# The Renaissance of Corporate Social Responsibility: A Kantian Guide to Business Practice

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**Abstract:** Corporate Social Responsibility—the *abracadabra* of the business sphere; is it the golden standard of business ethics or merely a well-disguised calculated and strategic ploy? This article examines CSR through the lens of Immanuel Kant's deontological ethics, arguing that many CSR initiatives fail to embody genuine moral duty and instead serve as sophisticated tools for reputation management and profit. Anchored in Kant's concept of Good Will, Duty, and the Categorical Imperative, this study interrogates the ethical legitimacy of CSR practices, with a particular focus on the Philippine context. Case examples include San Miguel Corporation, Jollibee Group Foundation, and Philip Morris Fortune Tobacco Corporation reveal tensions between public image and consistent moral conduct. Building on the work of Norman Bowie, a key figure in Kantian business ethics, this article clarifies and extends his framework by applying a Kantian critique to CSR's performative tendencies in emerging markets. It also engages common criticisms of Kantian ethics, especially its alleged rigidity, offering a defense of moral consistency over utilitarian convenience. Moreover, this article investigates the Fraud Triangle, a forensic auditing model that identifies pressure, opportunity, and rationalization as key drivers of unethical behavior. Reframed through a Kantian lens, the triangle becomes a diagnostic tool for moral failure, exposing how the absence of duty enables ethical collapse and erosion. Through a philosophical-normative analysis, this article exposes CSR's paradoxes that ultimately advocate for the Renaissance of CSR. A Kantian reconstruction determines CSR as not a corporate strategy, but an intrinsic, non-negotiable moral duty.

**Keywords:** *Business Ethics, Duty, Corporate Social Responsibility, Categorical Imperative, Immanuel Kant*

## Introduction: Opt To ≠ Ought To

Corporate Social Responsibility (CSR) has emerged as a prevailing narrative in the global business landscape. From glossy sustainability reports to philanthropic press releases, companies increasingly position themselves as agents of social good. Yet, beneath this appearance of ethical consciousness lies a troubling ambiguity: is CSR genuinely grounded in moral obligation, or has it become a sophisticated smokescreen, an instrument for strategic branding under the guise of altruism?[1] This article interrogates that ambiguity through the ethical lens of Immanuel Kant, whose deontological philosophy offers an uncompromising account of moral duty. In contrast to utilitarian and stakeholder-based approaches that dominate CSR discourse, Kant's ethics demand

[1] David Crowther and Güler Aras, *Corporate Social Responsibility: Part 1 Principles, Stakeholders & Sustainability* (David Crowther, Güler Aras & Ventus publishing, 2008), 10-12.



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that actions be evaluated not by their outcomes, but by their intentions. In principle, it determines whether they arise from Good Will and conform to the Categorical Imperative.[2] A corporation, in this view, ought not to "opt" into CSR merely for reputational gain; it must "ought" to practice CSR because it is the right thing to do.

This Kantian perspective is not novel in business ethics. Norman Bowie has famously pioneered the application of Kantian principles to corporate practices.[3] However, this article clarifies and builds upon Bowie's position by applying his framework to Philippine corporations, drawing attention to the ethical inconsistencies of major CSR players such as San Miguel Corporation, Jollibee Group Foundation, and Philip Morris Fortune Tobacco Corporation. Their programs, while outwardly benevolent, often portray a deeper misalignment with Kantian duty and moral universality. The goal of this article is twofold: first, to expose the performativity embedded in contemporary CSR efforts; second, to propose a Kantian reconstruction of CSR that reframes corporate morality as a non-negotiable ethical duty owed to humanity—a Renaissance of CSR that reframes corporate morality not as strategic generosity, but as a non-negotiable ethical duty owed to humanity itself.

## CSR's Strategic Facade and Its Ethical Shortcomings

Corporate Social Responsibility, in its popular conception, has become a near-universal feature of modern business operations. Companies routinely publicize their environmental initiatives, community outreach programs, and social investments to signal their ethical commitment. However, critics such as David Crowther and Güler Aras, argue that CSR is often used as a "smokescreen," a tactic to divert public scrutiny while core business operations remain profit-maximizing and ethically questionable.[4] The formalization of CSR as a management framework was largely shaped by Archie B. Carroll, whose Pyramid of CSR presents a four-tiered model: economic, legal, ethical, and philanthropic responsibilities.[5] While influential, Carroll's model places profitability as the foundation of social responsibility, implying that moral obligations follow only after economic ones are fulfilled. This hierarchy is incompatible with a Kantian moral theory, which holds duty as supreme regardless of economic calculus.[6]

Meanwhile, Wayne Visser later critiques Carroll's model in the African context, noting that its Western assumptions often collapse in emerging markets where ethical structures are weaker and CSR is more easily co-opted.[7] Visser's critique underscores the contextual fragility of CSR frameworks that lack a strong philosophical backbone—something Kantian ethics can restore. In the Philippine context, for example, San Miguel Corporation (SMC) promotes itself as a socially responsible enterprise, highlighting infrastructure projects and disaster response efforts, it has simultaneously been criticized for the displacement of fisherfolk communities. This is a pretext to

[2] Immanuel Kant, *Groundwork for the Metaphysics of Morals*, trans. by Mary Gregor (Cambridge: Cambridge University Press, 1998), 9–11.

[3] Norman E. Bowie, *Business Ethics: A Kantian Perspective* (Cambridge: Cambridge University Press, 1999), 62–65.

[4] Crowther and Aras, "Corporate Social Responsibility," 10-12.

