

Responsibility as the Foundation of Ethics

Political, Technological and Economic Responsibility

Rendtorff, Jacob Dahl

Published in:

Revista do Programa de Pós-Graduação em Direito da Universidade Federal da Bahia

Publication date:

2016

Document Version

Publisher's PDF, also known as Version of record

Citation for published version (APA):

Rendtorff, J. D. (2016). Responsibility as the Foundation of Ethics: Political, Technological and Economic Responsibility. *Revista do Programa de Pós-Graduação em Direito da Universidade Federal da Bahia*, 26(28), 23-38.

General rights

Copyright and moral rights for the publications made accessible in the public portal are retained by the authors and/or other copyright owners and it is a condition of accessing publications that users recognise and abide by the legal requirements associated with these rights.

- Users may download and print one copy of any publication from the public portal for the purpose of private study or research.
- You may not further distribute the material or use it for any profit-making activity or commercial gain.
- You may freely distribute the URL identifying the publication in the public portal.

Take down policy

If you believe that this document breaches copyright please contact rucforsk@kb.dk providing details, and we will remove access to the work immediately and investigate your claim.

**DIREITO PÚBLICO
INTERNACIONAL**

INTERNATIONAL LAW

RESPONSIBILITY AS THE FOUNDATION OF ETHICS: POLITICAL, TECHNOLOGICAL AND ECONOMIC RESPONSIBILITY

Dr. Jacob Dahl Rendtorff

ABSTRACT: In this paper I would like to show the importance of the concept of responsibility as the foundation of ethics in particular in the fields of politics and economics in the modern civilisation marked by globalization and technological progress. I consider the concept of responsibility as the key notion in order to understand the ethical duty in a modern technological civilisation. We can indeed observe a moralization of the concept of responsibility going beyond a strict legal definition in terms of imputability. The paper begins by discussing the humanistic foundations of such a concept of responsibility. It treats the historical origins of responsibility and it relates this concept to the concept of accountability. On the basis of this historical determination of the concept I would like to present the definition of the concept of responsibility as fundamental ethical principle that has increasing importance as the foundation of the principles of governance in modern welfare states. In this context the paper discusses the extension of the concept of responsibility towards institutional or corporate responsibility where responsibility does not only concern the responsibility of individuals but also deals with the responsibility of institutional collectivities. In this way the paper is based on the following structure: 1) The ethical foundation of the concept of responsibility 2) Responsibility in technological civilisation 3) Political responsibility for good governance in the welfare state 4) Social responsibility of business corporations in times of globalization 5) Conclusion and discussion: changed conditions of responsibility in modern times.

CV OF JACOB DAHL RENDTORFF: Jacob Dahl Rendtorff (ph.d and dr. scient. Adm.) is Professor of Responsibility, Ethics and Legitimacy of Corporations at Roskilde University, Denmark. Rendtorff has been educated from universities in Denmark, Germany and France and he has been visiting professor in Utrecht, Freiburg, Rome, Boston, Santa Clara, Stanford, Louvain, Besancon, New York, Paris and Tübingen.

gen. Rendtorff has been director and co-director on several research projects, in particular, he was rapporteur to the European Union as a member of a research project on bioethics. Rendtorff has in Danish, English, French and German written more than 100 articles, authored 14 books, been editor or co-editor on more than ten other books. His work covers issues of existentialism and hermeneutics, French philosophy, ethics, bioethics and business ethics as well as philosophy of law. In particular, *Basic Ethical Principles in European Bioethics and Biolaw*, Copenhagen and Barcelona (2000) (written together with Peter Kemp) and *Responsibility, Ethics and Legitimacy of Corporations* (2009). Rendtorff is currently member of the board of the Danish Philosophical Forum and he is vice president of the Danish Association for philosophy in French language. He is currently member of the *Steering Committee of FISP (The international federation of philosophical societies)* and also a member of the international group on reflection about ethics, Eco-Ethica, founded by Professor Tomonobu Imamichi.

