

Uncovering the Dialogical Dimension of Corporate Responsibility: Towards a Transcendental Approach to Economics, with an Application to the Circular Economy.

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Abstract

Corporate Social Responsibility scholarship has grown significantly in recent decades. However, a philosophical reflection on what the concept of responsibility means and entails is still underdeveloped in the management literature. Typically, some ethicists have opposed an “ethics of conviction” (Kant), to an “ethics of responsibility” (Jonas), but this distinction seems to miss the alethic dimension of a teleological ethics and its implications for the concept of responsibility. To assess a responsible behaviour, we need to start from the reflective and critical thought, i.e., the subject’s consciousness. This means that it is only by virtue of consciousness that the subject knows what responsibility is and entails in the multiple occasions in which he relates to the others and the world. Responsibility must be understood as a “response” to a “quest” for an authentic realisation. This implies that the dialogical dimension innerves the normative dimension of responsible behaviour, at the individual and social level. We aim to show how a transcendental conception, grounded on consciousness, can grasp the limit of the subject, but also of that which surrounds it. Indeed, the proper act of consciousness consists in grasping the limit, as awareness of one’s own limitedness, which defines the relationship between identity and difference, the latter indicating not only the other subject, but also the lifeworld, interpreted as an ecosystem. In light of this transcendental conception, we assess the circular economy model under these two respects: its reconceptualization of the concept of waste and resources and the notion of stewardship towards the ecosystem.

Introduction

Recent decades have witnessed a growing interest in the academic literature and among professionals and institutions on business ethics and the responsibility of corporation in society. The idea of corporate social responsibility (CSR hereafter) – which espouses the view that businesses have responsibility towards a broader constituency of stakeholders – gained momentum in the 1960s and since then the topic has triggered significant involvement of academics and management practitioners (Carroll, 2008; Wang *et al.*, 2016). From the 1990s numerous initiatives have flourished to help organisations to adopt CSR practices including certification and monitoring agencies, the UN’s Global Compact, the Global Reporting Initiative, Integrated Reporting and the Sustainable Accounting Standards Board (Waddock, 2018). Simultaneously, companies have engaged substantially with CSR and, more broadly, with corporate sustainability initiatives (Waddock, 2018; Wang *et al.*, 2016).

Academically, CSR has been defined in multiple ways and the field has witnessed the emergence of related, similar yet different, constructs embracing CSR thinking and often used interchangeably (Carroll & Brown, 2018; Landrum & Ohsowski, 2018), which include: corporate sustainable development (Bansal, 2005), corporate citizenship (Matten & Crane, 2005), the triple bottom line (Elkington, 1997), shared value (Porter & Kramer, 2011), corporate sustainability (Sharma & Henriques, 2005), business ethics, conscious capitalism (Strong, 2009) and stakeholder’s management (Freeman, 1984).

Yet CSR research has privileged a macro and organisational perspective over a micro perspective, despite the fact that it is individual actors who take decisions, even though CSR initiatives are carried at the organisational level (Aguinis & Glavas, 2012). Managers moral responsibility towards society, which has been discussed in the ethics literature but considerably less in management literature, needs more attention (Bansal & Song, 2017).

It was Howard Bowen’s 1953 landmark book ‘*Social Responsibilities of the Businessman*’ that brought the notion of *corporate social responsibility* into the public domain, and was influential in initiating the academic debate on the social responsibility of businesses (Linnenluecke & Griffiths, 2013). Bowen (1953) conceptualised corporate responsibility as:

obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values to our society (...). As servants of society, they must not disregard socially accepted values or place their own values above those of society (p. 6).

Bowen’s argument for the role of business in society was opposed by the Nobel Prize winning economist Milton Friedman, who, in his 1962 book ‘*Capitalism and Freedom*’, argued:

there is one and only one social responsibility of business—to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud (p. 133).

The ensuing debate on the responsibility towards shareholders, stakeholders and the wider community has characterised the discipline in the last decades, establishing a proper field of investigation, which has contributed to define and clarify some actions and rules that firms should abide by.

However, we think that a proper philosophical reflection on the concept of responsibility is still missing. In this contribution, we aim to develop some theoretical reflections on how the discourse should be framed. We will start our investigation from those philosophers who have assigned a central stage in ethics to the concept of responsibility. Thus, we will present, first, the Weberian reflection on the ethics of responsibility and its contraposition to the ethics of conviction, and, subsequently, we will reflect on Jonas's and Apel's ethics of responsibility. We do not aim to provide an exhaustive analysis of all the philosophical implications that can be drawn from those proposals, but only to point at the main aspects and what is still missing, according to us, in the debate. This will be instrumental to our proposal to ground the notion of responsibility on a transcendental dialogical ground.

The Ethical Reflection on the Concept of Responsibility: The Ethics of Conviction and the Ethics of Responsibility

Max Weber has famously distinguished between two strands of ethical approaches: the *ethics of conviction*¹ and the *ethics of responsibility*². He focused his attention on this distinction, in two classical loci: *The profession and vocation of Politics* (1919), and *The Meaning of "Ethical Neutrality"* in "Sociology and Economics" (1907). His aim was to show how the continuous and progressive rationalisation of human life, which was a defining feature of the modern age, and the degree of autonomy acquired by each discipline, were leading to a loss in the notion of value and duty.

In his view

there is a profound opposition between acting by the maxim of the ethic of conviction (putting it in religious terms: 'The Christian does what is right and places the outcome in God's hands'), and acting by the maxim of the ethic of responsibility, which means that one must answer for the (foreseeable) *consequences* of one's actions (Weber, 2010, p. 359-360).

Weber was aware that the contraposition between these two ethical attitudes was sterile and had to be overcome. However, it is precisely the concept of responsibility that is lost in his reflection, by reducing it to the instrumental rationality. In his perspective, indeed, the two ethical attitudes (or virtues, as Kim (2017) suggests) are integrated and overcome in a comprehensive ethical vision, which shows the limit of each of them. He aims at overcoming them in an encompassing moral vision, which goes beyond the strictures of utilitarianism and the rationalisation of ethics.

In fact, in the same work, he then states:

On the other hand it is immensely moving when a mature person (whether old or young) who feels with his whole soul the responsibility he bears for the real consequences of his actions, and who acts on the basis of an ethics of responsibility, says at some point, 'Here

¹ The original German "Gesinnungsethik" is sometimes translated as ethics of principles.

