CAN CORPORATIONS BE MORALLY RESPONSIBLE WITHOUT BEING CAUSALLY RESPONSIBLE? A WAY TO ADDRESS THE CLIMATE CRISIS

by

Kaitlin Louise Pettit

A dissertation submitted to the faculty of
The University of Utah
in partial fulfillment of the requirements for the degree of

Doctor of Philosophy

Department of Philosophy

The University of Utah

May 2022

Copyright © Kaitlin Louise Pettit 2022 All Rights Reserved

The University of Utah Graduate School

STATEMENT OF DISSERTATION APPROVAL

| The dissertation of | Kaitlin Lo | ouise Pettit | | |
|---|-----------------|-------------------------------|--|--|
| has been approved by the following supervisory committee members: | | | | |
| Carlos Gray Santa | na , Cha | ir 4/13/2022 Date Approved | | |
| Eugene Chislenko | , Mer | mber 4/14/2022 Date Approved | | |
| Leslie Francis | , Mer | mber 4/12/2022 Date Approved | | |
| Matthew Haber | , Mer | mber 4/13/2022 Date Approved | | |
| Jay Odenbaugh | , Mer | mber 4/13/2022 Date Approved | | |
| | | | | |
| and by | Eric Hutton | , Chair of | | |
| the Department of | Phi | losophy | | |
| and by David B. Kieda, Dean of The Graduate School. | | | | |

ABSTRACT

We face an environmental crisis. Climate change is already causing massive fires, floods, and food shortages. These effects are only going to get worse.

Mainstream philosophical thought puts the blame for these effects on those who contribute to climate change. Corporations are some of the biggest contributors, but they, the public, and many governments are hesitant to hold corporations responsible for fighting climate change. Even if we were able to arbitrate who is to blame for how much, it would take time that we don't have.

To fill this hole, I propose a theory of moral responsibility that relies on *potential impact* and a *responsibility to help*, rather than on statements of blame. I argue that corporations are responsible for their future actions because they can do better and because of their duties to others.

To do this, I start with the philosophical theory of forward-looking responsibility. Forward-looking responsibility says that an agent is responsible for making the world a better place. But why should corporations be motivated to act, especially when their main goal is profit, not a better world?

I argue that corporations' duties to those they have relationships with – stakeholders, local communities, and the environment – and to those who are in great danger motivate their action. I show how this *responsibility to help* is derived from any of

the main ethical theories. This results in an improved form of forward-looking responsibility.

To test my theory, I contrast different kinds of existing corporations, as well as a hypothetical new corporation. A new corporation being responsible shows that my theory does not rely on causal responsibility to succeed. Additionally, we can draw from the lessons of existing companies to determine what is feasible to expect of a corporation, what is too demanding, and what should not be repeated going forward.

Corporations are part of society. With this privilege come moral responsibilities to those around them and to those who need their help. I ask that companies live up to their moral responsibility and lay out examples of how they can do so.

This dissertation is dedicated to my family, who have tirelessly supported me throughout this endeavor. To my husband, for asking me to tell him something interesting about my research as we look at the stars. To my mom for her wonderful cheerleading. To my dad, for always believing in me. To my brother, for being my consolation and laughter when things get tough.

This dissertation is especially dedicated to my grandfather, who taught me to think philosophically as a little girl walking in the woods with him, and to my soon-to-be baby. I work every day to make the world a better place for her to grow up.

TABLE OF CONTENTS

| ABSTRACT | iii |
|---|------|
| GLOSSARY OF KEY TERMS | viii |
| ACKNOWLEDGMENTS | xiii |
| Chapters | |
| 1. INTRODUCTION: MOTIVATION | 1 |
| 1.1: Environmental Motivation | |
| 2. POTENTIAL IMPACT AND A RESPONSIBILITY TO HELP: STRENGT | |
| FORWARD-LOOKING RESPONSIBILITY | 8 |
| 2.1: Criteria for Moral Responsibility | 9 |
| 2.2: Potential Impact | |
| 2.3: Objections to Forward-Looking Responsibility | |
| 2.4: Responsibility to Help | |
| 2.4.1: Consequentialism | |
| 2.4.2: Duty Ethics | |
| 2.4.3: Contractualism | |
| 2.4.4: Virtue Ethics | |
| 2.4.5: Application to Corporations | |
| 2.5: Considerations and Objections | 53 |
| 2.5.1: Connotations for Other Groups | |
| 2.5.2: Corporations as Individuals | |
| 2.5.3: Ramifications for Personal Responsibility | |
| 2.5.4: Forward-Looking Responsibility as Consequentialism | |
| 2.6: Manifestation of Responsibility | |
| 3. OBJECTIONS AND REPLIES | 59 |
| 3.1: Will It Cost Too Much? | 59 |
| 3.2: Is It Too Demanding? | |
| 3.3: What Is Too Demanding? | |
| 3.4: What About Conflicting Duties? | |
| 3.5: Is It Their Place? | 75 |
| 3.6: Is It Enough? | 78 |

| 3.7: What About the Oil Companies? | 79 |
|---|-----|
| 3.8: Moving Forward | 81 |
| 4. NEW CORPORATIONS: A TEST CASE | 83 |
| 4.1: Real World Case Studies | 84 |
| 4.2: A Thought Experiment | 94 |
| 4.3: Motivation | 97 |
| 4.4: Theory and Application | 99 |
| 4.4.1: Criteria for Moral Responsibility | 99 |
| 4.4.2: Potential Impact | |
| 4.4.3: Responsibility to Help | |
| 4.4.4: Going Forward | 105 |
| 4.5: Back to the Real World | |
| 4.6: Objections and Replies | |
| 4.6.1: Why Should Morali-Tees Start in the First Place? | 108 |
| 4.6.2: How Is This Different from a B Corp? | |
| 4.6.3: Why Should We Hold Innocents Responsible? | |
| 4.7: Conclusion | |
| REFERENCES | 114 |

GLOSSARY OF KEY TERMS

AGENT/MORAL AGENT

Someone who is morally competent and receptive to moral reasoning See Section 2.1

APT CANDIDATE FOR MORAL RESPONSIBILITY

Someone who is a moral agent and fulfills all the *Criteria for Moral Responsibility*See Section 2.1

B CORP

A corporation that has legally agreed to balance profit and purpose; in order to be certified as a B Corp, companies must prove that they meet a high standard for social and environmental impact and that they are helping work towards a healthier environment, reduced inequality, lower poverty levels, and other social accountability metrics

See Sections 4.1 and 4.6.2

BENEFICIAL DIFFERENCE

Something that improves the current state of the world; what every moral agent should act in service of, according to FLR See Section 2.2

BLAMEWORTHINESS

Whether someone is to blame for the situation at hand; often, this refers to their causal responsibility

See Section 1.2

CAUSALLY RESPONSIBLE

Someone who is involved in the causal chain of events, thereby helping cause the situation at hand

See Sections 1.2 and 2.1

CONFLICTING DUTIES/OBLIGATIONS

When an agent can satisfy either of at least two obligations, but can't satisfy them both/all; also called a moral dilemma

See Section 3.4

CONSCIOUS CAPITALISM

An economic system that builds on the main tenets of capitalism, yet argues that corporations can and should be socially responsible See Section 3.6

CONSEQUENTIALISM

The ethical theory that holds that an action is right if and only if it brings about the best possible consequences; these consequences can be measured in levels of happiness, pain or pleasure, utility, etc. depending on which consequentialist subtheory is involved

See Section 2.4.1

CONTRACTUALISM

The ethical theory that holds that an action is right if and only if it can be justified to another, suitably motivated, moral agent See Section 2.4.3

CONTROL CRITERION

The *Criterion for Moral Responsibility* that states that in order to be morally responsible for an action or outcome, an agent must have control over their action; this means that they could have done otherwise, that there was a viable second option they could have done instead

See Section 2.1

CRITERIA FOR MORAL RESPONSIBILITY

The three criteria that a moral agent must fulfill in order to be morally responsible for a given action or outcome; 1) the situation must be normatively significant, 2) they must have control over their actions, and 3) they must have epistemic access to the outcome of their actions

See Section 2.1

DETERMINISM

The philosophical view that all our actions are predetermined and we can't ever do otherwise

See Section 2.2

DEMANDINGNESS OBJECTION

An objection, most often levied at consequentialism, that the ethical theory requires too much from a moral agent to be a reasonable or viable ethical theory See Section 2.3

DUTY ETHICS/DEONTOLOGY

The ethical theory that holds that an action is right if and only if it is in accordance with rationally-derived moral norms
See Section 2.4.2

EPISTEMIC ACCESS/EPISTEMIC CRITERION

The Criterion for Moral Responsibility that states that in order to be morally responsible for an action or outcome, an agent must have epistemic access to the consequences of their action; this means that they could reasonably be expected to know what their action would entail; note: they do not need to absolutely know, just have reasonable access to information about the consequences of their and the mental capacity with which to assess it

See Section 2.1

ETHICALLY MOTIVATED PERSON

In contractualism, a moral agent who is motivated to act ethically or has reason to seek out or agree to what is good for others, not just for themselves See Section 2.4.3

EXTERNALITY

An economic term for a cost that is borne by someone other than the producer See Section 3.1

FAST FASHION

The modern clothing design system that emphasizes constantly new fashions, rather than seasonal ones, and leads to a 'wear it once' mentality, along with increased pollution and waste

See Section 4.1

FORWARD-LOOKING RESPONSIBILITY (FLR)

A philosophical theory that argues that if you can make a beneficial difference, you should

See Section 2.2

GREENWASHING

The signaling of environmental actions without meeting the responsibilities they outline

See Section 4.1

IMPERFECT DUTY

A duty to an end goal, rather than to a specific action, and so can be fulfilled in a variety of ways

See Section 2.4

INTERNALIZING EXTERNALITIES

When the producer pays externalizable costs See Section 3.1

MORAL AGENT/MORAL AGENCY

A moral agent is morally competent and is receptive to moral reasoning; one who has moral agency is a moral agent; only a moral agent can be morally responsible See Section 2.1

MORAL DILEMMA

See conflicting duties

MORALLY RESPONSIBLE/MORAL RESPONSIBILITY

A moral agent is morally responsible when they fulfill all the *Criteria for Moral Responsibility*; there may be cases where a moral agent – one who can be morally responsible in other instances – does not fulfill the *Criteria* in a particular instance, and so is not morally responsible in that particular situation See Section 2.1

NORMATIVE SIGNIFICANCE

Something that is morally relevant; the *Criterion for Moral Responsibility* that states that in order to be morally responsible for an action or outcome, the agent must face a morally relevant situation

See Section 2.1

ORGANIZED GROUP AGENT

A group moral agent that has a decision-making structure that allows each individual within that collective to have their voice heard, and that allows the collective to arrive at a decision as a group

See Section 2.1

PERFECT DUTY

A duty that puts constraints on the agent for how the duty can be fulfilled or requires a specific action

See Section 2.4

POTENTIAL IMPACT

The future difference an agent can make; does not rely on causal statements about their past actions

See Section 2.2

PRIOR CAUSALITY

What an agent is causally responsible for in the past See Sections 1.2 and 3.7

RESPONSIBILITY TO HELP

The imperfect duty to help others that moral agents have; this responsibility is directed at those whom the agent affects and those who are in peril See Section 2.4

SLOW FASHION

The opposite of fast fashion; a fashion movement that places emphasis on reusability, repairability, and reduced waste See Section 4.5

UNORGANIZED GROUP AGENT

A group that lacks the decision-making structure of an organized group agent, making them much harder to describe as a collective moral agent; examples include 'all people on Earth' and 'red-heads' See Section 2.1

VIRTUE ETHICS

The ethical theory that holds that an action is right if and only if it is in accordance with the virtues or with what a virtuous person would do; virtues lie in a golden mean between the vice of deficiency – too little of the virtue – and the vice of excess – too much of the virtue – that is determined by the agent's circumstances

See Section 2.4.4

ACKNOWLEDGMENTS

Many thanks to Carlos Santana and Rebecca Sue Mullen for their tireless effort in reading many drafts of this dissertation and for their wonderful feedback. My thanks as well to my committee – Eugene Chislenko, Leslie Francis, Matt Haber, and Jay Odenbaugh – for their helpful comments and for pushing me to make my argument as strong as possible. Finally, my thanks to the Philosophy Department for my funding and education, and to the Eccles Graduate Fellowship in Political Economy for funding in my final year.

CHAPTER 1

INTRODUCTION: MOTIVATION

Corporations should respond proactively to climate change because they can make a *positive impact* and, under any major ethical theory, they have a *responsibility to help*. In this dissertation, I provide a theory of corporate moral responsibility that builds on these two key concepts. My theory is designed to work in the context of long-term structural topics like climate change. Most current theories of responsibility focus on prior causality and blameworthiness. These current theories fail to adequately explain corporations' responsibility to act proactively on issues like climate change. Instead, I focus on forward-looking responsibility (FLR) as an explanation for corporations' responsibility to act. My motivation is both environmental and philosophical.

The world is ending. We need to do something different. Additionally, existing arguments for FLR aren't compelling. I have a plan to make FLR succeed. In this Introduction, I explain my motivation for this dissertation and why we need a forward-looking approach to problems like climate change.

Then, in Chapter 2, I present my theory. I start with what it takes for a corporation to be morally responsible in a given instance. I then cover what current FLR theories require of corporations. I argue that these requirements are not a sufficient explanation of corporations' moral responsibility for climate change. I show how we can derive an

improved form of FLR from any of the major ethical theories. I then respond to objections to specific details of my theory and discuss in broad strokes what my theory will look like in practice.

In Chapter 3, I respond to broader objections to my theory. Finally, I use a case study in Chapter 4 to test whether my theory is solely forward-looking and what it would look like in practice.¹

Section 1.1: Environmental Motivation

The planet is suffering. It's about to suffer even more given our current trajectory. Climate change already affects our food and water supplies and brings larger and more frequent natural disasters.² This is a self-defeating and unsustainable state of affairs. We need to take action.

Corporations are positioned to do just that. They can take action now to have a large impact going forward. Their action would help mitigate the effects of climate change. I argue that because corporations are able to make that positive *potential impact*, they have a responsibility to do so where they can. This doesn't mean that governments and individuals aren't also responsible for responding to climate change, though that will not be my focus here.

I focus on corporations' responsibility for several reasons. As discussed above, corporations have the potential to make a disproportionally large impact, both positively

¹ I seek to provide an account of what it means to be responsible, not an account of how to hold agents responsible. My argument is in favor of a moral theory, not a legal proposition. I leave it to future projects to determine if and how my theory could be legally applied.

² IPCC, "Climate Change 2021: The Physical Science Basis. Contribution of Working Group I to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change."

and negatively. Additionally, in many parts of the world, corporations have proven to be more stable than the government. Corporations must make long-term plans in order to remain financially solvent, and so consumers can expect that most companies won't make sudden, large shifts in their goals, behaviors, and products. The US government, for example, can change administrations every four years and the Congressional majority can shift every two. In recent years, this has led to serious ideological shifts that have left citizens and the world wondering what to expect from American policy.³ Instead, corporations' stability makes them a good starting place to identify forward-looking responsibility. Finally, many companies have shown a willingness to accept responsibility and change their actions.⁴ This suggests that they are open to arguments such as mine, and could be persuaded to actually make a difference.

Section 1.2: Philosophical Motivation

Most theories of responsibility rely on praise- or blameworthiness for past actions as an indicator of responsibility.⁵ If you cause something that is morally problematic, you are to blame for its occurrence. This blameworthiness generally rests on a statement of causality: you are to blame for something that is your fault. If you can show that you didn't cause the problem at hand, you aren't blameworthy, and aren't morally responsible.

³ Allen, "American Climate Leadership without American Government."

⁴ Boody, "About Boody Eco Wear"; Patagonia, "Business Unusual"; Sorkin, "BlackRock Chief Pushes a Big New Climate Goal for the Corporate World"; Who Gives A Crap, "Our Impact"; Office of Governor Gavin Newsom, "California and Major Automakers Reach Groundbreaking Framework Agreement on Clean Emission Standards."

⁵ Fischer and Ravizza, *Responsibility and Control*; Talbert, "Moral Responsibility"; Tognazzini and Coates, "Blame"; Wallace, *Responsibility and the Moral Sentiments*.

These theories of responsibility have successfully described how we think moral responsibility should work in many cases. However, in the case of climate change, it doesn't work to blame corporations in this manner. Let's examine several reasons why.

First, it's difficult to sort out the causal web. Individuals', corporations', and governments' actions are all interdependent. Attributing causal responsibility to one often means attributing causal responsibility to the others as well. This causal web makes it difficult to assess who is responsible for what reparations.⁶

Second, there are problems with group action. The actions of any one individual or company often aren't enough to make a difference overall to the effects of climate change. It's not clear that any one agent can be completely causally responsible. The actions of society as a whole are causing climate change. Consequently, it can seem unfair to single out specific agents.⁷

Third, group membership continually changes. Corporations go into and out of business, they change leadership, and even their core mission can change. The same goes for governments and other organized groups. Groups like these don't provide a stable agent with whom to identify blame-based responsibility. It's hard to hold a current group causally responsible for the actions of a different membership from 30 years ago.⁸

Fourth, the problem of climate change is time-sensitive. We are at a tipping point where we must act – swiftly and forcefully – in order to avoid changing our planet's

⁶ Schmidtz, *Social Welfare and Individual Responsibility*, 44; Shockley, "Individual and Contributory Responsibility for Environmental Harm," 266–68.

⁷ Shockley, "Individual and Contributory Responsibility for Environmental Harm," 266–68.

⁸ Lyons, "Corrective Justice, Equal Opportunity, and the Legacy of Slavery and Jim Crow Symposium"; Isaacs, "Collective Responsibility and Collective Obligation."

climate permanently. We don't have time to determine who, specifically, is responsible for what. Nor do we have time to untangle the web of interconnected responsibility, or to dig ourselves out of the mire of individual versus group action. We must act now.

Finally, the nature of our current situation requires us to look forward. Living the way we're used to and going back later to clean up the mess isn't working. To maintain an environment that's sustainable, we need to change the way we live. Going forward requires us to take responsibility for the world we want.

This doesn't mean that prior actions don't have their place in the responsibility debate. Agents should be held responsible for their past actions. However, in forward-looking problems like the climate crisis, I argue that we need to go a step further. Blame-based responsibility hasn't given us as much progress as we need, so we must look to other alternatives. FLR has largely been overlooked up to this point, and I argue that this type of ethical theory presents us with the opportunity to identify our environmental obligations. My theory is intended to complement blame-based theories of responsibility and provide an alternative that allows us to make progress in circumstances such as the climate crisis. ¹⁰

Many of the difficulties with blame-based responsibility apply beyond the problem of climate change as well. Societal inequalities like access to healthcare,

⁹ Intergovernmental Panel on Climate Change, "Global Warming of 1.5 °C"; IPCC, "Climate Change 2021: The Physical Science Basis. Contribution of Working Group I to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change"; IPCC, "Climate Change 2022."

¹⁰ I don't take a position on whether the type of responsibility I discuss here is 'responsibility as attributability', 'responsibility as accountability', or 'responsibility as answerability'. I'm inclined to agree with Smith's more encompassing approach and think that moral actions can be both attributable to corporations and that corporations are accountable for their actions. However, I don't wish to limit the discourse of this dissertation. Even if corporations are responsible in all three manners, that doesn't mean the types of responsibility can't be importantly distinct in other cases. For more, see Smith, "Responsibility as Answerability."

systemic racism, and earning a living wage all face similar difficulties with blame-based responsibility. The interconnected web of societal actions makes it difficult to assign causal responsibility. One person's actions won't make much of a difference. These societal inequalities are pressing issues that need to be addressed immediately. They are not issues where we can make mistakes and expect to be able to clean them up at little societal cost. Therefore, a forward-looking account of responsibility is an apt response to many societal problems, including that of climate change.

However, current theories of FLR are not sufficient. As I will discuss in the following chapters, FLR on its own doesn't give a reason for an agent to act. In this dissertation, I show how we can derive FLR from any of the major ethical theories. When viewed in this light, FLR inspires an imperfect duty to help where you can. Grounding FLR in any of the major ethical theories in this way strengthens FLR and provides a motivation to act.

In this dissertation, I aim to offer a revised account of FLR that addresses the long-term and complicated difficulties of issues like climate change. My account is particularly well-suited to the moral responsibilities we intuitively expect from corporations, but have not been able to account for in other theories of responsibility. My goal in this dissertation is to help determine the content of those forward-looking responsibilities.¹²

¹¹ For the purposes of this dissertation, I focus on agents' imperfect duty towards humans. However, my argument could be expanded to include animals and the environment. For more, see Potter, "Kant on Duties to Animals"; Rolston III, "Environmental Virtue Ethics: Half the Truth but Dangerous as a Whole," 67; Singer, "All Animals Are Equal"; Swanson, "Contractualism and the Moral Status of Animals."

¹² In this dissertation, I focus on what is known as substantive responsibility, where agents are responsible for the obligations they have to those around them. This is in comparison to moral reaction responsibility, which is the responsibility agents have that makes specific moral reactions appropriate (Scanlon, "Forms and Conditions of Responsibility."). I do this, first, because agents' attitudes are

important for moral reaction responsibility, which can be difficult to establish for corporations. Second, I focus on substantive responsibility because statements of praise or blame often rely on past actions (though this need not always be the case) and I don't wish to confuse the issue. If corporations' actions towards those around them can act as evidence of their attitudes, then they may also have moral reaction responsibility which would influence how individuals should interact with them. Establishing corporations' attitudes, however, is beyond the scope of this dissertation.

CHAPTER 2

POTENTIAL IMPACT AND A RESPONSIBILITY TO HELP: STRENGTHENING FORWARD-LOOKING RESPONSIBILITY

In this chapter, I lay out the details of my theory of responsibility. In Section 1, I discuss what criteria an agent must meet in order to be morally responsible in a given instance. This is important to know before assigning any sort of moral responsibility. Then, in Section 2, I explain forward-looking responsibility (FLR) as it is currently understood: if you can make a beneficial difference, you should. However, I object to this current formulation of FLR in Section 3 and argue that it doesn't provide the motivation necessary for an agent to act. It would be great if we went out of our way to always do the best for everyone, but are we morally failing if we don't take every possible action we could? In Section 4, I provide an alternate basis for FLR that provides the necessary motivation for action. We can derive FLR from any of the main ethical theories. In doing so, those theories themselves explain why if an agent *can* act, they *should*. Finally, I address some specific objections to this formulation of FLR in Section 5 and set up the application of my theory going forward in Section 6.

Section 2.1: Criteria for Moral Responsibility

Theories of who can be morally responsible typically identify three criteria: 1) normative significance, 2) epistemic access, and 3) control. If a corporation fulfills all three criteria, they are an apt candidate for moral responsibility.¹³

It's important to have criteria like these to determine whether an agent¹⁴ is an apt candidate for moral responsibility in a particular instance. Just because someone or some group has moral agency in general doesn't necessarily mean that they can be morally responsible for a particular action, specifically ones that are involuntary or unconscious. You aren't morally responsible, for example, for your heart beating. It's involuntary, something you don't have control over. You can't just will it to stop or change, and so you can't be morally responsible for it. Similarly, in many areas of the U.S., you aren't morally responsible for how the electricity to power your home is made. Most parts of the U.S. have only one power company operating in the area, ¹⁵ and so you don't have a

¹³ There are philosophical debates about whether some groups can be moral agents, but that is beyond the scope of this paper. Most of those debates conclude that at least some groups can, especially organized ones like corporations and governments. Most corporations fall into this category of organized groups, and so I will discuss them as moral agents in this dissertation. For more, see Botting, "The Weak Collective Agential Autonomy Thesis"; Cooper, "Collective Responsibility"; Copp, "The Collective Moral Autonomy Thesis"; Corlett, "Collective Moral Responsibility"; French, Collective and Corporate Responsibility; Isaacs, Moral Responsibility in Collective Contexts; Lewis, "Collective Responsibility"; List and Pettit, Group Agency: The Possibility, Design, and Status of Corporate Agents; May, The Morality of Groups: Collective Responsibility, Group-Based Harm, and Corporate Rights; Narveson, "Collective Responsibility"; Smiley, "Collective Responsibility."

¹⁴ Moral agency is also a prerequisite for moral responsibility. I do not include it in the *Criteria for Moral Responsibility* since I only focus on moral agents in this dissertation. A moral agent is morally competent and is receptive to moral reasoning. Generally, a person or other entity must meet these criteria in order to be capable of acting morally. For example, we do not hold very young children, animals, or machines – who are not morally competent or receptive to moral reasoning – morally responsible for their actions. (Talbert, "Moral Responsibility.")

¹⁵ Find Energy, "All Electric Companies in the United States."

choice. Without a viable alternative, ¹⁶ you aren't morally responsible for the environmental cost of your electricity. ¹⁷

You can be causally responsible for something without being morally responsible for it. Your body is causally responsible for keeping your heart beating, but you don't make a conscious decision for it to do so. You are also causally responsible for your share of the environmental destruction caused by the amount of electricity you use, even though you don't have another option. We want a way to rule out unconscious or involuntary actions like these as a way to distinguish causal responsibility from moral responsibility. You are also causally responsibility from moral

Criteria like these have shown up throughout the history of philosophy, going back at least to Aristotle's control and epistemic conditions in *Nicomachean Ethics*.²⁰ Aristotle argued that in order to be morally responsible for their action, an agent had to perform that action voluntarily. For an action to be voluntary, according to Aristotle, the

¹⁶ In some cases, you may have the opportunity to switch from grid power to home solar panels or power your home in another way. This option is expensive, however, and is not widely available to everyone, especially renters. In these cases, you don't have a choice, and so aren't morally responsible.

¹⁷ You can still be forward-looking responsible for making a change to the power system, however. You can use your influence as a customer to advocate for cleaner electricity sources and you can use your power as a voter to support stricter regulations on the power companies that hold such monopolies.

¹⁸ Under forward-looking responsibility, you can also be morally responsible without being causally responsible, as I will discuss in the next section.

¹⁹ Some philosophers argue that if we live in a deterministic universe, we don't have control over our actions, and so we can't be morally responsible for them. Others speculate that we can still be morally responsible, even if we live in a deterministic universe (Talbert, "Moral Responsibility."). I do not take a position on free will. Concluding whether we live in a deterministic universe is beyond the scope of this dissertation. Regardless of the outcome of that debate, however, we need to at least act as if we have the potential to change the future. Our situation is too dire to fail to take action if we can.

²⁰ Eshleman, "Moral Responsibility."

agent must have control over whether to do or not to do the action, and the agent must be aware of their doing the action and its potential consequences.²¹

More recently, List and Pettit²² argue that similar criteria apply to group moral agents.²³ They argue that in order for a group agent to be held morally responsible for their actions, they must fit three conditions: that they face a choice with normative significance, that they have the comprehension and access to evidence necessary to make a decision, and that they have the ability to act on their decision. For example, while you are aware of the consequences of where you get your electricity, you don't have a choice in the matter and so can't be morally responsible. Your power company, however, is aware of the consequence of how they create the power they send to your house and are much better positioned to change how this power is sourced. Finally, the ramifications of how they source that power and care for the grid have serious implications on the lives and safety of those in their care, as shown by the California wildfires of 2020.²⁴ List and Pettit think that their first condition on normative significance is easy to accept for groups given that groups can be moral agents. They argue that their third condition on action is no more a problem for group agents than it is for individuals. Similarly, List and Pettit argue that if there is a question about what constitutes access to evidence and when ignorance is an acceptable defense, it is just as much a question for group agents as it is for individual actors. So, criteria for moral responsibility like List and Pettit's can be applied to group agents.

