Corporate Sustainability and Responsibility 2.0:
Moral Foundations and Implications

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Abstract: Recent trends in Corporate Social Responsibility (CSoR) have centered on key international personalities who have analyzed the failures of the traditional modes of CSoR practices and, in the light of these, have proposed novel directives to adjust to contemporary demands. One of these is Wayne Visser – founder and director of Corporate Sustainability and Responsibility (CSuR) International, and professor and advocate of sustainability and responsibility in business. His analysis in *The Age of Responsibility* of the failures of CSoR 1.0 from the Triple Curses of Modern CSoR, the characteristics of the ages and stages of CSoR, and the five principles which characterizes the fulfillment of CSuR 2.0 as a response to these failures, have caught the attention of present academic theorists on CSoR. This paper argues that: first, the failures of CSoR 1.0 emanate from an evolutionarily reductionist understanding of human nature, including its domino effect on the concept of the corporation as a juridical entity; second, a successful transition from CSoR 1.0 to CSuR 2.0 requires more of a philosophical-ethical process rather than a corporate-systemic one; and third, that the principles characterizing CSuR 2.0 presuppose a subjective and principled adherence to the Gewirthian idea of self-fulfillment through a methodological-cognitivist and virtue-based moral philosophy. From this perspective, I would explain why true sustainability ought to go beyond the harmonious relationship between society vis-à-vis ecosystems that merely leads to survival and corporate continuance; and why it should also be a reflection of a genuine love for humankind by leading us back to the contemporary application of the Principle of Generic Consistency (PGC) towards self-fulfillment.

Keywords: corporate social responsibility; corporate sustainability and responsibility 2.0; self-fulfillment; moral foundationalism

Clarifying the Concept

The assumptions of Chomsky's generative grammar[1] have opened up possibilities on how concepts such as "social responsibility" could be the product of a fusion between personal instinct and Piaget's morality of cooperation. Faced with the urgency of the failures of this concept's implementation, with global catastrophe at our doorsteps, definitions abound and discussions are organized in order to create novel business models in the hope that these attempts may somehow avert the seemingly irreversible effects of game theory on man's actions. The earth has moved nearer towards the destructive environmental cycles of Venus not because of the unfortunate effects of random selfishness in the conduct of economic and political decisions but because of a paradigm shift in the understanding of what success is. For thousands of years, man has left nature generally untouched in conducting his mundane affairs. Yet the industrial revolution has reversed the passive nature of this endeavor, leaving man in a quagmire after a little more than a century, paralleling—in the words of Deleuze and Guattari—a *body without organ* that shoots this poison to the farthest corner of man's existence. Now with this social cancer in its critical stage, responsibility is redefined as an attempt to stop mankind from mishandling nature further because, as Visser pointed out, the required scalability to maintain saturation levels has not been centrally planned. At the doorstep of extinction, sustainability instantly became an integrated word in explicating the conceptual notes of social responsibility.[2]

The argument presented by Visser begins with why CSoR has failed.[3] Of course, failure is one side of two binary concepts, the other being an ideal

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[1] Noam Chomsky avers: "Human language is based on an elementary property that also seems to be biologically isolated: the property of discrete infinity, which is exhibited in its purest form by the natural numbers 1, 2, 3 … Children do not learn this property; unless the mind already possesses the basic principles, no amount of evidence could provide them." See Noam Chomsky, *New Horizons in the Study of Language and Mind* (UK: Cambridge University Press, 2000), 3-4.

[2] Wayne Visser asserts: "I take CSR to stand for Corporate Sustainability and Responsibility, rather than Corporate Social Responsibility, but feel free use whichever proxy label you are most comfortable with." It seems that there is an attempt by Visser to change how CSoR is viewed by also altering its definition. See Wayne Visser, *The Age of Responsibility: CSR 2.0 and the New DNA of Business* (UK: John Wiley & Sons Ltd Publication, 2011), 7.

[3] Wayne Visser presents a critical perspective in the introduction of one of his latest writings: "Let me begin by declaring that, after 20 years of working as a CSR practitioner and academic, I remain a CSR sceptic. By this I mean that I am not convinced that CSR – which I define as the way in which business consistently creates shared value in society through economic development, good governance, stakeholder responsiveness and environmental improvement – has been effective. In short, if CSR is viewed as a strategy for remedying the negative impacts of economic activity, it has (so far) failed." See Wayne Visser, *CSR 2.0: Transforming Corporate Sustainability and Responsibility* (London: Springer, 2014).

definition. CSuR, for Visser, "is the way in which business consistently creates shared value in society through economic development, good governance, stakeholder responsiveness and environmental improvement," and is also "an integrated, systemic approach by business that builds, rather than erodes or destroys, economic, social, human and natural capital." Ayn Rand[4] would require the contextualization of this "shared value" and "approach" which, definitely, would go beyond mere expressions found in corporate information drives, where the euphemisms and greenwashing in annual reports are contrasted by the holistic failures of the entire ecosystem. Visser would introduce additional significations that ought to restructure the signifier-signified relation but as Barthes' semiotics[5] would warn, the sign is already, in and by itself, a thought paradigm through which this value and approach should make a drastic turn. When significations go awry, then destructive virtual-reality sets in, as what the misuse of financial derivatives has done to the business world when it created a pseudo-real or casino economy where trading has paradoxically leaned more towards speculation than reality, remarkably exceeding the Pareto ratio.