² The original German term is "Verantwortungsethik".

I stand, I can do no other.' That is something genuinely human and profoundly moving. For it must be *possible* for *each* of us to find ourselves in such a situation at some point if we are not inwardly dead. In this respect, *the ethics of conviction and the ethics of responsibility are not absolute opposites* [italics added]. They are complementary to one another, and only in combination do they produce the true human being who is *capable* of having a 'vocation for politics' (Weber, 2010, p. 367-368).

This integration is the fundamental ethical task that Weber assigns to himself in order to halt to the moral disorder of our epoch. Since the project envisaged by Weber is very ambitious, we intend to assess the strength of the proposed integration.

As synthesised by Kim (2017), according to the ethics of responsibility, an action is evaluated only as a cause of an effect, i.e., to the extent that it can establish a causal relationship with the empirical world, instead, according to the ethics of conviction a free agent should be able to direct himself, with full autonomy, not only towards the means but also towards the ends. This means that the ethics of responsibility is judged against its ability to foresee the consequences and impact of an action. Thus, though rescuing the concept of responsibility from the neglect in which it had fallen in the formalistic Kantian ethics, this recovery runs the risk of relegating the concept to its purely calculative and utilitarian dimension. On the other hand, the ethics of conviction recognises that the kind of rationality – which is at work when choosing the most apt or efficient means to an end – differs from the kind of rationality that justifies the choice of an end. This difference is not a matter of degree but between two essentially different types of rationality.

Indeed, the rationality at work with regard to the end is no longer a calculative or instrumental one, which for *given* ends has to assess the appropriate means, as it is the case in the standard definition of economics, later crystallised by Robbins (1932). It is, instead, the choice of one's own direction in life with no ground on instrumental rationality to justify it. As a consequence, "a free agent has to create a purpose *ex nihilo*" (Kim, 2017), and this choice will act as polar star in one's own life. Confronted with a plurality of values – often conflicting values – "the soul – as in Plato – chooses his fate" (Weber, 1917/1947, p. 18).

When treating the ethics of conviction, Weber falls prey to an equivocation which tends to identify two forms of rationality, which are to be carefully distinguished: the *instrumental* and the *theoretical* rationality. Instrumental rationality aims at achieving the maximum utility with the most efficient use of means, but – and this is its limit – without being able to determine whether that which *seems* useful and beneficial is *truly* useful and beneficial. When instrumental reason is not enlightened by the theoretical reason, and tries to replace the latter, it can only envisage short-sighted objectives. Only apparently the instrumental reason aims at achieving an end, but in reality, it cannot be forward-thinking, because it has pretended to do without (i.e., "epochize", according to the Husserlian terminology) the theme of truth and the theoretical reason which is concerned with this theme.

From the above description it is clear that the two ethical stances seem to be irreconcilable in that the ethics of responsibility is consequentialist in essence, grounded on a rational consideration of means, while the ethics of conviction is deontological and is grounded on ought-to-be. Weber himself acknowledged that there was an "abysmal contrast" between the two, but he claimed that the perspectives should be brought together and overcome in a more encompassing ethical stance.

However, while the need for reconciliation is recognised by Weber, he thought that only a strong moral character could produce such reconciliation. This could be a politician with a sense of mission or vocation (Beruf), who, with pure force of will, would combine both a strong conviction for some “chosen” ideals, and a wise calculation of the means more apt to achieve some given ends, under the current circumstances.

However, this distinction and attempted reconciliation, which has marked much of the subsequent discussion on the notion of responsibility during the XX century, is not resolved in Weber from a philosophical point of view, but rests, despite Weber’s attempts, on a purely empirical basis, or – we could also add – on a pure act of faith, that a strong personality could emerge in the political arena. Instead, we claim that if the irreconcilable nature of the two ethics is not first clarified from a theoretical point of view, the attempted Weberian solution remains dubious and destined to fail.

The Ethics of Responsibility in the XX Century Reflection: Jonas and Apel

The Weberian distinction has led to a fruitful debate among philosophers across the XX century including the major philosophical figures of the past century: Sartre, Weischedel, Ricoeur, Levinas, Bonhoeffer. But the most systematic and influential analysis on the concept of responsibility is due to Hans Jonas, who titled his ground-breaking work “*The Imperative of responsibility*”³.

According to Jonas, responsibility can only be judged, assessed and justified in relation to the value that it seeks to preserve⁴. This means a recovery of the teleological dimension to the extent that a truly responsible behaviour is one that is directed to an end to be defended and preserved. While the Weberian ethics in his scepticism towards a rational assessment of ends was far apart from an Aristotelian teleological ethics, Jonas’s approach does not refrain from a reference to the ends that human beings should rationally agree on to preserve.

For Jonas, the supreme value is life. Human beings are not called to extend, as much as they can, their Nietzschean “will to power”, but to act in such way that life is preserved in his species and in all its forms⁵. Human beings must be concerned not only with the relations that bind them to one another, but also with the relationships that they can establish with the surrounding environment. Indeed, life, human life but also the life of any species, rests on the

³ The original German title “Das Prinzip Verantwortung” could be translated more literally as the “Principle of responsibility”, being also a dialogue with Bloch’s thesis in “The principle of hope”.

⁴ Jonas (1984) develops his teleological approach to the concept of responsibility in Ch. 3, especially pp. 51-56.

⁵ Life, “genuine life”, plays a central role in Jonas’s redefinition of the Kantian categorical imperative, according to his teleological framework: “An imperative responding to the. new type of human action. And addressed to the new type-of agency that operates it might run thus: “Act so that the effects of your action are compatible with - the permanence of genuine human-life”: or expressed negatively: “Act so that the' effects of your action are nor destructive of the future possibility of such life”; or simply: “Do not compromise the conditions for an indefinite continuation of humanity on earth”; Of, again turned positive: “In your present choices, include the future wholeness of Man among the objects of your will” (p. 11).

responsible behaviour of human beings. But Jonas is also aware that in the nuclear age human freedom can pose a serious threat to life.