²¹ Aristotle, "Nicomachean Ethics," ll. 1109b30-1111b4.

²² The author of this dissertation bears no known relation to the Philip Pettit cited here.

²³ List and Pettit, Group Agency: The Possibility, Design, and Status of Corporate Agents, 153–63.

²⁴ BBC News, "California Utility PG&E Pleads Guilty to 84 Wildfire Deaths."

Corporations are organized group agents. They have a decision-making structure that allows individuals within the collective to express their opinions, and that allows the corporation to arrive at a decision as a collective. Once that decision has been reached and the action taken, the collective is *causally* responsible – as a group – for that action. When they fulfill the *Criteria for Moral Responsibility*, the corporation is *morally* responsible – as a group²⁵ – for their actions.²⁶

From this historical trajectory, I will rely on a consolidated list of criteria to determine whether a corporation can be morally responsible for a specific action:

- 1) That the company face a normatively significant choice or course of action. This criterion is important because not all actions are morally relevant. For example, whether you choose to eat a Kit Kat or a Butterfinger might be relevant to your health or your enjoyment, but it's not particularly morally relevant. If you're choosing between having a candy bar and boycotting traditional candy manufacturers because the way they source their chocolate is harmful to the environment and to their employees, that, however, is a morally relevant choice.
 - 2) That the company have control over their action, i.e., that they have the ability to do otherwise (the control criterion).

As will be discussed in more detail below, if you only have one course of action open to you, you don't really have a choice and so can't be morally responsible. From the power

²⁵ In this dissertation, I focus on moral responsibility at the level of the collective. If collective responsibility is dispersible to the individuals that make up the collective, assigning responsibility to a collective in this fashion may result in some individuals being held morally responsible for actions they did not condone. Whether group moral responsibility can be attributed to individuals in this manner is beyond the scope of this dissertation. This will be discussed further in Section 2.5.3.

 $^{^{26}}$ French, $Collective\ and\ Corporate\ Responsibility;$ Thompson, "Collective Responsibility for Historic Injustices."

example above, if you truly only have one option for how to heat your house in the winter and that option is to source traditional electricity through the only power company available in your area, then you are not morally responsible for the consequences of sourcing that energy.

3) That the company could reasonably be expected to have known the potential outcomes of their chosen action (the epistemic criterion).

You must reasonably be able to understand the consequences of your decision before you can be morally responsible for them. For example, in the last decade, information on the chocolate manufacturing process has become more readily available.²⁷ Prior to that, you might not have heard about the downsides of consuming conventionally processed chocolate, and so would not have been morally responsible for your actions. Now, though, the information is widespread enough that you can be expected to know the consequences of your actions. I will refer to these three conditions as the *Criteria for Moral Responsibility*.

Most corporations today fulfill these criteria in response to climate change. They face a world with all the consequences of global warming – rising sea levels, droughts, heat waves, shifting climates, food shortages, etc. – all of which stand to harm humans and the environment.²⁸ Clearly, this is normatively bad and should be avoided. This fulfills the first criterion for moral responsibility: that corporations face a choice with normative significance.

²⁷ Clark, "Everything You Don't Know About Chocolate"; Valentine, "How Ethical Is Your Chocolate?"; Slave Free Chocolate, "Ethical Chocolate Companies"; Ethical Consumer, "Ethical Chocolate."

²⁸ Goel and Bhatt, "Causes and Consequences of Global Warming."

Information is also readily available about how to avoid this horrible outcome, and so corporations can have epistemic access. With the formation of the Intergovernmental Panel on Climate Change (IPCC) in 1988, climate change and the human sources of it were officially recognized.²⁹ Since then, the IPCC has released multiple reports which have received wide media coverage. Some of these reports and articles have focused specifically on how corporations' actions impact climate change and steps corporations can take to adapt their processes to contribute less to climate change, as well as mitigation strategies they could adopt.³⁰ There has been ample evidence in society in the past three decades to ground an understanding of a corporation's environmental impact. Based on this common knowledge, we can reasonably expect corporations to understand how their actions will contribute to or reduce climate change, and so they fulfill the epistemic criterion with regards to climate change.

Even outside of philosophy, we commonly accept this epistemic condition as an indication of responsibility in society. Perhaps one of the most famous examples comes from the question asked of President Nixon by Congress and the media during Watergate: "What did the President know, and when did he know it?" People wanted to know what epistemic access the President had when they were deciding whether he was morally responsible.

²⁹ Griffin, "The Carbon Majors Database: CDP Carbon Majors Report 2017."

³⁰ Intergovernmental Panel on Climate Change, "Global Warming of 1.5 °C"; Griffin, "The Carbon Majors Database: CDP Carbon Majors Report 2017"; Riley, "Just 100 Companies Responsible for 71% of Global Emissions, Study Says"; Axelrod, "Corporate Honesty and Climate Change."

³¹ Bassetti, "The Curious History of 'What Did the President Know, and When Did He Know It?"

We see this same reasoning in relation to corporations today. Consider the congressional hearing of Boeing CEO Dennis Muilenburg after the two crashes of the Boeing 737 Max due to a system malfunction. Congress and the media alike asked the same question: What did Boeing know, and when did they know it?³² The congressional questions focused on specific examples of information that employees of Boeing had, as well as concerns that had been raised. These included texts between high-ranking Boeing employees expressing concerns about the 737 Max and a document showing that a Boeing employee raised concerns about the 737 Max prior to both crashes.³³ The congressional hearing also took assigning responsibility a step further than simply whether Boeing as a whole and specifically the Boeing CEO knew the relevant information. The congressional questions and the media reports also focused on whether Boeing *should* have known that the sensor was in danger of failing with fatal results.³⁴

We can apply this same precedent to corporations in regards to climate change. In order to fulfill the epistemic criterion, a corporation must be reasonably expected to know the consequences of their actions. We do not have to prove that a specific business completely knew about the effects their actions could have, just that they should have known. They don't have to be able to predict the future, just have access to relevant information with which to make their decision. A corporation must also be reasonably

³² Barbaro, "What Boeing Knew"; The House Committee on Transportation and Infrastructure and Dennis Muilenburg, Full Committee Hearing on "The Boeing 737 MAX: Examining the Design, Development, and Marketing of the Aircraft".

³³ The House Committee on Transportation and Infrastructure and Dennis Muilenburg, Full Committee Hearing on "The Boeing 737 MAX: Examining the Design, Development, and Marketing of the Aircraft".

³⁴ Barbaro, "What Boeing Knew"; The House Committee on Transportation and Infrastructure and Dennis Muilenburg, Full Committee Hearing on "The Boeing 737 MAX: Examining the Design, Development, and Marketing of the Aircraft".

expected to understand what their actions might mean for others, as Boeing did in the example above. Similarly, corporations today have access to information that their actions will help reduce people's suffering from the effects of climate change and that their lack of action will lead to more distress.³⁵ So, corporations can have epistemic access to the consequences of their actions.

Finally, the issue of control. In order to be an apt candidate for moral responsibility, a corporation must have control over their actions. This means that they must have the ability to do something other than their chosen course of action.³⁶ Consider a military robot that is programmed to carry out tasks. The robot, in doing the task, *sees to it that*³⁷ the task occurs. The commander, in ordering the robot to do the task, *deliberatively sees to it that*³⁸ the task occurs. The difference is that the commander could have done otherwise, whereas the robot has no choice but to follow its programming.

Both are causally responsible for the task occurring, but only the commander is morally responsible.³⁹

An agent who has only one course of action open to them is analogous to the robot in this scenario, rather than the commander. For example, if an agent acts in a morally reprehensible way and then later is found to have a brain tumor – after the resection of which his immoral behavior stops – he might be said to have not had control

³⁵ Intergovernmental Panel on Climate Change, "Global Warming of 1.5 °C."

³⁶ What options are open to corporations will depend on the constraints they face. If an option is illegal or if it would close the company, it may not be a live option (see footnote 41). However, as will be shown further on, many options exist for corporations within these constraints.

³⁷ Horty, Agency and Deontic Logic.

³⁸ Horty.

³⁹ Lokhorst and van den Hoven, "Responsibility for Military Robots."

over his actions. Instead, the brain tumor may have caused the deviant behavior. ⁴⁰ In this case, the agent only *sees to it that* he did the action, rather than *deliberatively sees to it that* he did the action since he could not have done otherwise. So, an agent with only one course of action open to them does not have control over what happens.

In many cases, an agent may only have a choice to perform or not to perform an action. They do not have a separate, alternate course of action available to them, though the choice between "action" and "not-action" is still a morally relevant choice. In the example above, however, the agent's behavior is controlled by his brain tumor, and so he does not even have the ability not to perform the action. In instances where not performing the action is a live option⁴¹, however, the agent would have moral responsibility and would *deliberatively see to it that* the action occurs.

Most corporations have a choice of several different actions in response to climate change and so have control over their actions. They can choose to follow traditional, often cost-cutting, methods of production or take extra steps to ensure that the environmental cost is included in their final product price. This may mean altering their means of production, investing in offsetting, or compensating the local community for their imposition. Additionally, corporations can choose whether or not to earmark some

⁴⁰ Sinnott-Armstrong, "A Case Study in Neuroscience and Responsibility"; Robb, "Moral Responsibility and the Principle of Alternative Possibilities."

⁴¹ There is debate over when an option is no longer live. If, for example, the agent would die if they do not perform the action, it is not clear whether they truly have the option not to perform the action, and so it is not clear whether they are morally responsible for the action itself. For more information on this debate, see Graham, *The Disordered Mind*; Morse, "Addiction and Criminal Responsibility"; Robb, "Moral Responsibility and the Principle of Alternative Possibilities."

of their proceeds for climate mitigation strategies to help counteract some of the unavoidable pollution they will cause.⁴²

An agent can't have control over what they do if only one course of action is open to them. The options available to most companies show that they have this control.⁴³ Therefore, they fulfill the control criterion.

Most corporations fulfill all three *Criteria for Moral Responsibility* with respect to climate change. So, they *can* be morally responsible for helping reduce the suffering from climate change. The question is: *are* they?

Section 2.2: Potential Impact

Under the theory of forward-looking responsibility (FLR), corporations are responsible for reducing their contribution to climate change and for engaging in climate mitigation efforts. This theory focuses on the *potential impact* that an agent can have rather than on their past actions that brought about a situation. Under FLR, if someone can act in a way that makes the world better, then they are responsible for doing so.⁴⁴

Despite being a departure from the more traditional blame-based theories of responsibility, FLR still satisfies the three traditional *Criteria for Moral Responsibility*. First, it applies to situations that are normatively significant. FLR has been used to argue for action in response to societal problems like structural racism and wealth disparity,

⁴² This is not intended to be a comprehensive list of all the options available to corporations, nor is it intended to apply to all corporations. It is merely a set of examples.

⁴³ Corporations' obligations to their shareholders, as well as the cost of any potential changes, may constrain what options are available to them. This will be discussed further in Chapter 3.

⁴⁴ This does not mean that forward-looking responsibility is solely consequentialist. This point will be discussed further in Section 2.4.

among others. Additionally, agents are assumed to have control over their future actions and can decide which course of action to take, and so fulfill the control criterion. FLR even goes so far as to emphasize that agents can still have freedom of choice in a deterministic universe: it may be the case that they would never have acted differently, but that is because the agent would always choose the same thing. FLR has been used as an argument for using praise and blame to shape agents' future actions. This would only be effective if the agent both had control over what they would do in the future and could know when that decision point had arrived. So, agents fulfill the epistemic criterion under FLR. FLR is in line with the *Criteria for Moral Responsibility* discussed above.

FLR saw its academic heyday at the beginning and middle of the 20th century⁴⁸ and is currently seeing a revival of interest.⁴⁹ It began as a response to concerns about moral responsibility in the face of determinism, the view that all our actions are predetermined and we can't ever do otherwise. FLR holds that it is more useful to shape an agent's future actions than to seek retaliation for previous ones. This is often done with statements of praise and blame⁵⁰ as incentives to make future moral choices.⁵¹ These

_

⁴⁵ Lyons, "Corrective Justice, Equal Opportunity, and the Legacy of Slavery and Jim Crow Symposium"; Isaacs, "Collective Responsibility and Collective Obligation"; Goodin, *Social Welfare and Individual Responsibility*.

⁴⁶ Talbert, "Moral Responsibility."

⁴⁷ Talbert.

⁴⁸ Schlick, "When Is a Man Responsible? [1930]"; Smart, "Free Will, Praise and Blame."

⁴⁹ Vargas, Building Better Beings; Miller, National Responsibility and Global Justice; Young, Responsibility for Justice.

⁵⁰ This use of praise and blame is distinct from the causal use discussed above. As incentives for behavior modification under FLR, praise and blame may have no causal connection to any past actions the agent may or may not have taken. To avoid this confusion, I will only speak of praise and blame in a causal sense for the rest of this dissertation.

⁵¹ Talbert, "Moral Responsibility."

statements aren't solely directed at the agent who might have acted immorally in the past, but at anyone who might react to the situation in order to shape their behavior. This is more than just a claim about how to apportion blame and praise as a society, it's a theory about how agents are responsible for what they *can do*, rather than for what they *have done*. An agent who has a positive *potential impact* is responsible for making that preferable state of affairs come to be. 53

Robert Goodin is a champion of FLR.⁵⁴ He argues that the person who caused harm might not be the person who can remedy that harm. From this, he argues that when assigning responsibility, we should focus on who *can* remedy the situation instead of who is to *blame* for it.

Let's illustrate. Goodin imagines a thought experiment where a man jumps out of a skyscraper. There is a shopkeeper at the foot of the building who notices the man falling. She can push a button that will open the awning outside her shop. She knows it will slow the man's fall enough when he hits it that he won't die when he hits the ground.⁵⁵

Goodin argues that the shopkeeper, not the falling man, is responsible for saving the man. The falling man is to blame for his current situation in a causal sense. He jumped out of the building. The shopkeeper in no way influenced his decision. But the

⁵² Wallace, *Responsibility and the Moral Sentiments*.

⁵³ Talbert, "Moral Responsibility."

⁵⁴ Goodin, Social Welfare and Individual Responsibility.

⁵⁵ This is a slightly ridiculous thought experiment, but we're holding certain things constant or setting them aside (i.e. physics) in order to study the ethics of the situation. We're diving into the ethics, not the physics, so that's why we can imagine that an awning can save the man and it won't affect our outcome. We'll hold some other things constant in our thought experiment in Chapter 4 in order to test specifics of the case there as well.

shopkeeper is the only one who is able to make a difference to the man's situation. The falling man can't take any action to save himself, while all the shopkeeper has to do is press a button. From this, Goodin argues that the shopkeeper is responsible for improving the man's situation, simply because she has the means and ability to *do something*. For Goodin, since the shopkeeper *can* save the man, she *must*.

Tracy Isaacs has a similar thought experiment exploring FLR for a group agent.⁵⁶ She imagines a group of bystanders who watch six children flip a raft in a river. If the bystanders don't help, the children will die in the water. However, there is a clear, coordinated action that the bystanders can all take together. Taking action all together would save the children at little risk to the bystanders themselves. There is no action that any one of the bystanders could take on their own that would save the kids.

Because the bystanders can do something to improve the situation, Isaacs argues, they are morally required to act. As with Goodin's thought experiment, Isaacs relies on the bystanders' *potential impact* to determine their responsibility.

FLR doesn't require any one action, it just asks that agents act to bring about a morally preferable state of affairs. Proponents have used FLR to argue for many societal goods: government-provided welfare benefits,⁵⁷ reparations for slavery and the societal inequalities that stem from Jim Crow laws,⁵⁸ and actions against the systemic racism and legal discrimination that indigenous people face.⁵⁹ In each of these cases, the advocates of FLR don't argue for specific actions that are required but rather a responsibility to

⁵⁶ Isaacs, Moral Responsibility in Collective Contexts.

⁵⁷ Goodin, Social Welfare and Individual Responsibility.

⁵⁸ Lyons, "Corrective Justice, Equal Opportunity, and the Legacy of Slavery and Jim Crow Symposium."

⁵⁹ Isaacs, "Collective Responsibility and Collective Obligation."

change the status quo and work to make the current situation better. This is an advantage of FLR: it leaves open options for how to respond to that moral responsibility. Agents aren't required to do one particular thing; they have the opportunity to act in a way that they think will best suit their purposes or situation and provide a beneficial outcome.⁶⁰

Our current situation with corporations and climate change is similar to Goodin's and Isaac's thought experiments. Our climate is deteriorating and humans and animals alike are already starving, burning, and drowning because of the effects of climate change. This is only likely to worsen in the coming years and decades. Many corporations *can* act to break the cycle and refine their processes so as not to contribute to global warming. In addition to these adaptation mechanisms, they *can* choose to aid in climate mitigation efforts by donating to the people or causes directly harmed by the current situation. These are all actions that would improve the current situation. Under FLR, since they *can* act, they *should*.

Just as with Goodin's and Isaacs' thought experiments, here, too, the blameworthy party isn't necessarily the party that can help. Just 25 fossil fuel producers – most of them coal, oil, and natural gas corporations – have extracted and sold the materials that have caused over half of global greenhouse gas emissions since 1988 when the IPCC was established.⁶¹ At this point, mitigating the effects of climate change requires more action than just these 25 producers can provide. In order to remain below

⁶⁰ Forward-looking responsibility is not necessarily a maximal theory of morality, so agents may not be constrained by finding the action that will lead to the best possible state of affairs. This will be discussed further below in Sections 2.4 and 2.5.

⁶¹ Griffin, "The Carbon Majors Database: CDP Carbon Majors Report 2017," 8.

the target of 2°C increase, global emissions would have to be cut in half each decade between now and 2050.⁶² So, help has to come from other sources as well.

Corporations at large can provide some of that help, much as the bystanders can help the kids on the raft or the shopkeeper can help the falling man. Among other options, corporations can choose production processes, sourcing and transportation methods, and even packaging that produce less waste or cause less damage to the environment. They can also invest in local communities that are most affected by the current and future effects of climate change. This could be in the form of carbon offsetting measures, wildlife and forest protection, or direct relief to those most affected. In doing so, corporations have a *potential impact*: they can help mitigate the effects of climate change. Under FLR, since they *can* help, they *must*.

This may seem like a broad, sweeping requirement with little satisfactory detail about what corporations actually *should* do. However, this lack of detail is one of the benefits of FLR. There isn't one specific thing any corporation is required to do. This gives corporations the ability to work within their individual constraints to improve the current situation. One company might be able to change the way they source their material, while another would do better to focus on their distribution. Some companies might be able to make the most difference by reducing their waste and emissions, while others can have a better impact by investing in local communities. These broad moral requirements allow corporations to make a difference while respecting their autonomy and protecting their bottom line.

⁶² Rockström et al., "A Roadmap for Rapid Decarbonization."

Corporations *can* make a difference. Forward-looking responsibility says that because they *can* act to improve the current situation, they *must*.

But why should they?

Section 2.3: Objections to Forward-Looking Responsibility

Morally good agents *should* act to make the world a better place. This is what forward-looking responsibility (FLR) relies on: that *potential impact* is enough to determine moral responsibility. A preferable state of events is just that: preferable. According to FLR, we *should* act to bring about morally preferable situations.

But most corporations got into business to do business, not charity. Their main goal is usually to make money for their shareholders and employees, not to take care of those around them. It would be really wonderful if corporations were to put that aside – at least to some degree – and help save the planet and its inhabitants, but it doesn't seem morally required that they do so just because they *can*. Why *should* corporations help people who aren't invested in their company or who don't buy their products?

Existing accounts of FLR argue that an agent's *potential impact* is enough to make them responsible for action. The justifications for these claims vary slightly. Some argue that because the situation is "part of the agent's moral business," they have a responsibility to help.⁶³ Others, like Issacs, argue that acting would bring about a more desirable situation, and by definition we want a more desirable situation, as discussed

⁶³ Smiley, "Collective Responsibility."

above.⁶⁴ Goodin argues that harm *should* be remedied, even if the agent who caused the harm isn't the agent who *can* remedy it.⁶⁵

But these arguments are inadequate. The ability to help doesn't necessitate action. An agent would certainly be morally praiseworthy if they were to help bring about a more desirable state of affairs or if they were to remedy harm that they didn't cause, but we wouldn't traditionally think of them as morally failing if they didn't act. Each of us encounters many situations each day where we could act to bring about a morally preferable situation, such as choosing between organic and non-organic produce at the store or whether to take a neighbor dinner. We often prioritize these actions, doing some and avoiding others. Few moral theories would hold us morally at fault for this prioritization and require that we go out of our way to choose the morally preferable state of affairs in every situation.

Building on that, FLR demands a lot. Under FLR, corporations can make a difference by reducing their environmental impact and making donations to climate mitigation efforts. Because of this *potential impact*, they are responsible for helping. But they can make an even bigger difference by donating *all* their profits to mitigation efforts, so are they responsible for that as well? FLR on its own is too demanding to explain why corporations are responsible for devoting some of their resources to the fight against climate change, but no more than that.

This applies beyond corporations, too. FLR holds agents responsible for action based solely on their ability to help. However, this leaves agents constantly responsible

⁶⁴ Isaacs, "Collective Responsibility and Collective Obligation"; Isaacs, *Moral Responsibility in Collective Contexts*.

⁶⁵ Goodin, Social Welfare and Individual Responsibility.

for doing more than they already are, up to the point of personal ruin. It allows no room for prioritization of commitments or personal growth. The irony of FLR is that the benefit of its broad moral requirements with no specific obligations also leaves agents with little choice but to always keep giving. In moderation, this is helpful: it advocates moral growth and asks that we always strive to improve. But FLR places no bounds on this growth and so is too demanding on its own.

This is a form of the demandingness objection that is most popularly directed at consequentialism. Like FLR, consequentialism asks that we seek to improve the current situation. Consequentialism, in fact, asks that we always choose the most beneficial course of action. Often, that means choosing to donate our money or time to charity rather than buy new things for ourselves or spend our time on leisure activities. Critics of consequentialism argue that this asks to much of us, that we are not morally required to seek the most helpful course of action in everything we do. Instead, some actions may be moral options, rather than morally obligatory or forbidden.⁶⁶

It seems, though, that moral action shouldn't always be easy. If it were, we would all act morally and wouldn't need to debate the ins and outs of why we should. Given that, it is reasonable to expect that a moral framework would require some sacrifice from good moral agents. Where is the line between a reasonable amount of sacrifice and a theory that is too demanding? Because agents are morally required to improve the current situation under FLR, it – like consequentialism – requires good moral agents to constantly give of themselves for the greater good, potentially up to the point of personal ruin. Critics of consequentialism have often argued that this is more than a reasonable

⁶⁶ Sinnott-Armstrong, "Consequentialism"; Scheffler, The Rejection of Consequentialism.

sacrifice, and so is too demanding. As ethicist Shelly Kagan wrote, "Given the parameters of the actual world, there is no question that promoting the good would require a life of hardship, self-denial, and austerity."⁶⁷ Fulfilling the moral requirements of either consequentialism or FLR would leave a good moral agent without the time or resources for individual projects, preferences, commitments, etc.⁶⁸ This would take away what makes our lives worth living, and so would be too demanding. Similarly, asking corporations to continually act to make a positive *potential impact* would mean they sacrifice what makes them a business in the first place.

Why should corporations help a group that contributes nothing back to their company? Why are corporations responsible for helping to a certain degree, but not to the point of being a non-profit? Their simple ability to make a difference doesn't justify these claims, and so we need something more than just forward-looking responsibility on its own.

Section 2.4: Responsibility to Help

In this section, I show how we can derive an improved form of forward-looking responsibility from any of the main ethical theories. Here, I focus on consequentialism, duty ethics, contractualism, and virtue ethics. According to consequentialism, an action is right when it makes people happy.⁶⁹ For duty ethics, an action is right when it follows rational rules.⁷⁰ Under contractualism, an action is right when an ethically motivated

⁶⁷ Kagan, The Limits of Morality, 360.

⁶⁸ Hooker, "The Demandingness Objection."

⁶⁹ Sinnott-Armstrong, "Consequentialism."

⁷⁰ Alexander and Moore, "Deontological Ethics."

person would agree to it.⁷¹ For virtue ethics, an action is right when it is the golden mean between too much and too little.⁷² In the subsections below, I take each of these ethical theories in turn and show three things: 1) how the theory requires FLR, particularly in response to our current environmental crisis, 2) how that FLR implies a *responsibility to help*, and 3) how that responsibility is specifically directed at those whom our actions affect and those who are or will be in great peril.

All the main ethical theories necessitate and strengthen forward-looking responsibility. This results in an improved FLR than it is as its own, separate theory, as the proponents of FLR discussed above have proposed. Since my improved form of FLR is a part of all the main ethical theories, it has a basis for the motivation that requires agents to act. My goal here is not to take a stand on which main ethical theory best applies to corporations. Instead, I argue that we need to be more forward-looking in our approach to corporate responsibility, whatever theory we use.

Additionally, for each of the main ethical theories, this required FLR results in an imperfect duty to help others, which I will refer to as the *responsibility to help*. Imperfect duties are a duty to an end goal, rather than to a specific action, so it is up to the agent how they achieve this end.⁷³ This imperfect duty can be fulfilled in a variety of ways. For example, you have an imperfect duty not to endanger the health of those around you. You can satisfy that responsibility during a pandemic by staying home, wearing a mask, getting vaccinated, or some combination of these and other precautions.⁷⁴ In contrast, a

⁷¹ Scanlon, What We Owe to Each Other.

⁷² Hursthouse and Pettigrove, "Virtue Ethics"; Aristotle, "Nicomachean Ethics."

⁷³ Baron, "Kantian Ethics and Supererogation," 243; Heyd, "Supererogation"; Hill, Jr, "Kant on Imperfect Duty and Supererogation."

⁷⁴ CDC, "How to Protect Yourself & Others."

Perfect duty puts specific constraints on the agent for how the duty can be fulfilled.⁷⁵
Your duty to wear a mask when around others during a pandemic is a perfect duty.⁷⁶ You have a very concrete action that you are responsible for. Imperfect duties are more flexible. It is up to the agent how they satisfy the requirements of an imperfect duty.⁷⁷
This doesn't mean, however, that imperfect duties are secondary to perfect ones.
Imperfect duties can carry just as much moral weight as perfect duties, they are just satisfied in a different way.⁷⁸

Finally, for each theory, this *responsibility to help* is specifically directed at people with whom the agent interacts. Because of the relationship that interaction creates, the agent must give special consideration to those they affect or will affect or those who are in danger.