Grounding is important in definitions, and sometimes distinctions are created to integrate experiential relations as when absolute poverty ($-x per day) is enhanced with reports on relative poverty experienced by peoples (set by the European Union as those living below 60% of the median household income). Sally Engle Merry expressed the need for assessment tools which call for quantifiable representations even for issues covering social justice where measurable indicators are preferred over qualified debates on the matter, in cases for instance where corporate intervention is included and standardization is required.[6] To place CSuR then both in its qualified and quantified senses, such ought to be contextualized in terms of failures, progressions, and referents. Andrews, in a study on Ghana's new oil find, emphasized that an "agent-oriented configuration" for CSoR—where

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[4] Ayn Rand explains it in this way: "The process of concept-formation does not consist merely of grasping a few simple abstractions, such as 'chair,' 'table,' 'hot,' 'cold,' and of learning to speak. It consists of a method of using one's consciousness, best designated by the term 'conceptualizing.' It is not a passive state of registering random expressions. It is an actively sustained process of identifying one's impressions in conceptual terms, of integrating every event and every observation into a conceptual context …" See Ayn Rand, "The Objectivist Ethics," in *The Ayn Rand Reader*, ed. by Gary Hull and Leonard Peikoff (U.S.A.: Plume, 1999), 89.

[5] Roland Barthes expounds that signification "can be conceived as a process; it is the act which binds the signifier and the signified, an act whose product is the sign. This distinction has, of course, only a classifying (and not phenomenological) value: firstly, because the union of signifier and signified, as we shall see, does not exhaust the semantic act, for the sign derives its value also from its surroundings …" See Roland Barthes, *Elements of Semiology*, trans. by Annette Lavers and Colin Smith (New York: Hill and Wang Publications, 1964), 48.

[6] Sally Engle Merry, "Measuring the World Indicators, Human Rights, and Global Governance," in *Current Anthropology*, 52:S3 (Supplement to April 2011): S83-S95.
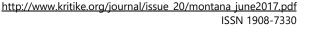
policies emanate from the bottom-up or the grassroots level—could immensely benefit the field.[7] Such inverted pyramids are not new to critical thinking on political structures, but this is quite novel to corporate directives that are used in predefined models. Thus, to get around what Visser termed as our "global dishonesty," corporate success vis-à-vis CSoR policy implementation must expose rational consistency, dispelling the forms of Baudrillard's hyper-reality that blindly lead us to a corporate Disneyland on the edge of perdition. From Enron to the Lehman Brothers, from the recent Volkswagen scandal to the Philippine experience of Ponzi schemes and predatory network marketing, there is a need to go back to Gilbert Keith Chesterton's reminder that it is a fallacy to consider politics and ethics as mere expressions of economics,[8] that it is human nature that exposes the true directives of business, and that its rectification is the key to true sustainability in the fullest sense.

The ages and stages of CSR—envisioned by Visser—moves from the age of greed characterized by the defensive stage; age of philanthropy with the charitable stage; age of marketing as the promotional stage; age of management in its strategic stage; and age of responsibility as the systemic stage. Philosophically, I construe these transitions as reflective of the idea that persons and corporate identities are subject to the selfish-altruistic interactions imposed by evolutionary fundamentals, with the latter ages as reactions against unsustainable practices that have established clear patterns of extinction-level miscalculations. These ages and stages are based on foundational assumptions and could further be enhanced by piercing through the philosophical-ethical directives from contrary assumptions.

Evolutionary Interactions and its Failures

Visser noted that the subprime mortgage crisis in 2008 overturned the supposed unwavering faith in greed as the mover of the invisible hand that stabilizes the market forces governing capitalism. Before this, however,

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[7] Nathan Andrews averred: "The findings from this study suggest that CSR initiatives can benefit immensely from an agent-oriented configuration that sees social responsibility from a bottom-up or grassroots perspective." While needs-based initiatives are already integrated in CSoR plans, its overall structure remains top-bottom. See Nathan Andrews, "Community Expectations from Ghana's New Oil Find: Conceptualizing Corporate Social Responsibility as a Grassroots-Oriented Process," in *Africa Today*, 60:1 (2013): 63.

[8] Gilbert Keith Chesterton argues: "The materialist theory of history, that all politics and ethics are the expression of economics, is a very simple fallacy indeed. It consists simply of confusing the necessary conditions of life with the normal preoccupations of life, that are quite a different thing. It is like saying that because a man can only walk about on two legs, therefore he never walks about except to buy shoes and stockings." See Gilbert Keith Chesterton, *The Everlasting Man* (San Francisco, CA: Ignatius Press, 1925), 137.

especially at the beginning of the financial derivatives trading during the 70's, there seems to be an unwritten *laissez-faire* mandate to leave greed alone, with the fear that tinkering with this basic instinct of peoples could lead to financial collapse. Besides, for the businessman with the standard notion of success, greed works and is the useful expression of selfishness that permeates the constitutive core of nature.

The evolutionary basis for selfishness goes deeper, down to the basic unit of heredity or to our very genes as Richard Dawkins has argued. This trait, handed down through thousands of generations by adaptive replication, has been utilized to explain why individuals and groups— functioning as survival machines—in their attempt to survive and pass on the characteristics of their "immortal coils," have behaved positively in the face of success or correctively in cases of failures. In Dawkins' analysis of decisions in aggressive situations with complex rivalries, stable strategies are naturally created, leading to combinations of acts such as probing, retaliations, and bullying.[9] In the corporate world, for instance, predatory pricing by rogue individuals threaten price stability and are thus dealt with by the commune with retaliatory acts by means of compacts and penalties. To avoid such retaliation—when greed reaches its tipping point and threatens to destabilize communal strategies—a reactive-philanthropy could open up more accessible channels for the much needed trickle-down of resources.