[5] Archie B. Carroll, "The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders," in *Business Horizons* 34:4 (1991): 39–48, <https://doi.org/10.1016/0007-6813(91)90005-G>.

[6] Kant, *Groundwork*, 9–11.

[7] Wayne Visser, "Revisiting Carroll's CSR Pyramid: An African Perspective," in *Journal of Business Ethics* 56:2 (2005): 174–76, <https://www.waynevisser.com/wp-content/uploads/2012/07/article_africa_pyramid_wvisser.pdf>.

make way for its airport megaproject in Bulacan.[8] These contradictions cast doubt on whether SMC's CSR initiatives reflect genuine ethical concern or merely function as a reputational buffer.

Similarly, the Jollibee Group Foundation, despite its widespread branding as a champion of education and livelihood development, faced a 2018 Department of Labor and Employment (DOLE) ruling identifying the company's involvement in unlawful labor contracting.[9] Ethical inconsistency of this nature violates Kant's Formula of Humanity, which demands that we treat every individual as an end in themselves, not merely as a means.[10] A corporation that publicizes charity while exploiting its labor force undermines the very dignity it claims to uphold. Perhaps the most paradoxical example is that of Philip Morris Fortune Tobacco Corporation (PMFTC). PMFTC runs community-building and sustainability programs while profiting from tobacco, an industry intrinsically linked to public health harms.[11] From a Kantian perspective, this is ethically incoherent: no action, however philanthropic, can be deemed moral if its underlying maxim. Here, the commodification of addiction is incompatible with universal moral law.[12]

For Kant, no amount of consequence-driven justification can transform such contradictions into moral acts. CSR, as practiced by these corporations, lacks ethical substance unless rooted in Good Will and a duty-based maxim, not in reputational or economic utility. Without a moral compass rooted in duty, CSR becomes vulnerable to ethical performativity, a theatrical display of goodness masking self-interest. Thus, a downstream philanthropy cannot offset a maxim grounded in commodifying addiction.

To concretize the discussion of CSR's performative tendencies in the Philippine context, consider these flagship initiatives often spotlighted by the firms themselves and in independent reporting:

1. **San Miguel Corporation (SMC)** – river rehabilitation. From 2020–2022, SMC's cleanup of the Tullahan–Tinajeros River extracted roughly 1.1–1.2 million metric tons of silt/solid waste along an 11 km stretch, in partnership with government agencies; efforts have since expanded via a new MOA with Quezon City to deepen/widen portions of the San Juan River and extend the Tullahan campaign up to La Mesa Dam.[13]

2. **Jollibee Group Foundation (JGF)** – Farmer Entrepreneurship Program (FEP). A long-running supply-chain inclusion model that organizes smallholder farmers into groups

[8] Kristine Sabillo, "Fishermen Displaced by Bulacan Airport Project Return to Sea," *Inquirer.net*, August 16, 2021, <https://newsinfo.inquirer.net/1474016/fishermen-displaced-by-bulacan-airport-project-return-to-sea>.

[9] William Depasupil, "Jollibee, DOLE Top Violators," *The Manila Times*, May 29, 2018, <https://www.manilatimes.net/2018/05/29/news/headlines/jollibee-dole-top-violators/401987>.

[10] Kant, *Groundwork*, 37.

[11] Czeriza Valencia, "PMFTC Gives Back to Tobacco Farmers," *The Philippine Star*, January 9, 2016, <https://www.philstar.com/business/agriculture/2016/01/09/1540891/embedding-csr-core-turning-table-pmftc-gives-back-tobacco-farmers>.

[12] Kant, *Groundwork*, 36–38.

[13] San Miguel Corporation, "Reviving Our Ailing Rivers," *SMC Sustainability*, accessed September 17, 2025, <https://www.sanmiguel.com.ph/sustainability/kalikasan/resource-management/reviving-our-ailing-rivers/>.; Quezon City Government, "Quezon City, San Miguel sign MOA to scale up flood solutions," in *quezoncity.gov.ph*, August 27, 2025, <https://quezoncity.gov.ph/quezon-city-san-miguel-sign-moa-to-scale-up-flood-solutions/>.



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capable of meeting QSR standards; university monographs and a peer-reviewed article analyze the program's structure, interlinked finance, and inclusion outcomes.[14]

3. **PMFTC (Philip Morris Fortune Tobacco Corp.)** – "Embrace" CSR and farmer programs.[15] Corporate materials describe social projects and farmer-training initiatives delivered through PMFTC/PMI networks and partners; public-health treaty guidance, however, classifies publicity for tobacco-industry "socially responsible" activities as advertising/promotion, normatively relevant when evaluating such CSR.[16]

The overarching question is: why are these three CSR flagships performative? As read together, the initiatives foreground visible. These initiatives show beneficence while leaving core practices substantially unchanged. San Miguel Corporation's river-dredging is advertised with large capacity outputs and a fresh MOA to deepen/widen adjacent waterways,[17] which produces strong optics. Yet, the project developer's own NMIA (New Manila International Airport) impact documents and independent investigations flag unresolved displacement and coastal-hazard exposure in the same bay system. The "public good" functions as a reputational offset unless matched by upstream risk minimization in the marquee project.[18]

Furthermore, Jollibee Group Foundation's Farmer Entrepreneurship Program is an inclusion model celebrated in academic work. However, DOLE's 2018 order naming Jollibee for labor-only contracting expose a decoupling between uplift downstream and precarity in the core workforce,[19] a classic case of symbolic compliance rather than duty-based respect for stakeholders.[20] Meanwhile, PMFTC's "Embrace"[21] sponsorships are archetypally performative as the World Health Organization Framework Convention on Tobacco Control (WHO FCTC) Article 13 classify publicity for tobacco "CSR" as advertising/promotion, and ASEAN monitoring shows such "charity" operating as image, and access-building rather than duty-driven reform. On a Kantian account, actions done to manage legitimacy while tolerating foreseeable harms or rights deficits lack moral worth, however effective the outcomes may appear.[22]