2.4.1: Consequentialism

Perhaps the easiest connection to see is that between consequentialism and FLR. Under consequentialism, an action is right when it maximizes happiness for everyone involved. There are many forms of consequentialism, each measuring a slightly distinct form of the consequences of an action. These include happiness, utility, pain/pleasure,

⁷⁵ Baron, "Kantian Ethics and Supererogation," 242; Guevara, "The Impossibility of Supererogation in Kant's Moral Theory," 599; Heyd, "Supererogation"; Hill, Jr, "Kant on Imperfect Duty and Supererogation."

⁷⁶ Hao, Shao, and Huang, "Understanding the Influence of Contextual Factors and Individual Social Capital on American Public Mask Wearing in Response to COVID–19," 4, 7.

⁷⁷ Baron, "Kantian Ethics and Supererogation," 242; Guevara, "The Impossibility of Supererogation in Kant's Moral Theory," 599; Heyd, "Supererogation"; Hill, Jr, "Kant on Imperfect Duty and Supererogation."

⁷⁸ Heyd, "Supererogation."

etc.⁷⁹ For the purposes of this simplified summary, I will use the term 'happiness' as a standard measurement of consequences.

FLR holds an agent responsible for bringing about a preferable state of affairs. This focus on the consequences of an action and the potential outcomes can read as inherently consequentialist. 80 Additionally, consequentialism itself requires a forward-looking approach to moral decision-making. As Selim Berker said, "Consequentialism in ethics is famously forward-looking: it ties an action's, or rule's, or institution's ethical merit to the value of the states of affairs it helps bring about." Under consequentialism, an agent must take into account what effect their actions will have when deciding what is the ethical action to take. The action with the best outcome is the most ethical. So, consequentialism requires forward-looking responsibility. 82

This is particularly true in environmental cases. Consequentialism may be uniquely suited to accounting for the uncertainties of our current environmental crisis. It allows us to act in service of the best possible outcome, even when we're not sure what "the best" might be.⁸³ Consequentialism also helps us account for the needs of future generations by maximizing the good for everyone, both those alive now and those yet to

⁷⁹ Sinnott-Armstrong, "Consequentialism."

⁸⁰ However, consequentialism requires that an agent bring about the best possible state of affairs, while FLR only requires that an agent improve the current circumstances. The distinction between consequentialism and FLR will be discussed further in Section 2.5.4.

⁸¹ Berker, "The Rejection of Epistemic Consequentialism," 377.

⁸² Consequentialism is a broad category that encapsulates many variations, including act versus rule consequentialism, as well as other categories such as agent-relative consequentialism and satisficing consequentialism. I will not be able to address all these variations here, so I will keep my comments broad enough to apply to all types of consequentialism. For the purposes of my argument, it is easiest to convince the consequentialists. They, in fact, may argue for stronger moral responsibilities than I do here. For this reason, I do not need to dive as deeply into the intricacies of consequentialism as I do with the other ethical theories.

⁸³ Bykvist, "Evaluative Uncertainty, Environmental Ethics, and Consequentialism."

come. This is especially important in discussions of sustainability.⁸⁴ Finally, consequentialist frameworks are often used when making conservation decisions. When we must divide our limited resources to protect certain species or individuals over others, consequentialism can help us determine what course of action will maximize the benefit overall.⁸⁵

Consequentialism also results in an imperfect duty to help others. Christopher Morgan-Knapp and Charles Goodman argue that consequentialism results in individual responsibilities, in opposition to the argument that its only our communal environmental actions that have consequences. Such opponents of consequentialism, like Sinnott-Armstrong, 86 argue that I should feel free to spend my Sunday driving in the mountains, because that luxury drive won't make a difference to the climate crisis. Morgan-Knapp and Goodman argue instead that in cases where we are not able to know whether a particular action will have a harmful effect, we should multiply the likelihood of causing harm by the cost of the harm happening. Often, this results in a small chance of causing a large harm. Take the luxury drive mentioned above as an example. In Earth's weather system, "small perturbations grow exponentially in time." This is why atmospheric scientists can only predict the weather about two weeks into the future. If you start with two nearly identical weather models that only differ in one small way and then run those models using the same equations, they will continue to grow more and more different as time passes. Current calculations show the differences between two models such as these

⁸⁴ Habib, "Future Generations and Resource Shares."

⁸⁵ Hampton, Warburton, and Sandøe, "Compassionate versus Consequentialist Conservation"; Johnson et al., "Consequences Matter."

⁸⁶ Sinnott-Armstrong, "It's Not My Fault."

⁸⁷ Kautz, Chaos.

doubling every few days. 88 This means that there is a small – but non-zero – chance that my mountain drive this Sunday could lead to a large harm, such as a worsened hurricane season. It is a small chance that we aren't certain will come true, but the harm is so large that Morgan-Knapp and Goodman argue that I should be wary. They argue that I should multiply the likelihood of the harm by the cost of the harm, and compare that to the benefit gained from the activity.⁸⁹ My mountain drive is certainly pleasurable, but there are likely other things that could make me just as happy: playing a game with friends, working in my garden, or any number of other, less environmentally risky activities. When we compare the happiness gained from my luxury drive with the potential cost of the lives lost to a worsened hurricane season, suddenly my luxury drive doesn't seem as worth it. Morgan-Knapp and Goodman argue that since we don't know whether the action we're taking will be the one that will make a difference, we should treat it as if it will. So, they conclude, "Each of us has an individual obligation to do what we can to stop harming others, including by refraining from, or perhaps by purchasing carbon offsets against, our own individual luxury carbon emissions."90

This consequentialist *responsibility to help* is directed at those whom our actions will affect. Consequentialism is an action-centered theory, so agents are responsible for maximizing the good in whatever action they take. This means that under consequentialism, agents owe special consideration to the people their actions will impact.

88 Kautz.

⁸⁹ Morgan-Knapp and Goodman, "Consequentialism, Climate Harm and Individual Obligations," 183–86.

⁹⁰ Morgan-Knapp and Goodman, 190.

For example, I want my best friend to be happy. I should act to maximize my best friend's happiness because I see her often. For clarity, let's consider what would happen if I did the opposite and prioritized some random person's happiness over hers. Let's say I am late to her house to make dinner because I couldn't find an ingredient I needed at the store and didn't want to bother a busy store employee by asking them to help me find it. In that one instance, I placed more value on the store employee's happiness than I did on my best friend's. Maybe this one time, that was the thing to do to maximize happiness overall for everyone. My best friend is only minorly inconvenienced, while the store employee looks very overwhelmed. However, doing that over and over again would lead to less value overall – for everybody involved, not just for my best friend – than if I had maximized my best friend's happiness in the first place. Let's say I swing by the grocery store each week on the way to my best friend's house so that I can make dinner once I get there. Each time, I'm doing so around rush hour and the store employees are very busy. Because of the busyness, the store is also out of a key ingredient each time I am there. So, each time I visit my friend, I am late to her house, late to make dinner, and her young children are unfed and grumpy, making her grumpy as well. Each time I do this, I likely encounter a different store employee, or at least have a variety of employees to choose to bother. But, each time I am affecting my same best friend. By repeating this choice and valuing the happiness of a person I only interact with once over the happiness of a person I interact with so frequently, I am actually reducing the overall value in the equation. Each store employee might suffer a little the *one* time I interrupt them, but my best friend suffers a little every time we have this interaction. Over time, her happiness is greatly

decreased and she may even stop enjoying my company. So, consequentialism places particular emphasis on those whom our actions affect the most.⁹¹

Consequentialism also requires that we help those who are in great peril. Consider Isaacs' thought experiment with the children on the raft. In the thought experiment, the kids are in great danger, and the group of bystanders can rescue them at little risk to themselves. When we measure the happiness or utility involved in the situation, the kids stand to lose a significant amount of happiness if they are injured, while there is little risk that the bystanders will suffer if they rescue the kids. It maximizes happiness for the bystanders to intervene and rescue the kids from their great peril. This remains the case even if the bystanders would suffer a minor – or even somewhat significant – harm while intervening. The kids are at risk of dying; it would take a great sacrifice on the part of the bystanders to equal that loss of happiness. So, consequentialism requires that we help those who are in great peril, unless we must sacrifice something of equal value ourselves.

Because of its focus on maximizing outcomes, consequentialism entails FLR. It also results in a *responsibility to help* others, especially those whom our actions will affect and those who are in peril.

2.4.2: Duty Ethics

Duty ethics also requires FLR. According to duty ethics, an action is right if and only if it follows rational rules. Duty ethics – or deontology – focuses on adherence to moral norms. These norms guide our choices and tell us how we should act.

⁹¹ Railton, "Alienation, Consequentialism, and the Demands of Morality."

⁹² Isaacs, Moral Responsibility in Collective Contexts.

Deontologists use reason to determine what the moral norms are, and so use reason to determine how we should act.⁹³

Examples of these moral norms include 'do not kill innocents' and 'do not break promises'. ⁹⁴ Moral norms like these take into account the future harm that will come to others. If I break a promise to you, I either lied when making my promise – thereby breaking another moral norm – or I wasted your time and likely upset you. ⁹⁵ When making a promise, therefore, agents must take into account this potential future state of harm and their future ability to keep their promise. Additionally, many duties themselves are explicitly forward-looking. Under theories of duty ethics, we have a forward-looking duty of beneficence towards others in that we have a duty to help others to the extent that we are able. ⁹⁶ We also have a duty to bring about our own or others' happiness. ⁹⁷ Finally, we have a duty of self-improvement. ⁹⁸ Each of these duties requires the agent to act such that they bring about preferable future states of affairs.

Our duties can be particularly forward-looking in the context of our current environmental crisis. Jessica Nihlén Fahlquist argues that institutions have duties to create more environmentally friendly systems for society and that individuals have duties to create and hold these institutions accountable. We should do this, Fahlquist argues, because the choice is available to us, we have the capacity to act, and we have the resources with which to do so. From this ability to act, we naturally have a duty to do

⁹³ Alexander and Moore, "Deontological Ethics."

⁹⁴ Alexander and Moore.

⁹⁵ Mukerji, "Consequentialism, Deontology, and the Morality of Promising."

⁹⁶ Kant, Groundwork for the Metaphysics of Morals, 52–53; Ross, The Right and the Good, 112.

⁹⁷ Kant, Groundwork for the Metaphysics of Morals, 53; Ross, The Right and the Good, 86.

⁹⁸ Kant, Groundwork for the Metaphysics of Morals, 75; Ross, The Right and the Good, 80.

so.⁹⁹ Paul Taylor has argued for a more biocentric approach to environmental ethics. He argues that every living thing has inherent worth which must be protected. As moral agents, we have a duty to preserve and promote the good of other living things, including in the future.¹⁰⁰

Duty ethics results in an imperfect duty to help others. As discussed above, according to duty ethics, agents are responsible for acting in accordance with a set of moral norms. These norms are determined by the agent's intended consequences or the rights of the others involved. These intended consequences or rights provide reasons for the agent's action or inaction. The norms of duty ethics are based on these reasons. ¹⁰¹ In the context of the climate crisis, Simon Caney presents an argument for an 'Ability to Pay Principle' – in contrast to the 'Polluter Pays Principle' – that rests on agents' duty to help others where they can. This duty, as the name suggests, falls more heavily on the wealthy, since they have greater means to help. He describes this as a solely forwardlooking duty that applies even to those whose wealth did not come from environmentallysuspect means. Caney states, "there are familiar cases where we think that a person is obligated to assist others even when they played no part in the other's poverty or sickness. In such cases, we think that a positive duty falls on those able to help."102 Christian Baatz also discusses individuals' imperfect moral duties in response to climate change. He argues that individuals have a duty to contribute "as far as can reasonably be

_

 $^{^{99}}$ Fahlquist, "Moral Responsibility for Environmental Problems - Individual or Institutional?," 120--21.

¹⁰⁰ Taylor, "The Ethics of Respect for Nature"; Taylor, Respect for Nature.

¹⁰¹ Alexander and Moore, "Deontological Ethics."

¹⁰² Caney, "Climate Change and the Duties of the Advantaged," 216.

demanded of them."¹⁰³ This limitation on the moral duty ensures that no agent is responsible for action that would threaten their own survival. Both Caney's and Baatz's description of and limitations on the *responsibility to help* that comes from duty ethics depict an imperfect duty: under duty ethics, an agent isn't required to do any one *particular* thing to help, they are just required to *do something*.

The imperfect duties that arise from duty ethics specifically apply to those with whom we interact. Theories of duty ethics are most often divided into agent-centered and victim- or patient-centered theories.¹⁰⁴ Agent-centered theories give reasons for action that depend on who performs the action. These reasons are based on the agent's relationships with others. For example, parents have duties to their own children that they might not have to children in general.¹⁰⁵ Because of this agent-relativity, agent-centered theories result in distinctive responsibilities to those with whom you are in a relationship. Patient-centered theories, on the other hand, are rights-based. Under these theories, you have a duty to respect the rights of those whom your actions will affect. Examples of these kinds of duties come from the essential rights of the people involved: our duty to respect the life and liberty of those around us come from essential human rights. In all our everyday relationships, one person's right creates a duty to act in the people around them.¹⁰⁶ In both agent-centered and patient-centered theories of duty ethics, our *responsibility to help* is strongest towards the people whom our actions will affect.

¹⁰³ Baatz, "Climate Change and Individual Duties to Reduce GHG Emissions."

¹⁰⁴ Kamm, Intricate Ethics; Scheffler, "Introduction."

¹⁰⁵ Alexander and Moore, "Deontological Ethics."

¹⁰⁶ Jeske, "Special Obligations."

Duty ethics also requires that we help those who are in peril. As discussed above, we have a duty to promote the good of other living things¹⁰⁷ and have a duty to assist others when we can.¹⁰⁸ If we can help someone who needs it without sacrificing something of equal value ourselves, reason says that we should – and therefore must – act.

Duty ethics requires agents to take forward-looking responsibility. It also results in imperfect duties to others, particularly those with whom the agent has a relationship and those who are in need.

2.4.3: Contractualism

Contractualism also entails FLR. Recall that under contractualism, an action is right when an ethically motivated person would agree to it. 109 Here, I focus on Scanlon as an example of contractualism. Other forms of contractualism may equally entail forward-looking responsibility. I choose to focus on Scanlon here since his theory takes into account some of the objections to other forms of contractualism.

First, FLR can be a normative outcome of contractualism, or the conclusion of how contractualism tells us we should act. T. M. Scanlon posits this as a potential outcome of his theory, where consequentialist actions – which are necessarily forward-looking, as discussed above – are the actions prescribed by contractualism. ¹¹⁰ In this context, contractualism would provide the moral framework that gives reason to our

¹⁰⁷ Taylor, "The Ethics of Respect for Nature"; Taylor, Respect for Nature.

¹⁰⁸ Baatz, "Climate Change and Individual Duties to Reduce GHG Emissions"; Fahlquist, "Moral Responsibility for Environmental Problems - Individual or Institutional?," 120–21.

¹⁰⁹ Scanlon, What We Owe to Each Other.

¹¹⁰ Scanlon, "Contractualism and Utilitarianism," 110, 120.

actions, and a consequentialist FLR would explain how contractualism manifests in our everyday lives.

Beyond merely resulting in a consequentialist FLR, though, contractualism at its base requires agents to consider their *potential impact*. According to Scanlon's contractualism, an action is right if and only if it "could be justified to others on grounds that they, if appropriately motivated, could not reasonably reject." In other words, reasonable agents will agree on what is ethical under contractualism. A reasonable agent who aims for the most ethical course of action – rather than, say, the one that is most beneficial to them – would have to take future considerations into account. In fact, in discussing what sorts of values should be weighed by reasonable agents, Scanlon states, "The things that are valuable are thus states of affairs, or components of states of affairs, and one of the main things that contribute to the value of a state of affairs is the well-being of the individuals in it." In order to act in service of more valuable states of affairs, one must consider future potential states of affairs. Thus, FLR is a necessary component of contractualism.

Contractualism also encapsulates the forward-looking concerns of climate change. Under Scanlon's contractualism, we not only have a social contract with those around us at the moment, but with future generations as well. This means that we have to be able to justify our current actions to a reasonable future person. Given that our current actions will affect people for the next 100,000 years and that many of those people will suffer

¹¹¹ Scanlon, What We Owe to Each Other, 5.

¹¹² Scanlon, 8.

¹¹³ Crabtree, "Sustainable Development"; Scanlon, What We Owe to Each Other.

because of our actions,¹¹⁴ it is difficult to see how we could justify our short-term benefit to those future people.¹¹⁵ Scanlon also argues that the contractualist has reasons – "grandeur, beauty, and complexity"¹¹⁶ – to protect and preserve non-human animals and some of the natural environment.¹¹⁷

Scanlon's contractualism provides a very concrete example of an agent's imperfect duty to help. Scanlon posits the Rescue Principle:

The cases in which it would most clearly be wrong not to give aid – and most clearly unreasonable to reject a principle requiring that aid be given – are cases in which those in need of aid are in dire straits: their lives are immediately threatened, for example, or they are starving, or in great pain, or living in conditions of bare subsistence. One principle stating our duties in such cases would hold that if you are presented with a situation in which you can prevent something very bad from happening, or alleviate someone's dire plight, by making only a slight (or even moderate) sacrifice, then it would be wrong not to do so.¹¹⁸

Scanlon further defines the moderate sacrifice¹¹⁹ required by the Rescue Principle in comparison to his Principle of Helpfulness, a lesser duty to provide help when you can. The Principle of Helpfulness only applies when the agent wouldn't have to sacrifice

¹¹⁴ Archer, *The Long Thaw*; IPCC, "Climate Change 2021: The Physical Science Basis. Contribution of Working Group I to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change"; Intergovernmental Panel on Climate Change, "Global Warming of 1.5 °C."

¹¹⁵ Crabtree, "Sustainable Development."

¹¹⁶ Scanlon, What We Owe to Each Other, 183.

¹¹⁷ Crabtree, "Sustainable Development"; Scanlon, What We Owe to Each Other.

¹¹⁸ Scanlon, What We Owe to Each Other, 224.

¹¹⁹ Elizabeth Ashford argues that Scanlon's contractualism actually entails a more rigorous moral requirement, which she calls the Stringent Principle: "If we can prevent something very bad from happening to someone by making a great sacrifice (e.g. giving most of our income to aid agencies and spending a lot of our spare time on campaigning and fund-raising), it would be wrong not to do so" (Ashford and Mulgan, "Contractualism."). Ashford argues that under Scanlon's theory, it is the relative degree of harm caused by the sacrifice, compared to the degree of harm suffered by the other person or people, that determines when the sacrifice is morally required. If the other person is in a situation that is utterly abhorrent – experiencing an agonizing death, say – it may justify a great sacrifice on the acting agent's part to remedy it (Ashford, "The Demandingness of Scanlon's Contractualism"; Ashford and Mulgan, "Contractualism.").

much at all but could be helpful to someone else, while the Rescue Principle requires more sacrifice up to the point of large harm when someone else is in grave danger. Scanlon uses the example of losing an arm to show when the Rescue Principle no longer applies; this is something too intrusive to be morally required, even to save someone else.¹²⁰

The Rescue Principle also helps agents prioritize where to expend their resources or energy. Scanlon clumps levels of need together, rather than arguing for a strict hierarchy. Instead, there are the sorts of life-threatening or life-altering needs that warrant application of the Rescue Principle, which are separate from the mildly inconvenient levels of need that warrant application of the Principle of Helpfulness. 121 Let's take Isaacs' kids on a raft as an example. The children are in life-threatening danger, and the bystanders can rescue the kids at little danger to themselves. 122 This is a case where the Rescue Principle applies: the bystanders have a moral responsibility under contractualism to help the kids on the raft. Now let's imagine that instead of being in life-threatening danger, the kids on the raft have simply lodged themselves on a sandbar in the middle of the shallow river. To free themselves, they will need to all get out of the raft, drag it off of the sandbar, and then hop back in the boat. In doing so, they will certainly get wet, possibly cold, and will have to make a somewhat tricky jump back onto the boat to avoid falling in the deeper water off the side of the sandbar. As with the previous scenario, the

120 It might seem at first glance like changing your business model or production style for a corporation is akin to an individual's losing their arm, but doing so may actually be beneficial for the company in the long run, and so may still be required by the Rescue Principle. This will be discussed further in Chapter 3.

¹²¹ Scanlon, What We Owe to Each Other.

¹²² Isaacs, Moral Responsibility in Collective Contexts.

bystanders can help the kids at little risk to themselves. This, however, does not warrant application of the Rescue Principle. No one is in life-threatening or life-altering danger. It would be helpful to the less coordinated kids if the adult bystanders were to help them, but they will be able to figure it out on their own. This is a situation where the Principle of Helpfulness applies: it would be great if the bystanders were to help, but they are not morally obligated to do so. According to Scanlon's contractualism, if an agent is faced with several people or groups in need, they don't need to sort out whose situation is the direct or where they would be able to make the most difference. An agent should address life-threatening needs before they address any lower levels of need. However, they don't need to determine which life-threatening need is greatest before they take action. 123 Imagine that Isaacs' bystanders are faced with two separate rafts full of kids in lifethreatening danger and one raft full of kids stuck on a sandbar. The bystanders can only help one of the three rafts and can do so at little or no risk to themselves. They can choose to save either of the rafts in life-threatening danger, but should prioritize either of those rafts over the one stuck on the sandbar. This is the contractualist version of the agent's responsibility to help.

Under contractualism, an agent's *responsibility to help* is specifically directed at those with whom they interact. For this ethical theory, "morality is an agreement for mutual advantage," so those you are in a social agreement with are those to whom you owe special consideration. You are in a social agreement with anyone in your society, and specifically those with whom you directly interact. So, anytime you're interacting

¹²³ Scanlon, What We Owe to Each Other, 224–28.

¹²⁴ Ashford and Mulgan, "Contractualism." Emphasis removed.

¹²⁵ D'Agostino, Gaus, and Thrasher, "Contemporary Approaches to the Social Contract."

in a society, you should pay special attention to your responsibilities to the people in that society.

Contractualism also requires that we help those who are in grave peril. Of all the main ethical theories, this formulation of our *responsibility to help* is clearest here.

Scanlon specifically names it: the Rescue Principle. An ethically motivated agent must acknowledge that we should help those whose life or safety is at stake when we don't have to sacrifice something of equal value. 126

Contractualism requires agents to consider their *potential impact*, and so requires FLR. It also requires agents to direct their *responsibility to help* at those in their own society and those in great need.

2.4.4: Virtue Ethics

Finally, virtue ethics requires a forward-looking approach to responsibility. Recall from above that under virtue ethics, an action is right when it is the golden mean between too much and too little. In virtue ethics, virtues are measured by their comparison to vices. There is the vice of deficiency – too little of the virtue – and the vice of excess – too much of the virtue. The virtue itself lies in a golden mean between the two. Where precisely the virtue is on that continuum will be different for each person depending on their situation. For example, the night guard's bravery needs to be closer to the vice of deficiency – cowardice – than the vice of excess – foolhardiness. In contrast, the fighter

¹²⁶ Scanlon, What We Owe to Each Other, 224.

on the front line needs more foolhardiness in his bravery in order to be willing to charge into battle.¹²⁷

To begin with, the development of virtues and of a virtuous character is itself a forward-looking endeavor. Whether we act virtuously or viciously affects our moral character and helps determine how we will act in the future. We emulate people who we see as virtuous in order to develop the correct sorts of habits ourselves. Through practicing virtuous actions, we develop virtuous habits, and so over time become virtuous ourselves.

Additionally, Ibo van de Poel argues that responsibility is inherently a forward-looking virtue, since it is focused on the agent's relationships to others. The virtue of responsibility requires that the agent has a sense of how they fit into the greater context and that they view their actions as impactful over time. For example, in order to be a responsible parent, you have to be able to see how your actions will affect your child as they grow. It's easy to tell your kid, "Because I said so!" in the moment when you're frustrated and your kid won't put their shoes on, but doing so repeatedly can teach your kid that they don't have any agency. As an ideally virtuous, responsible parent, you can see this pattern developing and instead take the time to explain why it's important to wear shoes when we go to the grocery store, thereby teaching your child how to interact with the world and developing your child's agency. For van de Poel, the virtuous person has

¹²⁷ Hursthouse and Pettigrove, "Virtue Ethics"; Aristotle, "Nicomachean Ethics."

¹²⁸ Mitchell, "Integrity and Virtue."

¹²⁹ Aristotle, "Nicomachean Ethics."

the care to take others into account, the moral imagination to envision how a situation could evolve and affect those others, and the practical wisdom to act on that vision.¹³⁰

Focusing on environmental virtues specifically, Thomas E. Hill, Jr. argues that forward-looking concerns are part of being a virtuous person. Specifically, the virtue of humility comes from a proper understanding of one's place in the universe, as well as a grasp of the enormity of the processes that led to the current environment and that the current environment will contribute to. This humility will lead to an unwillingness to destroy that environment.¹³¹ For example, gardening teaches me a lot of humility. I start each year with a scattering of tiny seeds and some dirt. If I tend those seeds well enough and give them the food and water they need, they will provide me with a bountiful harvest. As I preserve that food for the winter to come, I can marvel at how those tiny seeds grew into the bounty on my kitchen counter. I can also see how putting nutrients on my garden beds in the fall will make them even more nutritious for next year's harvest. This annual cycle of gardening teaches me each year how to better tend my little plot of land and the importance of the water and nutrients in the environment around me. Because of this humility, Hill argues, a virtuous person will value the future and will not act to harm it.

Jennifer Welchman takes it a step further. She argues that not only are forward-looking concerns part of being a virtuous person, they are a core part of environmental virtues. Welchman argues that virtues motivate people to act as stewards of nature. This is a forward-looking concern, since it regards how people will act in the future.

¹³⁰ van de Poel, "Moral Responsibility."

¹³¹ Hill, Jr, "Ideals of Human Excellence and Preserving Natural Environments."

Specifically, benevolence is a key virtue of stewards of nature. Proper stewards have care for other creatures in the biosphere, as well as other humans, both present and future.

Welchman defines this benevolence as a forward-looking behavior. 132

Virtue ethics also results in a *responsibility to help*. As part of his argument above, Hill argues that a virtuous person would have an aesthetic appreciation or gratitude towards the environment. This appreciation, he argues, would extend to other agents as well. So, we will appreciate the people around us for who and what they are. The virtue of humility discussed above would make agents unwilling to harm others or the environment. It would also make them seek to preserve that aesthetic value they find in others. ¹³³ So, because we appreciate the people and environment around us, we will avoid destroying them.

Jennifer Welchman argues that virtues are not just about not destroying the environment, but are about actively acting as a good steward or caretaker of the environment. The virtues involved in this stewardship are benevolence (discussed above) and loyalty. These virtues can motivate environmental action when they are combined with prior experience or knowledge, which foster care about those others whose interests are at stake. ¹³⁴ So, if we know how the world works and are virtuous, we will naturally become good stewards of the environment. Morally responsible agents will at least have knowledge of how their actions can affect others, since that's part of the *Criteria for Moral Responsibility*. As discussed above, Welchman argues that a benevolent agent will

¹³² Welchman, "The Virtues of Stewardship."

¹³³ Hill, Jr, "Ideals of Human Excellence and Preserving Natural Environments."

¹³⁴ Welchman, "The Virtues of Stewardship."

provide care for other creatures in the biosphere, as well as other – present and future – humans. So, a virtuous person has a *responsibility to help* others.