To overcome these risks and tackle the challenges to life, Jonas looks for an ontological ground, beyond the religious faith – which could be a source of contrast among believers and non-believers – that could provide a solid basis for an ethical theory of responsibility. In his proposal, however, the Aristotelian teleological dimension seems to be subordinated to the biological dimension which takes precedence.

Indeed, according to Jonas, the individual must first be aware that his mission or task is the responsibility towards life, then realise that his actions may be detrimental to the highest value, i.e., life, and finally become aware that the ultimate dimension is responsibility, which is to be judged in function of what we do for future generations. The ethics of responsibility, for Jonas, is thus mainly concerned with future generations and yet-to-be-born human beings⁶.

Karl-Otto Apel reinterpreted the Jonasian “principle of responsibility” along the lines of an anti-metaphysical *discourse ethics*. The concept of responsibility, according to Apel, should be analysed within the context of the relation between “historically given linguistic community” and an “ideal communicative community”. The latter would provide the transcendental conditions, i.e., the possibility conditions, within which the former can effectively direct itself.

The scope of a historical community consists in realising the conditions for an effective communication. Human emancipation can only occur when everybody is part of the communicative community which is prefigured by the ideal dialogical community. This scope acquires a normative dimension in his view, in contraposition to the Weberian reduction of the ethics of responsibility to the mere calculus of the consequences of action. In this sense, the Apelian perspective combines a teleological and normative dimension, but contrary to Jonas, here, the *telos* is no longer the preservation of life, but the implementation of the ideal communicative community. Apel (1993) maintains that a responsible human action is one that is directed to the realisation of equal rights among individuals and involves the participation of all individuals in this endeavour. Thus, he proposes an *ethics of co-responsibility* (*Mitverantwortung*), for its appeal to the shared responsibility and equal commitment by everyone.

As Apel (1993) puts it:

what I want to bring up for discussion is the urgent need for a novel concept of *responsibility*, a concept that can neither be reduced to *individual accountability*: nor allows for the individuals unburdening themselves from personal responsibility, by e.g., shifting it into institutions or social systems. (...) I would provisionally define it as that of *everybody's co-responsibility for the effects of collective actions or activities* (p. 9).

Both Jonas and Apel have provided important insights on the notion of responsibility rescuing it from the reductionist Weberian perspective. Jonas has grounded it on a teleological vision that has life as its scope, while Apel – explicitly rejecting a metaphysical grounding – has

⁶ The relevance of future generations within Jonas's conception of responsibility emerges in particular in Ch. 2, Section IV. As he states clearly: “It is this sort of duty that is involved in a responsibility for future mankind. It charges us, in the first place, with ensuring that there be a future mankind-even if no descendents of ours are among them-and second, with a duty toward their condition, the quality of their life” (p.40).

grounded his ethics on a teleological and dialogical dimension that is grounded on the “ideal communicative community”.

However, both in the Jonas’s ethics of responsibility and in Apel’s discourse ethics, there is a missing *alethic* dimension, which we explore next, after having discussed whether and to what extent the ethics of responsibility and the ethics of conviction are really opposed and in which sense we think that they should be integrated. In other words, in both approaches a theoretical grounding is missing, which has to be understood as the unconditioned condition, and, for this reason, it can act as a grounding.

Both ethical approaches are missing the awareness of the necessity that the direction of the responsible action must tend towards the very ground that legitimises (i.e., justifies) it. The ground only can give sense and direction to the responsible action: a ground, therefore, that emerges beyond the system of all that which is grounded (i.e., determined beings) in order to effectively ground the latter. With this we mean that the ground we are referring to is not on a par with the determined being, but represents the condition of intelligibility of the latter.

It is important to clarify, with regard to the Apelian transcendental foundation of discourse ethics, that there is a crucial difference between the concept of “transcendental” that is used in his analysis and our use of the same term. While for Apel the transcendental is interpreted as a condition of possibility for an ideal dialogical community, we use the concept of “transcendental” to indicate an intelligibility condition. For this reason, only the unconditioned condition is intelligible, because it does not depend on another condition to be intelligible. For if it depended on another condition, it would have given rise to an infinite regress, without ever reaching an authentic ground.

Ethics of Responsibility and Ethics of Conviction: How to Reconcile Them?

The debate between the ethical theories and the various attempts at reconciliation or at overcoming their contraposition, which has been synthesised above, has let emerge the gains but also the limits of both ethical approaches. That which is missing in the debate is the fundamental dimension of ethics which is represented by its teleological orientation. This has been due, as we have seen, to the forgetfulness of the theoretical reason and the subsequent substitution of the end with means, thus reducing the end to a scope. The end (*telos*) is crucial, since, according to us, ethics is a vector of truth that can only be defined as a function of the end to be achieved. It is this *telos* that inspires, enlivens and orientates moral action, gives a sense, which is entirely pervaded by the end to which it is directed.

When the teleological dimension is lost, an ethical theory is severely diminished and impoverished. However, we must clarify that only the authentic end can give sense to that which is directed to truth. When this is not the case, morality is no longer legitimated by a search for truth. In Jonas, in fact, there is certainly a teleological dimension, but, as we have seen, it was then reduced to the biological dimension, i.e., life preservation. But the search for truth cannot be deleted from ethics, nor can it be replaced by some dogmatic truths, which would contradict the very concept of truth.

In the ethics of conviction (or principles) and the ethics of responsibility that which is missing is, thus, also an adequate reflection on the concept of truth. To be clear, we are not referring here to a dogmatic conception of truth that hypostatizes one assumption or a specific end, but to the *intention of truth* that enlivens any authentic search and allows grasping the essence of responsibility or the essence of principles. Indeed, any definition, be it of responsibility or principles or conviction, is always in relation to a context and bound to it (see Stella & Ianulardo, 2018). It cannot claim to be an absolute truth (i.e., free from any relation to other), but only a relative one. This notwithstanding, absolute truth as an *ideal* that constitutes the search and guides it cannot cease to enlighten the research, otherwise the latter would turn into a dogmatic affirmation of principles.

In the ethics of responsibility, how one defines responsibility is missing, and this is so because any process starts from assumptions, but a theoretical consideration allows the limits of any definition to be grasped, i.e., its being bound to a context. On the contrary, the philosophical thought is grounded on the reflective consciousness and the intention of truth.