Evolutionary narrative on group selection has shown that individual selfishness has generally worked for most species until after communal survival would require the sacrifice of one altruistic member, as in the case of bees. As applied to humans, this may possibly be the foundation for moral thinking, as Neil Levy had implied,[10] and could be the basis for cooperation

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[9] An evolutionist would interpret Visser's transition to another age as progression. Dawkins, speaking about invasions in gene pools explains: "Occasionally, a new gene does succeed in invading the set: it succeeds in spreading though the gene pool. There is a transitional period of instability, terminating in a new evolutionarily stable set – a little bit of evolution has occurred. By analogy with the aggression strategies, a population might have more than one alternative stable point, and it might occasionally flip from one to another." Here Dawkins further explains that merit is judged against its contribution to the evolutionary stable set. With this perspective, it would not be surprising that tipping points between transitions are experiences of the failures of the previous CSoR age. See Richard Dawkins, *The Selfish Gene* (New York: Oxford University Press, 1976), 93.

[10] Neil Levy, however, sets a middle ground between moral rationalists and evolutionists: "Morality comes to us as a product of our evolutionary history. This history systematically favored (genetic) selfish behavior and eliminated genetic altruism. Yet it gives us the very concept that leads us to condemn selfishness and approve of selflessness. Evolution provided us with a concept we can turn back against evolution. From the mindless and mindlessly selfish rose beings capable of rationality and morality." This position implies that part of the cooperative strategy is mandated not by mere evolutionary altruism but also by reason. See Neil Levy, *What Makes Us Moral? Crossing the Boundaries of Biology* (Oxford: Oneworld Publications, 2004), 88.
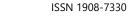
between and among groups. Since game theory examples—specifically the *prisoners' dilemma*—have shown that selfishness in scenarios of pluralistic conflict and distrust could lead to disastrous results for all, then cooperation could end up being an alternative choice.

The kind of generosity required by philanthrocapitalism could easily be sustained by overflowing capital; however, as a strategy for those in the middle-market and below, an interactive exchange of goodwill becomes necessary. Opportunity costs in favor of social responsibility that eventually tilt the balance for survival would require sustainable cooperation between and among the shareholders and the stakeholders of companies. As Robert Axelrod has averred, cooperation among egoists even without friendship, foresight, or central authority is evolutionarily possible and, in order to understand this phenomenon, he organized a Computer Prisoner's Dilemma Tournament for a viable program in a game theory scenario. With participants from various academic fields joining the contest, the simplest of all the programs (TIT for TAT)—where a player begins cooperatively and then follows the behavior of the other player—won after multiple rounds. Axelrod noted that during the first world war, even antagonists on opposite trenches paradoxically practiced a live-and-let-live policy despite orders for aggression. Subtle practices such as pattered attacks, spontaneous ceasefires, apologies, and the like showed tendencies towards a cooperative attitude as a *status quo* despite the overall hostile policy of the war.[11]

Theoretically, then, TIT for TAT should be sufficient enough as an Evolutionary Stable Strategy (ESS) in the corporate world, where cooperation becomes the standard of transactions and deviants are dealt with collectively. While the Age of Greed would be disastrous, the Age of Philanthropy ought to have provided the evolutionary counter-balance to extreme rapacity and should have provided sufficient equity for social justice. Yet the latter is still nowhere in sight.

Altruism is at the forefront of both individual and institutional philanthropy that has elevated conventional standards of generosity by sheer volume, yet Visser has reacted to philanthrocapitalism with a caveat as it presents a vicious cycle of superior mentalities providing solutions to problems created by their systems. True enough, such approach has created comfort zones in slippery slopes that have stifled creativity against much-

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[11] Robert Axelrod explained, however, that the evolution of cooperation has different bases compared to generic notions of evolution: "The mechanisms for evolution involved neither blind mutation nor survival of the fittest. Unlike blind mutation, the soldiers understood their situation and actively tried to make the most of it … The strategies were based on thought as well as experience … Thus the evolution of strategies was based on deliberate rather than blind adaptation." Other scholars would soon share with Axelrod the idea of reason as a counter-force against the mandates of hereditary instinct. See Robert Axelrod, *The Evolution of Cooperation* (New York: Basic Books Inc., 1984), 84.

needed systemic sustainability. To treat philanthropy as strategic would, in Kantian terms, be acting out a hypothetical imperative merely in accord with one's duty as profit inclinations are pursued.[12] On the other hand, Visser noted that while venture philanthropy is essentially strategic, its link with social issues and its sustainable outlook could lead to an accessible path towards sufficient scalability—a characteristic of the Age of Responsibility. Issue-based managerial decisions have been deliberated by scholars such as Thomas Jones who provided such a management model where ethical decision making by individuals in organizations are analyzed in accord with the intensity of perceived moral issues.[13]

The failures of CSoR 1.0—practiced as incremental, peripheral, or as an economic objective—still reflect a systemic approach that attempts to attribute to corporations the same genetic structure of evolutionary individuals. In this case, however, comfort zones are created whereby management of responsible actions are standardized, set aside as sole responsibilities of foundations, or justified on the basis of some vague future qualitative benefit for the corporation. It is quite paradoxical why time-tested management factors that have led to the success of great businessmen were not applied to such an urgent and essential objective as to preserve the saturation points of our ecosystem. Among these as listed by Napoleon Hill are desire, imagination, and organized planning that lead to the "crystallization of desire."[14] Visser's issue with the incremental pacing of CSoR is its inability to establish sufficient scalability where Peter Drucker's Management by Objectives (MBO), W. Edwards Deming's 14 key principles of management that led to the movement for Total Quality Management (TQM), and the present accreditations done by the International Organization for Standardization (ISO) have not created sufficient conditions to

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[12] Roger Scruton, interpreting the nature of these imperatives explained: "Obedience to a hypothetical imperative is always obedience to the condition expressed in its antecedent. It therefore always involves heteronomy of the will. Obedience to a categorical imperative, however, since it springs from reason alone, must always be autonomous." Similarly, philanthropy as strategic would also be heteronomous. See Roger Scruton, *Kant* (Oxford: Oxford University Press, 1982), 68.