This *responsibility to help* is directed by the agent's relationships with others. Alasdair MacIntyre argued that "the virtues are those goods by reference to which, whether we like it or not, we define our relationships to those other people with whom we share the kinds of purposes and standards which inform practices." This means that we have to be virtuous in our relationships in order to have true relationships and in order to be virtuous. MacIntyre also argues that the expected execution of these virtues will be shaped by the society the agent is in. For example, telling the truth at all times is expected in a Lutheran society, while Bantu children are expected not to tell the truth to strangers. How the virtues manifest can depend on who the agent is and what circumstances they are in.

Additionally, virtues can be divided into "self-regarding" and "other-regarding" virtues. As may be obvious, other-regarding virtues benefit others. Even self-regarding virtues, though, can benefit others due to the social nature of the society in which we live. Agents who possess these self-regarding virtues are a boon to society, while those who lack them can be a drain on society. ¹³⁸ For example, prudence is a virtue. It's the golden mean between the vice of excess – over-thinking – and the vice of deficiency – carelessness. People who are prudent are helpful to society because they make good judgements in everything they do. People who are not prudent are harmful to society

¹³⁵ Welchman.

¹³⁶ MacIntyre, "The Nature of the Virtues," 32.

¹³⁷ MacIntyre, 32–33.

¹³⁸ Hursthouse and Pettigrove, "Virtue Ethics."

when they make bad decisions, such as being overbearing in their workplace or driving recklessly. These vicious actions can put emotional strain on those around them, but they can also affect the basic infrastructure of the society, say by draining emergency and hospital resources when they crash their car. Regardless of the type of virtue, a virtuous agent beneficially impacts the society they are in.

Virtue ethics also requires that we help those who are in great peril. One other-regarding virtue is benevolence. A benevolent person wouldn't stand by while someone else was suffering – let alone in grave danger – if they could do something about it. This doesn't mean, though, that all virtuous people must sacrifice themselves to save others. The virtuous person can still act benevolently, even altruistically, without sacrificing themselves. Altruism may be the golden mean between the vices of selfishness and self-sacrifice. 140

As with all the other main ethical theories, virtue ethics requires FLR. It also entails an imperfect duty to help, one that's particularly directed at those in one's society and those who are in great need.

We don't necessarily have a responsibility to find the worst-off person in society and help them, nor do we have a responsibility to help any one particular group or cause, but we do have a responsibility to do *something*. This *responsibility to help* is our imperfect duty, which is an outcome of all the main ethical theories.

¹³⁹ Hursthouse and Pettigrove.

¹⁴⁰ Bruni and Sugden, "Reclaiming Virtue Ethics for Economics"; McCammon and Brody, "How Virtue Ethics Informs Medical Professionalism."

2.4.5: Application to Corporations

Remember Isaacs' thought experiment about the bystanders and the raft? We can use this to draw out our intuitions about corporations' *responsibility to help*. Isaacs argues that because the bystanders can save the children at little risk to themselves, they should. As I've argued above, while it would be morally great if the bystanders were to act, it isn't just the fact that they *can* help that morally *requires* them to help.

The bystanders have an imperfect duty to help the children under any major ethical theory. There is little risk to themselves, so they maximize happiness by saving the children, which is in line with consequentialism. Doing so is also in accordance with a rule – help others when you can – that we can rationally derive, and so is required under duty ethics. As discussed above, saving the children is required by the Rescue Principle, and so is required under contractualism. Finally, it is the virtuous thing to do.

This *responsibility to help* constrains the demandingness previously seen in FLR. Since we do not live in a utopia, the world could always be a better place. Under FLR alone, agents would therefore always be required to make a beneficial difference, as discussed above in Section 2.3. With the constrains from the ethical theories discussed above, however, agents are only responsible for helping others when doing so does not require them to make too great a sacrifice of their own in return.

The above ethical theories put restrictions on this duty to help others. An agent is only responsible when their own sacrifice isn't too great. The acceptable level of sacrifice increases with the level of need for those who require help. In Isaacs' example, the bystanders are still responsible under this restriction. They can easily help the kids at little risk to themselves, and so don't risk their safety to protect the children's. Since the

children's need is great and the risk to the bystanders is minimal, the bystanders have a duty to help them. The bystanders do not risk something of equal value – if really anything at all, per Isaacs' thought experiment – in order to save the children.

Similarly, many corporations are able to help people avoid suffering from the effects of climate change and other environmental disasters at little risk to themselves. 141 Corporations could use more sustainable methods to source their materials and create and transport their products. They could also put some of their proceeds back into the community to help residents cope with the effects of having a manufacturing plant in their area. The best course of action to take will depend on the company and their situation. Corporations' *responsibility to help* focuses their *potential impact* to make the world better.

Corporations don't have to put their own survival on the line in order to help.

They have an imperfect duty to help alleviate humanity's suffering from climate change.

This duty to help doesn't require that the corporation bankrupt themselves in order to give aid, it just requires that they help where they can. So, since corporations' equivalent survival (or whatever that would look like for a corporation) isn't on the line, they have a duty to protect others they have a relationship with or who are in danger, just as the bystanders have a duty to help the kids in the raft. 142

¹⁴¹ The cost of doing so – and whether that cost is ethically required – will be discussed in Chapter 3.

¹⁴² Corporations' ability to help may also be constrained by legal barriers. In this dissertation, I focus on the ethical theory rather than on the legal application, so discussing these constraints is beyond the scope of this dissertation. The debate over whether corporations are morally responsible for taking illegal action – whether an illegal act is still a live option for them – may be analogous to the debate over whether an action that will kill or seriously harm the agent is a live option for them. See footnote 41 for more information.

The *responsibility to help* derived from all the main ethical theories also helps constrain the demandingness of FLR in another way. Under the standard theory of FLR alone, agents are responsible for making a beneficial difference *wherever* they can. If you can make a beneficial difference, you should. As discussed above in Section 2.3, this can lead to a never-ending cycle, to the detriment of the agent in question.

The imperfect duty we have to help, as derived from the main ethical theories, puts limits on this cycle. Consider a community – probably much like the one you are in now – with average rates of difficulties among its citizens. Some parents have trouble finding daycare for their kids, some kids struggle in school, some people are out of shape, and a few citizens experience housing or food insecurity. There are problems in the community to be sure, but these are the problems that come with a still relatively functional society. None of these problems constitute a crisis at a societal level.

Consider a corporation within that community, say the local grocery store. This grocery store – by nature of being a moral agent within that community – has a *responsibility to help*. In this non-crisis situation, this amounts to a responsibility to *do something*, though it is up to the grocery store how they choose to help. They can choose to target their efforts on a specific problem in the community, perhaps by providing low-or no-cost meals for the community members experiencing food insecurity or by starting a community health group that helps out of shape members of the community better incorporate healthy eating and exercise into their daily lives. Because of the imperfect nature of the grocery store's duty to help, they can decide where and how they will be able to make a beneficial difference in their local community. The grocery store's *responsibility to help* only requires that they help *somewhere*. It's an imperfect duty, and

so it's an end goal, not a prescription of exactly what course of action to take. It's up to the grocery store to decide how best to satisfy their *responsibility to help*.

Now consider the same grocery store in the same community, but this time in the middle of a massive heat wave. Temperatures are up to 40° or 50°F above normal, like those that were seen in June of 2021 across the western United States that killed hundreds of people and sent many times that to the emergency room. Here, there is a crisis in the community that the grocery store must act to help remedy. They again have a responsibility to help those in their community, but their choice of how to do so is constrained by the current crisis.

Recall our discussion of the Rescue Principle above in Section 2.4.3. The Rescue Principle tells us that agents are required to help others who are in life-threatening or life-altering danger when there is comparably less danger to themselves if they help. Agents can choose how to help address the life-threatening danger, but cannot ethically choose not to address it. The Rescue Principle and the similar qualifiers for the other ethical theories discussed above apply during a crisis, requiring the grocery store to address that particular problem. The grocery store can still choose how they can best address the crisis – potentially by providing bottled water at cost or by designating part of their airconditioned store as a relief area for those unable to find other relief from the heat – but they no longer get to choose which problem in the community to address. A crisis-level event where people are dying constrains the grocery store's choice in how they fulfill their *responsibility to help*.

¹⁴³ National Oceanic and Atmospheric Administration, "June 2021 Was the Hottest June on Record for U.S."; Fritz, Hassan, and Colon, "Historic Northwest Heat Wave Linked to Dozens of Deaths and Hundreds of Emergency Room Visits."

Climate change is analogous to the heat wave in this community.¹⁴⁴ In ordinary times, corporations would be able to choose which societal problems they address in order to satisfy their *responsibility to help*. Climate change also impacts our society's ability to function, and will do so even more noticeably in the coming decades.¹⁴⁵ We are in a crisis-level event. Because of this crisis, the open-endedness of corporations' *responsibility to help* is constrained by ethical restrictions such as the Rescue Principle, as discussed above. When people's health and safety are at risk, as they are in the face of climate change, moral agents have a responsibility to act. Corporations – as moral agents – have a responsibility not just to help in general, but to help protect people from the effects of climate change.

Corporations can help reduce the severity of the effects people experience from climate change without a great risk to themselves. Because of this, they have a *responsibility to help*.

Section 2.5: Considerations and Objections

2.5.1: Connotations for Other Groups

We can bring this argument for corporate moral responsibility into the wider context of our world today. We face several ongoing crises, from racial injustice to widespread poverty. Corporations today have the ability to make a difference. They can choose to change their hiring or production policies, invest in more socially conscious

¹⁴⁴ The effects of climate change are more drawn out than one specific heat wave, which makes it more difficult to view it as one problem to address, but this doesn't mean we don't need to take action.

¹⁴⁵ IPCC, "Climate Change 2021: The Physical Science Basis. Contribution of Working Group I to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change."

processes, or donate part of their profits to relevant causes. Doing so has the potential to make a great difference for communities of color suffering from social discrimination, for people living below the poverty line, and for future generations whose security depends on the actions we take today. Wherever there is a crisis that intersects with the actions of a corporation, that corporation has a moral *responsibility to help*.

This improved form of FLR with a focus on imperfect duties applies beyond corporations as well. Climate change is not the only issue where looking forward can have a major effect on people's lives. Wherever forward-looking concerns apply and people's lives are at stake, this framework will apply too, regardless of who the agent is. This pertains to governments, NGOs, and even individuals. I specifically focus on corporations in this dissertation because of their outsize *potential impact* and because they often do not seem to be upholding their *responsibility to help*. However, my argument is not solely limited to corporations.

2.5.2: Corporations as Individuals

Focusing on corporations allows me to avoid getting embroiled in the debate over whether and what sorts of collectives can be morally responsible. In the philosophical literature, groups are divided into organized and unorganized collectives. ¹⁴⁶ It is usually accepted that organized collectives can be morally responsible, regardless of whether other types of collectives can. This is because organized collectives have a decision-making structure that closely mimics that of individual agents: organized collectives have

¹⁴⁶ French, Collective and Corporate Responsibility; Held, "Can a Random Collection of Individuals Be Morally Responsible?"; Smiley, "Collective Responsibility"; Wringe, "From Global Collective Obligations to Institutional Obligations."

designated mechanisms for how they decide on what course of action to take, whereas unorganized collectives don't.¹⁴⁷ I take the premise that corporations can be morally responsible as established in the literature and see what could follow from that supposition. By side-stepping the debate about what sorts of collectives qualify as moral agents or can be considered bearers of moral responsibility, I am able to focus on my main argument for moral responsibility without prior causal responsibility.

Additionally, corporations are artificial persons and we are just coming to identify what the rules for them ought to be. I aim to help fill this space with the argument in this dissertation. I also aim to provide an argument that can be extrapolated to individuals as well, though I will not do so in this dissertation. I do not intend for the application of my theory to be limited to artificial persons like corporations, or to depend on the conventionality of the rules applied to them.

2.5.3: Ramifications for Personal Responsibility

A common objection to collective responsibility in the philosophical literature is that it would mean holding some innocent individuals responsible for the actions of others or of the collective. Some¹⁴⁸ argue that there can be collective agency without necessitating individual agency, while others¹⁴⁹ bite the bullet and accept that sometimes an individual will be blamed for actions other than their own as a consequence of being

¹⁴⁷ French, *Collective and Corporate Responsibility*; Thompson, "Collective Responsibility for Historic Injustices."

¹⁴⁸ Cooper, "Collective Responsibility"; French, *Collective and Corporate Responsibility*; Shockley, "Individual and Contributory Responsibility for Environmental Harm."

¹⁴⁹ Thompson, "Collective Responsibility for Historic Injustices"; Botting, "The Weak Collective Agential Autonomy Thesis"; Watkins, "Historical Explanation in the Social Sciences."

part of a collective. I do not take a position on that debate in this dissertation since I focus solely at the level of the collective. Whether that means that the members of that collective are individually responsible for the collective's actions is beyond the scope of this dissertation.

I have a similar response to the objection to collective responsibility that the collective being held responsible at the present time is not the same collective it was when it committed prior offenses. Since an organizational collective is not usually determined by its individuals, I am able to avoid the horns of this dilemma by focusing at the level of the collective.

Additionally, these last two objections are not a problem for my argument in many instances since I am not focused on prior causal responsibility. Since I am not focusing on prior actions, I am not in the business of assigning blame, and therefore responsibility, for prior actions.

2.5.4: Forward-Looking Responsibility as Consequentialism

At first glance, FLR can look like a derivation of consequentialism. It appears to ask that agents find the best possible state of affairs and work towards that. However, FLR isn't necessarily a maximizing theory. It asks that agents seek to better the current circumstances, but doesn't necessarily require that they find the best possible state of affairs. There are non-consequentialist reasons for FLR, as discussed above in Section 2.4. All four of the main ethical theories necessitate the main tenet of FLR: agents are responsible for bringing about a preferable state of affairs. 150

¹⁵⁰ van de Poel, Royakkers, and Zwart, Moral Responsibility and the Problem of Many Hands.

Section 2.6: Manifestation of Responsibility

Corporations' *potential impact* compels them to act responsibly. Their *responsibility to act* gives direction to their action. For corporations, this responsibility to make a difference could manifest in several ways, depending on how they choose to interact with the world around them.

Thanks to FLR, corporations have a responsibility to make a difference where they can. This opens up a wide range of options: they could make the world a better place in a variety of ways. If a corporation could improve the status quo by providing meals to people experiencing homelessness, then they could fulfill their forward-looking responsibility in that way. Similarly, if going to Mars were to measurably make the world better, then a corporation could fulfill their forward-looking responsibility by contributing funds to the Mars program.

However, the ways in which corporations engage with the world result in imperfect duties. These duties direct and motivate corporations' responsibilities.

Corporations accrue duties based on who they interact with and who they will affect.

During that interaction, they have a responsibility to protect the safety and health of those they engage with. They can do this by making sure that their products are safe to use, by properly disposing of their emissions and waste products, or by contributing to causes that promote the health and safety of those they interact with. Additionally, corporations have a responsibility to address any crises that arise in their community. In such crises, their action is directed, rather than open-ended. They can still choose *how* to respond to the crisis, but they cannot choose *not* to address it.

Corporations have a *responsibility to help* when people are suffering or will suffer needlessly. This gives normative force to their *potential impact*, and calls on them to help. This improved forward-looking responsibility, derived from any of the main ethical theories, explains how corporations are responsible for climate change going forward. Thus, corporations are morally responsible for helping change the world we live in today.

CHAPTER 3

OBJECTIONS AND REPLIES

Chapter 2 discussed how corporations are responsible for their actions going forward and in response to their imperfect duty to help others. Corporations have a moral obligation under forward-looking responsibility (FLR) to have a beneficial *potential impact*. Because of their imperfect duty to help others, they have a *responsibility to help* when they are able to help protect someone's health and safety. FLR is improved when it is derived from the main ethical theories in this way, and it explains why corporations are responsible for helping respond to climate change.

Chapter 4 will provide more detail as to how this responsibility may manifest.

There, I will address objections specific to that manifestation of responsibility.

Here in Chapter 3, I will address broader concerns about my theory as a whole, both with regards to the application of my theory and the philosophical context in which it is situated.

Section 3.1: Will It Cost Too Much?

First, as a practical matter, you may worry that the responsibilities alluded to in Chapter 2 will cost more than the traditional way of operating a corporation, and that this is unfair to the companies themselves. Corporations can make a beneficial

difference by changing their production processes, for example, but this requires that they pay for new equipment. Often, this more sustainable equipment will cost more, at least at this point in time. This will cut into corporations' profit margins, something that is often thought to be sacrosanct in the business community. Is it reasonable for corporations to be responsible for doing something that will reduce their profit margin?

The truth is yes, it will cost more. This cost will be passed on to corporations in the form of smaller profit margins or on to consumers by way of higher prices. But the other truth is that we as consumers are already paying these costs, we just don't see the transactions on our credit card. Instead, we pay them in the form of environmental degradation and, increasingly, natural disasters and climate shifts. For example, each drought year costs Southern California urban water users alone around \$4 billion. Water costs for the whole US in 2025 are expected to be around \$200 billion. Paying to change our practices now will be cheaper in the long run and could save the US market at least \$11-60 billion a year. Not doing so endangers our survival.

These additional costs that we already pay are called externalities. Right now, corporations externalize many of their environmental costs, especially those that contribute to global warming. An externality is an economic term for a cost that is borne by someone other than the producer. For example, if your neighbor builds a fence

¹⁵¹ Textile Exchange, "Why Does Organic Cotton Often Cost More than Conventional?"

¹⁵² Hanemann, "What Is the Economic Cost of Climate Change?"

¹⁵³ Ackerman and Stanton, "The Cost of Climate Change: What We'll Pay If Global Warming Continues Unchecked."

¹⁵⁴ Hanemann, "What Is the Economic Cost of Climate Change?"

¹⁵⁵ Dasgupta, "The Economics of Biodiversity: The Dasgupta Review."

¹⁵⁶ Dauvergne, "The Problem of Consumption"; Heal, "Corporate Social Responsibility"; Prechel, "Organizational Political Economy and Environmental Pollution."

between your yard and hers and you don't contribute to the project, the cost of the fence is an externality for you. ¹⁵⁷ This would be a positive externality, since it is beneficial for you. Climate change is fueling heat waves during the summer. ¹⁵⁸ The additional cost you pay to cool your house during these heat waves is a negative externality for you.

We already ask corporations to mitigate the effects they have on the planet and on society in many other areas by internalizing their externalities.¹⁵⁹ We require corporations to safely dispose of their waste or pay a fine if they don't.¹⁶⁰ We also have human rights laws that require corporations to provide a safe working environment for their employees.^{161, 162} We do this because we realize that the costs of doing business should be borne by those who profit from doing business.¹⁶³

You may still worry: won't corporations just pass along the extra costs to their consumers, raising prices for individuals while allowing corporations to still reap the profits? The good news is that there might not be as much of a price increase to pass

¹⁵⁷ Buchanan and Stubblebine, "Externality."

¹⁵⁸ USGCRP, "Climate Science Special Report"; "Heat Waves and Climate Change."

¹⁵⁹ Internalizing corporations' environmental externalities isn't backwards-looking. When determining the cost of a product or process, corporations must take into account the environmental cost that product or process will have. This is distinct from reparations for past environmental harms, which will be discussed in Section 3.7.

¹⁶⁰ US EPA, "Resources and Guidance Documents for Compliance Monitoring."

¹⁶¹ Occupational Safety and Health Administration, "Small Business Handbook | Occupational Safety and Health Administration."

¹⁶² These legal examples provide evidence for other times where we as a society have asked that corporations take responsibility for actions they are responsible for. Though they are examples of current laws, I am not making a legal argument here. I aim to show that there is precedent for some amount of accountability of the sort that I am looking for, not provide an argument for a new piece of legislation.

¹⁶³ Bithas, "Sustainability and Externalities"; Claassen, "Externalities as a Basis for Regulation"; Hatzis, "Moral Externalities"; O'Neill-Carrillo et al., "Beyond Traditional Power Systems."

along to consumers as you might originally think, and that consumers seem to be willing to pay more for socially responsible products in today's market. 164

First, sustainability has shown to be more in line with corporations' bottom line than was previously thought. For example, socially responsible investment portfolios often do better than their traditional counterparts. This means that those socially responsible companies are more stable and reliable than traditional corporations. This in turn is an indicator of the comparative long-term success of sustainable corporate practices. For example, during the market dip due to the COVID-19 global pandemic, sustainable portfolios didn't decrease as much and recovered faster than the traditional alternatives. Additionally, corporations that are seen to have superior environmental performance have on average 20% higher stock prices than companies that do not have such recognition. Corporations that are seen to have inferior environmental performance have on average 9.7% lower stock prices than companies that do not have such recognition. This shows that, overall, sustainable corporations bring in more revenue and are more reliable than companies with traditional business models, and especially than those with unsustainable business models.

¹⁶⁴ The data expressed in the following two paragraphs has developed over the past two decades. This developing nature, combined with corporations' difficulty adjusting long-term plans that they have already committed to and the lack of legal oversight regarding environmental responsibilities, may help explain why corporations may still be resistant to change even when it makes sense for their bottom line.

¹⁶⁵ Tsoutsoura, "Corporate Social Responsibility and Financial Performance."

 $^{^{166}}$ CDP North America, "Climate Action and Profitability: CDP S&P 500 Climate Change Report 2014."

¹⁶⁷ Sahut et al., "What Relation Exists between CSR and Longevity of Firms?"

¹⁶⁸ Anderson, Interview with Merril Lynch Financial Advisor, Corporate Social Responsibility.

¹⁶⁹ Dasgupta, Laplante, and Mamingi, "Pollution and Capital Markets in Developing Countries."

¹⁷⁰ Dasgupta et al., "Disclosure of Environmental Violations and Stock Market in the Republic of Korea."

Second, consumers are increasingly more likely to buy products from socially responsible companies over their competitors.¹⁷¹ In a 2001 study, over 20% of participants actively made their purchase decisions based on a company's practices, and most participants had occasionally made such a decision as a consumer.¹⁷² In a similar 2012 study, those numbers increased: around a third to half of participants actively included a company's socially responsible actions in their decisions of which product to buy. When the study looked at environmental responsibility specifically, that number increased to over 65%.¹⁷³

Even given all of that, though, you may still worry that this will raise prices too high for consumers to afford. For example, companies like Patagonia that incorporate their environmental obligations into their business model cost more than traditional products. If all companies charged that much for their products, consumers would go hungry, unclothed, and would not be able to have the quality of life they desire.

I have two responses to this concern, one based on alternative examples from current society and one that looks to the role of government in helping all members of a society succeed.

First, we can see from current business endeavors that sustainable production is actually cheaper in the long run, even for the individual consumer. Take Patagonia again as our example. They have significantly higher prices than many of their competitors: a women's puffer jacket from Walmart costs around \$50¹⁷⁴ while a similar

¹⁷¹ Abrantes Ferreira, Gonçalves Avila, and Dias de Faria, "Corporate Social Responsibility and Consumers' Perception of Price."

¹⁷² Mohr, Webb, and Harris, "Do Consumers Expect Companies to Be Socially Responsible?"

¹⁷³ Rizkallah, "Brand-Consumer Relationship And Corporate Social Responsibility."

¹⁷⁴ Weatherproof, "Women's 32 Degrees Packable Down Jacket."

jacket from Patagonia costs around three times as much.¹⁷⁵ However, Patagonia's jacket, in addition to being made of more sustainable materials, comes with an emphasis on repairability with their DIY tutorials¹⁷⁶ and their Worn Wear collection¹⁷⁷ where customers can buy previously used clothing that Patagonia has repaired. The same jacket that is available for \$150 new through Patagonia can be found for half that cost on their Worn Wear site in near identical condition.¹⁷⁸ When the customer is finished with the jacket, they can sell it back to Patagonia for a \$40-\$60 credit.¹⁷⁹

Compare all this to buying the puffer jacket through Walmart. This cheaper jacket is more likely to wear out quickly, causing the customer to have to buy an additional jacket, ¹⁸⁰ putting them over the cost of one jacket through Worn Wear. If they have to buy a replacement jacket a second time, that is the cost of the original new jacket through Patagonia. Finally, Walmart doesn't offer a buy-back program to recycle gently used clothing. In the long run, the customer is better off buying from the more sustainable company that invests in their consumers and their product. ¹⁸¹

Additionally, we can look to the faux-meat industry for why we need not worry that the initial cost of sustainable products is going to cause people to go hungry or

¹⁷⁵ Patagonia, "Women's Lightweight Radalie Bomber Jacket."

¹⁷⁶ Patagonia, "Repairs & DIY Tutorials."

¹⁷⁷ Patagonia, "Worn Wear - Used Patagonia Clothing & Gear."

¹⁷⁸ Patagonia, "Women's Radalie Jacket - Used."

¹⁷⁹ Patagonia, "Worn Wear - Trade It In."

¹⁸⁰ Collett, Cluver, and Chen, "Consumer Perceptions the Limited Lifespan of Fast Fashion Apparel"; Joung, "Fast-Fashion Consumers' Post-Purchase Behaviours"; Long and Nasiry, "Sustainability in the Fast Fashion Industry."

¹⁸¹ This is an overall analysis of the cost to the consumer. Current societal structures may make it hard for many consumers to afford the upfront cost of the more expensive, sustainable product. These structural difficulties will be addressed later in this section.

unclothed. Impossible Foods creates alternative meat options that use 90% less water than traditional meat options and have a pound-for-pound return on their grain usage, compared to the 13:1 ratio that the most efficient beef processes produce. Over the past year, Impossible Foods has been able to cut their prices three separate times in response to increased demand. The more people buy their products, the more they are able to scale up production, and the more cheaply they are able to produce their goods sustainably. They pass these savings directly on to the consumer. At a large scale, they aim to undercut the price of meat, making their sustainable products cheaper than the traditional alternative. From this, we can see that the sustainable option, when performed at scale, leads to a system that produces nutrition more efficiently for a cost that is comparable to the less sustainable option.

My second response to the objection that consumers can't afford the high prices that come with sustainability takes a broad view of what responsibility looks like in society at large. My proposal in this dissertation focuses on corporations because they are able to make a big impact by changing their current trajectory and because they have shown a willingness to invest in sustainable alternatives. Governments are a more unreliable target audience for this proposal since they change administrations so frequently. However, that doesn't mean that this proposal doesn't apply to them as well; it just means that they are not an efficient example from which to build my argument. Governments, too, have a responsibility to have a positive impact and also have a responsibility to help in response to their citizens' rights to health and safety, and many

 $^{^{182}}$ Woodside, "Better Prices for Consumers, Bigger Impact on the Planet: Why We're Dropping Our Prices in Grocery Stores."

other rights as well. For the purposes of this objection, that means that governments have an obligation to do what they can to ensure that their citizens don't face such dire circumstances as not being able to afford clothing and food, or suffering from the effects of climate change. In keeping with the broadness of FLR, governments may achieve that goal through a variety of means, including subsidizing sustainability endeavors, capping market prices, or combating inflation. The group effort called for by this theory would work to ensure that consumers weren't forced to suffer for the sake of sustainability.

Section 3.2: Is It Too Demanding?

