example, shareholders, which are often other corporations then acting as institutional investors) are guided by the implementation of social responsibility programs only by categorical imperative and the duty (in its Kantian concept) is quite naive. *Raison d'être* of the *for-profit* is first and foremost the generation of income. Corporate managers are held accountable for their financial results, hence, the effort to increase the profitability of ventures, the institutional investors are primarily interested in benefiting from investments in shares. In the case of these two entities involved in the corporation, it is difficult to speak of charity as an obligation. Another problem with institutional investors is the attribution of ethical subjectivity to them, it is limited to the level of their shareholders and managers. The shareholders and the management, guided by the categorical imperative make decisions about the implementation of CSR by the corporation so that the institutional investors participate. The holding structures often consist of more "layers" or are more complicated. On the other hand, small shareholders (individuals), although undoubtedly, are moral entities, often remain in the minority or, due to low capital involvement, do not participate in the decision making process by the company. Hence, most often they have no influence on whether the corporation will adopt the CSR programme and, if so, to what end.

CSR as a manifestation of the implementation of categorical imperative encounters significant difficulties. When the implementation of CSR is not due to the categorical imperative it is to repair the company's image, increase its market share and profitability by influencing the consumers who reach for a product of a company that cares about the environment or contributes to the development of the local community, and seen more favorably by the local authorities. Such use of CSR is not the categorical imperative. It is exploited to achieve a business goal, not as an action implemented to fulfil a moral obligation. The members of the local communities or corporate employees are then treated as pawns to achieve a specific business goal.

Examples of instrumental use of CSR are plenty. Only a few will be recalled here:

- (1) Enron—one of the leaders of the American CSR, fighting global warming, undertaking actions to reduce CO₂ emissions, lobbying for the introduction of laws promoting renewable energy sources and CO₂ reduction, it was a leading investor in the field of gas exploitation (an energy resource that emits less CO₂ than competing raw materials) and renewable energy sources; the company declared bankruptcy after a scandal related

- to falsification (in collaboration with the accounting and auditing firm, Arthur Andersen) of financial statements to hide its debt obligations and maintain its position among stock investors;
- (2) Lehman Brothers—in 2007, the company reported in a letter to shareholders: “Strong corporate citizenship is a key element of our culture [...]. As a global corporate citizen, Lehman Brothers is committed to addressing the challenges of climate change and other environmental issues which affect our employees, clients, and shareholders alike”⁵; at the same time, the company maintained “creative” accounting, which led to its bankruptcy in 2008;
 - (3) Goldman Sachs—It’s annual report of 2008 claimed: “To seek to create new business opportunities that benefit the environment, consistent with our central business objective of creating long-term value for our shareholders and serving the long-term interests of our clients [...]”⁶; during an interrogation before the Senate Committee, a board member, Daniel Sparks, could not explain why the bank was selling to customers the financial product Timberwolf I, which by board members was referred to in confidential correspondence as a *shitty deal*⁷;
 - (4) Pfizer—On its website, it boasted: “At Pfizer, we believe that through continuous improvement of Corporate Responsibility standards, we strengthen the value of the company by realizing our goal—providing patients with treatment that contributes to a significant improvement in their quality of life.”⁸ The aphorism helped the company as the painkillers Celebrex and Bextra were not withdrawn from the market despite the 2005 tests that proved that the risk of a heart attack and stroke no higher than in the patients who did not use these drugs (Mendes, 2007, p. 3);
 - (5) Deutsche Bank—Its website, in the social activity tab held: “Deutsche Bank’s business philosophy aims at sustainable development based on close cooperation with clients, shareholders, our staff and the communities in which we operate. [...] The Deutsche Bank Group has been involved in various social, scientific and cultural initiatives for many years, guided by the principle of ‘giving more than just money.’ We are proud that when moving in the world of finance, we have not lost sensitivity to what is important to our environment. We know that not only money pays off”⁹; however, this did not prevent the company from pursuing “tax tourism” and making huge profits in Luxembourg.¹⁰

A large percentage of the international corporations—declares implementation of the CSR idea, investing in environmental protection, caring for the development of employees and local communities, while at the same time, the employ-

⁵ <http://mhcinternational.com/monthly-features/articles/95-csr-in-turbulent-times>