Responsibility as the foundation of ethics: political, technological and economic responsibility

In this paper I would like to show the importance of the concept of responsibility as the foundation of ethics in particular in the fields of politics and economics in the modern civilisation marked by globalization and technological progress. I consider the concept of responsibility as the key notion in order to understand the ethical duty in a modern technological civilisation. We can indeed observe a moralization of the concept of responsibility going beyond a strict legal definition in terms of imputability. The paper begins by discussing the humanistic foundations of such a concept of responsibility. It treats the historical origins of responsibility and it relates this concept to the concept of accountability. On the basis of this historical determination of the concept I would like to present the definition of the concept of responsibility as fundamental ethical principle that has increasing importance as the foundation of the principles of governance in modern welfare states. In this context the paper

discusses the extension of the concept of responsibility towards institutional or corporate responsibility where responsibility does not only concerns the responsibility of individuals but also deals with the responsibility of institutional collectivities. In this way the paper is based on the following structure: 1) The ethical foundation of the concept of responsibility, 2) Responsibility in technological civilisation, 3) Political responsibility for good governance in the welfare state, 4) Social responsibility of business corporations in times of globalization, 5) Conclusion and discussion: changed conditions of responsibility in modern times.

Ethical foundation of the concept of responsibility

In his important book *Betrachtungen über das Eine* the well-known Japanese philosopher Tomonobo Imamichi discusses the origins of the concept of responsibility in order to lay the foundations of a modern humanism.¹ He presents the problem of responsibility as a central problem for ethics. In Western thought there was not really a discussion of the concept of responsibility before modernity. Imamichi makes research into the close relation between person and responsibility. He argues that historically there was not really a close relation between the two concepts. Even though the thought of Socrates and Seneca did contain the fact of its implication there was not really a clear notion defining responsibility in the classical world.² The adjective «responsible» can only be found in the 13. Century in French and in the 14. Century in English. The concept of responsibility is only found in French in 1787 and later in English.³ In German we can only find «Verantwortlichkeit» in the end of the 19. Century. In the work of John Stuart Mill responsibility means «Accountability». In the 19. Century the concept is closely linked with the social contract. Accordingly, Professor Imamichi concludes that in the Western world we can find a reflection about the human person, but we cannot say that there was profound philosophical reflection on the concept of responsibility.⁴

On the contrary, in the oriental and eastern though there was not really a reflection about the concept of the person, but the concept of responsibility is central to the philosophy of Confucius.⁵ In his philosophy, the responsibility manifests itself as a fundamental virtue. Responsibility is a part of inter-individuality («l'inter-individualität»).⁶ The 5 virtues in Confucius' philosophy are «Love, responsibility, ethical habit, Intelligence and devotion». Not to act with responsibility implies the loss of human dignity and man is acting like an animal.⁷ With this we can nearly say that the concept of responsibility becomes the most important concept in human dignity and in the respect for the human person in the humanistic philosophy.

In fact, a philosopher who was very close to this position was Pico de la Mirandole who also treated the problem of the risk losing human dignity. In the philosophy of Pico the most important of human existence is human freedom.⁸ According to him, freedom signifies that Man can raise himself to the divine and that he can lose his dignity so he reaches the level of the animals. Accordingly we can say that the attribution of moral subjectivity is linked to freedom. Later in the philosophy of Kant we find a similar analysis of the relation between freedom, imputability

(*imputatio moralis*) and human dignity that is the foundation of the Kantian morality.⁹ According to Kant, the degrees of responsibility depend on the level of human freedom. However, following Imamich, we can argue that Kant has very well developed a notion of the human person that is based on rather a legal notion of responsibility as a position of attribution of action without having focus on the moral dimension of this concept.