Even if the cost isn't too high, you may still be concerned that the details of my proposed theory are too demanding. How are corporations – whose job it is to make money – supposed to take moral responsibility for responding to climate change? Especially if they haven't been asked to previously, this can be seen as too much to ask of a corporation and too far out of their wheelhouse to be something they are responsible for.

As discussed in Chapter 2, the theory of forward-looking responsibility on its own *is* too demanding. We can always do something to make the world better, and so our responsibility for acting never ends. Our imperfect duty to help that comes from each main ethical theory helps narrow this responsibility to the areas where we have an obligation to act. We are specifically obligated to help those whom our actions affect and those who are in crisis. However, this does still require that corporations act on responsibilities that they haven't been held accountable for historically. It requires them

to sacrifice a portion of their would-be profits to invest in more sustainable manufacturing processes, to give aid to affected communities, or to invest in other sustainable endeavors.

My proposed theory is certainly a change from the status quo. Recently, companies have not been thought to be morally required to take on many forward-looking responsibilities except to their investors. This has been especially true in the case of climate change. However, as discussed in Section 3.1, it may be that taking sustainable steps now really is in the long-term interests of investors.

Additionally, my improved theory of FLR asks that corporations uphold their moral obligations. To ask whether doing so is too demanding is to ask whether corporations are morally responsible in the first place. We take it as given that we as individuals are morally responsible. As an organized group, corporations are typically considered moral agents, and so can also be morally responsible. In cases where they fulfill the *Criteria for Moral Responsibility*, corporations are morally responsible for their actions. In the case of my theory, this means that they are responsible for making a *positive impact* on those to whom they owe a *responsibility to help*, namely those who are in or will be in great distress and those with whom the corporation has a relationship.

As a theory of moral responsibility, this is not too demanding. Agents are expected to help within the limits of what they are able to give, and they are not

¹⁸³ Prechel, "Organizational Political Economy and Environmental Pollution."

¹⁸⁴ French, *Collective and Corporate Responsibility*; Held, "Can a Random Collection of Individuals Be Morally Responsible?"; Smiley, "Collective Responsibility"; Wringe, "From Global Collective Obligations to Institutional Obligations."

expected to sacrifice themselves, or even their ability to thrive, for the sake of someone else. Agents' responsibility is also limited to those who are in peril or those with whom the agent has a relationship. Both of these types of limitations make my proposed theory less demanding than consequentialism, the ethical theory most often denigrated as too demanding.

It is true that my theory asks more of companies than is currently thought to be expected of them. However, I argue that this comes from a failure to think of corporations as morally responsible, rather than a fault of my theory. Recall from Chapter 2 that as organized groups, corporations are capable of being morally responsible because they can make decisions and act on them, just like individuals. Any of the main ethical theories, if applied to corporations, would expect more of most companies than they currently contribute.¹⁸⁵ It is not too demanding to ask that companies seek to help those they impact or those who are in great need. Instead, it is asking corporations to be the morally-responsible agents that they are.

This is why the *responsibility to help* is an important motivator for the *potential impact*. Yes, it would be wonderful if corporations helped others out of the goodness of their metaphorical hearts, but their *responsibility to help* motivates and requires that help. Our relationships and interactions with those around us elicit corresponding moral obligations. Those around us should be able to expect that we live up to those obligations, and that we are morally failing if we do not. One of the strongest of these

¹⁸⁵ Frederiksen, "Public Interests and Corporate Obligations"; Jackson, "Global Distributive Justice and the Corporate Duty to Aid"; Moore, "Corporate Character"; Wettstein, "Silence as Complicity."

obligations is to protect others' health and safety. Corporations, like the rest of us, need to be held accountable for that obligation.

This is not a reversal to a backwards-looking blame version of responsibility, either. 186 As a corporation interacts with the world, they create relationships with and duties to others and the environment. Some of these duties may come from their prior actions, like the duty to repair harm that they have done. 187 Others, though – and these are the ones on which I focus – are forward-looking. Others' right to health and safety is such a basic right and instills in others such a fundamental duty that it doesn't need to rely on past actions as motivation for that duty. I don't need to have a prior relationship with everyone I encounter on the street to know I have a moral responsibility not to run them over with my car. Similarly, corporations don't need to have prior effects on anyone to still have a duty to protect their health and safety.

Section 3.3: What Is Too Demanding?

Even though the application of my theory in general is not too much to ask of corporations, there will be some sacrifices that are too great for corporations to make. As I discussed in Section 2.4, corporations cannot be morally responsible for taking actions that would, for example, drive them out of business. These self-sacrificing actions are too demanding to be required by any ethical theory.

As discussed in Section 2.4, our imperfect duty to help others has limits.

Specifically, we have a *responsibility to help* when someone is in peril or when we have

¹⁸⁶ This will be discussed further in Section 4.4.

¹⁸⁷ This will be discussed further in Section 3.7.

a relationship with them. The responsibility to help doesn't require that we sacrifice ourselves for others. As discussed in the previous chapter, this applies to all the main ethical theories. One of the main objections to consequentialism is that it may require self-sacrifice. This is called the demandingness objection, and several philosophers have attempted to rearticulate consequentialism so as to avoid this objection. 188 Regarding duty ethics, Christian Baatz argues that we have a duty to contribute "as far as can reasonably be demanded" of us. 189 Contractualists are obligated to help those in dire need only when it doesn't put themselves in harm's way. 190 Contractualists are also obligated to do only what can be justified to another reasonable, motivated moral agent. 191 Even a suitably motivated moral agent could reasonably reject a principle that would require them to sacrifice themselves for another. Finally, a virtuous agent can still act morally, even altruistically, without falling prey to the demands of selfsacrifice. On a scale of vice-virtue-vice, altruism can be the virtuous mean between the vices of selfishness and self-sacrifice. 192 This virtuous mean can look different for each agent and will depend on their own circumstances. This shows that corporations are not morally required to undertake actions that would put them at risk of going bankrupt or otherwise losing their business.

¹⁸⁸ Hooker, "Rule-Consequentialism"; Scheffler, *The Rejection of Consequentialism*; Sinnott-Armstrong, "Consequentialism."

¹⁸⁹ Baatz, "Climate Change and Individual Duties to Reduce GHG Emissions," 20.

¹⁹⁰ Ashford, "The Demandingness of Scanlon's Contractualism."

¹⁹¹ Scanlon, What We Owe to Each Other.

¹⁹² Bruni and Sugden, "Reclaiming Virtue Ethics for Economics"; McCammon and Brody, "How Virtue Ethics Informs Medical Professionalism."

However, I want to stress again that some actions that may appear self-sacrificing at first actually could be to the corporations' benefit. As discussed in Section 3.1, sustainable stock portfolios perform better on average than their less sustainable counterparts. Consumers are also more likely to prefer sustainable products over non-sustainable ones, shown both by higher stock prices and by consumer purchases. This means that corporations need to take a forward-looking view when determining which courses of action will be fiscally problematic and which will be difficult in the short term but beneficial overall.

Section 3.4: What About Conflicting Duties?

What if a corporation's *responsibility to help* others conflicts with their other duties? Most notably, corporations have obligations to their shareholders to maximize profits. What a should corporation do if fulfilling their *responsibility to help* will decrease those profits?

As with many moral difficulties, there will be times when duties will conflict and there won't be a single solution for resolving that conflict. Because of this conflict, there may be times when we're doomed to fail at some of our duties when they are truly irreconcilable with others. However, an improved FLR that emerges from the imperfect duty to help others can help us avoid that conflict in many situations.

Consider one of the most well-known examples of this kind of moral dilemma in philosophy. Jean-Paul Sartre puts forward the case of a young man in 1940. This man's brother was killed in the German offensive. The young man's father argued with his mother and left. The young man is now his mother's sole caretaker. He knows that she

lives only for him at this point, and that she would be destitute and depressed if he were to leave or die. Despite this, he has a burning desire to avenge his brother by joining the Free French Forces in the war.¹⁹³

Sartre's young man has conflicting obligations. He has an obligation to his mother to protect her welfare and provide for her. He also has an obligation to his brother, to avenge his death. The latter option also brings with it an obligation to his country and countrymen, to protect them from the German attackers. This case is a classic example of conflicting obligations, since the young man can satisfy either obligation, yet can't satisfy them both. 194

Similarly, you might worry that corporations face conflicting obligations with regards to climate change. They have an obligation to their shareholders, for whom they have promised to pursue the best possible return on their shareholder's investment. They also have an obligation to those whose health and safety is at stake. This could be the people who are feeling the brunt of the effects of climate change or the members of the community who are suffering the effects of any local environmental pollution. On the face of it, the company does face conflicting obligations: they can make more of a profit for their shareholders or they can use some of that money to alleviate the environmental crisis and protect others' health and safety. They cannot do both, since doing one takes resources away from the other.

Adding FLR into the mix and viewing the company's *responsibility to help* as an imperfect duty helps alleviate this dilemma. It broadens the ways that the company

¹⁹³ Sartre, "Existentialism Is a Humanism," 354–55.

¹⁹⁴ McConnell, "Moral Dilemmas."

in question can satisfy their obligations by focusing on the *potential impact* they can have, and so gives them a way out of the moral dilemma. Take the case of Sartre's young man: he faces a dilemma because his obligations require him to both stay home with his mother and leave her to fight in the resistance. However, he is concerned that his obligation to his country and brother comes with uncertain outcomes. He may be delayed in getting to England, or he may be assigned an office position rather than one where he could fight the German forces who killed his brother. Meanwhile, staying with his mother has a more certain outcome: she will be happy and well taken care of. 195

When we look at the young man's *potential impact* and his imperfect duty to help others, we see a way out of his moral dilemma.

Instead of feeling like he needs to be in two places at once, the young man can stay home with his mother and fulfill his obligation to his brother and country in a different way, bearing in mind that his *responsibility to help* is an imperfect duty and so can be fulfilled in many ways. Since helping his mother has a more certain outcome, he will have a greater *potential impact* by staying home, and can send resources to the Free French Forces to help them avenge his brother or help his countrymen to rebuild by way of satisfying his obligation to them. It isn't certain that he could help his brother or his countrymen by going to fight in the war, while it is more certain that he could help his mother and countrymen by staying home. He can look at where his actions will be more beneficial and use that to guide his decision. Focusing on the forward-looking

¹⁹⁵ Sartre, "Existentialism Is a Humanism," 354–55.

responsibility and imperfect nature of their duty to help others that comes from all the main ethical theories helps alleviate the young man's moral dilemma.¹⁹⁶

Similarly, corporations who are obligated to their shareholders and to those whose health and safety is at stake can use their *potential impact* to help alleviate their moral dilemma. FLR asks that agents work to make a beneficial difference where they can. How they achieve this is up to them. This helps broaden the scope of the obligations companies face and how they are free to satisfy them. Given the consumer sustainability preferences and the longevity of sustainability investments discussed in Section 3.1, companies could fulfill their profit-duty to shareholders specifically by becoming more sustainable.¹⁹⁷ Studies indicate that sustainable companies make more profit in the long-term than less sustainable companies. This is a long-haul view that doesn't satisfy corporations' profit-duty immediately, yet gets them out of the immediacy of the moral dilemma. Corporations could also fulfill their duty to others by changing their internal practices, offsetting their emissions, investing in carbon mitigation efforts, or increasing their climate advocacy. With FLR in the mix, corporations have the freedom to choose how they satisfy their moral obligations. This echoes the response Sartre gave to the young man in his example: you are free to choose, and that is your way out of your moral dilemma. 198

¹⁹⁶ There may still be cases of prior harm where this moral theory will not be helpful in resolving conflicts of duties. For more discussion of prior harms, see Section 3.7.

¹⁹⁷ Current trends also suggest that some shareholders may be the ones pushing for climate action. This would eradicate the moral dilemma for corporations, since the people to whom they owe a profit-duty are also the ones asking them to at least partially forgo that duty. For more information, see Condon, "Climate Change's New Ally."

¹⁹⁸ Sartre, "Existentialism Is a Humanism," 356.

Additionally, corporations' duty to make a profit for their shareholders is constrained in and of itself. Corporations aren't morally obligated to break the law in order to maximize profits; in fact, they are morally obligated not to. Similarly, I argue that corporations' profit-duty is constrained by their duty to preserve others' health and safety. In most instances, there won't be a complete trade-off between these two obligations that results in a moral dilemma. Corporations may make slightly less for their shareholders by building up sustainability measures – at least in the short term – but that doesn't mean they aren't satisfying their duty to provide their shareholders with a profit. In the rare event that there is a complete trade-off between making a profit and taking more sustainable measures, corporations wouldn't have an environmental duty. They aren't a non-profit and still need to be able to function like the business that they are. They aren't morally required to sacrifice their own life (or the corporate equivalent) in order to protect someone else's. 199

Section 3.5: Is It Their Place?

This brings us to another objection: you may worry that it just isn't corporations' place to fix the world, that doing so would be better left to governments and non-profits. Corporations are in business to make money, not to do good. It's just not in their job description.²⁰⁰

¹⁹⁹ See Section 2.4 for more detail.

²⁰⁰ Corporations' job description is contained in the purpose clause of their certificate of incorporation, as well as in their bylaws. The purpose clause is an agreement with the corporation's investors that the corporation will limit its business to the type stated in the purpose clause and will only undertake legal business (Schaeftler, "The Purpose Clause in the Certificate of Incorporation: A Clause in Search of a Purpose.").

Recall, though, from Chapter 1, that the world is in crisis. Climate change is affecting the way we live right now and its effects will only be more hard-felt in the future. Everyone bears some responsibility for this predicament. As discussed in Chapter 1, there is a huge causal web that complicates who is responsible for what.²⁰¹ Three of the strands in this causal web are:

- The governmental strand: governments provide the structure for how society can function, but do so based on corporations' and individuals' input.
- The corporate strand: corporations produce products and waste, but also create some of the limits on how society can function based on what they produce.
- The individual strand: individuals also produce waste during their daily lives,
 but are limited by what resources and products are provided as options by
 corporations and governments.

Corporations wouldn't do what they do without buy-in from consumers and investors, or without leeway from governments. Consumers are in turn swayed by advertising from companies and by what products are available for purchase. This affects how the individuals spend their money, or even how they vote. Governments are lobbied by interest groups, which are often funded by corporations. This can then sway government officials when deciding which laws to enact. Each actor in this mire is induced by the other two, and none are solely responsible.

My proposed theory of responsibility doesn't single out corporations as the only ones responsible. Governments and individuals have their own weight to pull. I focus

²⁰¹ Schmidtz, *Social Welfare and Individual Responsibility*, 44; Shockley, "Individual and Contributory Responsibility for Environmental Harm," 266–68.

here on corporations because they can make such a large impact with their actions, especially compared to individual people. This proposal is meant to draw attention to corporations' moral responsibility, not to claim they are the only ones responsible.

Additionally, as I argued in Section 2.4, it is corporations' place to act because they are a part of the community in which they work. They form relationships via their interactions and have an impact on those around them. Asking them to do so in a responsible manner is exactly within the purview of what a corporation – or anyone – should do: take responsibility for their actions. Being part of a society is a privilege that allows corporations to make the profits that they do. That privilege also comes with responsibilities, including their responsibility to make a beneficial difference where they can and to uphold their imperfect duties to those around them.

Finally, we expect corporations to internalize their externalities in other areas. It is not out of place to expect that they do so in regards to climate change, too. As discussed in Section 3.1, the costs of doing business should be borne by those who profit from doing business.²⁰² Corporations have a choice between bearing the costs of their actions or passing those costs on to others and externalizing them. Because the effects of climate change are broad in both space and time, they are the sorts of costs that are easy to externalize. However, just because externalizing them is easy doesn't mean that it's right. Based on the way we treat other externalizable costs, like employee working conditions, and because of corporations' imperfect duty to others' health and

 $^{^{202}}$ Bithas, "Sustainability and Externalities"; Claassen, "Externalities as a Basis for Regulation"; Hatzis, "Moral Externalities"; O'Neill-Carrillo et al., "Beyond Traditional Power Systems."

safety, we can expect corporations to account for the ways their actions will affect the environment.

Section 3.6: Is It Enough?

You may worry that despite all this, my theory of responsibility will not make enough of an impact to make it worthwhile. Critics argue that something like "conscious capitalism" will never be enough. They hold that conscious capitalism is still capitalism, and so does not do enough to tackle the rampant consumerism that is causing our current environmental crisis. Conscious capitalism pushes off responsibility onto the consumer while leaving true responsibility for action on a grand scale to another day, a day we might not have. Given that, we can't expect that holding corporations more responsible for their actions will be enough to get us out of the mess that we're in. This line of thinking argues that corporations and the structure they exist within are the problem, and so cannot be part of the solution.²⁰³

Others argue that a socially conscious, sustainable capitalism could be achieved. They argue for a business model that is based on higher purpose, stakeholder orientation, conscious leadership, and conscious culture. Proponents argue that such a model can lead to a mutually beneficial way of doing business. Under this model, a corporation has a variety of net positive effects they can achieve, not just the benefit of their final product for sale. Under this argument, conscious capitalism is seen as a more sustainable way of doing business, including emotionally, psychologically, socially,

²⁰³ Aschoff, "Exposing the False Prophets of Social Transformation"; O'Toole and Vogel, "Two and a Half Cheers for Conscious Capitalism"; Thomas, "Conscious Capitalism Can't Solve Society's Biggest Problems."

environmentally, and financially.²⁰⁴ This line of thinking argues that a model of corporate responsibility like mine would be a sustainable way of restructuring our society.

I am not here to settle this decades-long debate. Regardless of who turns out to be correct, I still argue that corporations are more morally responsible than their current actions would suggest. We are not going to tear down the whole system and rebuild it in the time we have left to find a solution. Given the immediacy of the environmental destruction we face, we need a solution that works within the system that we have, at least while we implement more systemic changes. So, I propose a framework that shows how corporations need to step up to their moral responsibilities.

Section 3.7: What About the Oil Companies?

There may, however, be parts of the current system that just don't work anymore, if they ever did. You may worry that there are just some business models that can't do enough good to make up for the harm they have caused and will cause by continuing with their core mission. For example, the largest 100 fossil fuel companies sold the fuel that has caused 52% of greenhouse gas emissions in the global industry since the industrial revolution, both from the extraction process and its later use. However, as I argued above, if it would be too great a sacrifice to take steps that would cause a company to go out of business, they are not morally obligated to take those

²⁰⁴ Mackey, "What Conscious Capitalism Really Is"; Sisodia, "Conscious Capitalism."

²⁰⁵ Griffin, "The Carbon Majors Database: CDP Carbon Majors Report 2017."

steps. So, how can corporations like oil companies, whose environmental harm is a central part of their business model, ever stop causing that harm?

I don't deny that oil companies have much to answer for. They have known for years that their actions are causing climate change and have actively worked to cover up that information and mislead consumers.²⁰⁶ That prior responsibility may mean that the corporations need to pay back those harms in a way that causes them to go out of business. However, I am not focused on prior responsibility in this dissertation.

Instead, I argue that there is much corporations like this can do going forward to change their business model. For example, an oil company could transition to renewable energy, retraining their employees and shifting what resources they invest in.²⁰⁷ This would require sacrificing their core business model for the sake of their moral responsibilities to their employees and to the others whose lives are at stake from the effects of climate change.

The morally relevant aspect of a business is the people that are involved. If a corporation were to go out of business, its employees and investors would suffer. A corporation doesn't exist without the people involved. It isn't some magical separate entity that must be protected for its own sake. The corporation's business model doesn't have moral agency and so doesn't need moral consideration. The people involved do. The employees' and investors' livelihood and potential survival would be at stake if the company were to go out of business. So, there are steps that a company can take to modify or rewrite their business model while protecting their employees. This may

²⁰⁶ Union of Concerned Scientists, "The Climate Deception Dossiers (2015)"; Oreskes and Conway, *Merchants of Doubt*.

²⁰⁷ Holter and Katakey, "BP's \$1.1 Billion Deal Marks First Step Into Offshore Wind."

mean that the corporation doesn't exist in the same way that it did before, but the people involved are still protected and the emergent company is able to have a positive *potential impact* and fulfill its *responsibility to help*.

Section 3.8: Moving Forward

To summarize: sustainability measures such as those called for by my improved theory of moral responsibility will cost more than traditional corporate strategies.

However, we are already paying more than the price tag would suggest in other ways: the cost of environmental degradation, mitigation efforts against the effects of climate change, increased health bills due to pollution, etc. We can either continue to pay the hidden costs of climate change as we are now, or pay to help companies transition to a more sustainable business model. Either way, it costs more than we currently pay at the cash register. On the bright side, though, consumers have shown a willingness to buy from companies that are more sustainable.

It is also completely within corporations' purview to worry about sustainability and protecting the people around them, since they are part of a society. The people that we interact with in society have rights, and these rights inspire duties in each of us.

These duties help motivate corporations' responsibility for their *potential impact*.

Asking corporations to step up to these responsibilities is a departure from the status quo, but that doesn't mean those duties don't exist. It just means we've had too low of expectations for corporations up to now. Finally, because they have more options under my theory, corporations have better tools for resolving conflicts between their duties to shareholders' profits and to others' health and safety.

Corporations have an imperfect duty to protect others' health and safety and to make a beneficial difference where they can. With climate change, people's lives are at stake. People are dying because of the effects of climate change. Because of this, everyone in our society – including corporations – has an obligation to help. This is the responsibility that comes with being part of a society. In order to reap the privileges of interacting with society – namely, profit – corporations must fulfill their societal obligations.

CHAPTER 4

NEW CORPORATIONS: A TEST CASE

In this chapter, I show that my theory can be put into concrete practice by examining what it would look like when applied to a company. In addition, I will also show that my theory is solely forward-looking by applying it to a brand-new corporation. Recall from Chapter 1 and Section 3.7 that this does not mean I am against backwards-looking assignations of responsibility. Corporations are accountable for their prior actions. However, we are not making the progress we need to on climate change and other environmental issues while trying to sort out the convoluted web of prior responsibility. In order to avoid all these difficulties, I defended in Chapter 2 a forward-looking method of determining responsibility that doesn't rely on any statements of prior causal blame. This includes any reliance on prior relationships.²⁰⁸

To do this, I will first analyze current examples of companies that are trying to be environmentally responsible to determine how well my theory works in practice. Then, I will create a new company in a thought experiment. If my theory can apply to this brandnew company, then it is solely forward-looking since a new company doesn't have any

²⁰⁸ Again, this is not to say that corporations do not have prior relationships that obligate them to particular actions, just that I will not rely on those relationships in order to avoid the convoluted web of prior responsibility discussed in Chapter 1 and Section 3.5.

prior actions on which to base moral responsibility. Finally, I will address some objections that come up with this new analysis of my theory.

Section 4.1: Real World Case Studies

In some cases, existing companies have taken responsibility for their actions in a manner similar to what I argue for. *Patagonia* seeks to use sustainable materials and gives back to their global community. *Patagonia* seeks to use sustainable materials and gives back to their global community. *Patagonia* adapted a process to turn fast-growing bamboo into clothing while avoiding the harsh environmental consequences that usually come with manufacturing viscose. *Pho Gives A Crap* uses only recycled paper or fast-growing bamboo to make their toilet paper and uses 50% of their profits to provide toilets for people in developing countries. *Pronner's* uses six moral principles to guide their soap production and their interactions with their community. Will use examples from these four companies to study how well my theory works in practice.

In other cases, like with *H&M's* greenwashing,²¹³ companies fail to take responsibility in ways that I argue they should. In such instances, we can study whether we think the company is morally failing or whether a theory that requires them to take responsibility in those ways would be too demanding.

Let's start with Patagonia. They are in many ways the self-proclaimed leader of environmentally responsible corporations. As of the fall of 2019, 69% of their products

 $^{^{209}}$ Patagonia, "Environmental Activism"; Patagonia, "How We're Reducing Our Carbon Footprint."

²¹⁰ Boody, "Bamboo Process."

²¹¹ Who Gives A Crap, "Our Impact."

²¹² Dr. Bronner's, "About."

²¹³ Hitti, "H&M Called out for 'Greenwashing' in Its Conscious Fashion Collection."

were made with recycled material. The virgin fibers used in their other products accounted for 86% of their emissions as a company. Their goal is for 100% of their line to use recycled materials to eradicate those emissions.²¹⁴ Additionally, as of spring 2021, 90% of Patagonia's material suppliers were bluesign certified. bluesign is an independent third party that analyzes every part of the textile supply chain to make sure that the chemicals, processes, materials, and products that are used and made are safe for everyone, including for the environment, workers, and consumers.²¹⁵ Patagonia also helped start and contributes to 1% for the Planet. This non-profit collects 1% of all member companies' annual sales and gives that money to environmental groups so they can make a difference in local communities.²¹⁶ In addition to their donations to 1% for the Planet, Patagonia also funds environmental organizations that apply to them for grants to help with local, targeted projects.²¹⁷ With all of these efforts, Patagonia is making a positive *potential impact* and is satisfying their *responsibility to help* others.

However, a few aspects of Patagonia's business model can make the company a difficult test candidate for my theory of moral responsibility. Patagonia is not publicly traded, and so is not responsible to any shareholders.²¹⁸ It is also a B Corp, which means that they have included social and environmental goals in their mission statement and that they have a fiduciary responsibility to their workers, the community, and the

²¹⁴ Patagonia, "Why," 6–7.

²¹⁵ Patagonia, "Bluesign®."

²¹⁶ Patagonia, "1% for the Planet."

²¹⁷ Patagonia, "How We Fund."

²¹⁸ Sirtori-Cortina, "From Climber To Billionaire."

environment.^{219, 220} Finally, Yvon Chouinard, owner of Patagonia, had the savings from previous business ventures to rely on as he started the company. He didn't have to sacrifice his moral principles in order to shape his new company in the way he wanted.²²¹ This all makes it difficult to use Patagonia as a test case for my theory based on *potential impact* and *responsibility to help*. While Patagonia undoubtably works to make a positive *potential impact* with their profits, they do not have any conflict of duties to their shareholders to worry about. Because of their B Corp status, they have a legal obligation to make the impact that they do. Thus, a case study based on them would not be solely forward-looking and would not test what traditional companies are capable of.

Boody is another clothing manufacturer that seeks to minimize their environmental impact. They use bamboo to make the fibers for their clothing. Bamboo uses less water than traditional cotton plants. In fact, it uses so much less water that it only relies on natural rainfall, rather than artificial irrigation, to grow. Bamboo also grows up to three feet a day and the same shoots can be cut back and grown again, making bamboo a much more renewable resource than other fabric materials. Boody grows their bamboo organically and uses a closed-loop system for their manufacturing process, meaning that no toxic chemicals are introduced into the local environment. This closed-loop process also reuses the water from previous runs, making the manufacturing process much more sustainable as well. Finally, Boody has several third parties that

²¹⁹ Patagonia, "B-Lab & Patagonia - the First California Certified B Corporation."

²²⁰ In my theory of moral responsibility, I argue that companies should act more morally responsible than they currently do, but I do not require that they make these responsibilities legally binding. As discussed in Chapter 1, it is beyond the scope of this dissertation to determine what legal responsibilities corporations have.

²²¹ Patagonia, "Our Company History."

certify that Boody's process is organic and doesn't contribute to deforestation or other environmental degradation.²²² Boody's environmental work has a much less detrimental *potential impact* than traditional alternatives.