[13] Thomas Jones explains the concept: "Moral intensity is a construct that captures the extent of issue-related moral imperative in a situation. It is multidimensional, and its component parts are characteristics of the moral issue such as magnitude of consequences, social consensus, probability of effect, temporal immediacy, proximity, and concentration of effect." Here it could be surmised that, while Jones' concept of intensity does not stray far from Bentham's idea, the former has nonetheless included novel integrations such as consensus and probability. See Thomas Jones, "Ethical Decision Making by Individuals in Organizations: An Issue-Contingent Model," in *The Academy of Management Review*, 16:2 (1991) 372.

[14] Napoleon Hill, *Think and Grow Rich* (Meriden, CT: The Ralston Society, 1937).

substantially lower global temperatures, drastically lessen poverty, and improve non-governmental services.[15]

The conceptual projection through desire and imagination that Hill envisioned, when applied to contemporary problems, could have pierced through micro-management towards a more globalized oversight—and such could no longer be subject to certification very much like a universal form of the "Master Mind" principle espoused by Hill. It is fortunate that ISO has opened up its horizon of thought by creating the ISO 26000:2010 (Social Responsibility). Aware of the extended nature of such responsiveness, ISO has explained that no certifications but only guidance and clarifications could be provided. With no accreditation, however, a paradigm shift in corporate thinking is still needed for such guidance to translate to actual policy and action.

Critical philosophy would, however, view this scenario as an issue of power inequalities. Axel Honneth explained in his lecture on "Social Freedom, Morality and Markets" at the University College Dublin that in the case of economic dependency, market participants may be unable to decide upon contracts, leading to what moral economism would view as a market failure that needs reforms. In this sense, CSoR becomes more real and achievable as systemic hindrances to holistic human development are set aside. Honneth further concludes with Hegel that the possibilities of self-consciousness require a proto-morality that recognizes effectuation of change only through the self-restriction of the other and that, after the realization of mutual dependency, a struggle commences that creates what is termed as the "space of reasons" or, loosely, shared rationality.[16] As with all forms of guidelines, ISO remains passive and, as such, needs an already existing conviction or "shared rationality" on the part of the corporate world to establish sustainable structures of equalities that would open up capabilities on the part of market participants to put objectives up to scale, ultimately disregarding the thought that CSoR is a project-based peripheral endeavor.

In discussing such a corporate response from the firm perspective, Abagail McWilliams et al. revealed that, drawn from a cost-benefit analysis, there is a level of CSoR that maximizes profits while satisfying the stakeholders, and this can be derived by setting the level at a point equal to increased revenue from increased demand. I argue, however, that while this may exude practicality, this point is severely limiting and may lead to variances and non-sustainability of CSoR commitments. Justifying CSoR within the confines of economic and financial viability is a circular trap inasmuch as responsibility cannot be simply treated as a dependent variable

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[15] Wayne Visser, "The Ages and Stages of CSR: Towards the Future with CSR 2.0," in *CSR International Paper Series*, 3 (2011).

[16] Axel Honneth, *The I in We,* trans. by Joseph Ganahl (UK: Polity Press, 2012).

in a regression line. Responsibility is a moral directive and if such is reduced to a component of a feasibility study, it ceases to be an avenue through which the necessary cultural conditions for economic development to thrive are created. From this perspective, the traditional assumption that business decisions are geared towards maximization of pragmatic objectives, upon closer scrutiny, is just the tip of the iceberg—the underlying reason being moral and then eventually psychological and cultural.

The Keynesian emphasis on "animal spirits"—partly spurred by the Great Depression—exposes the unseen psychological factors that affect decisions, ultimately redirecting macroeconomic movements. George Akerlof (who was awarded the 2001 Nobel Prize in Economics), together with Robert Shiller, described five different aspects of animal spirits which affect economic decisions: confidence, fairness, corruption and antisocial behavior, money illusion, and stories.[17] The classical viewpoint that merely relied on pure utilitarian motives and rationality ultimately was unable to "save the appearances" provided by economic phenomena. Yet, if the Keynesian paradigm eventually ends up more adaptive even in our contemporary times, then these aspects—which are intertwined with moral and psychological requirements and failures—are part of reality, reducing purely Return on Investment (ROI) arguments into insignificance both as an objective and as a model.

On the other side, expounding on the idea of trust and the effect of culture on economics, Francis Fukuyama reacted against the view that the two successful economies, America and Japan, were individualistic and statist, respectively. He noted the strong adherence of the Americans to voluntary associations and the Japanese dependence on the prewar *zaibatsu* and the postwar rise of the horizontal and vertical *keiretsu* networks as indications of strong intermediary associations. The trust relations thus created function as a social capital—the main factor and ingredient for the kind of sociability that spurs cooperation for mutual enrichment.[18] Here we

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[17] This argument is a break from traditional textbook-type economic theory. The authors explained: "We see that animal spirits provide an easy answer to each of these questions. We also see that, correspondingly, none of these questions can be answered if people are viewed as having only economic motivations which they pursue rationally – that is, if the economy is seen as operating according to the invisible hand of Adam Smith." See George Akerlof and Robert Shiller, *Animal Spirits: How Human Psychology Drives the Economy, and Why It Matters for Global Capitalism* (Princeton, NJ: Princeton University Press, 2009), 6.