In his semantic analysis of the concept of responsibility Paul Ricœur gives us the foundations for understanding this juridical limitation of the concept in classical civil law the concept refers to the obligation to repair damages because one has made an fault.¹⁰ In penal law the concept refers to the obligation to accept punishment. Ricœur reminds us that «impute» signifies

to attribute to someone the blame of an action and to attribute them the corresponding punishment. In this classical juridical sense responsibility signify retribution and attribution of an action to a person.¹¹ Imputation means that ignorance does not excuse and that the person can be seen as the agent of an action. Accordingly, in this sense responsibility means «Zurechnen» and «Accountability». Ricœur emphasizes that the legal sense of «imputation» goes back to the Kantian concept of freedom without causality in the sense that it is the free action of the agent that is at the origin of the attribution of imputation to a specific agent. In this sense it is possible to have a pure legal conception of responsibility that can be distinguished from a moral conception of responsibility. This is for example what is the case with the legal positivism in the thought of Hans Kelsen who only accepts the legal concept based on objective imputation as acceptable.¹²

In fact, we can say that it is only with the phenomenological philosophy that the concern for responsibility is fundamentally developed in the modern Western thought. In modern phenomenology responsibility is the very significance of freedom. Therefore, it is possible to demonstrate the development of an ethical notion of responsibility that is very far from the legal concept of responsibility. In this phenomenological approach to responsibility we can observe a reintroduction of the theme of «inter-individuality», that was proposed by Professor Imamichi in his analysis of the Confucianist virtues.

In the phenomenology of responsibility in the thought of Sartre and Levinas we find the project of being engaged in world and the concern for the other as fundamental concepts of responsibility. The two phenomenological philosophers can help us understanding the space and the frame for the ethical reflection concerning responsibility. The concept of responsibility is for both of the two philosophers situated at the fundamental level of phenomenological ontology.

In *L'Être et le Néant* Sartre defines humanity or human reality as freedom: «L'homme ne saurait tantôt libre et tantôt esclave. Il est tout entier et toujours libre ou il n'est pas»¹³ In this way Sartre indicates that there is a fundamental relation between freedom as liberty and negation and responsibility.¹⁴ Even though he uses the common sense of responsibility (as to be conscientious, to be the non-contestable author of an event or an object)¹⁵, Sartre emphasizes that the original choice of human beings as project implies an absolute responsibility. In *L'Être et le Néant* Sartre puts emphasis on this ontological responsibility and he emphasizes that the self chooses freely and authentically the project in relation to the project of existence. When I chose myself, I chose the world as such and I chose my self as responsible for the world as I have chosen it.

Sartre continues with a moralisation of the ontological concept of responsibility in *L'Existentialisme est un humanisme*. He says that the engagement of freedom cannot be limited to subjective interiority, but that the freedom being responsible for the way it has chosen to make explicit the sense of the world is also responsible for the other and in this way for the whole of humanity. Sartre says with his strong formulations about responsibility: «Elle engage l'humanité entière».¹⁶ «Ainsi je suis responsable pour moi-même et pour tous, et je crée une certaine image de l'homme que je choisis ; en me choisissant, je choisis l'homme».¹⁷ Accordingly, for Sartre the responsibility becomes total responsibility: «Cela signifie ceci: l'homme qui s'engage et qui se rend compte qu'il est non seulement celui qu'il choisit d'être mais encore un législateur choisissant en même temps que soi l'humanité entière, ne saurait échapper au sentiment de sa totale et profonde responsabilité».¹⁸

Accordingly, for Sartre, the existential choice implies an absolute responsibility, a freedom that he or herself sets the values and the norm of good and evil. To choose is to affirm the value that one has chosen. This is way we can never choose evil as such. According to this interpretation the authentic choice implies the

choice of the freedom of the other. In the authentic choice I assume my responsibility for the the freedom of the other. I cannot chose to dominate the other, but I have to chose to respect his or liberty.