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[14] Jane Lynn D. Capacio, *Going Against the Grain: A Case Study of Jollibee Group Foundation's Farmer Entrepreneurship Program* (Quezon City: UP CIDS Public Policy Monograph Series 2021-02); Jane Lynn D. Capacio, Emmanuel S. de Dios, and Rob van Tulder, "Bridging the Agriculture Credit Gap: A Case Study of the Farmer Entrepreneurship Program of Jollibee Group Foundation," in *Philippine Journal of Public Policy: Interdisciplinary Development Perspectives* (2021), <https://doi.org/10.54096/AZCZ1645 >.

[15] Philip Morris International (Philippines), "Overview," listing PMFTC's Embrace CSR program, accessed September 14, 2025, <https://www.pmi.com/markets/philippines/en/about-us/overview>.

[16] Southeast Asia Tobacco Control Alliance (SEATCA), Lifting the Veil of Tobacco Industry's Corporate Charity in ASEAN (Bangkok: SEATCA, 2024/2023 report update).

[17] Quezon City Government, "Quezon City, San Miguel sign MOA to scale up flood solutions," August 27, 2025, accessed September 14, 2025, <https://quezoncity.gov.ph/quezon-city-san-miguel-sign-moa-to-scale-up-flood-solutions/>.

[18] Sandra G. Catane and John Romel R. Flora, "Development in an Environmentally Critical Coastal Area: The Risk Perception on Natural Hazards and the New Manila International Airport by Fishing Communities in Taliptip, Philippines," in *Ocean & Coastal Management* 253 (2024), <https://doi.org/10.1016/j.ocecoaman.2024.107127>.

[19] Capacio, *Going Against the Grain*.

[20] Capacion et al., "Bridging the Agriculture Credit Gap."

[21] Philip Morris International (PMFTC), "Overview — Embrace CSR," accessed September 16, 2025.

[22] World Health Organization, WHO Framework Convention on Tobacco Control: Guidelines for Implementation of Article 13 (Tobacco Advertising, Promotion and Sponsorship), para. 26, "Publicity given to 'socially responsible' business practices … constitutes advertising and promotion."

By *performative*, this article refers to practices that are enacted primarily for their appearance rather than their moral substance, as a form of reputation management. Performative CSR mimics ethical behavior whether through philanthropy, sustainability reporting, or public commitments, while leaving the underlying profit-driven maxims of corporate action unchanged. Such performances aim to secure legitimacy, consumer trust, or regulatory favor, instead of fulfilling a genuine moral obligation.[23]

CSR becomes predominantly institutionalized and practiced within contemporary corporate systems. It targets a dominant trend in contemporary corporate practice wherein ethical language is employed instrumentally, detached from any sense of duty or morality. Contemporary CSR, as a dominant corporate paradigm, is structurally prone to being performative because it is grounded in inclination and strategic self-interest rather than duty.

The call for a Renaissance of CSR signals the need for a fundamental rebirth rather than incremental reform. Just as the historical Renaissance marked a return to foundational principles after intellectual stagnation, this article argues that Corporate Social Responsibility must return to its ethical roots. A Kantian renaissance rejects CSR as optional corporate benevolence and reconstructs it as a duty grounded in reason, moral universality, and respect for human dignity.[24]

## Ethical Approaches to CSR: A Comparative Framework

The comparative matrix below functions as an interpretive map rather than a scorecard. It sets side-by-side the principal ethical lenses used in business (utilitarianism, stakeholder theory, virtue ethics) and the Kantian view central to this article. The purpose is twofold: first, to make explicit the criterion of moral appraisal each lens privileges (outcomes, balancing interests, character, or duty); and second, to clarify why, in Kant's approach, motivation, acting from duty in accordance with universalizable maxims, stands as the non-negotiable basis of corporate moral worth.[25] Thus, arguing that many CSR programs with positive outcome or stakeholder response fail morality when businesses prioritize strategic calculation.

| Ethical Framework | Key Principle | CSR Justification | Business Application | Kantian Critique |
|---|---|---|---|---|
| **Utilitarianism** | Maximize overall happiness | CSR is good if it leads to net positive outcomes | Donation to schools if it leads to higher customer loyalty | Reduces ethics to consequences; ignores duty |
| **Stakeholder Theory** | Balance interests of all stakeholders | CSR is ethical if all stakeholder needs are considered | Consultation with communities before opening new sites | Allows trade-offs; lacks absolute moral standards |
| **Virtue Ethics** | Cultivate moral character | CSR reflects corporate character (e.g., honesty, generosity) | Leadership programs that promote moral leadership | Focuses on internal traits, not universal moral obligations |
| **Kantian Ethics** | Act from duty according to moral | CSR is moral only when done out of respect for | Offering fair wages because it's right, not | Demands motivation rooted in duty, not |

[23] David Crowther and Güler Aras, Corporate Social Responsibility (London: Ventus Publishing ApS, 2008), 10–13.

[24] Kant, *Groundwork*, 36–38.