[18] Francis Fukuyama clarifies, however, that certain political conditions would be conducive for this mutual enrichment. He averred: "The concept of social capital makes clear why capitalism and democracy are so closely related. A healthy capitalist economy is one in which there will be sufficient social capital in the underlying society to permit businesses, corporations, networks, and the like to be self-organizing. In default of this self-organizing capability, the state can step in to promote key firms and sectors, but markets almost always work more efficiently when private actors are making the decisions." See Francis Fukuyama,

could see that trust, as an offshoot of fairness leading to confidence, appears to be a precondition of success, and disregarding the complexities of positive human relations in the corporate world would not only reduce participants into mere calculating machines, but also misjudge the future projectile of social responsibility. This inverse relationship is noted by Peter Singer when he argued that Japanese corporations, successful as they are, achieve their objectives not by setting their eyes on financial matters but on industriousness.[19] Zygmunt Bauman opines that the relationship between culture and management is a paradox inasmuch as culture conflicts with management whenever the latter restricts its creativity while culture creators need the former to fulfill their objectives.[20] These positions expose the more expansive nature of culture and its relations, why corporate endeavor ought not to function independently, and how mere utilitarian considerations in business and economic motives would impair the effective implementation of true social responsibility.

The qualitative sphere that governs responsibility reduces the capability of standard business feedback mechanisms that should be able to determine levels of returns for investments in such endeavors. Qualitative and quantitative attempts to link CSoR with financial returns yielded various and sometimes conflicting results due to the inability of data gathering to isolate real-world social and cultural factors in establishing descriptions and statistical correlations. Jean B. McGuire et al. admitted that measuring CSoR as a concept is difficult and suggested the possibility of a reverse analysis where financial performance is treated as a variable that affects social responsibility.[21] If this latter study is validated, then the cart moves in front of the horse and CSoR becomes just a proportionate activity vis-à-vis economic capacity, leading us back to incremental responses coupled with the lack of scalability. From another point, Kenneth E. Aupperle et al. empirically tried to correlate CSoR with profitability, utilizing a forced-choice instrument in the attempt to minimize bias. Utilizing Archie Carroll's Four-

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Trust: The Social Virtues and the Creation of Prosperity (New York: Simon and Schuster, 1995), 356-357.

[19] Peter Singer, *How are we to Live? Ethics in an Age of Self-Interest* (New York: Prometheus Books, 195), 118-119.

[20] Zygmunt Bauman seems to imply the existence of a conflict between creativity and efficiency, including their mutual need for each other. He argued: "Culture creators have no choice but to live with that paradox. However loudly they protest against managers' pretensions and interference, the alternative to seeking a modus co-vivendi with administration is to sink into irrelevance." See Zygmunt Bauman, *Does Ethics Have a Chance in a World of Consumers?* (Cambridge, MA: Harvard University Press, 2008), 199.

[21] Jean B. McGuire, Alison Sundgren, and Thomas Schneeweis, "Corporate Social Responsibility and Firm Financial Performance," in *The Academy of Management Journal,* 31:4 (1998): 854-872.

Point Model,[22] the study surprisingly found an inverse relation between the economic and ethical components, signifying that the non-economic components were virtually set aside whenever attention is moved towards the economic. Overall, however, no statistically significant relationship was found between social responsibility and profitability.[23] In an analysis regarding the marketization of poverty, Anke Schwittay averred that the marketization of poverty—where poverty alleviation is projected in terms of those at the Bottom of the Pyramid (BOP) being treated as market targets—would not be able to eradicate poverty as drivers of circumstances are not dealt with.[24] Marina Welker and David Wood, in their analysis of shareholder activism and alienation, noted the multiple lives that shareholders face—with one side being pragmatic and the other being moral. With this, sometimes their moral selves are subverted by the constrictions of their roles, and at worse, they end up being calculating machines, lessening the possibility of activism towards what is right.[25] These studies expose the need to subvert interest-based objectives—as espoused by evolutionary theories—to the holistic moral framework of man even in business undertakings. Failures of

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[22] This model divided the social responsibility categories into: discretionary, ethical, legal, and economic. The author, however, clarified the complex nature as regards the scope of the ethical: "Although the first two categories embody ethical norms, there are additional behaviors and activities that are not necessarily codified into law but nevertheless are expected of business by society's members. Ethical responsibilities are ill defined and consequently are among the most difficult for business to deal with." See Archie Carroll, "A Three-Dimensional Conceptual Model of Corporate Performance," in *The Academy of Management Review,* 4:4 (1979): 500.

[23] New methodologies to deal with such a study have been suggested by the authors: "Still, this study has not been able to corroborate the claims of either advocates or critics as to the value social responsibility may have for industrial organizations. Perhaps its merits simply do not show up on the 'bottom line'; perhaps superior methodologies or new quantitative approaches are required. It could very well be that the intangible benefits of corporate social responsibility tend to evade scientific inquiry. Perhaps this issue, whether or not corporate social responsibility is related to profitability, will never be completely resolved." We could observe here that attempts to quantitatively correlate CSoR with other business factors lead researchers to the weaknesses of current methodologies in dealing with complex qualitative relations governing responsibility. See Kenneth E. Aupperle, Archie B. Carroll, and John D. Hatfield, "An Empirical Examination of the Relationship between Corporate Social Responsibility and Profitability," in *The Academy of Management Journal,* 28:2 (1985): 462.

[24] Although marketization may indirectly benefit those in the BOP, it may also distract the corporation in tackling the structural causes of poverty. Anke Schwittay explains: "Similarly, for market interventions to be regarded as solutions to poverty, the latter must be presented in a marketized way. The resulting emphasis on (potential) economic and financial returns as dictated by the legal profit-maximizing requirements under which U.S.-based TNCs operate leads to their inability to take historical, political, and sociocultural structures of poverty into account." See Anke Schwittay, "The Marketization of Poverty," in *Current Anthropology,* 52:S3 (Supplement to April 2011): S73.