According to Levinas in *Totalité et infini* the fundamental responsibility for the other manifests itself in the break with the metaphysics of identity.¹⁹ Levinas moves from ontology towards ethics that he considers as primordial philosophy. In this primary philosophy absolute responsibility for the other human being becomes a fundamental fact of life. Levinas considers traditional metaphysics as a movement from being as essence and massivity towards the other that is expressed in the indefinte conception of the infinite in the face of the other. According to Levinas, responsibility is something that imposes itself to the self with the view of the face of the other. Levinas says that one is «ligoté», «otage d'autrui», slave of the other when one has been confronted with the infiniteness of the demand of the other in the face of the other. With the phenomenology of the face, Levinas show us how the ethical demand is concretely manifested in human life.

This constitutes the foundation of the conception of Levinas of ethics as primary philosophy, that emphasizes the infite responsibility for the other as fundamental for the realization of the self in the relation with the other and with the world. The desire of infinite of the self cannot be satisfied if it becomes a possibility for the other that helps to break with the immanence of the self

I can only become my self in the meeting af the other who limits my activities. As a consequence, the realization of the ethical demand is a presupposition for becoming one-self. The exteriority of the other in relation to the self is a condition for the possibility of the self to become one-self as an ethical being.²⁰ It is the other, that I meet as a limit and an opening in relation to the infinite that is the foundation of the universal ethical responsibility of human beings.

Apart from the differences of ontologies, Levinas and Sartre share an absolute conception of responsibility as important for human dignity in inter-individuality. But the foundation of this conception is very different in the thought of the two philosophers. For Sartre, the ability of the freedom of the individual for choosing life and existence is central for the ethical concern for the other, while for Levinas it is the existence of the other as such that gives us the foundation of the absolute responsibility of human beings.

Towards global ethics: Technological, political and economics responsibility

Even though Sartre and Levinas are aware of the infinite character of the concept of responsibility they are able to give this concept a significance that can be a basis for a technological ethics. It is only with the German philosopher Hans Jonas that we can reach such a conception of responsibility. In his book *Prinzip Verantwortung. Versuch einer Ethik der technischen Zivilisation* (1979) Jonas has defended a global and metaphysical conception of responsibility. He proposes the argument that the technological and scientific development implies a need for increased responsibility for humanity, that is much greater than other times in the history of humanity.²¹ Because the technological and scientific civilization has so much power to destroy the globe the responsibility of humanity has become even much greater.²²

2.1. Technological responsibility and sustainable development

Accordingly, Hans Jonas proposes an important foundation of bioethics and ethics of science in relation to technological civilization with his new formulation of the categorical imperative

as an imperative to ensure existence of human beings for ever on the earth: «Act in this way that there will always be authentic human life on earth».²³ This implies an externuation of the concept of responsibility that concerns not only the present in time and space but in particular in relation to the future including future human beings as well as animals and the integrity of nature and the biosphere in its totality. Instead of the dominant technological optimism Jonas proposes a heuristics of fear in relation to the technological and scientific progres.²⁴ One can say that Jonas makes an integration of the concern for the weak and fragile important in order to develop a foundation of responsibility human action in relation to the future.

The work on the concept of sustainable development in international politics can be considered in this perspective.

In international politics the work on sustainable development can be considered in this perspective. The world commission on the environment, the 1987 Brundtland Commission defined the concept of sustainable development as the fundamental aim of the international community.²⁵ Sustainable development is defined as the respectful use of natural resources with the aim of respecting the good life conditions for future generations on earth. We will have to ensure that future human beings can have the same or better life conditions than present generations. In this sense, sustainable development has since 1987 been a very important concept for the international community.

We can in particular mention the close link between economic, social and environmental development that is expressed in the idea of “the triple bottom-line”, according to which a corporation or an organization does not only search to deal with its profits and economic gains, but also include its influence on the environmental and its social relations with the employees, with local community and with the government in the evaluation of its economic succes and of the general economic wealth of the organization.²⁶ In this context, it is the general intention of the concept of sustainable development to integrate the social,

economic and environmental concerns in a general policy of responsibility for sustainable development in the world.