In this way we are not limiting ourselves to a practical (i.e., determined) result or practical considerations, e.g., what being responsible in a specific context means, but we aim at *true* responsibility. When a researcher crystallises a specific (determined) notion of responsibility, he is no longer true to himself, to his intention, which can only be to achieve the true concept of responsibility. If so, he would cease to be a philosopher and be responsible. For he is no longer responding to his own intention.

In this process, a researcher is only assuming without submitting to scrutiny or criticism a particular definition. He is proceeding uncritically, without retroceding problematically on the assumption the investigation is starting from.

On the contrary, it is precisely on the *intention* of truth, which expresses the transcendental value of consciousness, that the ethics of conviction and the ethics of responsibility cease to be opposed and are included in the unity of the act of their tending, both, towards truth. The former, in the sense of understanding that conviction must be "true" conviction; the latter, in the sense of being "true" responsibility.

The ideal value of truth coincides with the impossibility of reducing it to a given, a determination, since the truth is the unconditioned condition and, for this reason, it is grounding. If it were conditioned, it would be conditioned by other from it – that is, from that which is false. For this reason, truth, i.e., the ground, cannot be bound to that which it grounds, for otherwise it would be conditioned. Truth conditions unilaterally that which depends from it and it emerges beyond any determination (given, data, facts) because it grasps the limit of intelligibility of the latter. Due to its capacity to transcend any limit, by revealing it, the truth coincides with the transcendental consciousness, which overcomes the empirical consciousness itself in its limit, being bound to the empirical universe.

The Missing Alethic Dimension in the Ethics of Responsibility: The Transcendental Thought

By assuming some specific notions of responsibility or principles, these ethical approaches assume that ethics does not need a theoretical foundation. Indeed, what is missing in both is the *alethic* dimension, that is, their legitimation in terms of truth.

This is so because principles are presupposed but not legitimated as assumptions (i.e., they are just assumed, not legitimated). The fact that life is a precondition for there being responsible human beings – as in Jonas’s ethics of responsibility – is not yet a justification or legitimation of the truth of the notion of responsibility whose aim should be life preservation. On the other hand, the fact that the discourse and communication (or language for that matter) are a precondition (i.e., transcendental) for rational discourse in a historically given linguistic community, is not yet a legitimation of them.

We share the criticism directed against dogmatic theoretical thinking, which has hypostatized truth, and transformed it into a set of definite statements, forgetting that truth can never be determined, for only truth can determine itself (indeed, for any determination of truth, one could always ask whether it is a “true” determination). However, we maintain that *truth as an ideal* cannot be taken out of the search, because there is no search without the truth of that which is searched for: if one is not searching for the truth of that which is investigated, one is not searching at all.

Thus, ethics needs to be grounded on an *intention of truth*, i.e., on a theoretical intention. But this implies that ethics be grounded on a reflective and critical thought that is the only one capable of grasping the limits of premises and assumptions, for only this reflective thought is enlightened by the awareness that assumptions – precisely because they are assumed, not legitimated⁷ – are never authentic truths.

This point is crucial: when we speak of *intention of truth*, we are referring to truth not as *regulative ideal*, which dictates the process of investigation towards a revealed or assumed truth, but as a *constitutive ideal*, that is immanent to the search, that orientates and evokes it, and that cannot be removed without removing the search itself.

That which is missing in the ethics of responsibility and in the ethics of conviction is a reflection, on the *truth* of responsibility and on the *truth* of conviction, i.e., a critical and self-critical attitude.

This means that nobody can claim to be truly responsible, but at most one can claim to have the intention of being responsible. Intention is that which grounds responsibility, but at the same time an intention is truly responsible when is entirely devoted to the search for truth.

To determine what is responsibility one cannot do without reflective and critical thought, i.e., the subject’s consciousness. The latter, indeed, is not only knowing, but also a self-awareness of knowing and knowing that which is to know. This means that only by virtue of consciousness it is possible to know that which responsibility is, and also to know what the most responsible behaviour with regard to certain values and principles (or ends and scopes) is, in the multiple occasions in which the subject enters in a relationship with the others and with the world.

⁷ It is worth pointing out that any investigation, be it in ethics or in sciences, must inevitably start from assumptions, they are the starting point of any research. However, this does not imply that they are legitimated, i.e., that they are undeniable or incontrovertible.

We aim to show how a transcendental conception, centred around the grounding value of consciousness, can grasp the limits of the subject but also of that which surrounds him. Grasping the limits and limitedness of consciousness is the result of an *act of consciousness* that allows defining the relationship that exists between *identity* and *difference*. With the term “difference”, we are not only referring to the “other” identity, the “other subject”, the other with respect to the subject, but also the world or environment, considered in its natural dimension, and thus as ecosystem.

The Act of Consciousness and the Transcendental Foundation

The reflective property of thought is its capability to recognise itself in the various configurations in which it relates to the world and constructs the objects of thought, i.e., its capability of turning back into itself. The thought can objectivise the world by grasping its limit, precisely because it can objectivise itself, by grasping first of all its own limits, and by doing so transcending itself and the various forms in which it objectivises itself. This is, according to us, the theoretical sense of the Socratic “*knowing of not knowing*”.

The characteristic of thought is that it can recognise its thoughts (*noemata*) because it can recognise itself as thinking (*noesis*) and it is by virtue of this reflective function that the thought can recognise itself in the objects of thought. This is a peculiar feature of thought: indeed, thought is not immediately identical with itself, but its identity is mediated through the difference (i.e., the object of thought), which is accepted by thought as an essential moment for its constitution. Thanks to this reflective property, thought appears not as a static unity, but as a dynamic and active unity.

The contents of the act of thought are other from it, but they are also essential to give thought a determined configuration. This means that *difference* is essential to the constitution of thought. It is thus essential to correctly understand the *act of consciousness*, because on one hand it seems to be a consequence of the process of differentiation, i.e., its relationship to the difference, on the other hand instead, it seems to be a precondition for it.

Thought requires language and discourse to be expressed in a determined way, but on the other hand, the act of thought, i.e., the transcendental self-awareness, to borrow a Hegelian and Husserlian terminology, is not a consequence of the process of differentiation but the unconditioned condition that grounds it. This act of thought (or act of consciousness) expresses the property of thought of being self-conscious, its self-awareness. Without this self-consciousness, nothing could be present to the thought since it could not recognise it as its own thought.