[25] *Ibid.*



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|---|---|---|---|---|
| | law | the moral law | profitable | advantage |

It is no accident that businesses often lean toward utilitarian or stakeholder reasoning. It is flexible, easily quantifiable, and publicly digestible. However, Kant asks: What if we must act rightly even when it costs us? While utilitarianism, stakeholder theory, and virtue ethics each offer valuable insights into corporate conduct, they ultimately permit moral compromise when outcomes, interests, or character appear favorable. What they lack is an absolute criterion for moral obligation. This limitation necessitates a turn to Kantian ethics, where duty serves as the foundation of moral evaluation. The following section therefore develops the Kantian framework in detail and explains why it provides the most rigorous standard for assessing the ethical legitimacy of CSR.[26]

It must be acknowledged that stakeholder theory does not entirely abandon moral considerations. By recognizing the legitimate interests of multiple affected parties, it introduces a broader ethical sensitivity absent in purely shareholder-driven models.[27] However, stakeholder theory ultimately remains normatively indeterminate: it lacks a principled account of why certain interests ought to be respected beyond strategic balance or negotiated consensus. Without a universal moral criterion governing motivation and obligation, stakeholder inclusion risks devolving into managerial discretion rather than genuine moral duty.[28]

While this article critiques stakeholder theory for its normative indeterminacy, it is important to distinguish this position from a "Kantian Stakeholder Theory," most notably advanced by Evan and Freeman. They seeks to ground stakeholder obligations in respect for persons rather than mere interest-balancing.[29]

Even through the lens of Kant, however, stakeholder theory ultimately remains structurally pluralistic:[30] it still permits trade-offs among competing stakeholder claims without an absolute criterion governing motivation. The present Kantian reconstruction departs from this model by insisting that moral permissibility is determined not by stakeholder accommodation but through adopting corporate maxims that is duty-based, which universalized without contradiction. This distinction is crucial when addressing concerns of feasibility in competitive markets. A Kantian firm does not forfeit competitiveness by prioritizing ethics; rather, it redefines competition within moral constraints. As Norman Bowie argues, firms that internalize Kantian duties operate under "moral

[26] Bowie, *Business Ethics*, 5–9.

[27] R. Edward Freeman, *Strategic Management: A Stakeholder Approach* (Boston: Pitman, 1984), 46–52.

[28] Bowie, *Business Ethics*, 38-41.

[29] William M. Evan and R. Edward Freeman, "A Stakeholder Theory of the Modern Corporation: Kantian Capitalism," in *Ethical Theory and Business*, 3rd ed., ed. by Tom L. Beauchamp and Norman E. Bowie (Englewood Cliffs, NJ: Prentice Hall, 1988), 97–106.

[30] A framework recognizing multiple valid interests without a single overriding moral rule, thus allowing strategic trade-offs between stakeholders instead of an absolute duty. In the context of this article, pluralistic refers to a framework that recognizes multiple, often conflicting, stakeholder interests (e.g., employees vs. shareholders) as valid without subordinate them to a single, supreme moral principle.


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side constraints" that prohibit exploitation, deception, and coercion, thereby preventing short-term gains that undermine long-term legitimacy, trust, and institutional stability.[31]

**Kantian Moral Theory in Norman Bowie's Framework**

Immanuel Kant's moral philosophy evaluates ethical action not by its consequences, but by the motive of duty, holding that only actions performed from respect for the moral law possess genuine moral worth.[32] An action is justified as moral when it respects the moral law., to be moral, must be done not in the pursuit of personal gain or external approval but from respect for the moral law. This law is articulated through the Categorical Imperative, which Kant formulates in several ways. Two are especially relevant to Corporate Social Responsibility: (1) The Formula of Universal Law and (2) The Formula of Humanity.

Kant articulates the Categorical Imperative through several formulations, three of which are central to moral reasoning: first, the Formula of Universal Law, which requires that one act only on maxims that can be willed as universal laws; second, the Formula of Humanity, which commands that humanity be treated always as an end and never merely as a means; third, the Formula of the Kingdom of Ends, which envisions rational agents as both authors and subjects of universal moral law. This article focuses primarily on the first two, as they offer the most direct tools for evaluating the ethical coherence and moral strength of Corporate Social Responsibility practices.[33]

These principles sharply contrast with modern CSR practices that calculate social good in terms of marketing potential, risk mitigation, or stakeholder satisfaction. From a Kantian standpoint, the intention behind an act matters more than its result. A company that donates to a typhoon relief program primarily to boost its brand image does not act ethically, even if the outcome is beneficial. As Kant insists, "A good will is good not because of what it effects or accomplishes, but because of its volition."[34]

Norman Bowie, a leading figure in applying Kantian ethics to business, reinforces this interpretation. In his seminal work, *Business Ethics: A Kantian Perspective*, Bowie argues that corporations have a moral duty to treat stakeholders (employees, consumers, suppliers, and communities) not as instruments of profit, but as moral agents deserving respect.[35] This position directly challenges the economic instrumentalism advocated by Milton Friedman, who notoriously claimed that the sole responsibility of business is to increase profits.[36] However, Bowie's application of Kant is not without its limitations. While he urges firms to respect moral constraints, he sometimes accommodates the realities of market pressures. Thus, this article builds upon and sharpens Bowie's stance by pressing a more uncompromising reading of Kant: if profit motives undercut the motive of profit undermines duty, then it must be morally rejected. Since, for Kant, morality is non-negotiable, it follows that duty must be prioritized even if it means rejecting

[31] Bowie, *Business Ethics*, 45–48.

[32] Kant, *Groundwork*, 30–45.

[33] *Ibid.*

[34] *Ibid.*, 7.

[35] Bowie, *Business Ethics*, 62–75.