[25] Marina Welker and David Wood, "Shareholder Activism and Alienation," in *Current Anthropology,* 52:S3 (Supplement to April 2011): S57.

attempts to define, quantify, and measure qualitative-relational entities assert the need for dimensional shifts in understanding. Acceptance of this nature eventually becomes the tipping point for a rational directive that moves CSoR to a higher level.

The Ages of Marketing and Management as Rational Transitions

At first glance, one would expect the stages to be progressive as these begin with the Age of Greed, ending with the Age of Responsibility. It is quite surprising then why Visser would categorize the Age of Marketing or Misdirection—with its opportunistic tendency to turn philanthropy into a public relation spin—way above the Age of Philanthropy itself. The latter seems to be superior in many ways most especially because it is accompanied by the noble motives of their innovators and proponents. On the other hand, shifting the attention of stakeholders towards what is admirable for the corporation is the main objective of personal relation projects, and whenever any truth would be detrimental for any form of beneficial dressing, exposing such would not be managerially sound. Even logic abhors red herring and anecdotal fallacies because these hide certain elements that go against linguistic honesty and transparency. Implications would, however, expose the good alternate-reality towards progression. Corporations reacting with such deceptions betray their fear from the greater moral awareness demanded by their stakeholders as regards managerial decisions. Speaking on the need for an attitude towards truth for both the positive and the negative scenarios in the business world, Adrian Henriques stresses that such transparency is a moral baseline rather than a mere add-on activity to be integrated conditionally.[26] Satya Menon and Barbara Khan, in their analysis of corporate sponsorships of philanthropic activities, observed that for advocacy advertising, higher ratings for CSoR were derived when there is lower congruence between the sponsor and the issue; and for cause promotions, the reverse was noted.[27] This shows that consumers subtly demanded honesty and dissociations with the brand whenever issues of a

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[26] Adrian Henriques, *Corporate Truth: The Limits to Transparency* (U.K.: Earthscan, 2007), 4.

[27] Paradoxically, it seems that advocacies—while they deal with more pressing and noble issues for societal change—end up being a riskier managerial choice. The authors conclude: "In particular, we found that cause promotions yielded higher ratings of CSR than advocacy advertising. We found evidence that this was because consumers elaborated more about the possible motives behind advocacy advertising than they did about cause promotions, which they viewed as a more usual business promotion because the promotion focuses on purchase of the product." See Satya Menon and Barbara Kahn, "Corporate Sponsorships of Philanthropic Activities: When Do They Impact Perception of Sponsor Brand?" in *Journal of Consumer Psychology,* 13:3 (2003): 325.

general nature are presented. With these studies, we could infer a greater illocutionary force for such moral assertions with commissive and directive points as regards the act and its objective, respectively, to be accomplished regardless of consequence. With a commissive point, there is a subjective adherence to morality; with a directive point, it attempts to create a new state of affairs, and this ought to lead to significant change towards greater trust and respect.

The shifts in the ages proposed by Visser have raised questions as regards the metaphysical statuses of individuals and corporations, on how goodness could be attributable to both, to what extent their actions can be said to be moral, the extent of culpabilities of legal personalities that utilize oxymoronic deceptions, the nature of the corporate veil and on how such can be lifted or pierced. The Age of Management is determined by how corporations become moral agents and on why, despite Visser's observation of the *ad nauseam* proliferation of sustainability-governing codes, there seems to be an apparent lack of coherence to ensure effective change. Presenting novel perspectives on the social life of the corporate form, Marina Welker et al. noted that the latter has vast and substantial influences on contemporary lives, having the establishment of demarcation lines between the economic and the moral as one of the momenta of socio-anthropological research.[28] Thomas Donaldson and Lee Preston, in deducing the implications of the Stakeholder Theory of the Corporation, concluded that despite the difficulty in linking the stakeholder management to corporate performance, such can still be found in its normative base.[29] We could surmise from this conclusion that corporations establishing competitive advantages must conceptually integrate intangible aspects (such as respect and reputation when implementing the Resource-Based View) and property rights (considered as human rights when considering the Market-Based View), paralleling an individual person who ought to establish human and social virtues, respectively, for him to live a moral life.

Responding to scholars who espoused the normative argument, Ronald Mitchell et al. argued that any claim to legitimacy ought to include stakeholder power and urgency of claim, explaining that while power and legitimacy may overlap, these are nonetheless distinct.[30] This position

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[28] Marina Welker, Damani J. Patridge, and Rebecca Hardin, "Corporate Lives: New Perspectives on the Social Life of Corporate Form (An Introduction to Supplement 3)," in *Current Anthropology*, 52:S3 (Supplement to April 2011): S4, S10.

[29] Thomas Donaldson and Lee Preston, "The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications," in *The Academy of Management Review,* 20:1 (1995): 87-88.

[30] The power relations implied in this paper are primarily based on current management literature: "… scholars who attempt to narrow the definition of stakeholder emphasize the claim's legitimacy based upon contract, exchange, legal title, legal right, moral right, at-risk status, or moral interest in the harms and benefits generated by company actions

exposes the tendency of management scholars to avoid purely qualitative elements as bases for legitimate claims, yet in situations where morality is embedded in cultures, including international agencies that are guided by ideal charters, legitimacy becomes a power in itself. This is why even powerful yet corrupt corporations had to create PR frontlines to project some form of licit façade. This can be seen, for instance, in mining. According to Catherine Coumans, mining companies engage in CSoR partly due to increasing awareness and pressure from communities against environmental damages.[31] In the Philippines, the struggles of Gina Lopez—who was initially appointed as the chief of the Department of Environment and Natural Resources (DENR) by President Rodrigo Duterte but was eventually rejected by the Commission on Appointments (CA)—reflect the difficulties in ideally and strictly enforcing environmental compliance for sustainability from mining corporations down to small scale miners. From these positions, we could observe that stakeholder power is primarily based on moral and cultural legitimacy and only secondarily dependent on other economic factors.