2.2. Political responsibility in the welfare state

With the thought of Hans Jonas following the phenomenological concept of responsibility by Sartre and by Levinas and with its application on the concept of sustainable development in international politics we face a change and a radicalisation of the reach of the concept of responsibility. We can say that we are not only responsible in the strict legal sense of attribution and imputation of an action. Responsibility is not only based on the fault or on an action that is not justifiable and punishment is not sufficient as retribution. Our responsibility is much more heavy. We are responsible for the survival of humanity in all our actions.²⁷ This development of the concept of responsibility can also be shown in the context of the modern welfare state.

On the basis of this change Ricœur has emphasized that we should rethink the semantic and juridical content of the concept of responsibility.²⁸ Even though the strict legal significance still exists, Ricœur makes the point of that the meaning of responsibility has changed a lot with the thought of Levinas and Jonas where we move beyond the strict obligation of being submitted to punishment. It is time to propose a new conceptualization of the concept of responsibility within the politics of the welfare state. Ricœur recalls us that the project of philosophical and legal positivism was to demoralize the attribution of responsibility to the individual. However, with the ethical notions of responsibility this project was destroyed and we are facing a new moralization of the concept of responsibility. Today we can talk of the emergence of a responsibility without fault.²⁹

The strict legal responsibility opens for a social much larger social responsibility. The conceptions of vulnerable human beings of Levinas and of the fragile and suffering agent by Ricœur can help us to understand the anthropological foundations of this concept of responsibility. It is the responsibility for the other human being and for the future generations that we

find again in law. This change is also present in the legal development of the notion of the protection of the human person not only in penal law but also in health law. François Ewald shows in his book *Histoire de l'Etat Providence. Les origines de la solidarité* how the emergent welfare society compensates risks of labour accidents, disease and health risk and social problems by developing a strong systems of insurance of work and health insurance based on collective systems of treatment and responsibility that oblige corporations and society to offer a compensation for the poor and vulnerable.³⁰

We can say that we face a concept of law that goes beyond the contract of the individual liberal responsibility that is based on principles of community and solidarity.³¹ This state responsibility imply an interpretation of sustainable development and of the heuristics of fear where the respect for autonomy, dignity, integrity and vulnerability in the framework of responsibility is determined as the framework of the scientific and technological development of a society of protection of future generations.³² In this way we can observe a collective responsibility that goes beyond the singular responsibility of individuals and we face a development of this responsibility beyond the nation state towards common responsibility in the international sphere of cosmopolitan community.

2.3. Corporate social responsibility as institutional accountability

The debate about the social responsibility of the corporation also manifests an indication of a change of the concept of responsibility going beyond a strict legal definition in terms of attribution of action to the individual. Here we face an institutional attribution of responsibility to a corporation.³³ In addition, this responsibility is proposed as voluntary and moral responsibility that goes beyond the positive responsibility by the law.

A responsible action is in this sense a free and voluntary act. This is the case of the politics of the European Union and in the principles of Global Compact of the United Nations. In this sense the social responsibility of the corporation includes the respect for sustainable development, nature and future generations in the sense that Paul Ricœur calls the «good life with and for the other in just institutions» as a vision of the judgment and phronesis of practical reason.³⁴

The concept of corporate social responsibility goes beyond the juridical concept of imputation and adds that the corporation is a political and moral actor that has to respond to its duty to live as a good citizen with respect for its collective duties. Lynn Sharp Paine from Harvard makes in the book *Valueshift. Why Companies Must Merge Social and Financial Imperative to Achieve Superior Performance* (2002) the argument that there is a change of values in the modern capitalist economy where we no longer consider the corporation as an instrument for profit maximization or as a fictive legal person, but as a responsible moral actor with its values and ethical principles.³⁵

According to a famous article by Archie B. Carroll, who is a pioneer of the ethics and responsibility of the corporation³⁶ we would have to distinguish between: 1) economic responsibility 2) legal responsibility 3) ethical responsibility 4) philanthropic responsibility.³⁷

This is the basis for what one according to the classical tradition of political philosophy can call the republican conception of the corporation as a good corporate citizen, that is not only concerned with economic profits but also takes an ethical position in relation to the political, social and ecological problems of its surroundings.³⁸ This concept of the corporate social responsibility implies that the corporation does not only have to obey the law, but engage in a constructive manner for the social perfection of society.