[36] Milton Friedman, "The Social Responsibility of Business is to Increase Its Profits," *The New York Times Magazine*, September 13, 1970, <https://www.nytimes.com/1970/09/13/archives/a-friedman-doctrine-the-social-responsibility-of-business-is-to.html>.

profitable forms of CSR. Even if that means rejecting profitable forms of CSR. For Kant, morality is non-negotiable.

Moreover, this article emphasizes that ethical consistency is not optional. A company cannot promote human rights in its CSR programs while violating labor laws or environmental protections elsewhere. Such contradictions undermine the moral universality required by Kant's theory. As Bowie notes, CSR must "reside in the structure of the corporation's character" and not merely in its public image.[37] Finally, a robust Kantian approach must respond to criticisms of rigidity—the idea that Kantian ethics cannot accommodate the complexities of real-world business. While Kant does not permit moral compromise for convenience, his framework does allow for rational deliberation in the face of competing duties.[38] The answer is not flexibility through relativism, but clarity through principle. In business ethics, this means formulating maxims that treat all stakeholders with equal moral weight, whether profitable or not.

In addition to the *Groundwork*, this analysis draws on the second *Critique* for Kant's account of the fact of reason and the primacy of duty over advantage;[39] on the *Metaphysics of Morals* for concrete duties to others, including the imperfect duty of beneficence and the requirement to avoid misleading advantage in transactions;[40] on "On a Supposed Right to Lie from Philanthropy" for the absolute duty of truthfulness, relevant where CSR is deployed as image-management;[41] and on "Perpetual Peace" for the publicity principle, i.e., the idea that maxims fail when they cannot be publicly avowed without self-defeat.[42] For institutional settings, the Doctrine of Right clarifies obligations about external freedom, rights, and coercion, which is useful when corporate projects implicate communities and the environment;[43] and the Religion essay sharpens Kant's diagnosis of self-deception/rationalization, aligning with how moral agents cloak inclination as duty.[44]

Finally, Kant's Lectures on Ethics and Anthropology from a Pragmatic Point of View provide an account of moral psychology that clarifies why CSR is vulnerable to ethical distortion. Kant distinguishes duty, which arises from respect for the moral law, from inclination, which refers to actions motivated by self-interest, emotion, inclination, or advantage.[45] CSR becomes ethically compromised when corporations present actions driven by inclination; such as profit, image, or competitive positioning, as if they were acts of duty.

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[37] Bowie, *Business Ethics*, 138.

[38] Allen W. Wood, *Kantian Ethics* (Cambridge: Cambridge University Press, 2008), 189.

[39] Immanuel Kant, *Critique of Practical Reason*, trans. and ed. by Mary Gregor (Cambridge: Cambridge University Press, 1997), esp. 5:31–5:42 (the "fact of reason" and primacy of the moral law).

[40] Immanuel Kant, *The Metaphysics of Morals*, trans. by Mary Gregor (Cambridge: Cambridge University Press, 1996), Doctrine of Right (6:230–6:313) and Doctrine of Virtue (6:379–6:494), on external rights, duties to others, and beneficence.

[41] Immanuel Kant, "On a Supposed Right to Lie from Philanthropy," in *Practical Philosophy*, trans. and ed. by Mary Gregor (Cambridge: Cambridge University Press, 1996), 8:426–8:430.

[42] Immanuel Kant, "Perpetual Peace: A Philosophical Sketch," in *Practical Philosophy*, trans. and ed. by Mary Gregor (Cambridge: Cambridge University Press, 1996), esp. Appendix II on the publicity of maxims (8:381–8:386).

[43] Kant, *The Metaphysics of Morals*, *Doctrine of Right* (6:230–6:313) and *Doctrine of Virtue* (6:379–6:494), on external rights, duties to others, and beneficence.

[44] Immanuel Kant, *Religion within the Bounds of Bare Reason*, trans. and ed. by Allen W. Wood and George di Giovanni (Cambridge: Cambridge University Press, 1998), Book I on propensity to self-deception (6:18–6:30).

[45] Immanuel Kant, *Lectures on Ethics*, trans. by Peter Heath, ed. by Peter Heath and J. B. Schneewind (Cambridge: Cambridge University Press, 2001), on respect, inclination, and practical moral psychology.



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This confusion enables what Kant calls heteronomy, a condition in which the will is guided by external incentives rather than self-legislated moral law. Since heteronomous action is motivated by contingent interests rather than universalizable principles, it cannot possess genuine moral worth within Kantian ethics.[46] Consequently, when CSR initiatives are shaped by market pressure, reputational incentives, or strategic advantage rather than duty, they fail the Kantian test of moral autonomy and collapse into ethical inconsistency, regardless of their apparent social benefits.[47]

**A Kantian Evaluation of Philippine CSR Practices**

Applying Kantian ethics to the CSR practices of major Philippine corporations reveals not only inconsistencies but outright moral failures. According to Kant, an action has moral worth only if it is done from duty, not inclination or strategic benefit. When corporations engage in CSR primarily to enhance public relations or gain regulatory favor, they violate the core Kantian principle of moral intention.[48]

One example is San Miguel Corporation (SMC), whose CSR projects include disaster relief, livelihood programs, and environmental campaigns.[49] While these initiatives appear socially beneficial, their ethical authenticity is undermined by the corporation's involvement in the controversial Bulacan International Airport project, which has displaced communities and disrupted ecosystems.[50] Kant's Formula of Universal Law would ask: can we will a maxim that allows the simultaneous advancement of social good and displacement of vulnerable communities? Clearly not as this. The contradiction collapses under Kant's standard for moral universality.