However, Boody's certifications only hold them accountable to the local labor laws where their factories are.²²³ Boody's products are manufactured in China.²²⁴ While their products are not made using forced labor, this does mean that Boody is able to pay workers significantly less than if they built their manufacturing plants in another country. Chinese labor wages have risen significantly in recent years, but workers there are still paid much less than other workers around the world.²²⁵ International labor standards can be vague and are so difficult to implement. This leaves individual countries free to enforce their own local labor laws.²²⁶ For Boody, this means that their factories in China are not held to the standards we might expect from an international company or that we might hope for under a theory of moral responsibility such as mine.

Stepping outside the realm of textiles, Who Gives A Crap is one of the most sustainable brands of toilet paper commercially available today according to the NRDC.²²⁷ Their toilet paper is made from either 100% recycled paper or 100% fast-growing bamboo. Additionally, their packaging is made from recycled cardboard and paper, and they aim to cut out even the plastic in the packaging tape in the near future.

²²² Boody, "Benefits of Bamboo Viscose: Soft & Sustainable Clothing"; Boody, "Bamboo Process"; Boody, "Eco & Ethics."

²²³ Boody, "Eco & Ethics."

²²⁴ Boody, "V-NECK SHIRT."

 $^{^{225}}$ Cai, "Effect of Changes in China's Manufacturing Wages OLS Algorithm Based on the Amount of Import and Export."

²²⁶ Cole, "Worker Exploitation in Garment Manufacturing."

²²⁷ NRDC, "Toilet Paper and Climate Change."

Who Gives A Crap's shipping from the factory to the consumer is also carbon neutral.²²⁸ While their manufacturing plants are based in China and so they have to contend with some of the same labor issues as Boody, they did so in order to be closer to their raw materials and cut down on shipping cost and emissions.²²⁹ With each decision in their manufacturing process, Who Gives a Crap has worked to make a positive *potential impact*. Additionally, their core mission is to help those who struggle with access to clean water and sanitation. They donate 50% of their profits to the WASH initiative, which partners local organizations with donors to help provide water and sanitation to communities in need.²³⁰ This helps satisfy Who Gives A Crap's *responsibility to help*.

Like Patagonia, though, Who Gives A Crap is a B Corp, which makes it more difficult to use them as a test case for my theory of moral responsibility. Who Gives A Crap has taken on responsibilities to society and to the environment as part of their business model in ways that aren't expected of a more traditional company. I argue that all companies should take on more moral responsibilities than they currently do, regardless of their B Corp status.²³¹

Less sustainable companies can appear as if they are taking their *responsibility to help* seriously and are making a positive *potential impact*. Take H&M for example, one of the largest producers in the fast-fashion market. They have created a new garment-to-garment Looop technology where they are able to recycle an old piece of clothing into a

²²⁸ Who Gives A Crap, "Where Is All of This Made?"; Who Gives A Crap, "When Are You Going to Be Plastic Free?"; Who Gives A Crap, "Plastic Tape," February 8, 2022.

²²⁹ Who Gives A Crap, "Where Is All of This Made?"

²³⁰ Who Gives A Crap, "Our Impact"; Who Gives A Crap, "WASH."

²³¹ The moral differences between a B Corp and a traditional company will be discussed further in section 4.6.2.

new one. Typically, if recycled at all, old garments are turned into something further down the recycling chain, like mattress stuffing. It currently takes three days to recycle one piece of clothing using Looop technology, but H&M looks to scale up their process in the future. The process uses a small amount of virgin material and no water or toxic chemicals. H&M argues that this process shows their dedication to sustainability and will help offset the impact their company has via the effects of fast fashion. ^{232, 233}

However, H&M's investment in their Looop technology does not go far enough to satisfy their *responsibility to help*. While they claim to be a sustainable company, ²³⁴ many of their processes do not actually make a beneficial difference. In fact, many of their claims amount to greenwashing, or the signaling of environmental actions without meeting the responsibilities they outline. For example, H&M purports to be a sustainable company and boasts that they rank highest on the 2020 Fashion Transparency Index. ²³⁵ However, the Fashion Transparency Index only surveys the top 250 highest grossing brands, rather than including smaller, more sustainable companies, and only measures reported claims rather than the content of those claims. ²³⁶ Additionally, the Norwegian Consumer Authority charges H&M of greenwashing and lists several instances. The

 $^{^{232}}$ H&M, "Recycling System 'Looop' Helps H&M Transform Unwanted Garments into New Fashion Favourites."

²³³ For more information on what constitutes fast fashion and its effects on the market and the environment, see Hayes, "How Fast Fashion Works."

²³⁴ H&M, "Let's Be Transparent."

²³⁵ H&M.

²³⁶ H&M.

giving information about their fabric content or how that fabric was sustainable.²³⁷ These charges allege that H&M is not nearly as transparent and sustainable as they claim to be.

H&M's Looop technology is a time-consuming gimmick that does more to signal their supposed environmental responsibility than to actually satisfy it. The Looop technology exists only in one shopping mall as a viewer attraction, making it seem much more like a PR stunt than a sustainable endeavor. Even if Looop technology were applied faster and in more locations, it would not accommodate the amount of clothing that H&M produces.

Currently, to help account for the number of their clothes that end up in landfills, H&M supports a recycled clothing initiative. They have recycling bins in their stores and give vouchers to customers who bring in items to be recycled. H&M hands the items over to their partner, I:CO, who sorts the garments by whether they can be donated to second-hand stores, reused in other fabric items or as cleaning cloths, or recycled into other products such as insulation.²³⁸ In 2016, H&M claimed on its blog that "H&M will recycle [the clothes] and create new textile fibre, and in return you get vouchers to use at H&M. Everybody Wins!"²³⁹ This intimates to the consumer that whatever clothes they put in the bin will become a new item. However, I:CO reports that only 35% of the items it processes are recycled into textile fibre products like painters' cloth and carpet padding, much less than the H&M claim would lead you to believe. Many of the clothes that are

²³⁷ Hitti, "H&M Called out for 'Greenwashing' in Its Conscious Fashion Collection."

²³⁸ H&M, "Let's Close the Loop."

²³⁹ Wicker, "The Earth Is Covered in the Waste of Your Old Clothes." Original blog post now unavailable.

designated by I:CO as second-hand are sent to developing countries. There, many of the items are dumped in a landfill or burned.²⁴⁰

All of this adds up to H&M being much less sustainable than their claims suggest. H&M sells around three billion items each year.²⁴¹ With I:CO's 35% recycling rate²⁴² and an estimated 14.7% recycling rate from textiles found in landfills,²⁴³ this means that the remainder – 1,509,000,000 H&M items each year – will end up in a landfill. By giving customers vouchers in exchange for their donated garments, critics argue that H&M is encouraging consumers to buy more clothes, contributing to the fast fashion waste.²⁴⁴ If employed at scale, Looop technology would help alleviate some of that, but the problem needs to be addressed at the source as well. To truly satisfy their *responsibility to help*, H&M could make their manufacturing process more sustainable, advocate for less of a "wear it once" mentality, or contribute to those whom their products affect, among other alternatives.

Dr. Bronner's, the "hippie" soap company, perhaps comes closest to truly realizing my theory of responsibility in their company practices.²⁴⁵ They structure their business model around six core principles that reflect their *responsibility to help*: "Work hard! Grow!" "Do right by customers," "Treat employees like family," "Be fair to

 $^{^{240}}$ Matteis and News $\cdot,$ "What Really Happens to Old Clothes Dropped in Those In-Store Recycling Bins."

²⁴¹ Paton and Maheshwari, "H&M's Different Kind of Clickbait."

 $^{^{242}}$ Matteis and News $\cdot,$ "What Really Happens to Old Clothes Dropped in Those In-Store Recycling Bins."

²⁴³ US EPA, "Textiles."

 $^{^{244}}$ Matteis and News $\cdot,$ "What Really Happens to Old Clothes Dropped in Those In-Store Recycling Bins."

²⁴⁵ However, Dr. Bronner's is a B Corp, which makes it difficult to extrapolate from their situation to traditional corporations.

suppliers," "Treat the earth like home," and "Fund & fight for what's right!" These principles read as imperfect duties. They are moral requirements, but do not require any specific action. Instead, the company can fulfill each principle in a manner of ways. Dr. Bronner's specifically directs each principle at a group with whom they have a relationship. The duties to customers, employees, and suppliers specifically call out these groups. So does the duty to the earth, though the environment is not generally seen as a moral agent. Nevertheless, many philosophers argue that we owe it moral consideration and can have duties to the environment. Finally, "Work hard! Grow!" is an internally-directed imperfect duty, while "Fund & fight for what's right!" is directed at Dr. Bronner's community in general.

Using these principles, Dr. Bronner's makes a beneficial difference with their actions. They donate to local communities and farms to help bring medical care, sanitation, education, infrastructure, and environmental aid to those in need.²⁴⁸ They also practice regenerative agriculture on their farms, which helps sequester atmospheric carbon and uses less water than traditional farming methods while improving the soil for future crops. Dr. Bronner's helps educate other local farmers on regenerative agricultural practices like composting, crop rotation, and cover cropping.²⁴⁹ Dr. Bronner's relates each of these instances of giving back to their six guiding principles, explaining how they view it as their duty to make a positive *potential impact*.

²⁴⁶ Dr. Bronner's, "About."

²⁴⁷ Leopold, "The Land Ethic"; Hill, Jr, "Ideals of Human Excellence and Preserving Natural Environments"; Rolston III, "Environmental Virtue Ethics: Half the Truth but Dangerous as a Whole"; Welchman, "The Virtues of Stewardship."

²⁴⁸ Dr. Bronner's, "Building Equitable Supply Chains."

²⁴⁹ Dr. Bronner's, "Regenerative Organic Agriculture."

In fact, many companies structure their business model around a list of imperfect duties like these, though often not as explicitly as Dr. Bronner's does. Patagonia has four: "Build the best product," "Cause no unnecessary harm," "Use business to protect nature," and "Not bound by convention." All four of these principles center around Patagonia's effect on and responsibility for the environment. Boody has a Code of Conduct that they require from each of their suppliers. Included in this code are ideals of respect for the workers involved, fair treatment, safety, and sustainability. Who Gives A Crap lists just two imperfect duties for themselves: "make toilet paper that's kind to the planet and gives back to the people living on it." Each of these companies uses their list of imperfect duties to guide their business model and their interactions with those with whom they have a relationship.

Many of the companies discussed above are exemplary. They take responsibility for how their actions affect the environment. We can learn from the example of B Corps and how they are able to balance their environmental responsibilities and giving back to their community with their ability to make a profit. However, B corps aren't an ideal model to test my theory on since B corps take on more legal responsibilities than are expected of a traditional company.

Similarly, by studying cases of greenwashing we can learn what pitfalls companies will want to avoid in their efforts to balance their actual environmental efforts with the public perception of their efforts. Companies that greenwash, though, are more of a cautionary tale rather than a good place to judge how my theory applies in practice.

²⁵⁰ Patagonia, "Our Core Values."

²⁵¹ Boody, "Eco & Ethics."

²⁵² Who Gives A Crap, "When Are You Going to Be Plastic Free?"

While we can learn from their example, we can't use any of the above companies to truly test my theory of moral responsibility. It can be difficult to see how an existing company would shape their business model around their *potential impact* and their *responsibility to help*. Specifically, it can be difficult to determine whether they do so to account for their past actions or to make a beneficial difference going forward. Dr. Bronner's, for example, wasn't previously as focused on sustainability as they are now. The company has worked to adapt their supply chain and make it as sustainable as possible, but their roots as a company are not as environmentally-motivated.²⁵³ To truly dive into the details of my theory, then, let's create our own company from scratch as a case study. We'll see what actions my theory suggests for this company. We can also use it to test whether my theory is solely forward-looking and see what that would mean for other businesses.²⁵⁴ Once we've done that, we can use the information we've gathered from our thought experiment to see what it would look like if the real-world companies discussed above acted in accordance with my theory of moral responsibility.

Section 4.2: A Thought Experiment

Imagine you and some friends are starting a new corporation, say a new clothing line. Let's call it Morali-Tees. As you start this new company, you have many choices to

²⁵³ Yusem, "Gero Leson, "Honor Thy Label."

²⁵⁴ Thought experiments like this are common in philosophy. We use them to test aspects of a theory that are difficult to test in practice. It can be helpful for these thought experiments to be a bit idealized, since doing so allows us to hold static some details while manipulating others in order to determine which are the morally salient aspects of the case (Frappier, Meynell, and Brown, *Thought Experiments in Philosophy, Science, and the Arts*; Höggqvist, "A Model for Thought Experiments."). For example, Goodin held the laws of physics constant in his thought experiment that we covered in Chapter 2 – an awning likely couldn't save a falling man from serious injury – in order to test an ethical point of the case.

make, from the intricacies of your supply chain to your wider business model. Each of these choices has ramifications for your business, your shareholders, your consumers, and the environment. The question is: is your group morally required to choose any of these options over others?

I argue that you are. Morali-Tees²⁵⁵ will have an impact on people and the environment and can use this impact to harm or to help. According to the tenets of forward-looking responsibility (FLR), Morali-Tees is morally responsible for acting to make the world better. Additionally, your group has various duties to the people with whom you interact and to those who are in great peril. These duties direct the ways in which you are morally required to help.

Your group could choose to follow in the footsteps of those who have gone before you. Most clothing lines use cotton sourced from China, India, or the United States to make their fabrics. This cotton is often genetically-modified and sprayed with herbicides to make it more resilient to insects and climate.²⁵⁶ The cotton is then sent to a factory, most commonly in China or India, to be milled, washed, bleached, and dyed, again using a variety of toxic chemicals. Once made into fabric, the cotton is sent to another factory, likely in China or Bangladesh, to be made into clothes. Finally, the clothes are once again shipped, this time to their final sale destination.²⁵⁷

²⁵⁵ From here on, I'll use Morali-Tees as a shorthand for your group of founders; this is not to distinguish the corporation from your group of founders. What is key here is that Morali-Tees is a group entity, made up at this point of your group of founders. As your company grows and takes on employees, this group will gain – and potentially lose – members, but will maintain its group identity.

²⁵⁶ Griffith, "Where Cotton Comes From."

²⁵⁷ Green, "Where Does Your T-Shirt Come From?"

As founders of Morali-Tees, you could choose to deviate from this plan in any number of ways. Organic cotton is growing in popularity. Organic farmers rely on natural weather cycles to determine planting and harvesting of the crops and use machines and labor to keep weeds at bay rather than toxic chemicals.²⁵⁸ Organic cotton also produces around 45% fewer carbon emissions and uses around 90% less water than conventional cotton.²⁵⁹ The milling of organic cotton does not use chemical bleaches, and some companies are investing in the use of organic dyes as well. Alternately, companies are also choosing to use recycled materials, either from manufacturing cast offs or previously used materials.²⁶⁰ You could even use a quickly renewable source such as bamboo, like Boody does. Additionally, you could choose to keep your manufacturing process in one or a few nearby locations like Who Gives a Crap does, thereby minimizing the amount of travel needed to complete the manufacturing process.

Some of these deviations from the norm cost extra. Currently, organic cotton is around 30% more expensive to produce than conventional cotton.²⁶¹ Part of that extra cost may be that the environmental costs are included in the price of organic cotton. Conventional cotton environmental costs, meanwhile, are externalized by the manufacturer and so are left to be paid by the farmer or are left unfunded, causing environmental deterioration.²⁶² However, this still means that it is currently more financially expensive up front for a company to use organically sourced cotton. Using

²⁵⁸ Griffith, "Where Cotton Comes From."

²⁵⁹ Thylmann, Deimling, and D'Souza, "The Life Cycle Assessment of Organic Cotton Fiber - A Global Average Summary of Findings"; Patagonia, "Organic Cotton Fabric."

²⁶⁰ Eartheasy, "Organic Cotton Clothing."

²⁶¹ Wallander, "Organic Cotton."

²⁶² Textile Exchange, "Why Does Organic Cotton Often Cost More than Conventional?"

recycled materials may require investment into more complicated machinery and innovation that is able to make use of the scraps from other projects. Keeping manufacturing in a centralized location might save on travel costs, but big corporations that currently spread out their process do so because it is the cheapest way for them to produce their line.

Finally, your group has to make decisions about what your wider business model will look like. You can choose whether to be completely for-profit or to be something like a non-profit or a B Corp. Even as a for-profit corporation, you have to decide where your profits go. You could choose to divvy them up between investors, put them back into the company, or you could choose to earmark some of your profits for charitable causes.

The question is: what *should* you choose? All these paths are open to you as you start Morali-Tees, and profit might weigh heavily in your decision, but are there moral considerations in play as well?

Section 4.3: Motivation

Before we dive deeper into that question, let's take a moment to consider why we're bothering to create Morali-Tees from scratch here. A new corporation is the perfect test case for a forward-looking theory of responsibility like mine since as a new company, Morali-Tees has no causal history with which to make assignments of blame-based responsibility. A new corporation like Morali-Tees is not causally responsible for

the current state of affairs or any of the pollutants currently in existence.²⁶³ All a new corporation can be responsible for is their potential going forward. So, using Morali-Tees as a test case separates out all the complicating factors that come with an existing corporation.

Intuitively, it makes sense that we would want corporations to be responsible for responding to climate change. They are contributing to the problem by producing harmful emissions and so should help mitigate the effects of those emissions. But what about when we look forward? Corporations – especially new ones – haven't yet produced those harmful emissions, so why should they be responsible for them?

Just like the rest of us, corporations are members of this planet. They rely on its resources, their actions affect the environment, and those around them feel the effects of those actions. If they can choose to make those effects beneficial rather than harmful, we would ideally want them to be responsible for making the world a better place rather than a worse one.²⁶⁴ First, though, we have to make sure Morali-Tees is an apt candidate for assignations of moral responsibility.

²⁶³ To simplify our example even further and really put to test the forward-looking aspect of my theory, let's assume that the capitol necessary to start your company came from emissions-free sources, say crowd-funding or your family's sustainable co-op farm.

²⁶⁴ This doesn't just apply to corporations. If you as a person have a choice between doing something that will harm someone or something that will benefit them, common sense – not to mention most ethical theories – says that you should choose to help. In my argument, I will focus on corporations as an interesting application of my theory, but it also extends to other organized group agents such as governments or non-business actors.

Section 4.4: Theory and Application

4.4.1: Criteria for Moral Responsibility

Morali-Tees fulfills all three *Criteria for Moral Responsibility* and so it is an apt candidate for moral responsibility. First, Morali-Tees interacts with a world suffering the consequences of climate change and its actions can either hurt or help humans and the environment, so the situation is normatively significant. Second, as the founders of Morali-Tees, you know you can help avoid at least some local elements of this horrible outcome and help lower the global temperature increase, in addition to helping local communities weather the effects of climate change, and so Morali-Tees has epistemic access. Finally, you also have a choice of whether to help or to watch people suffer, and so have control over your actions.

Let's dive deeper into those criteria. The first *Criterion for Moral Responsibility* asks that the situation be normatively significant, that there be a moral weight to the situation. People are currently starving, drowning, and being poisoned by the consequences of climate change as well as the everyday pollution that comes with living near industrial sites. Many more people will suffer in the near future if we don't do anything to change our ways. Although Morali-Tees is coming into this world with a clean slate and bears no prior responsibility for the situation, you make choices as you set up your business that are normatively significant. With your actions, Morali-Tees can contribute to the current problem or can help those suffering people. Because of these stakes, the situation is normatively significant and Morali-Tees fulfills the first *Criterion for Moral Responsibility*.

²⁶⁵ Goel and Bhatt, "Causes and Consequences of Global Warming."

As a society, we are collectively aware of the consequences of our actions on climate change. News articles and scientific reports focus on the effect that corporate emissions have and present ways to minimize these effects. ²⁶⁶ From the beginning, as the founders of Morali-Tees, you know that you can help prevent and mitigate the consequences of global warming. This knowledge is your epistemic access. For example, the CEO of one of the major investment firms pushed a climate activist agenda in his 2021 letter to the companies he invests in. ²⁶⁷ At this point, it is expected common knowledge for businesses that they understand the impact they can have on the environment. So, Morali-Tees fulfills the second *Criterion for Moral Responsibility*.

Finally, Morali-Tees can choose between at least two actions: adopt the more conventional methods for producing clothing or adapt those processes to contribute less to global warming. Within these two main choices, you face many more: how to structure your supply chain, where to source your materials, how to transport them, where to transport them to, how to design your factory, how to market and ship your goods, and so on. In order to fulfill the third *Criterion for Moral Responsibility*, Morali-Tees must have control over their actions. This control comes from your ability to do something other than your chosen course of action. Your options show that Morali-Tees has this control, and so Morali-Tees fulfills the third *Criterion for Moral Responsibility*.

Because Morali-Tees fulfills all three *Criteria for Moral Responsibility*, it is capable of being morally responsible for its actions contributing to and in response to

²⁶⁶ Intergovernmental Panel on Climate Change, "Global Warming of 1.5 °C"; Griffin, "The Carbon Majors Database: CDP Carbon Majors Report 2017"; Riley, "Just 100 Companies Responsible for 71% of Global Emissions, Study Says"; Mainwaring, "Why And How Business Must Tackle Climate Change Now."

²⁶⁷ Sorkin, "BlackRock Chief Pushes a Big New Climate Goal for the Corporate World."

climate change. Given that, exactly how is Morali-Tees morally responsible, and is it entirely forward-looking?

4.4.2: Potential Impact

Morali-Tees' responsibility begins with its ability to make a difference. This is its potential impact. That potential impact comes from FLR. FLR states that if you can make a difference, you must. As discussed in Chapter 2, this is not enough motivation to require you to act. However, it is important that Morali-Tees can make a positive potential impact in order to provide a framework for your moral responsibilities and to direct your future action.

Morali-Tees can take action to improve the current situation. For example, you can limit the impact you have on the environment. To do this, you can choose production processes that avoid emitting harmful greenhouse gasses, thereby contributing towards the 2°C goal set by the UN in the Paris Agreement. Similarly, you can choose transportation methods and factory and warehouse locations that limit your emissions. You can use more sustainable, organic farming methods to source your materials. You can use materials that have a lower impact on the environment, like using bamboo fibers over cotton. You can invest in closed-loop manufacturing systems that avoid putting pollutants into the water supply or use less water to begin with. Perhaps doing so will even set an example for others to follow.

Morali-Tees can also provide resources to those most directly affected by their production. You can do this by funding programs that plant trees, protect wildlife, or

²⁶⁸ United Nations, "Climate Action."

provide aid to frontline communities that suffer the most from the effects of climate change. Networks like 1% for the Planet²⁶⁹ work to help companies have the biggest impact they can by investing a portion of their gross income into environmental causes. Partners with 1% for the Planet can invest in climate-focused issues such as education, transportation, law, conservation, food access, sustainable land use, and clean-ups of land and water areas.²⁷⁰ If Morali-Tees were to join a partnership like this one, a portion of your proceeds would go back into your community.

Because Morali-Tees can make these beneficial differences in the lives of people around them, FLR says that you must. This *potential impact* is solely forward-looking. It is not based on any blame-based responsibility that Morali-Tees has for its past actions; in fact, it can't be, since Morali-Tees doesn't have any past actions. Instead, this assignation of responsibility only looks forward to what Morali-Tees has the potential to do and holds it responsible for improving the world around it.

The bigger question is whether Morali-Tees' duties are also solely forward-looking. Recall from Chapter 2 that FLR isn't enough on its own: Why should Morali-Tees help people who it otherwise wouldn't be involved with? It would obviously be great if you did, but why are you *required* to?

²⁶⁹ 1% for the Planet, "Homepage."

²⁷⁰ 1% for the Planet, "Solutions."

4.4.3: Responsibility to Help

Morali-Tees' imperfect duty to protect others' health and safety motivates its *potential impact* and requires you to act. Your *responsibility to help* is solely forward-looking and does not rely on any prior relationship with the people you have duties to.

At its creation, Morali-Tees enters into prospective moral contracts with those around it. Some of these come from relationships with trading partners, shareholders, and consumers, and some are based on the rights of those whom your actions will affect.

Recall from Chapter 2 that some duties are based in relationships. These are moral duties like that of a parent to ensure that their child is happy or an employer to pay their employees. Other duties arise in response to the rights of those around us. Human rights, for example, elicit duties in those who interact with the person whose rights are at stake. Morali-Tees has an imperfect duty to two sorts of people: those with whom you have a relationship and those whose rights are at stake. Recall from Section 2.4 that a corporation's responsibility to help is constrained in both these ways.

Morali-Tees' responsibility to those with whom you have a relationship includes anyone you interact with, including suppliers, employees, consumers, and shareholders. In many ways, these types of relationships based on interactions are very similar to those targeted by Dr. Bronner's core principles.

These relationship-based duties can be forward-looking, which means that they apply even to new corporations like Morali-Tees. Morali-Tees has a duty to do well by those with whom you interact, much as a parent has a duty to ensure that their child is happy and fed. This duty comes from the nature of the relationship, not from any past actions. Whether or not the parent fed their child yesterday, they still have a duty to feed

their child today. Similarly, Morali-Tees has a duty to ensure the health and safety of those with whom you are in a relationship.

Morali-Tees also has a *responsibility to help* those whose rights are at stake when Morali-Tees can do something to help. This category of people includes anyone whose health and safety are or will be in peril. Recall the dire need of the community experiencing a heat wave from Section 2.4.5. The local grocery store had a duty to help since they could, though it was up to them how to do so. They could satisfy this duty by selling water at cost or by providing an air-conditioned place for people to escape the heat, among other options. The grocery store could choose *how* to respond to the heat wave crisis, but could not choose *whether* to respond. Similarly, Morali-Tees has an imperfect duty to do *something* in response to climate change and other environmental crises.

For example, Morali-Tees could work to reduce or eliminate environmental pollutants in your local ecosystem if those toxic chemicals endanger the health and safety of the local community. Alternatively, Morali-Tees could help fund a program that targets relief for local community members who suffer from such pollutants, or you could invest in a combination of both strategies. It is up to Morali-Tees how best to satisfy your responsibility to help, but you must do something. This is a forward-looking concern about what will happen to the people at risk if you continue along the trajectory of contributing to climate change and other environmental degradation. It is not based on prior harm, but potential peril.

The *responsibility to help* is a forward-looking duty. It isn't based on any prior actions that Morali-Tees may or may not have taken. In fact, in this thought experiment,

Morali-Tees has no prior actions. So, Morali-Tees has no prior history on which to base its responsibility. Morali-Tees is a new corporation and doesn't have a history with those around it on which to ground any sort of debt. So, your duty to help isn't a reparative duty based on prior harms you caused. Instead, Morali-Tees' *responsibility to help* is based on the current or imminent need of the people in question.

Recall from Chapter 2 that this duty has limits. It does not require so much of Morali-Tees that its own survival would be at stake. If you can help protect others' health and safety without endangering your own, you are morally required to. For a corporation like Morali-Tees, this would mean not donating more of your profits or investing more of your capital than you need to stay economically sustainable. A duty to protect someone's health and safety doesn't require that you sacrifice yourself in the process.