⁶ <http://www.goldmansachs.com/citizenship/esg-reporting/env-report-2008.pdf>

⁷ http://www.huffingtonpost.com/2010/04/27/shitty-deal-goldman-exec_n_553541.html

⁸ <http://www.pfizer.com.pl/o-firmie/wartosci-firmy-i-spoleczna-odpowiedzalnosc>

⁹ https://www.db.com/poland/pl/content/filozofia_biznesu.html

¹⁰ <http://biznes.newsweek.pl/luksemburg-leaks-ktore-firmy-uciekly-z-podatkami-do-luksemburga-,artykuly,351344,1.html>

ees are treated only as a means to achieve a business goal (specific treatment of people as assets); after exceeding a certain age (51–55 years), employees are fired because their productivity decreases; there are *human resource management approaches* that an employee redundant after he or she has achieving professional success. The argument—the success cannot be repeated and the individual may be too costly to retain. Corporations build relationships with clients, employees and local communities by implementing CSR programs, but at the same time they often commit unethical behaviors that unmask and depreciate these activities as directed only at increasing the company's profitability. As the research conducted by the Forum Odpowiedzialnego Biznesu [Responsible Business Forum] and GoodBrand CEE¹¹ on the sample of Polish companies indicates, the need to build the brand and the company's image remains the main motive for companies engaging in CSR—76% of respondents indicated such answers, while in 2003 this number was 72%. It is consoling that the need to build better relations with the local community is currently an equally important motivator—the increase in motivation in this area amounted to over one third, that is, it increased from 42% in 2003 to 74% in 2010. However, here you can also have doubts whether building relationships with the local community is caused only by the sense of duty of the members of the corporation. Other studies (conducted on the American market) showed that 62% of companies donating funds for charity transfers them to organizations associated with board members, with subsidies being higher if the financial interests of managers are less connected with the interests of shareholders, i.e. when the agency conflict occurs with more intensity (Masulis & Reza, 2015, pp. 630–631). Research has also confirmed that executive managers strategically use CSR, supporting charities with which independent managers are associated, thus improving relations with the latter (p. 631).

The above arguments and examples concern a wider problem regarding the answer to the question of whether there is any such thing as corporate social responsibility or is it only one of the instruments to increase profitability. However, if we cannot talk about CSR at all, then we cannot talk about CSR in terms of Kant's ethical philosophy or any other. It seems that the Kantian approach to CSR is particularly susceptible to distortions like those described above. It attaches as much importance to the actual activities of responsible business as to the motives for which these activities are carried out. While in the context of other theories, it would be possible to push through CSR for purely business reasons, for Kant they do not have any moral value in such a case. For this reason, it is much more difficult to meet the requirements of CSR in the understanding of Kant than other approaches to this idea. One can of course choose from the concept of Kant only those elements which fall better in the "confrontation with reality" (as, for example, the division of CSR duties into perfect and imperfect duties) and reject those that remain only idealistic assumptions (for example, the implementation of the

¹¹ <http://odpowiedzialnybiznes.pl/publikacje/badanie-menedzerowie-500lider-csr/>

CSR concept by corporate members only from a sense of duty). However, in this case, will we be able to continue to talk about CSR in the context of a categorical imperative? It seems that there is no such possibility.

5. Conclusions

As shown above, there are many arguments for placing a responsible business ideology on the philosophical foundation in the form of Immanuel Kant's views, on the categorical imperative he formulated. However, while this procedure works well in theoretical studies, the economic reality verifies the idealistic assumptions. The actions of corporations often contradict many moral laws and unmask the actual goal of these entities' activities, which is to maximize profits and influence. CSR is used only as a tool for "creating appearances", "distracting attention" or making the company be positively received by the environment. Such action has nothing to do with Kant's acting out of duty and following a categorical imperative. However, it is difficult to say whether any other ethical theory better fulfils the role of a moral rationalizer for CSR activities. Certainly, one should not close the discussion on this subject, but it is worthwhile to pay attention to the theory, which following R. Rorty quotes A.C. Wicks (1990). He rejects the recognition of one pattern of conduct as the only one that is competent and directs the ethics to issues that William James referred to as "that's what we believe is good". Instead of looking for a metaphysical foundation or type of external justification for CSR activities, it is better to focus on their pragmatic effects. Such a perspective is probably the closest to the way CSR is used by the businesses.

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