The Jollibee Group Foundation presents a similarly conflicted case. On the surface, it fosters educational scholarships and agricultural development. Yet, its parent company has faced legal censure for illegal labor contracting practices that violate workers' rights.[51] Kant's Formula of Humanity is clear here: to treat employees as disposable labor rather than as ends in themselves strips them of their moral dignity; it cannot be justified under any categorical imperative. Most striking is the case of Philip Morris Fortune Tobacco Corporation (PMFTC). Its CSR campaigns support education and sustainable farming, yet these efforts are inextricably linked to a product; tobacco, that endangers public health and contributes to addiction.[52] According to Kant, one cannot justify moral wrongdoing by pointing to downstream acts of charity. In other words, no moral "offsetting" can excuse a corporation whose business model is rooted in the exploitation of human weakness.

In the Philippines, CSR is often interpreted as a strategic tool for securing licenses, lobbying political support, or gaining consumer trust. Gabriela Georgescu's 2016 study shows that 70% of Filipino firms engage in CSR primarily to enhance their corporate image, while 60% cite capital growth as a motivation.[53] From a Kantian point of view, this data reflects a disturbing trend: CSR is

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[46] Immanuel Kant, *Anthropology from a Pragmatic Point of View*, trans. and ed. Robert B. Louden (Cambridge: Cambridge University Press, 2006), on self-love, prudence, and maxims in ordinary agency.

[47] Bowie, *Business Ethics*, 62–75

[48] Kant, *Groundwork*, 9–10.

[49] Catane and Flora, "Development in an Environmentally Critical Coastal Area."

[50] Sabillo, "Fishermen Displaced."

[51] Depasupil, "Jollibee, Dole Top Violators."

[52] Valencia, "PMFTC Gives Back to Tobacco Farmers."

[53] Gabriela Georgescu, *Patterns of Corporate Social Responsibility in the Philippines: A Case Study of Japanese Companies Operating in the Philippines* (Osaka: Osaka Jogakuin University Graduate School of International Collaboration and

no longer an act of duty, but an instrument of self-interest. Such instrumentalization erodes any claim to moral legitimacy. As Franz Giuseppe F. Cortez expressed, "Business Ethics and Corporate Social Responsibility have become tools for corporate branding and corporate image as more money is poured into the promotion of good acts than into the good acts themselves."[54] If CSR is to have ethical value, it must not be conditional. Companies must not "opt to" behave responsibly; they must recognize that they "ought to," and that this obligation persists even when no one is watching, and no profit is promised.

As shown, each corporate example is backed by documentary evidence (project filings, treaty guidance, laws) plus independent studies (journal articles/technical papers), claims are triangulated and framed as evidence-based ethical analysis—not allegations.

As read through the second Critique, the Metaphysics of Morals, the publicity principle of "Perpetual Peace," and the duty of truthfulness, the cases show maxims that cannot be publicly justified or universalized without contradiction. Therefore, in Kantian terms, such CSR practices are heteronomous: they are guided by external motivations such as profit, public approval, or regulatory advantage rather than by self-imposed moral law. Kantian ethics demands autonomy, acting from duty determined by reason. Heteronomous CSR, even when socially beneficial in outcome, runs contrary to genuine moral responsibility.[55]

## The Renaissance of CSR: Toward a Kantian Reconstruction

If CSR is to evolve from public relations strategy to an ethical doctrine, a radical philosophical shift must take place—a Renaissance of CSR grounded in duty, dignity, and moral law. This reconstruction begins by discarding the utilitarian calculus that dominates most corporate decision-making and replacing it with a Kantian ethic that regards people as ends in themselves and moral laws as categorical. For Kant, moral law is not bound by outcome, utility, or convenience. It is a universal demand of reason. In the business context, this means CSR must cease to be an optional goodwill, but it must instead be recognized as a moral necessity, as binding as any law of nature.[56] The reconstruction of CSR considers what companies must do to be morally coherent.

This approach calls for internal transformation at the level of corporate will. Firms must cultivate a disposition aligned with Kant's concept of Good Will; a will that acts from duty, not from consequence.[57] CSR initiatives should emerge not from external pressure or market incentives but from an internal recognition of universal moral obligations to workers, communities, and the environment.[58]

Robert A. Montaña writes that CSR must move beyond economic survival and corporate continuance to reflect a genuine love for humankind.[59] He argues that true corporate responsibility is not simply about ensuring businesses remain operationally sustainable but about aligning

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Coexistence, 2016), 67–68.

[54] Franz Giuseppe F. Cortez, "Critical Business Ethics: Contributions and Challenges," in *Kritike* 9:2 (2015): 98–117, <https://www.kritike.org/journal/issue_17/cortez_december2015.pdf>.

[55] Kant, *Critique of Practical Reason*, esp. 5:31–5:42 (the "fact of reason" and primacy of the moral law).

[56] Kant, *Groundwork*, 30.

[57] *Ibid.*, 9–10.

[58] Bowie, *Business Ethics*, 62–75.

[59] Robert A. Montaña, "Corporate Sustainability and Responsibility 2.0: Moral Foundations and Implications," in *Kritike* 11:1 (June 2017): 108, <https://www.kritike.org/journal/issue_20/montana_june2017.pdf>.



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corporate actions with fundamental moral principles. Integrating Montaña's perspective into this article reinforces the argument that CSR must undergo a paradigm shift. It should depart from performative compliance toward a deeply rooted moral philosophy.