In this moral sense, the concept of responsibility is linked to the power and capacity of the corporation to be imputable

and take over the its own action. The argument for taking into consideration the responsibility of the corpoation is based on the realization of the enormous capacity and power of a large modern enterprise in a global context. In this context it is possible to distinguish between the insitutional responsibility of the corporation, the responsibility of the directors and managers of the corporation and finally the responsibility of the employees of the corporation. The concept of the moral responsibility of the corporation goes further than a specific legal responsibility and includes a large number of responsibilities that are ethically defined in relation to the stakeholders of the corporation.

Conclusion and discussion

The conclusion is that we can say that the virtue of responsibility has been liberated from its legal closure and that it has become important as the foundation of the discussion of the intersubjective relation, sustainable development, responsibility of science and technology and in relation to the politics of responsibility of the state in the economic life as an institutional responsibility for the common good in society.

It is the significance of the virtue of responsibility by Confusius that is important.³⁹ With the virtues we go beyond a strict separation of morals and the system of actions. Wecan say that politics and economics have been dominated by a conception of governance as founded on technological rationality. Responsibility was not a governance virtue as such but rationer a concept of professional responsibility and of vocation in the Weberian sense of responsibility of politics where responsibility was defined as objective neutrality or in the sense of Milton Friedman where economy and responsibility is defined as a fidelity to the professional principles of the officers of the corporation: the social responsibility of the manager in order to ensure profits for stakeholders as well as it is the task of the union leader to fight for the interests of the members of the union.

An important aspect of the change of the meaning of the concept of responsibility is the emergence of the collective and institutional responsibility.⁴⁰ Even if we are not dogmatic collectivists we can admit that responsibility without fault goes beyond the individuals and can be attributed to the public or private organizations or institutions without having a reference to a precise individual culpability. Ethical responsibility is a collective responsibility that can be undertaken by groups of individuals in commun. With this collective dimension we have found the link between the individual and institutional responsibility with regard to the assurance of the progress of humanity towards the common good of present and future generations.

Notas

- ¹ Tomonobu A. Imamichi: *Betrachtungen über das Eine*, Institut der Ästhetik, Philosophische Fakultät, Tokio Universität, Japan 1968.
- ² *Ibid.*, p. 31.
- ³ *Ibid.*, p. 31.
- ⁴ *Ibid.*, p. 31.
- ⁵ *Ibid.*, p. 32.
- ⁶ *Ibid.*, p. 32.
- ⁷ *Ibid.*, p. 32.
- ⁸ Pico della Mirandola: «Oration on the dignity of Man” in *On the Dignity of Man, On Being and the One, Heptaplus*, trans. C.G. Wallace, P:G.J Miller and D. Carmichael, Indiana 1955, p. 4-5.
- ⁹ Immanuel Kant: *Lectures on Ethics*, London 1979, pp. 61-62.
- ¹⁰ Paul Ricœur: *Le Juste*, Editions Esprit, Paris 1995, p. 41.
- ¹¹ *Ibid.*, p. 44.
- ¹² *Ibid.*, p. 51.
- ¹³ Jean-Paul Sartre: *L'Être et le Néant*, Paris 1943, p. 463.