We are thus distinguishing a formal aspect, which takes place when consciousness expresses itself through discourse, language, and dialogue, from a transcendental dimension, the act of thought, which overcomes its formal expression, since it represents its condition. The act of thought is the act by which consciousness grasps the limit of a determined being, and in so doing, it transcends it. In this sense, it is unconditioned, because it does not require the

determined being, but grasps the limit of the latter, and more precisely, it represents the act by which the determined thought transcends itself.

When we say that the determined being transcends itself, all that we mean is that the determined being recognises that it requires that which is other from it (i.e., the difference) and thus it is tied to it (i.e., it is conditioned, determined by something else). On the other hand, the act of consciousness, in its transcendental sense, grasps the limit of the finite being and its relative existence.

It is worth stressing that the act of consciousness can grasp the finite being in its limitedness only by virtue of the light of the infinite, which stands as the end (*telos*) that guides it. The act of consciousness coincides with the *intention of being one with the infinite* and expresses the *tension of the finite consciousness towards the infinite*, the unconditioned condition, and for this reason it emerges beyond the empirical consciousness. This act grasps the limits also of the empirical consciousness, by grasping the ties that bind it to its determined contents. In other words, we can say that the act of consciousness represents the accomplishments of consciousness by realising its authentic essence, i.e., its transcendental value.

The act of thought that emerges beyond the objectivised forms of thought and allows to grasp their limit, as determined forms, is what we call the *act of consciousness*. This act not only grasps the relativity of the various forms, and in doing so, it transcends them, but this transcendence beyond itself characterises it as reflective thought. Moreover, since it is reflective it is also critical, i.e., it does not take the assumptions as unquestioned. And because it is critical of its assumed forms, it can also be qualified as self-critical.

Now, it is precisely on the reflective and critical thought that the dialogue is based. The reflective and critical thought that characterises the act of consciousness allows the subject to start questioning the initial assumptions and the presuppositions that characterise any procedure. Since reflective thought leads the subject to questioning his own assumptions, he applies his own critique to his way of proceeding and starts recognising its own limits and becomes open to the other's opinion.

The translation at the formal and operative level of the act of consciousness is represented by the dialogue, which constitutes the most important tool for human beings to give substance to the authentic search. Indeed, through the dialogue, the subjective truth, the opinion, i.e., the subjective certainty, is confronted with the subjective opinion of the other, in search for that objective truth, which represents the aim of search.

The Dialogical Dimension of Responsibility

The transcendental grounding, thus far described, which occurs at the level of the transcendental consciousness, is then translated at the empirical level in the dialogue of the empirical consciousness with itself. Indeed, as we have seen, since the act of consciousness

consists in grasping the limit of any determination, it can also grasp its own limit, as empirical consciousness.

The dialogue, from a phenomenological point of view, represents the condition to realise a personal identity, which is open to the difference, represented by the other human being (*horizontal dimension*), because it predisposes the subject to be open to the unique and universal truth which he intends to achieve (*vertical dimension*). This search for truth that transcends the empirical subjective point of view opens the subject to the *vertical dimension* of existence. However, from a transcendental point of view, it is by virtue of the truth, which represents the common ground of any searcher, that one can be open to another and translate this common ground in a common project. It is this vertical dimension towards the objective truth that can ground a *horizontal dimension*, which is open to the other individuals, but also to the surrounding world. This can only be grasped if the *phenomenological* level of consciousness is not confused with the *transcendental* level, which grounds the former. Indeed, consciousness must not be limited to its phenomenological dimension, and in this article, we defend its transcendental dimension, that is, its capacity to reflect on itself, i.e., to objectivise itself, making itself the object of its self-reflection. Indeed, we spoke of *self-consciousness*. Only as *transcendental* consciousness, consciousness not only grasps and acknowledges the forms (i.e., objects, data) as its contents, but it also grasps the limits of those forms and contents, and in so doing, it grasps its own limits, as empirical consciousness, to the extent that it is in relation to those forms and contents.

By grasping its own limitedness, the subject – the empirical subject – is aware of its relationship to itself, the others and the social and physical world. The starting point of an authentic dialogue is the Socratic “*knowing of not knowing*”, because only when a dialogue is enlivened by the intention to attain wisdom, without pretending to possess it already, that the participant in it is open to the different opinions coming from others. This openness allows the participants to be aware of the limits of their opinions and this awareness is the Socratic wisdom.

This also allows broadening one’s own horizon, going beyond the immediate certainty, projecting one towards the truth that cannot be determined, but must be considered as the unconditioned condition by virtue of which search can only be authentic.

Dialogue is essential, not only at the theoretical level, in that it allows grasping the limitedness of our viewpoints, but also in light of our living together. Sharing a common intention of truth is the condition for an authentic shared life. At the empirical level, the dialogue allows grasping the different points of view, which is at the same time a recognition of truth. Not in the sense that any opinion is equally true, which would be a contradictory statement, but in the sense that each is equally in need for ground, each is equally conditioned, i.e., determined, and thus not the truth which is the condition and end of search. It is, thus, only in the unity of the dialogical search that openness to the difference and convergence to truth can be grounded. This intentional dimension of the dialogue will constitute the common ground among different subjective viewpoints.

Indeed, engaging in an authentic dialogue reveals the intention of truth, which allows any participant to grasp the partiality of any opinion and tend towards the *unity* that emerges beyond the differences. The unity being not a superior or better truth, but the *intention of truth*

itself. This is a warning against any reductionism that pretends either to crystallise one's viewpoint as the final truth or to reduce truth to a point of view.

It is worth pointing out that in order to have an authentic dialogue it is not enough to have two subjects who are communicating among themselves, as in the Apelian discourse ethics. If anyone is closed in his own monologue, in his own convictions – as in the ethics of conviction – a true dialogue cannot arise. In fact, we would experience a *polemical dynamics* (indeed, the Greek word “polemos” means war), in which a “will to power” will pretend that a viewpoint would tend to overcome the other's viewpoint⁸.