The corporate duty to uphold human dignity must also be unfragmented. A firm cannot claim moral standing if it selectively applies ethics. Caring for the environment while exploiting labor, promoting education while selling addiction. Ethical action, under Kant, must be consistent, universalizable, and principled.[60] Critics may argue that Kant's ethics are too rigid for the dynamic and competitive world of business. However, this critique is a misunderstanding of Kantian ethics. His framework allows for complex deliberation. It simply does not allow for compromise on moral absolutes. As Allen Wood clarifies, Kant does not require inaction in morally ambiguous contexts; he requires that any action taken must be capable of being willed as universal law.[61] In other words, moral flexibility must never excuse moral hypocrisy. Similarly, Bowie insists that a Kantian business must not merely respect the law or obey market logic—it must embody an ethical character. CSR is not a checklist, but a corporate virtue, cultivated over time through principled action and rational deliberation.[62] This article clarifies and extends Bowie's work by emphasizing that such a transformation requires moral universality, not just stakeholder inclusion.

To set this Renaissance in motion, businesses must ask Kantian questions which are simple, yet demanding: 1) *Can this policy be applied consistently to all without contradiction?* 2) *Does it respect the dignity of every person affected?* 3) *Is it pursued because it is morally right, or merely because it is advantageous?* Only when companies answer these questions with moral clarity and not marketing polish, will CSR be reborn not as a symbol, but as substance—reconstructed as an ethical duty rooted in good motive or good will. For CSR to undergo a true renaissance, businesses must move beyond symbolic gestures and recognize ethical responsibility as a duty rooted in right intention.

## Ethics in Tension: The Fraud Triangle and the Kantian Response

Auditing and forensic accounting often rely on the Fraud Triangle to explain why ethical lapses occur within corporations. Developed by criminologist Donald Cressey, the model suggests that most fraudulent actions arise from the convergence of three factors: pressure (often financial), opportunity (the chance to act without detection), and rationalization (the internal justification of wrongdoing).[63] Though born in empirical auditing, the fraud triangle can be reinterpreted philosophically—as a diagnostic of moral collapse that reflects the absence of Kantian duty and moral reasoning within organizational life.

**Pressure vs. Duty**. The first vertex, pressure, reflects external or internal incentives to compromise ethics. It includes hitting quarterly earnings, retaining investors, or surviving in a competitive market. In Kantian terms, these represent heteronomous motivators: they come from outside reason and are therefore morally irrelevant.[64] The good will, Kant insists, acts from duty

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[60] Kant, *Groundwork*, 37-38.

[61] Wood, *Kantian Ethics*, 192–204.

[62] Bowie, *Business Ethics*, 138-142.

[63] Donald R. Cressey*, Other People's Money: A Study in the Social Psychology of Embezzlement* (Belmont: Wadsworth Publishing Company, 1973), 30–33.

[64] Kant, *Groundwork*, 13–14.



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alone, not from compulsion, fear, or self-preservation.[65] When corporate decisions are driven by pressure rather than principle, the moral will is already corrupted—even if no fraud occurs.

**Opportunity vs. Moral Law**. The second vertex, opportunity, refers to weak oversight or loopholes that make unethical behavior possible. Kant, however, rejects the idea that people do good only when watched. Morality must stand independently of surveillance. What matters is not that one is caught, but that one's action is aligned to the universal law.[66] In a Kantian perspective, "lack of detection" is never a moral excuse, because duty is never conditional. Here, the fraud triangle reveals how absence of internalized moral law, and not merely enforcement creates space for wrongdoing.

**Rationalization vs. Autonomy**. Finally, rationalization is the most philosophically disapproving. It is the self-deception that enables immoral acts to masquerade as justified; "I'm underpaid," "everyone does it," "it's just a bonus round." These statements signify a failure of judgment and moral autonomy. According to Kant, the rational agent must legislate for herself in accordance with universal moral law.[67] When individuals or firms deceive themselves to permit unethical behavior, they forfeit autonomy and become enslaved to inclinations.

Thus, the Fraud Triangle does not just explain unethical behavior, it diagnoses the erosion of the Kantian moral self. Each vertex signals a departure from duty: pressure replaces principle, opportunity replaces conscience, rationalization replaces autonomy. In globalized markets, unethical rivals may achieve temporary advantages, but such advantages are contingent upon precisely the heteronomous pressures: rationalization, regulatory arbitrage, and moral compromise. Therefore, it increases the systemic risk and eventual collapse of the company.[68]

Analyzed against the Philippine cases, the Fraud Triangle track corporate moral failure. First, for SMC or NMIA (New Manila International Airport), pressure appears as nation-building and growth imperatives; opportunity emerges in complex regulatory regimes and asymmetries of expertise; rationalization is framed as "greater-good" infrastructure logic. Second, for Jollibee, pressure takes the form of cost control in a thin-margin QSR (Quick Service Restaurant)[69] sector; opportunity exists in multilayered contracting ecosystems; rationalization leans on industry practice and flexibility narratives; backgrounded by DOLE's (Department of Labor and Employment) 2018 findings.[70] Third, for PMFTC (Philip Morris Fortune Tobacco Corporation), pressure is inherent to an addiction-based revenue model; opportunity persists where enforcement gaps remain; rationalization is voiced via adult-choice and harm-reduction storylines. Yet, as mentioned, article 13 of WHO FCTC treats tobacco CSR publicity as advertising. None of these rationalizations can be universalized as a moral law.

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[65] *Ibid.*, 9.

[66] *Ibid.*, 31.

[67] *Ibid.*, 9.

[68] Cressey, *Other People's Money*, 30–38.

[69] The Quick Service Restaurant (QSR) sector includes companies such as fast food and fast-casual restaurants that offer quick, easy, and reasonably priced meal service with a small menu and short wait times. Counter service, drive-thrus, takeout alternatives, uniform procedures, and an emphasis on speed are important features to accommodate clients with hectic schedules.