Morali-Tees' responsibility to help motivates your potential impact. Both are solely forward-looking: Morali-Tees has the potential to make a difference, and you can act to protect people's health and safety. These two aspects of your responsibility strengthen each other and explain why Morali-Tees – a new company – is responsible for helping alleviate current and future environmental harms.

4.4.4: Going Forward

Based on the premise of this thought experiment, Morali-Tees is, by nature, a new corporation. So far, this has allowed us to tease out the intricacies of my theory and determine whether it is solely forward-looking. However, it also means that Morali-Tees may not have much capital on which to build your wonderfully sustainable, pun-filled clothing line. With these limited resources and the current societal status quo, Morali-

Tees may have no option but to proceed with the cheaper, more traditional, more environmentally harmful methods.

Remember, though, that under my theory, corporations are only responsible for what they are able to do. This comes from both their *potential impact* and their *responsibility to help*, as well as the *Criteria for Moral Responsibility*. If a corporation has no other viable option, they cannot be morally responsible. So, if an agent isn't able to make a beneficial difference, then according to FLR, they are under no moral obligation to do so. Additionally, agents' imperfect duty to help others is constrained by what they can do without jeopardizing themselves. If Morali-Tees can't do better without going bankrupt, then you again have no moral obligation to do so.²⁷¹

This means that startups' responsibilities will change as they grow and have the ability to help. At the beginning, Morali-Tees may only be able to do the bare minimum. As you collect more capital and have more cash flow, you will be able to invest in more sustainable practices and give back to your community. Once you are *able* to do so, then you are *morally responsible* for doing so.

Section 4.5: Back to the Real World

Most companies discussed at the beginning of this chapter already embody my theory of moral responsibility fairly well. As many of them are B Corps, though, it is difficult to judge my theory against their actions.²⁷² One company, though, that is

²⁷¹ Recall from Chapter 3, however, that environmentally sustainable options are often more financially valuable in the long run. While it may mean a larger up-front cost, these measures may save Morali-Tees money over time. If Morali-Tees is able to make that investment, they should.

²⁷² I discuss this comparison to B Corps further in Section 4.6.2.

certainly able to do more is H&M. As mentioned above, H&M is developing a Looop technology that turns an old garment into a new one with little added virgin material and no water or toxic chemicals.²⁷³ If H&M's claims about what this technology could do at scale are true, making the Looop technology much more widespread could be one way for H&M to improve their *potential impact*. Widespread recycling of garments would drastically reduce their contributions to landfills, and therefore their environmental impact.

H&M could also improve their *potential impact* by making their existing garment recycling system much more efficient. As calculated above, around one and a half billion H&M garments end up in the landfill each year, rather than being recycled as H&M would like customers to believe. A better recycling system wouldn't require H&M to invest in widespread Looop technology, and would have a large environmental impact.

H&M could also look beyond minimizing their own environmental footprint when deciding how best to improve their *potential impact*. They could educate consumers about the value of slow fashion, donate to communities in need, or work to restore degrading local environments. All these options would help fulfill their *responsibility to help*. They have a duty to help others, but since it is an imperfect duty, it is up to them how best to satisfy it. Regardless, though, they need to do more in order to live up to their moral responsibility.

²⁷³ H&M, "Recycling System 'Looop' Helps H&M Transform Unwanted Garments into New Fashion Favourites."

Section 4.6: Objections and Replies

4.6.1: Why Should Morali-Tees Start in the First Place?

You may worry that my theory entails that many new companies shouldn't be created at all. Why should Morali-Tees start manufacturing t-shirts in the first place if you know that you're going to cause some amount of harm, even if you try their hardest not to? FLR asks that you take action where you can to make a beneficial difference and your *responsibility to help* requires that you protect people's lives and safety where they are in danger, but this doesn't mean that Morali-Tees won't cause other, unavoidable, harms along the way.

However, by the nature of filling a gap in the market, Morali-Tees seeks to make a beneficial difference with your very existence. You see a market for philosophical t-shirts. These shirts will bring people enjoyment, and their production will provide employment opportunities for the local community. These aspects are also part of Morali-Tees' *potential impact*. The companies discussed at the beginning of this chapter are examples of how this can work in practice. People are going to buy clothes, so companies like Boody and Patagonia work to make those purchases as low-impact as possible and advocate for a slow-fashion approach to consumption.

Additionally, Morali-Tees' potential impact and responsibility to help don't preclude you from starting your business. Morali-Tees' responsibility to help extends only to the point where its own survival isn't endangered. A moral requirement so strong that it would force Morali-Tees to choose not to begin for fear of causing more harm than good would not just threaten Morali-Tees' existence, it would prohibit it.

This is perhaps bad news for those who want a moral theory that requires companies to do *no* harm. I am sympathetic to such a view, but also argue that it is too demanding. In an ideal world, we would all do no harm. However, we live in the real world where even the most beneficial actions can cause small harms to some people.

Asking corporations not to do so would be to prevent their very existence. It would also be to unfairly ask more of a corporation than we do of ourselves or of our governments.

4.6.2: How Is This Different from a B Corp?

You may recall from the beginning of this chapter that companies like Patagonia, Who Gives A Crap, and Dr. Bronner's aren't ideal candidates to test my theory because they are B Corps. This means that they have legally agreed to balance profit and purpose. In order to be certified as a B Corp, companies must prove that they meet a high standard for social and environmental impact and that they are helping work towards a healthier environment, reduced inequality, lower poverty levels, and other social accountability metrics.²⁷⁴ For a B Corp, their revenue and growth are a way to achieve this *potential impact*. However, the requirements for a B Corp may sound a lot like what I am asking of traditional companies. Because of this, you may worry that my theory blurs the distinction between a B Corp and a traditional company.

To start with, one major difference between a B Corp and a traditional company is that B Corps are legally accountable to that high standard of social and environmental impact. To achieve B Corp certification, a company must amend their Articles of

²⁷⁴ Certified B Corporation, "About B Corps."

Incorporation to state that they are required to "consider the impact of their decisions on all their stakeholders."²⁷⁵ Traditional companies aren't required to do so.

More importantly for my theory, though, are the moral distinctions between traditional corporations and B Corps. To start with, a B Corp has taken on additional imperfect duties to others. A traditional company is not held to this same high standard. For example, Who Gives A Crap donates half of their profits to charity. As a company, they have found the min-max point where they can continue to grow while giving the rest of their capital to charity. A non-B Corp company would not be morally required to go quite so far. As stated in Chapter 2, companies are required to help where they can, but are not required to seek out the most needy and donate all of their free capital there. 277

Additionally, B Corps' profits and growth are supposed to be in the service of being able to give more. ²⁷⁸ A traditional company is not morally required to take this stance. They can seek profit for profit's sake, as long as they are fulfilling their *responsibility to help* along the way. Even under agent-centered ethical theories like duty ethics and virtue ethics – where what matters is the agent's reasons for doing the action rather than the outcome of the action itself – corporations do not always have to aim at growing for the sake of giving. Corporations must both fulfill and intend to fulfill their duties to others, but their entire business model need not be centered around that one concept.

²⁷⁵ Certified B Corporation, "Legal Requirements."

²⁷⁶ Who Gives A Crap, "Our Impact."

²⁷⁷ This is in response to a form of the Demandingness Objection, most often levied at consequentialism. Briefly: it is too demanding to ask that a corporation constantly give of itself to the point of self-ruin, and so doing so is not morally required of them.

²⁷⁸ Certified B Corporation, "About B Corps."

4.6.3: Why Should We Hold Innocents Responsible?

One common objection to FLR is that it allows innocent agents to be held responsible for no reason.²⁷⁹ This objection argues that since FLR holds anyone who can make a difference responsible for doing so, this can include those who haven't done anything wrong. This is something that objectors would like to avoid in a theory of moral responsibility. Helpfully, my improved form of FLR is able to explain why we do so.

In our example, Morali-Tees is akin to an innocent: you haven't done anything wrong. Yet, because of your *responsibility to help*, we have a reason to justifiably hold you responsible, namely your imperfect duty to protect the health and safety of those around you. Both FLR and the fact that it is an imperfect duty leave Morali-Tees' options open as to how to discharge your duty and restricts it from being too demanding.

With the combined use of your *potential impact* and your *responsibility to help*, Morali-Tees is responsible for preventing and alleviating environmental harms and the effects of climate change, even though you are a brand-new company with no past actions to blame.

Section 4.7: Conclusion

My theory derives forward-looking responsibility from any of the main ethical theories, and so is better-founded than traditional FLR. It is also perfectly suited to address the challenges of today's problems like climate change since it looks forward to what can be done, rather than trying to adjudicate what blame to allocate for prior actions. As discussed in Chapter 1 and Section 3.5, we need to do more than just hold

²⁷⁹ Smart and Williams, *Utilitarianism; For and Against*; Talbert, "Moral Responsibility."

blameworthy parties responsible for fixing climate change for several reasons. Among these are that it is difficult to determine who really is to blame, since many actors in this causal web are influenced by others, and that we don't have time to sort out who is to blame. We need to change our actions now and do better going forward.

While assessing causal responsibility is an important task, it shouldn't prevent us from moving forward and taking action that needs to happen now. Causal blame is also not enough given the situation we are in today. Startups are popping up every day, and they should be held accountable going forward as well. We do not need to wait for them to make mistakes and cause harm before we can hold them responsible for making a difference and upholding their duties to others.

There are companies today who are living by this principle already and making it a functioning part of their business model. The companies discussed at the start of this chapter, along with several others, are already working to reduce their environmental impact and give back to their communities.

Morali-Tees provides a perfect test case for my improved version of forward-looking responsibility. As a new corporation, Morali-Tees doesn't have any prior causal actions to be responsible for. If Morali-Tees is responsible under my theory, it shows that the theory is solely forward-looking in scope. This chapter has served as a case study for that concept: that a company's *potential impact* and *responsibility to help* show that they are responsible for their actions going forward, and that this responsibility is not reliant on their past actions.

Additionally, this chapter has shown that my theory can be applied to corporations. I have argued that Morali-Tees has certain moral responsibilities at its

conception, and that those responsibilities grow with the company as they are able to do more. Existing companies are also realizing that they have moral responsibilities like those I lay out here, and are taking action to satisfy them. Finally, my theory has barriers in place that keep it from being too demanding. A corporation can still operate as a business while fulfilling their moral obligations.

We all live in a society and reap the benefits of doing so. With that privilege comes moral responsibilities to those around us and to those that need our help. In this dissertation, I ask that companies live up to that moral responsibility and lay out examples of how they can do so.

REFERENCES

- 1% for the Planet. "Homepage." 1% for the Planet. Accessed February 1, 2021. https://www.onepercentfortheplanet.org.
- ———. "Solutions." 1% for the Planet. Accessed February 1, 2021. https://www.onepercentfortheplanet.org/solutions.
- Abrantes Ferreira, Daniela, Marcos Gonçalves Avila, and Marina Dias de Faria. "Corporate Social Responsibility and Consumers' Perception of Price." *Social Responsibility Journal* 6, no. 2 (January 1, 2010): 208–21. https://doi.org/10.1108/17471111011051720.
- Ackerman, Frank, and Elizabeth A. Stanton. "The Cost of Climate Change: What We'll Pay If Global Warming Continues Unchecked." New York, NY: National Resources Defence Council, May 2008.
- Alexander, Larry, and Michael Moore. "Deontological Ethics." In *The Stanford Encyclopedia of Philosophy*, edited by Edward N. Zalta. Metaphysics Research Lab, Stanford University, 2020. https://plato.stanford.edu/archives/win2020/entries/ethics-deontological/.
- Allen, John R. "American Climate Leadership without American Government." *Planet Policy, The Brookings Institution* (blog), November 30, 1AD. https://www.brookings.edu/blog/planetpolicy/2018/12/14/american-climate-leadership-without-american-government/.
- Anderson, Elise-Ariana. Interview with Merril Lynch Financial Advisor, Corporate Social Responsibility. Phone, July 14, 2020.
- Archer, David. *The Long Thaw*. Princeton, NJ: Princeton University Press, 2016. https://press.princeton.edu/books/paperback/9780691169064/the-long-thaw.
- Aristotle. "Nicomachean Ethics." In *The Basic Works of Aristotle*, edited by Richard McKeon, 935–1112. New York: Random House, 2001.
- Aschoff, Nicole. "Exposing the False Prophets of Social Transformation." openDemocracy, August 3, 2015.

- https://www.opendemocracy.net/en/transformation/exposing-false-prophets-of-social-transformation/.
- Ashford, Elizabeth. "The Demandingness of Scanlon's Contractualism." *Ethics* 113, no. 2 (January 1, 2003): 273–302. https://doi.org/10.1086/342853.
- Ashford, Elizabeth, and Tim Mulgan. "Contractualism." In *The Stanford Encyclopedia of Philosophy*, edited by Edward N. Zalta. Metaphysics Research Lab, Stanford University, 2018.

 https://plato.stanford.edu/archives/sum2018/entries/contractualism/.
- Axelrod, Joshua. "Corporate Honesty and Climate Change: Time to Own Up and Act." *NRDC* (blog), February 26, 2019. https://www.nrdc.org/experts/josh-axelrod/corporate-honesty-and-climate-change-time-own-and-act.
- Baatz, Christian. "Climate Change and Individual Duties to Reduce GHG Emissions." *Ethics, Policy & Environment* 17, no. 1 (January 2, 2014): 1–19. https://doi.org/10.1080/21550085.2014.885406.
- Barbaro, Michael. "What Boeing Knew." The Daily. Accessed December 11, 2020. https://www.nytimes.com/2019/10/31/podcasts/the-daily/boeing-plane-crash.html.
- Baron, Marcia. "Kantian Ethics and Supererogation." *The Journal of Philosophy* 84, no. 5 (1987): 237–62. https://doi.org/10.2307/2026752.
- Bassetti, Victoria. "The Curious History of 'What Did the President Know, and When Did He Know It?" Brennan Center for Justice, March 12, 2018. https://www.brennancenter.org/our-work/analysis-opinion/curious-history-what-did-president-know-and-when-did-he-know-it.
- BBC News. "California Utility PG&E Pleads Guilty to 84 Wildfire Deaths." *BBC News*, June 16, 2020, sec. US & Canada. https://www.bbc.com/news/world-us-canada-53072946.
- Berker, Selim. "The Rejection of Epistemic Consequentialism." *Philosophical Issues* 23 (2013): 363–87.
- Bithas, Kostas. "Sustainability and Externalities: Is the Internalization of Externalities a Sufficient Condition for Sustainability?" *Ecological Economics* 70, no. 10 (August 15, 2011): 1703–6. https://doi.org/10.1016/j.ecolecon.2011.05.014.
- Boody. "About Boody Eco Wear." Boody Australia. Accessed February 4, 2020. https://www.boody.com.au/pages/about-boody.

- "Bamboo Process." Boody USA. Accessed September 17, 2020. https://boodywear.com/pages/bamboo-process.
 "Benefits of Bamboo Viscose: Soft & Sustainable Clothing." Boody. Accessed November 5, 2021. https://boodywear.com/pages/benefits-of-bamboo.
 "Eco & Ethics." Boody. Accessed November 5, 2021. https://boodywear.com/pages/eco-ethics.
 "V-NECK SHIRT." Boody. Accessed November 5, 2021. https://boodywear.com/collections/women-tops/products/v-neck-shirt.
- Botting, David. "The Weak Collective Agential Autonomy Thesis." *Disputatio* 4, no. 31 (November 1, 2011): 215–34. https://doi.org/10.2478/disp-2011-0009.
- Bruni, Luigino, and Robert Sugden. "Reclaiming Virtue Ethics for Economics." *Journal of Economic Perspectives* 27, no. 4 (November 2013): 141–64. https://doi.org/10.1257/jep.27.4.141.
- Buchanan, James M., and Wm. Craig Stubblebine. "Externality." *Economica* 29, no. 116 (1962): 371–84. https://doi.org/10.2307/2551386.
- Bykvist, Krister. "Evaluative Uncertainty, Environmental Ethics, and Consequentialism." In *Consequentialism and Environmental Ethics*. Routledge, 2014.
- Cai, Xinyu. "Effect of Changes in China's Manufacturing Wages OLS Algorithm Based on the Amount of Import and Export." China Academic Journal Electronic Publishing House, 2020.
- Caney, Simon. "Climate Change and the Duties of the Advantaged." *Critical Review of International Social and Political Philosophy* 13, no. 1 (March 1, 2010): 203–28. https://doi.org/10.1080/13698230903326331.
- CDC. "How to Protect Yourself & Others." Centers for Disease Control and Prevention, August 13, 2021. https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/prevention.html.
- CDP North America. "Climate Action and Profitability: CDP S&P 500 Climate Change Report 2014," 2014.
- Certified B Corporation. "About B Corps." Certified B Corporation. Accessed November 11, 2021. https://bcorporation.net/about-b-corps.

- ——. "Legal Requirements." Certified B Corporation. Accessed November 11, 2021. https://bcorporation.net/certification/legal-requirements.
- Claassen, Rutger. "Externalities as a Basis for Regulation: A Philosophical View." *Journal of Institutional Economics* 12, no. 3 (September 2016): 541–63. https://doi.org/10.1017/S1744137415000491.
- Clark, Melissa. "Everything You Don't Know About Chocolate." *The New York Times*, February 11, 2020, sec. Food. https://www.nytimes.com/2020/02/11/dining/chocolate-bar.html.
- Cole, Graham. "Worker Exploitation in Garment Manufacturing: Ascertaining Its Causes." *Annals in Social Responsibility* 6, no. 2 (2020): 51–53. http://dx.doi.org.ezproxy.lib.utah.edu/10.1108/ASR-05-2020-0017.
- Collett, Miriam, Brigitte Cluver, and Hsiou-Lien Chen. "Consumer Perceptions the Limited Lifespan of Fast Fashion Apparel." *Research Journal of Textile and Apparel* 17, no. 2 (January 1, 2013): 61–68. https://doi.org/10.1108/RJTA-17-02-2013-B009.
- Condon, Madison. "Climate Change's New Ally: Big Finance." Text. Boston Review, July 26, 2020. https://bostonreview.net/science-nature/madison-condon-climate-change%E2%80%99s-new-ally-big-finance.
- Cooper, D. E. "Collective Responsibility." *Philosophy* 43, no. 165 (1968): 258–68.
- Copp, David. "The Collective Moral Autonomy Thesis." *Journal of Social Philosophy* 38, no. 2 (Fall 2007): 369–88.
- Corlett, J. Angelo. "Collective Moral Responsibility." *Journal of Social Philosophy* 32, no. 4 (2001): 573–84. https://doi.org/10.1111/0047-2786.00115.
- Crabtree, Andrew. "Sustainable Development: Does the Capability Approach Have Anything to Offer? Outlining a Legitimate Freedom Approach." *Journal of Human Development and Capabilities* 14, no. 1 (February 1, 2013): 40–57. https://doi.org/10.1080/19452829.2012.748721.
- D'Agostino, Fred, Gerald Gaus, and John Thrasher. "Contemporary Approaches to the Social Contract." In *The Stanford Encyclopedia of Philosophy*, edited by Edward N. Zalta. Metaphysics Research Lab, Stanford University, 2021. https://plato.stanford.edu/archives/win2021/entries/contractarianism-contemporary/.

- Dasgupta, Partha. "The Economics of Biodiversity: The Dasgupta Review." London: HM Treasury, February 2021.
- Dasgupta, Susmita, Jong Ho Hong, Benoit Laplante, and Nlandu Mamingi. "Disclosure of Environmental Violations and Stock Market in the Republic of Korea." *Ecological Economics* 58, no. 4 (July 1, 2006): 759–77. https://doi.org/10.1016/j.ecolecon.2005.09.003.
- Dasgupta, Susmita, Benoit Laplante, and Nlandu Mamingi. "Pollution and Capital Markets in Developing Countries." *Journal of Environmental Economics and Management* 42, no. 3 (November 1, 2001): 310–35. https://doi.org/10.1006/jeem.2000.1161.
- Dauvergne, Peter. "The Problem of Consumption." *Global Environmental Politics* 10, no. 2 (May 1, 2010): 1–10. https://doi.org/10.1162/glep.2010.10.2.1.
- Dr. Bronner's. "About: Our Six Cosmic Principles." Dr. Bronner's, November 1, 2016. https://www.drbronner.com/about/.
- ——. "Building Equitable Supply Chains." Dr. Bronner's, November 18, 2016. https://www.drbronner.com/about/our-suppliers/building-equitable-supply-chains/.
- . "Regenerative Organic Agriculture." Dr. Bronner's, November 18, 2016. https://www.drbronner.com/about/our-earth/combatting-climate-change-on-the-ground/.
- Eartheasy. "Organic Cotton Clothing." Eartheasy Guides & Articles. Accessed May 8, 2020. https://learn.eartheasy.com/guides/organic-cotton-clothing/.
- Eshleman, Andrew. "Moral Responsibility." In *The Stanford Encyclopedia of Philosophy*, edited by Edward N. Zalta. Metaphysics Research Lab, Stanford University, 2016. https://plato.stanford.edu/archives/win2016/entries/moral-responsibility/.
- Ethical Consumer. "Ethical Chocolate." Ethical Consumer, June 12, 2018. https://www.ethicalconsumer.org/food-drink/shopping-guide/ethical-chocolate.
- Fahlquist, Jessica Nihlén. "Moral Responsibility for Environmental Problems Individual or Institutional?" *Journal of Agrigultural and Environmental Ethics* 22 (2009): 109–24.

- Find Energy. "All Electric Companies in the United States." Find Energy. Accessed March 23, 2022. https://findenergy.com/providers/.
- Fischer, John Martin, and Mark Ravizza. *Responsibility and Control: A Theory of Moral Responsibility*. Cambridge University Press, 2000.
- Frappier, Mélanie, Letitia Meynell, and James Robert Brown, eds. *Thought Experiments in Philosophy, Science, and the Arts.* New York, NY: Routledge, 2013.
- Frederiksen, Claus Strue. "Public Interests and Corporate Obligations: The Challenge from Consequentialism." In *Corporate Social Responsibility: Academic Insights and Impacts*, edited by Stephen Vertigans and Samuel O. Idowu, 67–82. CSR, Sustainability, Ethics & Governance. Cham: Springer International Publishing, 2017. https://doi.org/10.1007/978-3-319-35083-7_4.
- French, Peter A. *Collective and Corporate Responsibility*. New York: Columbia University Press, 1984.
- Fritz, Angela, Carma Hassan, and Brian Colon. "Historic Northwest Heat Wave Linked to Dozens of Deaths and Hundreds of Emergency Room Visits." *CNN*, June 30, 2021. https://www.cnn.com/2021/06/29/weather/northwest-heat-illness-emergency-room/index.html.
- Goel, Anjali, and Ranjana Bhatt. "Causes and Consequences of Global Warming." *International Journal of Life Sciences Biotechnology and Pharma Research* 1, no. 1 (January 2012): 27–31.
- Goodin, Robert E. *Social Welfare and Individual Responsibility*. Cambridge, United Kingdom: Cambridge University Press, 1998.
- Graham, George. The Disordered Mind: An Introduction to Philosophy of Mind and Mental Illness. Routledge, 2013.
- Green, Matthew. "Where Does Your T-Shirt Come From? Follow Its Epic Global Journey." KQED, March 18, 2015. https://www.kqed.org/lowdown/7943/making-your-t-shirt-a-journey-around-the-world.
- Griffin, Paul. "The Carbon Majors Database: CDP Carbon Majors Report 2017," n.d. https://b8f65cb373b1b7b15feb-c70d8ead6ced550b4d987d7c03fcdd1d.ssl.cf3.rackcdn.com/cms/reports/document s/000/002/327/original/Carbon-Majors-Report-2017.pdf?1499691240.

- Griffith, Tasha Miller. "Where Cotton Comes From." Seamwork Magazine. Accessed May 6, 2020. https://www.seamwork.com/issues/2016/07/where-cotton-comesfrom.
- Guevara, Daniel. "The Impossibility of Supererogation in Kant's Moral Theory." *Philosophy and Phenomenological Research* 59, no. 3 (1999): 593–624. https://doi.org/10.2307/2653784.
- Habib, Allen. "Future Generations and Resource Shares." In *Consequentialism and Environmental Ethics*. Routledge, 2014.
- Hampton, Jordan O., Bruce Warburton, and Peter Sandøe. "Compassionate versus Consequentialist Conservation." *Conservation Biology* 33, no. 4 (2019): 751–59. https://doi.org/10.1111/cobi.13249.
- Hanemann, Michael. "What Is the Economic Cost of Climate Change?" *University of California, Berkeley*, CUDARE Working Papers, no. Paper 1071 (2008).
- Hao, Feng, Wanyun Shao, and Weiwei Huang. "Understanding the Influence of Contextual Factors and Individual Social Capital on American Public Mask Wearing in Response to COVID–19." *Health & Place* 68 (March 1, 2021): 102537. https://doi.org/10.1016/j.healthplace.2021.102537.
- Hatzis, Aristides N. "Moral Externalities: An Economic Approach to the Legal Enforcement of Morality." In *Law and Economics: Philosophical Issues and Fundamental Questions*, edited by Aristides N. Hatzis and Nicholas Mercuro, 226–44. London/New York: Routledge, 2015. https://papers.ssrn.com/abstract=2821292.
- Hayes, Adam. "How Fast Fashion Works." Investopedia, April 29, 2021. https://www.investopedia.com/terms/f/fast-fashion.asp.
- Heal, Geoffrey. "Corporate Social Responsibility: An Economic and Financial Framework." *The Geneva Papers on Risk and Insurance Issues and Practice* 30, no. 3 (July 1, 2005): 387–409. https://doi.org/10.1057/palgrave.gpp.2510037.
- Center for Climate and Energy Solutions. "Heat Waves and Climate Change," June 28, 2021. https://www.c2es.org/content/heat-waves-and-climate-change/.
- Held, Virginia. "Can a Random Collection of Individuals Be Morally Responsible?" *Journal of Philosophy* 67, no. 14 (1970): 471–81. https://doi.org/10.2307/2024108.