This polemical dynamics, which characterises the false dialogue, is present also when one participant is only interested in providing supporting arguments to his own thesis, without accepting the partiality of his own viewpoint. It is neither the arguments that are provided, nor the politeness according to which they are presented, that characterises an authentic dialogue, but the abandonment of each pretence of possessing the truth. This is a truly responsible dialogue.

A truly responsible dialogue, this is the point that we want to make, is one in which the participants are not aiming at having their thesis accepted, be it through violence or arguments, but one in which they are all aiming to achieve the truth around the theme they are investigating, without trying to let their prejudices prevail upon others'.

Thus, we come back to our initial point: an authentic dialogue can only arise starting from reflective thought, which makes us aware that truth is undeniable, but cannot be determined. Even the person who denies or ignores the absolute value of truth, must admit it implicitly when he enters a dialogue and accepts to radically question his own certainties.

If responsibility means *to respond in truth* to the question that comes from another, then no authentic responsible behaviour can take place outside the dialogue that a subject establishes with another subject and the lifeworld, be it social or natural. But then a responsible behaviour also implies that we draw the consequences of this authentic dialogue, by grasping the limits of our viewpoints and how our identity, as empirical subjects, is shaped by our relationship to the difference, the other subjects, the lifeworld, the ecosystem.

Redefining our Responsibility Towards the Social and Natural Environment

As we have seen in the previous sections, in a transcendental perspective, the proper act of consciousness consists in grasping the limit, as awareness of one's own limitedness, which defines the relationship between identity and difference, the latter indicating not only the other subject, but also the lifeworld (interpreted as ecosystem). Moreover, we have seen that a true responsible action can only occur when we engage in an authentic dialogue which starts by questioning our own assumptions aiming at achieving a truth as end (*telos*) of our search.

⁸ See Garcia-Marzá (2012) and González (2002), for a different pragmatic transcendental approach to business ethics which is instead based on the Habermasian and Apelian discourse ethics.

We can now focus on the relationship that we establish with the difference, the others and the lifeworld, which defines our responsibility, as we have conceptualised it, in this transcendental dialogical approach.

Responsibility can be conceptualised according to a *horizontal dimension* as a relation that presupposes a subject, an action and the consequences of the action, which are then ascribed to the subject who is considered as accountable for the action. But there is also a *transcendental dialogical approach* that allows us to conceptualise responsibility according to a *vertical dimension* as a relation between an end (*telos*) that evokes the subject's search and the latter's response to the calling of the end. As we have seen, these two dimensions are not separated nor are they overlapped. The horizontal dimension is the inevitable translation on the pragmatic or formal side of the transcendental dimension, which questions the subject in its search for meaning.

Without subjectivity, whose fundamental traits are represented by freedom and intentionality, there is no responsibility and the quest for an authentic meaning of that which the concept of responsibility implies loses any philosophical interest. In which sense, indeed one can speak of responsibility if we are not referring to a subject who is really free to direct itself towards the aims and scopes that it has chosen? But once subjectivity has been grounded transcendently, it is possible to reflect on the object of the subject's response: towards whom or what is the subject responsible?

In this sense, we think that Levinas's perspective provides some interesting insights. In some works, as *Totality and Infinity* (1961) and *God, Death and Time* (1993), he has reflected in depth on the concept and significance of responsibility and has grounded it on the subject's response to the "other". In his conception, the subject is essentially in relation to the other both as the absolute, who in his religious perspective is God, and the neighbour, the other human being. This relation to the other is constitutive in his perspective, because it allows the constitution of the subject's own identity. Even though not explicitly discussed in Levinas, one can integrate this relation to the other with Jonas's reference to future generations and how these also contribute to the identity of subject.

In this perspective the identity of the individual is interwoven with that of the other in a constitutive relational dynamics. In this sense, precisely because the other is essential to the constitution of the self, the individual is *responsible*, in that he has *to respond* to the calling of the other. Thus, responsibility is viewed in an ethical relational way. This calling (or "charge") opens the room for the exercise of the individual's freedom. According to Levinas, the subject is not only *responsible towards the other*, but also *responsible for the other*. This commitment to the other would lead the subject to renounce to its totalitarian temptation consisting in absolutizing itself.

In our transcendental perspective, while we agree on the subject's responsibility towards the other in its double dimension, we have also clarified that they belong to two different plans, a *vertical* and a *horizontal* one. The vertical, or transcendental, plan is the condition of intelligibility of the horizontal, or formal, plan in which our concrete praxis (i.e., our actions, our specific thoughts, our dialogue with others etc.) inevitably expresses itself. Self-awareness (i.e., the awareness of one's own limits), which is the transcendental plan, is the condition that allows the self to see itself as necessarily tied to the other.

In our perspective, the human being is truly responsible to the others to the extent that he is fully committed to respond to the act of consciousness that leads him to recognise and thus overcome his own limits. The theoretical reason can grasp the limit of any determination including its own limit, by virtue of the light of truth, which is revealed in the transcendental consciousness⁹.

Thanks to the opinion of the other, the dialogue allows acknowledging the limit of one's own opinion. For this reason, entering a dialogue, in an authentic way, as we have seen above, is a truly responsible action: one is putting oneself out there, one is taking the risk of being proved wrong, but one is also achieving the most intelligent result, consisting in grasping one's own limits and enlarging one's horizon.

Thus, the first act of responsibility consists in putting oneself out there and acknowledging one's own limits but, as a consequence of this responsible dialogue which is established with the other participants, the entire community of participants takes on itself the responsibility of tending towards the truth. This search for truth is an *ethical responsibility*, involving all participants, which is *grounded on a theoretical necessity*. Indeed, as we have shown above, there is no search outside the search for truth.

The dialogue with the other is not only the dialogue with the other consciousness, who shares with us the search for truth and contributes to enlarging our horizon, but it also includes the "other" as the ecosystem, whose reasons must be understood in its own right. By "dialogue" with the other as "ecosystem" we mean acknowledging its role and function in relation to this authentic search for truth. The ecosystem is indeed, as the word indicates, the "house", or the habitat system, within which our dialogue takes place. A dialogue which occurs also with future generations, as Jonas has pointed out¹⁰, and is truly responsible to the extent that it takes into account the questions that ideally come from them. Dialoguing with future generations means that current generations take into account their needs and imagine their questions, hoping that they will do the same with regard to their previous generations. Projecting oneself towards the future means overcoming a closed and static identity, which is limited to the present. Dialoguing with them, indeed, allows us to no longer limit our perspective to the *hic et nunc* of our experience, but overcoming our spatiotemporal limits, thus enlarging our horizon by *responding* to the calling from truth¹¹.