Presenting the principles of CSoR, Donna Wood explained that in the institutional level, the principle of legitimacy defines the relation between business and society, with the latter providing the enforcement structure for compliance; in the organizational level, public responsibility refers to how businesses ought to improve their spheres of involvement; and in the individual level, managerial discretion is the application of personal morality of managers in their decisions.[32] In another study, Kyung-Nan Koh explored the possibility of participatory management and how it can semantically shift the corporation's *designatum* to a social person capable of being a moral agent despite retaining its *denotatum* as a legal entity by internalizing CSoR discourse.[33] These arguments lead us to a serial relationship between two corporate worlds: the rigid, mathematical, and objective-oriented paradigm

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and that, in contrast, scholars who favor a broad definition emphasize the stakeholder's power to influence the firm's behavior, whether or not there are legitimate claims." While I affirm that such power relations could indeed influence managerial behavior, the overall moral-cultural pressures would eventually determine the latter. See Ronald K. Mitchell, Bradley R. Agle, and Donna J. Wood, "Toward a Theory of Stakeholder Identification and Salience: Defining the Principle of Who and What Really Counts," in *The Academy of Management Review*, 22:4 (1997): 862.

[31] Catherine Coumans, "Occupying Spaces Created by Conflict Anthropologists, Development NGOs, Responsible Investment, and Mining," in *Current Anthropology*, 52:S3 (Supplement to April 2011): S30.

[32] Donna Wood, "Corporate Social Performance Revisited," in *The Academy of Management Review,* 16:4 (1991): 694-699.

[33] Kyung-Nan Koh, "Representing Corporate Social Responsibility, Branding the Commodity as Gift, and Reconfiguring the Corporation as 'Super-' Person," in *Signs and Society*, 3:S1 (Supplement to 2015): S152-S153.

of thought for efficiency and effectivity; and the business decision as an extension of the decisions of persons as moral agents. Ethical academicians and management theorists must work hand-in-hand in determining the fusion of both horizons for a more adaptive business milieu. A new archetype of thought must be built upon the framework of corporations as agents of care, acting as intermediaries for the fulfillment of the holistic human person.

The Age of Responsibility as Human Self-Fulfillment

It is noteworthy that the examples provided by Visser to introduce the Age of Responsibility exposed tipping points of awakenings as regards the proponents' shortcomings and on how redirecting their paradigms of thought can rectify these: Ray Anderson of Interface changed his mindset after reading Paul Hawken's *The Ecology of Commerce*; Anurag Gupta was deeply affected by the earthquake in Latur in 1993 and sympathetically provided earthquake resistant designs; and Harold Lee Scott Junior shifted Wal-Mart's direction towards green policies after meeting with Peter Seligmann of Conservation International. Their decisions and programs have led to the Principles of CSuR 2.0.

Visser averred that the realization of Systemic CSuR 2.0 is characterized by five principles, namely: creativity utilized correctively for social and environmental balance; scalability which is sufficient for the herculean tasks at hand; responsiveness beyond routine and the normal comfort zones of management; glocality being ideally-global yet locally-applicable; and circularity in perspective where waste is totally recycled, imagining the earth more as a spaceship with limited resources rather than as a vast land with unlimited wealth.[34] Here, we could construe that Visser is arguing that the full potential of the human mind—the source of management and survival principles—must effectively and efficiently reach the tipping point for man to be able to pull himself up from the quicksand of perdition

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[34] CSuR 2.0 was patterned by Visser in accord with Web 2.0 – a revolutionary concept for web applications characterized by sharing, user-friendly designs, and collaborative structures. In one of his online articles, he wrote: "The field of what is variously known as CSR, sustainability, corporate citizenship and business ethics is ushering in a new era in the relationship between business and society. Simply put, we are shifting from the old concept of CSR – the classic notion of 'Corporate Social Responsibility,' which I call CSR 1.0 – to a new, integrated conception – CSR 2.0, which can be more accurately labelled 'Corporate Sustainability and Responsibility.' The allusion to the Web 1.0 and Web 2.0 is no coincidence. The transformation of the internet through the emergence of social media networks, user-generated content and open source approaches is a fitting metaphor for the changes business is experiencing as it begins to redefine its role in society." See Wayne Visser, "The New Era of Corporate Sustainability and Responsibility," in *CSR International Inspiration Series*, 1 (2008).
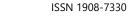
emanating from the social and environmental damage incurred by his own hand.

Malcolm Gladwell, writing about tipping points, explained that the emergence of ideas that eventually made differences should be treated as epidemics, as they spread like viruses.[35] Indeed, for even in the Philippines, the concept of sustainable responsibility can be seen, for instance, in Holcim's Continuous Emissions Monitoring System that go beyond the Philippine requirements for the Clean Air Act; or in the Agos Hydraulic Ram Pump Project of Coca Cola Philippines that is able to transport fresh water to upland communities utilizing water pressure without electricity or fuel; or in the recycling and conservation processes in the factories of Nestle Philippines, among others.

I argue that tipping points leading to CSuR 2.0 cannot be effectuated by mere economic and financial objectives, but rather by the realization that the business world works within a larger moral framework—that it is a means towards the self-fulfillment of man as seen from the eyes of Alan Gewirth.