[70] Ferdinand Patinio, "Jollibee tops list of firms engaged in labor-only contracting: DOLE," in *Philippine News Agency* (May 28, 2018), <https://www.pna.gov.ph/articles/1036679>.

Based on these, the triangle's pressure–opportunity–rationalization pathologies are, from a Kantian standpoint, symptoms of heteronomy: reasons for action grounded in inclination, expedience, or image rather than duty. When public-facing CSR proceeds alongside displacement risks, unlawful contracting practices, the marketing of inherently harmful products, and commodifying addiction, the maxim guiding action cannot pass the tests of Universal Law or Humanity. Kant therefore reclassifies these CSR displays from "commendable benevolence" to performative contradiction.

*Practical Implication: A Kantian Reorientation*

A truly ethical corporate culture must not only guard against fraud but cultivate duty, replace rationalizations, and promote decision-making that withstands universalization. This transforms compliance into character. Internal controls must be matched by moral education, while policy audits must be paired with categorical self-scrutiny. As Kant wrote, "In law, a man is guilty when he violates the rights of others. In ethics, he is guilty if he only thinks of doing so."[71] CSR initiatives should therefore not merely be monitored; they should be moralized. Embedding Kantian ethics into corporate training, governance, and strategic vision can make CSR not just performative but principled. If the fraud triangle reveals the structural absence of ethics, the Kantian moral framework provides the architecture for its return.

## Conclusion

We live in an era where morality is marketed, and responsibility is reputation-managed. CSR, when driven by image rather than principle, risks becoming a theatrical gesture—public, polished, but ethically hollow. Kant offers a counterculture: do what is right because it is right. Not for tax breaks, not for shareholder meetings, not for headlines. CSR must be duty, not decor. This paper has argued that CSR rooted in utilitarianism and stakeholder theory, though practical, lacks the moral rigor required by Kantian ethics. A Kantian reconstruction does not offer shortcuts; it offers a compass. And that compass always points to duty. The road to moral business is not paved with optics, but with intention. And in that spirit, CSR must be reborn. Not as a mere performance, but as a principle.

CSR, as practiced today, staggers between performance and principle, often falling squarely into the former. Behind the publicized donations and sustainability pledges, many corporations continue to operate within frameworks driven by self-interest, branding calculus, and instrumental reasoning. Such practices violate not only the spirit but the letter of Kantian moral philosophy, which demands that ethical action stem from duty and be governed by universally valid maxims.

This article has argued for a Kantian reconstruction of CSR; one that rejects the idea that ethics must bend to market utility. Drawing from Immanuel Kant's Good Will, Categorical Imperative, and Formula of Humanity, and building upon the work of Norman Bowie, it has shown that CSR, to have genuine moral worth, must arise from an unconditional obligation to human dignity and rational autonomy.

The cases of San Miguel Corporation, Jollibee Group Foundation, and PMFTC illustrate the ethical contradictions that arise when CSR is deployed as reputation management rather than as moral responsibility. These are not outliers but symptoms of a broader performative trend in global

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[71] Kant, *The Metaphysics of Morals*, 18.



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business ethics, where doing good is increasingly framed as an investment, not an imperative. Critics of Kant may caution against his rigidity in the context of real-world commerce, yet Kant's ethics offer not rigidity but clarity. As Allen Wood notes, Kant provides "a compass, not a script." It is this moral compass. Anchored in reason, duty, and consistency that businesses today most desperately lack.

The incorporation of the Fraud Triangle further underscores how CSR breakdowns often arise from a deeper failure to internalize ethical principles. When pressure, opportunity, and rationalization converge, what is lacking is not just compliance, but character. The very kind that Kant's moral law is designed to cultivate.[72] Thus, I have with hope, that Dr. Cortez' words shall resonate, "Thus, those who will teach Business Ethics and Social Responsibility must create opportunities and look for small pockets and openings when and where an alternative approach may thrive."[73]

As such, when critics say Kant is too "idealistic" for business, perhaps what they really mean is: he makes it harder to hide behind results. And that, Kant would say, is exactly the point. CSR does not need to be efficient to be ethical; it needs to be intentional. Kantian ethics does not deny the value of impact. Instead, it demands that the impact begins with principle, not performance because a Renaissance of CSR is not a return to charity but to ethics. It is the recognition that companies, like individuals, are moral agents. Hence, they are bound not by what profits demand, but by what reason commands. To achieve what this paper calls the Renaissance of CSR, businesses must abandon the illusion that doing good is optional, flexible, or conditionally strategic. Ethics must no longer be an appendage; it must be the architecture. The categorical imperative must not merely guide public statements, but it must govern silent decisions.

The article systematically dismantles the objection that "prioritizing ethics over profit will render business unviable" by reframing the very premise of that objection through Kantian ethics. Kantian ethics does not prohibit profit as it demands that profit be earned ethically. The Kantian reading of the Fraud Triangle shows that when profit becomes the supreme value, it enables rationalization, pressure, and opportunity—the conditions that breed ethical failure, corruption, and fraud. However, it does not deny the importance of profit. Additionally, it demonstrates that profit without duty leads to collapse: in culture, in credibility, and sometimes in criminal law. To prioritize ethics is not to abandon profit. It is to earn it with honor. In this moral vision, CSR is not a choice corporations make to be admired. It is a duty they must fulfill to be human. To act ethically is not to rise above business; it is to humanize it. Let the market chase appearances. Let the moral company pursue something rarer: the good will.

[72] Cressey, *Other People's Money*, 30–35.
[73] Cortez, "Critical Business Ethics," 114.



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