⁹ As Hegel put it in a famous passage in the *Phenomenology of Spirit*: "But consciousness is for itself its own concept, thereby immediately the advance beyond what is limited and, since what is thus limited belongs to it, beyond itself; together with the singular the beyond is also posited for consciousness, even if only alongside the limited, as in spatial intuition. Thus, consciousness suffers this violence at its own hands: it spoils its own limited satisfaction" (Hegel, 2018 [1807], 38).

¹⁰ Jonas (1984) analyses the duty of current generations towards future generations in Chapter 2, section IV. This duty is interpreted by Jonas as the responsibility to the "*idea of Man*" (p. 43), as an ontological imperative.

¹¹ Developing the dialogical dimension of responsibility, as we have done in the previous sections, with regards to future generations is a task we aim to pursue in another contribution. The themes of intergenerational justice involve many interesting and challenging philosophical issues, from the (non-)identity to the existence problem. Meyer (2015) provides an updated account on the current debate. However, we wanted to point out that by rooting the notion of responsibility in its dialogical transcendental ground, current generations can establish a dialogue with future generations since the alethic dimension that constitutes the authentic search involves all generations.

The Circular Economy: Towards a Renewed Conception of Responsibility?

The revaluation of the *other* as ecosystem, within the *transcendental dialogical* approach that we have defended, must undergo a deep process of rethinking the role of natural resources. Resources must no longer be understood as the ego's means to realisation but as part of an ongoing dialogue through which the subject can better understand himself and can enter a mutually beneficial relationship with current and future generations. This requires rethinking the concept of waste – and in so doing of resources –: not just reusing or recovering it, but rethinking its nature and role, as the circular economy (CE hereafter) is starting to do. How has the CE come into being and what CE thinking and principles look like?

In a seminal article published in the *Academy of Management Review*, Gladwin et al. (1995) made a poignant statement: “quite simply, how many organizations could exist in the absence of oxygen production, fresh water supply, or fertile soil?” (p. 875). Since their early argument, much has been written on the topic of corporate social responsibility and companies have continued to invest in measures to improve the ecological sustainability of their operations (Ergene et al., 2020). Yet, ecosystems degradation is still amongst societal grand challenges and it is jeopardising the capability of our current, linear operating production and consumption systems to continue generating prosperity in the years to come. More than 20 years after, Gladwin et al.'s (1995) reflection sounds as a very alarming wake-up call urging to reconsider the foundations of business relationship with nature.

It is within this milieu that the CE has caught the imagination of business leaders, policy makers and scholars alike. The CE is a vast and complex movement that involves many different dimensions and can be investigated from different perspectives. In this context, we will only analyse it in relation to the dialogue that it has established with the ecosystem, and within the society, with its multiple stakeholders. We will thus assess the CE in view of the transcendental dialogical approach to responsibility that we have developed by focusing on two aspects that have characterised the CE: its reconceptualization of the concept of waste and resources and the notion of stewardship towards the ecosystem.

In one of its most popular but also earliest conceptualisations, the CE is defined as an industrial system that is restorative or regenerative by intention and design [that] replaces the end-of life concept with restoration, shifts towards the use of renewable energy, eliminates the use of toxic chemicals, which impairs reuse and aims for the elimination of waste through the superior design of materials, products, systems, and within this, business models (EMF & McKinsey, 2012, p. 7).

For its emphasis on a more efficient use of natural resources and a renewed conceptualisation of waste, it is not surprising to see that even the first encyclical in the history of the catholic church concerning the natural environment, *Laudato Si'*, commends the CE as one way of “counteracting the throwaway culture which affects the entire planet” (Pope Francis, 2015, p. 18). Interestingly, for our dialogical approach, the Pope in his encyclical letter, recalls Saint Francis lesson inviting us “to see nature as a magnificent book in which God *speaks to us* and grants us a glimpse of his infinite beauty and goodness” (Pope Francis, 2015, p. 11, *italics added*). The Pope's appeal requires the collaboration of all individual to protect our common home, as he puts it: “I urgently appeal, then, for *a new dialogue* about how we are shaping the

future of our planet. We need *a conversation which includes everyone*, since the environmental challenge we are undergoing, and its human roots, concern and affect us all” (Pope Francis, 2015, p.12, *italics added*).

The CE aims at recoupling economy with ecology and promises to deliver multiple forms of value yet decoupled from the consumption of finite natural resources (EMF et al., 2015). These are reflected in the CE core principles: a) preserve and enhance natural capital, meaning that renewable energy and materials should be used whenever possible and biological materials returned to nature at the disposal stage to build natural capital; b) optimise resource yields, meaning that resources productivity should be maximised by designing products for longevity, recycling and re-using in industrial and biological cycles of production and consumption, and c) foster system effectiveness, meaning that all sources of negative environmental externalities, not just in the form of end-of-life waste, should be designed out completely (EMF et al., 2015).

Whilst it is undeniable that the economic benefits of the CE, epitomised as the ‘circular advantage’ (Lacy & Rutqvist, 2015), have triggered a ‘eureka moment’ in the business community concerning the logic of value creation and capture, the merits of CE thinking expand beyond the purely economic sphere. Barad (2003) has argued: “Language matters. Discourse matters. Culture matters. But there is an important sense in which the only thing that does not seem to matter anymore is matter.” (p. 801). As a society, both at the individual and organisational levels, we have come to ignore physical materiality, which is troublesome since as humans and organisations alike we are contingent upon natural resources that are grounded in the physical world (Bansal & Knox-Hayes, 2013). For too long, we have unnoticed the destructive impact of waste upon the natural environment resulting in the contamination of fresh water, soil and generation of greenhouse gases contributing to climate change. A shocking 2016’s study warned that there may be more plastic than fish in the ocean by 2050 (WEF et al., 2016). By contrast, the CE, by placing economy in a closer relationship with ecology, i.e., reintegrating economy within ecology, offers us an opportunity to reconnect with the ecosystem in a mutually beneficial way.