- ¹⁴ .Ibid., p. 574.
- ¹⁵ Ibid., p. 639.
- ¹⁶ Jean-Paul Sartre: *L'Existentialisme est un humanisme*, Paris 1946, p. 26.
- ¹⁷ Jean-Paul Sartre: *L'Existentialisme est un humanisme*, Paris 1946, p. 27.
- ¹⁸ Ibid., pp. 27-28.
- ¹⁹ Emmanuel Levinas: *Totalité et infini, Essai sur l'extériorité*, Paris 1990 (1961).
- ²⁰ Emmanuel Levinas: *Totalité et infini, Essai sur l'extériorité*, Paris 1990 (1961), p. 28.
- ²¹ Hans Jonas: *Das Prinzip Verantwortung*, Suhrkamp Verlag, Frankfurt 1979, p. 15
- ²² Ibid., p. 31
- ²³ Ibid, p. 36: "Ein Imperativ, der auf den neuen Typ menschlichen Handelns passt und an den neuen Typ von Handlungssubjekt gerichtet ist, würde etwa so lauten: "Handle so, daa die Wirkungen deiner Handlung verträglich sind mit der Permanenz echten menschelichen Lebens auf Erden"; oder negative ausgedrückt: "Handle so, dass die Wirkungen deiner Handlung nicht zerstörerisch sind für die künftige Möglichkeit solcher Lebens"; oder einfach: Gefährde nicht die Bedingungen für den indefinite Fortbestand der Menschheit auf Erden"; oder, wieder positiv gewendet: "Schlesse in deine gegenwärtige Wahl die zukünftige Integrität des Menschen als Mit-Gegenstand deines Wollens ein".
- ²⁴ Ibid., p. 392.
- ²⁵ The World Commission on the Environment: *Our Common Future*, New York 1987.
- ²⁶ John Elkington: *Cannibals with Forks, The Triple Bottom Line of 21st Century Business*, Capstone, Oxford, 1997, 1999.
- ²⁷ Paul Ricœur: «Le concept de responsabilité» i *Esprit* 1993. Aussi dans *Le Juste*, Paris 1994, p. 41ff. Ricœur montre que nous devons trouver "La juste distance entre les trois idées d'imputabilité, de solidarité et de risque partagé". Voir aussi: Paul Ricœur sur Hans Jonas: *Lectures 1, Politiques*, Paris 1991. "Postface au temps de la responsabilité", s. 270.

- ²⁸ Paul Ricœur: «Le concept de responsabilité» i *Esprit* 1993. Aussi dans *Le Juste*, Paris 1994.
- ²⁹ Ibid., p. 45.
- ³⁰ François Ewald: *Histoire de L'Etat Providence. Les origines de la solidarité*, Paris 1986.
- ³¹ Mireille Delmas-Marty: *Pour un droit commun*, Paris 1995
- ³² Jacob Dahl Rendtorff and Peter Kemp: *Basic Ethical Principles in European Bioethics and Biolaw, Vol I-II*, Copenhagen & Barcelona 2000.
- ³³ Jacob Dahl Rendtorff: *Virksomhedsetik. En grundbog i organisation og ansvar*. København 2007.
- ³⁴ Ibid.
- ³⁵ Lynn Sharp Paine: *Valueshift. Why Companies Must Merge Social and Financial Imperative to Achieve Superior Performance*,
- ³⁶ Archie B. Carroll: "A Three Dimensional Conceptual Model of Corporate Performance", *Academy of Management Review*, Vol. 4, no. 4, 1979. Voir aussi Michel Capron & Françoise Quairel-Lanoizeelée: *Mythes et réalités de l'entreprise responsable. Acteurs, Enjeux, Stratégies*, La Decouverte, Paris 2004, p. 105.
- ³⁷ Andrew Crane & Dirk Matten: *Business Ethics*, Oxford University Press, Oxford 2004., p. 44
- ³⁸ Simon Zadek: *The Civil Corporation*, London 2006.
- ³⁹ Tomonobu A. Imamichi: *Betrachtungen über das Eine*, Institut der Ästhetik, Philosophische Fakultät, Tokio Universität, Japan 1968, p. 32.
- ⁴⁰ Jacob Dahl Rendtorff: *Virksomhedsetik. En grundbog i organisation og ansvar*, København 2007. See also Jacob Dahl Rendtorff. *Responsibility, ethics and legitimacy of corporations*, CBS-Press 2009.