Bringing back the attention of the corporate world towards humanistic considerations places economics and finance within the proper level for the understanding of the true nature of the morality that governs these; and this also situates these elements within the purview of reason and the immediate implications of generic action. Gewirth, presenting a foundationalist argument for human rights, argued that action has a normative structure, having the generic features of voluntariness and purposiveness. The rational implications of action and its generic features lead to the supreme moral principle. These are, to wit: an evaluative judgment is made about the necessary goodness of the agent's freedom and well-being as constitutive of the generic features of his action; with such evaluative judgment, a deontic judgment on a right claim for these features are made, leading to generic rights; and with the application of the Principle of Generalizability,[36] he accepts that all other prospective purposive agents have similar rights to freedom and well-being. With this, Gewirth formulates his PGC: "Act in accord with the generic rights of your recipients as well as of yourself."[37]

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[35] Malcolm Gladwell, *The Tipping Point: How Little Things Can Make a Big Difference* (Boston, MA: Back Bay Books, 2000), 7.

[36] Generally formulated as when a person has a certain right because of a quality, and the latter being justificatory for such a right, those all other persons having such a quality ought to have that right. In law, this appears as the Principle of Equity where all those similarly situated must be treated similarly.

[37] Gewirth considers the PGC as the supreme moral principle because, unlike other moral principles, it is universally applicable: "Since the generic features of action are involved in the necessary structure of agency, and since the agent must hold that he has rights to these

The application of the PGC mandates agents not only to respect their own generic rights and the rights of others, but also—negatively—they should refrain from interfering with the exercise of these rights. I have argued elsewhere that real-life applications of this negative duty eventually lead to positive action, ending up indirectly towards fulfillment.[38]

Gewirth further explains that compliance with these mandatory positive and negative duties lay down the pre-conditions that would allow agents to fulfill their reasonable aspirations and capacities, whereby reason grounds universalist morality as an essential part of the latter. If this argument is plausible, then reason itself, with its minimal deductive capacities, would establish human self-fulfillment both as a moral objective and as a foundation even in his business and corporate endeavors.

Yet, capitalism in its present form does not have this paradigm and, for this reason, Muhammad Yunus described it as a "half-developed structure" for failing to see the multi-dimensional nature of man.[39] With this enlightened viewpoint, it would not be surprising then for Visser to include Grameen Bank—founded by Yunus—as one of the iconic leaders of the Age of Responsibility for prioritizing the BOP in microfinancing.

Although Gewirth has introduced novel relations in the understanding of self-fulfillment by relating it with various forms of moralities, reason, and the PGC, the generic idea has nonetheless been conceptualized earlier. Both Aristotle and St. Thomas Aquinas emphasized the actualization of the potentialities of human capacities as the basis of happiness, both through the cultivation of virtue and through the contemplation of the highest good, respectively.

While corporate thinking is generally secular, the corporate man is a multi-faceted being that yearns for things that go beyond what technologies can offer. Thus, management scholars, despite the need for qualitative precision as requirements of efficiency and effectivity, must not lose sight of this holistic reality and objective. In fact, too much exactitude and systematization in the corporate world have created neither a moral nor a sustainable environment. George Ritzer, in exposing the McDonaldization of Society, observed that the process utilized in fast food restaurants have

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features simply insofar as he is a prospective purposive agent, he rationally must accept that his recipients also have these rights insofar as they too are prospective purposive agents. In this regard, the PGC is unlike those moral principles whose contents are contingent and normatively escapable in that they reflect the variable desires or opinions of agents." See Alan Gewirth, *Reason and Morality* (Chicago, IL: University of Chicago Press, 1978), 48, 135.

[38] Robert Montaña, "The Gewirthian Ideal of Self-Fulfillment: Enhancing the Moral Foundations of International Law," in *Gewirthian Perspectives on Human Rights*, ed. by Per Bauhn (New York: Routledge, 2016), 211-212.

[39] Muhammad Yunus, *Creating a World Without Poverty: Social Business and the Future of Capitalism* (New York: PublicAffairs Books, 2007), 38.

dominated other aspects of society including, *inter alia*, politics, education, health care, and family. Due to its dimensions (efficiency, calculability, predictability, and control) it has provided convenience and consistency as regards the quality of its products; however, its rationality has paradoxically produced irrationalities. The sustenance of this system has required enormous piles of wastage and trash and has stifled creativity through bureaucratization. Production, manufacturing, health and educational systems have created similar systems and have generated proportionate irrationalities.[40] We could surmise then that Ritzer's observations strengthen the argument that setting aside the other dimensions of human interactions and reducing these to the standard profit-based business model would take its toll not only on sustainability but also on fulfillment as a whole.

The integrated process required to realize the objective of the corporate world as an avenue for self-fulfillment presupposes an adherence to the understanding that applied ethics is both normatively cognitive and regulative.

Jurgen Habermas espoused a form of communicative interaction where one's maxims are discursively tested and guarantees are reciprocally given as a process that would validate actions and decisions.[41] Universalist ethics generally suffers from solipsistic tendencies sourced either from the individual or his own object of authority; the validation process espoused by Habermas, however, would be able to set the parameters of action by setting up a participative process. A common enlightened objective for self-fulfillment—once it becomes an accepted paradigm for the corporate world—would be able to escalate into a tipping point enough to establish Visser's principles that would catapult CSuR to the Age of Responsibility.

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[40] George Ritzer, *The McDonaldization of Society: An Investigation into the Changing Character of Contemporary Social Life* (Newbury Park, CA: Pine Forge Press, 1996), 1-13.

[41] Jürgen Habermas, *Moral Consciousness and Communicative Action*, trans. by Christian Lenhardt and Shierry Weber Nicholsen (Cambridge, MA: MIT Press, 1990), 67.

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