In the *Ethics of Waste*, Hawkins (2005) asks: “could the recognition of waste as ‘things’ change our relations with it?” (p. 73). Here we argue that the CE is actively shaping our recognition and conceptualisation of waste, forging a new behaviour of attentiveness towards the resources we use and, by consequence, changing our relationship with it at two fundamental levels.

Firstly, from the perspective of everyday disposal practices, by emphasising the importance of reclaiming the by-products of our production and consumption systems, it portrays the act of disposal not as the last mile in our relationship with material things but rather as the beginning of a process wherein death and life are inextricably intertwined, exactly as it is in nature:

in examining the biosphere, what becomes immediately obvious is that there is no linear value chain extracting resources and spewing out wastes. Instead there is a value cycle. Within nature’s value cycle, a select number of raw materials are constantly reused—and never lose value. They are literally reincarnated cyclically into new beings (Unruh, 2010, p. 7).

Waste is no longer something undesirable to see, to dispose of or to forget about but rather waste equals food: today's waste is tomorrow's resources. Disposal becomes the integral part of a creation process and calls upon a person's *responsibility* to act in his/[her](#) own interest (preserving resources for future prosperity) and that of the natural environment (avoiding further pressure on finite natural resources and damage to ecosystems). In a CE, each individual is a producer and consumer at the same time, i.e., a *prosumer*, since in the act of *responsibly* engaging with waste, he/she becomes co-creator of new material artefacts that come to life as a result of reused, recycled resources.

This 'enlightened' responsibility involves not only the individual confronted with his own materials end-of-life practices but, as an important prerequisite, the production process itself and the wider context within which the production-consumption process takes place. Products can be correctly disposed and resources recovered for further cycles of production and consumption only if they are designed considering the end-of-life stage and appropriate infrastructure are in place to enable reverse logistics, sorting and processing without compromising materials quality and purity (EMF & McKinsey, 2012). The concept of responsibility becomes all encompassing, cutting across the different categories of socio-economic and political actors.

As a result, we concur with Lehtokunnas *et al.* (2020), who highlight that CE-related policies and practices generate new 'moral categories' and so we believe that the CE promotes a new ethics of waste. As put by Hawkins (2005), the practice of recycling is a good example of multiple economies (monetary, personal and moral) at play and of the complex relations between them: "recycling makes profits and new forms of subjectivity" (p. 95). That is, recycling implies first and foremost a significant change in the way in which people relate to their rubbish. Hawkins also opines that:

there are many different ways in which the ethos of disposability, distance, and denial can be challenged, but (...) for a less destructive ethics of waste to emerge, awareness of the arts of transience is crucial (p. 134). [...] The ordinary sublime of transience is what worms show us (...). They give us a powerful example of how quotidian and inevitable change is. And in this very ordinariness we can see how loss and change can be experienced without denial or disgust or despair, and without recourse to grand moral rhetoric. We can see how waste can contribute to renewal, how it can be generative (p. 128).

We agree with Hawkins (2005) who argues that the CE, by evoking the image of an economy that is restorative and regenerative and embracing the art of transience, insofar as resource reuse and recover are encouraged, contributes to change our waste micro practices and thereby promoting a less destructive ethics of waste.

Secondly, at a deeper, moral level, our relationship with waste is no longer one of the many configurations of the humanity versus nature dichotomy, whereby producing and consuming are the humans' job, while metabolising, absorbing their by-products the nature's job. A shift in the person's imaginary of his/her relationship with waste and the natural environment is implied: humans, society and organisation are all part of a larger system upon which they can no longer impinge without duty of care.

The transition towards the CE does not entail hard transformations only, i.e., technological ones, but also soft transformations and, within these, of subjectivity, awareness and redistribution of social responsibility (van den Hoogen, 2019). The CE is a "complex whole

of processes arising from subjectivity” (p. 182), “a matter of 'willingness' and 'sympathy’” (p. 183) and “about the actors in the thermodynamic system developing an awareness of their place within the system” (p. 184).

While the renewed relation that the CE model has established with natural resources can be viewed in line with the dialogue with the other that characterises a truly responsible behaviour, the ethical dimension of the CE goes beyond its reconceptualization of the concept of waste. Indeed, as highlighted by van den Hoogen (2019), “with the concept 'circular economy' much more is meant than combating waste and the consumerism at its root. It is about producing another 'narrative', another 'story' of what this world is, and who we as actors are within it” (p. 182). Particularly, in line with De Angelis and Ianulardo (2020), we underline that

the merits of the CE model are best understood if they are seen as part of an ongoing societal *conversation (rhetoric)* where actors and all involved stakeholders engage in a *continuous* and *authentic dialogue* at a multifaceted (social, institutional, political, cultural, academic, educational, etc.) level that envisages the achievement of an integral human betterment (p. 147, *italics added*).

In this perspective the CE is seen as a cognitive framework instrumental to the emergence of a future imaginary “of more environmentally, economically and socially sustainable production and consumption systems” (p. 147).

Thus, the teleological nature is inherent to the CE vision and is developed through an all-encompassing dialogue with societal stakeholders and institutions. We claim that it is precisely at this level that the ethical dimension of the CE shows itself, by engaging *responsibly* with the current challenges in an ongoing conversation.

If the CE approach is viewed as a moral vision that enhances human betterment by emphasising that natural resources are limited, it can lead to an enhanced view of human flourishing, including not only good social relationships, but also the ecological relationship between persons and nature (Ianulardo & De Angelis, 2019).

In conclusion, we think that any discussion on corporate responsibility must start from a theoretical understanding of the concept of responsibility and we have proposed to ground it on a transcendental approach that sees in the *dialogue* – philosophically understood – its operational level. In this perspective, we have proposed to see the CE model as representing a recent attempt to move towards this direction, by articulating a complex societal dialogue involving many stakeholders and a renewed vision of our relationship with the natural environment, in particular through a reconceptualization of the notion of waste. We are aware that this is a recent movement, which can be investigated from multiple perspectives and the research on it is still in its infancy. As with all proposals, many questions are still open, but we believe that when it is seen within this theoretical framework, the CE model shows its *ethical* nature – which, according to us, has been incorrectly questioned by others – thanks to its dialogical dimension and its responsibility towards the ecosystem.

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