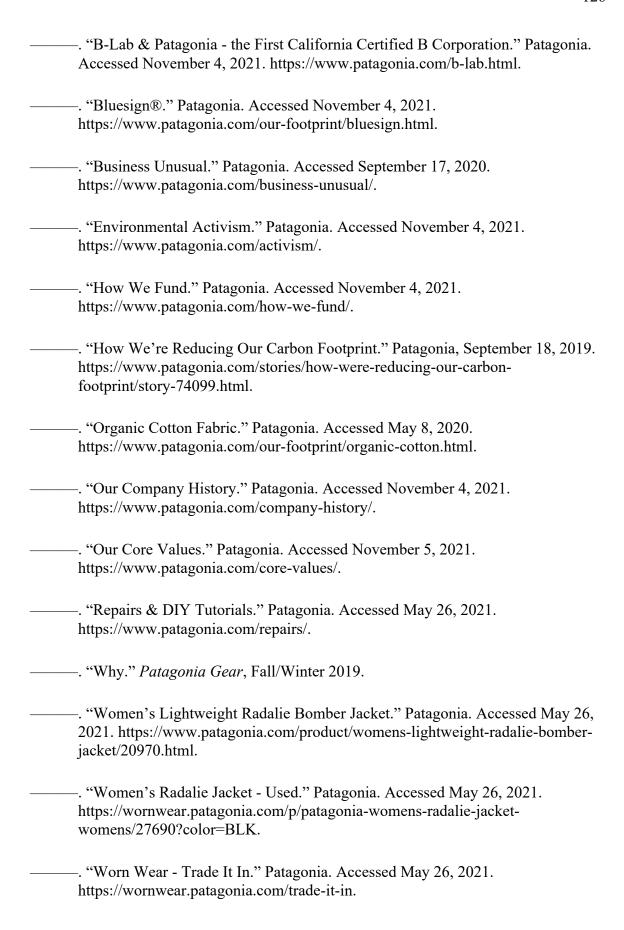
- Heyd, David. "Supererogation." In *The Stanford Encyclopedia of Philosophy*, edited by Edward N. Zalta. Metaphysics Research Lab, Stanford University, 2019. https://plato.stanford.edu/archives/win2019/entries/supererogation/.
- Hill, Jr, Thomas E. "Ideals of Human Excellence and Preserving Natural Environments." *Environmental Ethics* 5, no. 3 (1983): 211–24. https://doi.org/10.5840/enviroethics19835327.
- -----. "Kant on Imperfect Duty and Supererogation." *Kant-Studien* 62, no. 1–4 (1971): 55–76.
- Hitti, Natashah. "H&M Called out for 'Greenwashing' in Its Conscious Fashion Collection." *Dezeen*, August 2, 2019. https://www.dezeen.com/2019/08/02/hmnorway-greenwashing-conscious-fashion-collection-news/.
- H&M. "Let's Be Transparent." H&M. Accessed June 15, 2021. https://www2.hm.com/en_gb/hm-sustainability/lets-change.html.
- ——. "Let's Close the Loop." H&M. Accessed June 15, 2021. https://www2.hm.com/en_gb/hm-sustainability/lets-change.html.
- . "Recycling System 'Looop' Helps H&M Transform Unwanted Garments into New Fashion Favourites." H&M Newsroom, October 7, 2020. https://about.hm.com/news/general-news-2020/recycling-system--looop--helps-h-m-transform-unwanted-garments-i.html.
- Höggqvist, Sären. "A Model for Thought Experiments." *Canadian Journal of Philosophy* 39, no. 1 (March 2009): 55–76. https://doi.org/10.1353/cjp.0.0040.
- Holter, Mikael, and Rakteem Katakey. "BP's \$1.1 Billion Deal Marks First Step Into Offshore Wind." *Bloomberg Green*, September 10, 2020. https://www.bloomberg.com/news/articles/2020-09-10/bp-buys-u-s-offshore-wind-assets-for-1-1-billion-from-equinor.
- Hooker, Brad. "Rule-Consequentialism." Mind 99, no. 393 (1990): 67-77.
- ——. "The Demandingness Objection." In *The Moral Problem of Demandingness*, edited by Tim Chappell, 148–62. Palgrave Publishers, 2009.
- Horty, John F. *Agency and Deontic Logic*. 1st edition. Oxford England; New York: Oxford University Press, 2001.

- Hursthouse, Rosalind, and Glen Pettigrove. "Virtue Ethics." In *The Stanford Encyclopedia of Philosophy*, edited by Edward N. Zalta. Metaphysics Research Lab, Stanford University, 2018. https://plato.stanford.edu/archives/win2018/entries/ethics-virtue/.
- Intergovernmental Panel on Climate Change. "Global Warming of 1.5 °C." Accessed October 1, 2019. https://www.ipcc.ch/sr15/.
- IPCC. "Climate Change 2022: Impacts, Adaptation and Vulnerability." Accessed March 23, 2022. https://www.ipcc.ch/report/ar6/wg2/.
- IPCC, 2021. "Climate Change 2021: The Physical Science Basis. Contribution of Working Group I to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change." Cambridge University Press, In Press.
- Isaacs, Tracy. "Collective Responsibility and Collective Obligation." *Midwest Studies In Philosophy* 38, no. 1 (September 1, 2014): 40–57. https://doi.org/10.1111/misp.12015.
- ——. *Moral Responsibility in Collective Contexts*. New York, New York: Oxford University Press, Inc., 2011.
- Jackson, Kevin T. "Global Distributive Justice and the Corporate Duty to Aid." *Journal of Business Ethics* 12, no. 7 (July 1, 1993): 547–51. https://doi.org/10.1007/BF00872378.
- Jeske, Diane. "Special Obligations." In *The Stanford Encyclopedia of Philosophy*, edited by Edward N. Zalta. Metaphysics Research Lab, Stanford University, 2019. https://plato.stanford.edu/archives/fall2019/entries/special-obligations/.
- Johnson, Paul J., Vanessa M. Adams, Doug P. Armstrong, Sandra E. Baker, Duan Biggs, Luigi Boitani, Alayne Cotterill, et al. "Consequences Matter: Compassion in Conservation Means Caring for Individuals, Populations and Species." *Animals* 9, no. 12 (December 2019): 1115. https://doi.org/10.3390/ani9121115.
- Joung, Hyun-Mee. "Fast-Fashion Consumers' Post-Purchase Behaviours." *International Journal of Retail & Distribution Management* 42, no. 8 (January 1, 2014): 688–97. https://doi.org/10.1108/IJRDM-03-2013-0055.
- Kagan, Shelly. *The Limits of Morality*. Clarendon Press, 1991.

- Kamm, F. M. *Intricate Ethics: Rights, Responsibilities, and Permissible Harm.* Oxford Ethics Series. New York: Oxford University Press, 2007. https://doi.org/10.1093/acprof:oso/9780195189698.001.0001.
- Kant, Immanuel. *Groundwork for the Metaphysics of Morals: With an Updated Translation, Introduction, and Notes.* Translated by Allen W. Wood. New Haven, UNITED STATES: Yale University Press, 2018. http://ebookcentral.proquest.com/lib/utah/detail.action?docID=5340634.
- Kautz, Richard. Chaos: The Science of Predictable Random Motion. OUP Oxford, 2011.
- Leopold, Aldo. "The Land Ethic." *Emergence: Complexity and Organization* 14, no. 1 (2012): 59–86.
- Lewis, H. D. "Collective Responsibility." *Philosophy* 23, no. 84 (1948): 3–18.
- List, Christian, and Philip Pettit. *Group Agency: The Possibility, Design, and Status of Corporate Agents*. New York: Oxford University Press Inc., 2011.
- Lokhorst, Gert-Jan, and Jeroen van den Hoven. "Responsibility for Military Robots." In *Robot Ethics*, edited by Patrick Lin, Keith Abney, and George A. Bekey. MIT Press, 2011. https://mitpress.mit.edu/books/robot-ethics.
- Long, Xiaoyang, and Javad Nasiry. "Sustainability in the Fast Fashion Industry." SSRN Scholarly Paper. Rochester, NY: Social Science Research Network, November 13, 2019. https://doi.org/10.2139/ssrn.3486502.
- Lyons, David. "Corrective Justice, Equal Opportunity, and the Legacy of Slavery and Jim Crow Symposium: The Jurisprudence of Slavery Reparations." *Boston University Law Review* 84, no. 5 (2004): 1375–1404.
- MacIntyre, Alasdair. "The Nature of the Virtues." *The Hastings Center Report* 11, no. 2 (1981): 27–34. https://doi.org/10.2307/3561072.
- Mackey, John. "What Conscious Capitalism Really Is: A Response to James O'Toole and David Vogel's 'Two and a Half Cheers for Conscious Capitalism." *California Management Review* 53, no. 3 (May 1, 2011): 83–90. https://doi.org/10.1525/cmr.2011.53.3.83.
- Mainwaring, Simon. "Why And How Business Must Tackle Climate Change Now." Forbes. Accessed February 1, 2021. https://www.forbes.com/sites/simonmainwaring/2018/10/25/why-and-how-business-must-tackle-climate-change-now/.

- Matteis, Stephanie, and Charlsie Agro · CBC News · . "What Really Happens to Old Clothes Dropped in Those In-Store Recycling Bins." *CBC*, January 19, 2018. https://www.cbc.ca/news/business/clothes-recycling-marketplace-1.4493490.
- May, Larry. The Morality of Groups: Collective Responsibility, Group-Based Harm, and Corporate Rights. Notre Dame, Indiana: University of Notre Dame Press, 1987.
- McCammon, Susan D., and Howard Brody. "How Virtue Ethics Informs Medical Professionalism." *HEC Forum* 24, no. 4 (December 1, 2012): 257–72. https://doi.org/10.1007/s10730-012-9202-0.
- McConnell, Terrance. "Moral Dilemmas," April 15, 2002. https://plato.stanford.edu/archives/win2020/entries/moral-dilemmas/#TypMorDil.
- Miller, David. *National Responsibility and Global Justice*. *National Responsibility and Global Justice*. Oxford University Press. Accessed April 29, 2021. https://oxford.universitypressscholarship.com/view/10.1093/acprof:oso/97801992 35056.001.0001/acprof-9780199235056.
- Mitchell, Louise A. "Integrity and Virtue: The Forming of Good Character." *The Linacre Quarterly* 82, no. 2 (May 2015): 149–69. https://doi.org/10.1179/2050854915Y.0000000001.
- Mohr, Lois A., Deborah J. Webb, and Katherine E. Harris. "Do Consumers Expect Companies to Be Socially Responsible? The Impact of Corporate Social Responsibility on Buying Behavior." *Journal of Consumer Affairs* 35, no. 1 (2001): 45–72. https://doi.org/10.1111/j.1745-6606.2001.tb00102.x.
- Moore, Geoff. "Corporate Character: Modern Virtue Ethics and the Virtuous Corporation." *Business Ethics Quarterly* 15, no. 4 (October 2005): 659–85. https://doi.org/10.5840/beq200515446.
- Morgan-Knapp, Christopher, and Charles Goodman. "Consequentialism, Climate Harm and Individual Obligations." *Ethical Theory and Moral Practice* 18, no. 1 (February 1, 2015): 177–90. https://doi.org/10.1007/s10677-014-9517-9.
- Morse, Stephen J. "Addiction and Criminal Responsibility." In *Addiction and Responsibility*. The MIT Press, 2011. https://doi.org/10.7551/mitpress/9780262015509.003.0007.
- Mukerji, Nikil. "Consequentialism, Deontology, and the Morality of Promising." In *Business Ethics and Risk Management*, edited by Christoph Luetge and Johanna

- Jauernig, 111–26. Ethical Economy. Studies in Economic Ethics and Philosophy. New York and London: Springer Dordrecht Heidelberg, 2014.
- Narveson, Jan. "Collective Responsibility." *The Journal of Ethics* 6, no. 2 (2002): 179–98.
- National Oceanic and Atmospheric Administration. "June 2021 Was the Hottest June on Record for U.S." NOAA. Accessed January 12, 2022. https://www.noaa.gov/news/june-2021-was-hottest-june-on-record-for-us.
- NRDC. "Toilet Paper and Climate Change: NRDC's Updated 'Issue With Tissue' Ranks Brands on Sustainability." NRDC, June 24, 2020. https://www.nrdc.org/media/2020/200618-20.
- Occupational Safety and Health Administration, United States Department of Labor. "Small Business Handbook | Occupational Safety and Health Administration." Occupational Safety and Health Administration. Accessed September 22, 2020. https://www.osha.gov/Publications/smallbusiness/small-business.html.
- Office of Governor Gavin Newsom. "California and Major Automakers Reach Groundbreaking Framework Agreement on Clean Emission Standards." California Governor, July 25, 2019. https://www.gov.ca.gov/2019/07/25/california-and-major-automakers-reach-groundbreaking-framework-agreement-on-clean-emission-standards/.
- O'Neill-Carrillo, Efraín, Héctor R. Zamot, Michelle Hernández, Agustín A. Irizarry-Rivera, and Luis O. Jiménez-Rodríguez. "Beyond Traditional Power Systems: Energy Externalities, Ethics and Society." In 2012 IEEE International Symposium on Sustainable Systems and Technology (ISSST), 1–6, 2012. https://doi.org/10.1109/ISSST.2012.6228003.
- Oreskes, Naomi, and Erik M. Conway. *Merchants of Doubt: How a Handful of Scientists Obscured the Truth on Issues from Tobacco Smoke to Climate Change.* New York, NY: Bloomsbury Publishing, Inc., 2011.
- O'Toole, James, and David Vogel. "Two and a Half Cheers for Conscious Capitalism." *California Management Review* 53, no. 3 (May 1, 2011): 60–76. https://doi.org/10.1525/cmr.2011.53.3.60.
- Patagonia. "1% for the Planet." Patagonia. Accessed November 4, 2021. https://www.patagonia.com/one-percent-for-the-planet.html.



- ——. "Worn Wear Used Patagonia Clothing & Gear." Patagonia. Accessed May 26, 2021. https://wornwear.patagonia.com.
- Paton, Elizabeth, and Sapna Maheshwari. "H&M's Different Kind of Clickbait." *The New York Times*, December 18, 2019, sec. Fashion. https://www.nytimes.com/2019/12/18/fashion/hms-supply-chain-transparency.html.
- Poel, Ibo van de. "Moral Responsibility." In *Moral Responsibility and the Problem of Many Hands*. Routledge, 2015.
- Poel, Ibo van de, Lambèr Royakkers, and Sjoerd D. Zwart. *Moral Responsibility and the Problem of Many Hands*, 2018.
- Potter, Nelson. "Kant on Duties to Animals." *Jahrbuch Fur Recht Und Ethik* 13 (2005): 299–311.
- Prechel, Harland. "Organizational Political Economy and Environmental Pollution." *Sociology Compass* 9, no. 9 (2015): 828–40. https://doi.org/10.1111/soc4.12299.
- Railton, Peter. "Alienation, Consequentialism, and the Demands of Morality." *Philosophy & Public Affairs* 13, no. 2 (1984): 134–71.
- Riley, Tess. "Just 100 Companies Responsible for 71% of Global Emissions, Study Says." *The Guardian*, July 10, 2017, sec. Guardian Sustainable Business. https://www.theguardian.com/sustainable-business/2017/jul/10/100-fossil-fuel-companies-investors-responsible-71-global-emissions-cdp-study-climate-change.
- Rizkallah, Elias G. "Brand-Consumer Relationship And Corporate Social Responsibility: Myth Or Reality & Do Consumers Really Care?" *Journal of Business & Economics Research (JBER)* 10, no. 6 (May 31, 2012): 333–44. https://doi.org/10.19030/jber.v10i6.7024.
- Robb, David. "Moral Responsibility and the Principle of Alternative Possibilities." In *The Stanford Encyclopedia of Philosophy*, edited by Edward N. Zalta. Metaphysics Research Lab, Stanford University, 2020. https://plato.stanford.edu/archives/fall2020/entries/alternative-possibilities/.
- Rockström, Johan, Owen Gaffney, Joeri Rogelj, Malte Meinshausen, Nebojsa Nakicenovic, and Hans Joachim Schellnhuber. "A Roadmap for Rapid Decarbonization." *Science* 355, no. 6331 (March 24, 2017): 1269–71. https://doi.org/10.1126/science.aah3443.

- Rolston III, Holmes. "Environmental Virtue Ethics: Half the Truth but Dangerous as a Whole." In *Environmental Virtue Ethics*, edited by Ronald Sandler and Philip Cafaro, 61–78. Lanham, MD: Rowman and Littlefield Publishers, 2005.
- Ross, David. *The Right and the Good*. Edited and translated by Philip Stratton-Lake. Oxford, UNITED KINGDOM: Oxford University Press, Incorporated, 2003. http://ebookcentral.proquest.com/lib/utah/detail.action?docID=3052655.
- Sahut, Jean-Michel, Sandrine Boulerne, Medhi Mili, and Frédéric Teulon. "What Relation Exists between CSR and Longevity of Firms?" *International Journal of Business* 17 (2012). https://halshs.archives-ouvertes.fr/halshs-02099280.
- Sartre, Jean-Paul. "Existentialism Is a Humanism." In *Existentialism from Dostoevsky to Sartre*, edited by Walter Kaufmann, Revised&Enlarged edition. New York: New American Library, 1975.
- Scanlon, T. M. "Contractualism and Utilitarianism." In *Utilitarianism and Beyond*, edited by Amartya Kumar Sen and Bernard Arthur Owen Williams, 103–28. Cambridge University Press, 1982.
- ——. *What We Owe to Each Other*. Cambridge, MA and London, England: The Belknap Press of Harvard University Press, 1998.
- Schaeftler, Michael A. "The Purpose Clause in the Certificate of Incorporation: A Clause in Search of a Purpose." *St. John's Law Review* 58, no. 476 (1984): 16.
- Scheffler, Samuel. "Introduction." In *Consequentialism and Its Critics*, edited by Samuel Scheffler. Oxford Readings in Philosophy. Oxford, New York: Oxford University Press, 1988.
- ——. The Rejection of Consequentialism: A Philosophical Investigation of the Considerations Underlying Rival Moral Conceptions. The Rejection of Consequentialism. Oxford University Press. Accessed June 9, 2021. https://oxford.universitypressscholarship.com/view/10.1093/0198235119.001.000 1/acprof-9780198235118.
- Schlick, Moritz. "When Is a Man Responsible? [1930]." In *Problems of Ethics*, translated by David Rynin. Dover Publications, 1962.

- Schmidtz, David. *Social Welfare and Individual Responsibility*. Cambridge, United Kingdom: Cambridge University Press, 1998.
- Shockley, Kenneth. "Individual and Contributory Responsibility for Environmental Harm." In *The Oxford Handbook of Environmental Ethics*. New York, NY: Oxford University Press, 2017.
- Singer, Peter. "All Animals Are Equal." In Animal Rights. Routledge, 2008.
- Sinnott-Armstrong, Walter. "A Case Study in Neuroscience and Responsibility." *Nomos* 52 (2012): 194–211.
- ———. "Consequentialism." In *The Stanford Encyclopedia of Philosophy*, edited by Edward N. Zalta. Metaphysics Research Lab, Stanford University, 2019. https://plato.stanford.edu/archives/sum2019/entries/consequentialism/.
- ——. "It's Not My Fault: Global Warming and Individual Moral Obligations." In *Perspectives on Climate Change*, edited by Walter Sinnott-Armstrong and Richard Howarth, 221–53. Elsevier, 2005.
- Sirtori-Cortina, Daniela. "From Climber To Billionaire: How Yvon Chouinard Built Patagonia Into A Powerhouse His Own Way." Forbes. Accessed November 4, 2021. https://www.forbes.com/sites/danielasirtori/2017/03/20/from-climber-to-billionaire-how-yvon-chouinard-built-patagonia-into-a-powerhouse-his-ownway/.
- Sisodia, Rajendra S. "Conscious Capitalism: A Better Way to Win: A Response to James O'Toole and David Vogel's 'Two and a Half Cheers for Conscious Capitalism." *California Management Review* 53, no. 3 (May 1, 2011): 98–108. https://doi.org/10.1525/cmr.2011.53.3.98.
- Slave Free Chocolate. "Ethical Chocolate Companies." Slave Free Chocolate. Accessed March 23, 2022. https://www.slavefreechocolate.org/ethical-chocolate-companies.
- Smart, J. J. C. "Free Will, Praise and Blame." *Mind* 70, no. 279 (1961): 291–306. https://doi.org/10.1093/mind/LXX.279.291.
- Smart, J. J. C. (John Jamieson Carswell), and Bernard Williams. *Utilitarianism; For and Against*. Cambridge England: University Press, 1973.
- Smiley, Marion. "Collective Responsibility." In *The Stanford Encyclopedia of Philosophy*, edited by Edward N. Zalta. Metaphysics Research Lab, Stanford

- University, 2017. https://plato.stanford.edu/archives/sum2017/entries/collective-responsibility/.
- Smith, Angela M. "Responsibility as Answerability." *Inquiry: An Interdisciplinary Journal of Philosophy* 58, no. 2 (2015): 99–126. https://doi.org/10.1080/0020174X.2015.986851.
- Sorkin, Andrew Ross. "BlackRock Chief Pushes a Big New Climate Goal for the Corporate World." *The New York Times*, January 26, 2021, sec. Business. https://www.nytimes.com/2021/01/26/business/dealbook/larry-fink-letter-blackrock-climate.html.
- Swanson, Jennifer. "Contractualism and the Moral Status of Animals." *Between the Species: An Online Journal for the Study of Philosophy and Animals* 14, no. 1 (March 22, 2011). https://doi.org/10.15368/bts.2011v14n1.2.
- Talbert, Matthew. "Moral Responsibility." In *The Stanford Encyclopedia of Philosophy*, edited by Edward N. Zalta. Metaphysics Research Lab, Stanford University, 2019. https://plato.stanford.edu/archives/win2019/entries/moral-responsibility/.
- Taylor, Paul W. *Respect for Nature*. Princeton, NJ: Princeton University Press, 1986. https://press.princeton.edu/books/paperback/9780691150246/respect-for-nature.
- -----. "The Ethics of Respect for Nature." *Environmental Ethics* 3, no. 3 (August 1, 1981): 197–218. https://doi.org/10.5840/enviroethics19813321.
- Textile Exchange. "Why Does Organic Cotton Often Cost More than Conventional?" aboutorganiccotton.org, 2016. http://aboutorganiccotton.org/faq-items/why-does-organic-cotton-often-cost-more-than-conventional/.
- The House Committee on Transportation and Infrastructure, and Dennis Muilenburg. Full Committee Hearing on "The Boeing 737 MAX: Examining the Design, Development, and Marketing of the Aircraft", § The House Committee on Transportation and Infrastructure (2019). https://transportation.house.gov/committee-activity/hearings/full-committee-hearing-on-the-boeing-737-max-examining-the-design-development-and-marketing-of-the-aircraft.
- Thomas, Michael. "Conscious Capitalism Can't Solve Society's Biggest Problems." Medium, July 8, 2019. https://medium.com/@curious_founder/conscious-capitalism-cant-solve-society-s-biggest-problems-dfc85912f872.

- Thompson, Janna. "Collective Responsibility for Historic Injustices." *Midwest Studies In Philosophy* 30, no. 1 (2006): 154–67. https://doi.org/10.1111/j.1475-4975.2006.00144.x.
- Thylmann, Daniel, Dr. Sabine Deimling, and Flora D'Souza. "The Life Cycle Assessment of Organic Cotton Fiber A Global Average Summary of Findings." Textile Exchange, 2014.
- Tognazzini, Neal, and D. Justin Coates. "Blame." In *The Stanford Encyclopedia of Philosophy*, edited by Edward N. Zalta. Metaphysics Research Lab, Stanford University, 2021. https://plato.stanford.edu/archives/sum2021/entries/blame/.
- Tsoutsoura, Margarita. "Corporate Social Responsibility and Financial Performance." *University of California, Berkeley*, UC Berkeley Working Paper Series, March 1, 2004.
- Union of Concerned Scientists. "The Climate Deception Dossiers (2015)." Union of Concerned Scientists. Accessed October 1, 2019. https://www.ucsusa.org/global-warming/fight-misinformation/climate-deception-dossiers-fossil-fuel-industrymemos.
- United Nations. "Climate Action." *United Nations Sustainable Development Goals* (blog). Accessed February 4, 2022. https://www.un.org/sustainabledevelopment/climate-action/.
- US EPA, OECA. "Resources and Guidance Documents for Compliance Monitoring."

 Other Policies and Guidance. US EPA, August 19, 2013.

 https://www.epa.gov/compliance/resources-and-guidance-documents-compliance-monitoring.
- US EPA, OLEM. "Textiles: Material-Specific Data." Collections and Lists. US EPA, September 12, 2017. https://www.epa.gov/facts-and-figures-about-materials-waste-and-recycling/textiles-material-specific-data.
- USGCRP. "Climate Science Special Report." U.S. Global Change Research Program, Washington, DC. Accessed October 15, 2021. https://science2017.globalchange.gov/chapter/6/.
- Valentine, Jennifer. "How Ethical Is Your Chocolate?" One Green Planet, August 21, 2012. https://www.onegreenplanet.org/animalsandnature/how-ethical-is-your-chocolate/.

- Vargas, Manuel. *Building Better Beings: A Theory of Moral Responsibility. Building Better Beings.* Oxford University Press. Accessed April 29, 2021. https://oxford.universitypressscholarship.com/view/10.1093/acprof:oso/9780199697540.001.0001/acprof-9780199697540.
- Wallace, R. Jay. *Responsibility and the Moral Sentiments*. Cambridge, MA: Harvard University Press, 1994.
- Wallander, Mattias. "Organic Cotton: Threading Its Way Into Our Closets." HuffPost, 02:50 500. https://www.huffpost.com/entry/organic-cotton-threading-_b_4784430.
- Watkins, J. W. N. "Historical Explanation in the Social Sciences." *The British Journal for the Philosophy of Science* VIII, no. 30 (August 1, 1957): 104–17. https://doi.org/10.1093/bjps/VIII.30.104.
- Weatherproof. "Women's 32 Degrees Packable Down Jacket." Walmart.com. Accessed May 26, 2021. /ip/Weatherproof-Women-s-32-Degrees-Packable-Down-Jacket-15600W/132625100.
- Welchman, Jennifer. "The Virtues of Stewardship." *Environmental Ethics* 21, no. 4 (November 1, 1999): 411–23. https://doi.org/10.5840/enviroethics19992146.
- Wettstein, Florian. "Silence as Complicity: Elements of a Corporate Duty to Speak Out Against the Violation of Human Rights." *Business Ethics Quarterly* 22, no. 1 (January 2012): 37–61. https://doi.org/10.5840/beq20122214.
- Who Gives A Crap. "Our Impact." Who Gives a Crap. Accessed February 4, 2020. https://us.whogivesacrap.org/pages/our-impact.
- ——. "WASH: The Four Letters That Save Millions of Lives." Talking Crap. Accessed November 9, 2021. https://blog.whogivesacrap.org/home/goodnews/what-is-wash.
- ——. "When Are You Going to Be Plastic Free?" Who Gives A Crap, September 10, 2019. https://support.whogivesacrap.org/hc/en-au/articles/360035646593-When-are-you-going-to-be-plastic-free-.
- ———. "Where Is All of This Made?" Who Gives A Crap, September 10, 2019. https://support.whogivesacrap.org/hc/en-au/articles/360035646513-Where-is-all-of-this-made-.
- Who Gives A Crap, Hope. "Plastic Tape," February 8, 2022.

- Wicker, Alden. "The Earth Is Covered in the Waste of Your Old Clothes." *Newsweek*, September 1, 2016. https://www.newsweek.com/2016/09/09/old-clothes-fashion-waste-crisis-494824.html.
- Woodside, Dennis. "Better Prices for Consumers, Bigger Impact on the Planet: Why We're Dropping Our Prices in Grocery Stores." Impossible Foods, February 2, 2021. https://impossiblefoods.com/blog/better-prices-bigger-impact.
- Wringe, Bill. "From Global Collective Obligations to Institutional Obligations." *Midwest Studies In Philosophy* 38, no. 1 (September 1, 2014): 171–86. https://doi.org/10.1111/misp.12022.
- Young, Iris Marion. Responsibility for Justice. Responsibility for Justice. Oxford University Press. Accessed April 29, 2021. https://oxford.universitypressscholarship.com/view/10.1093/acprof:oso/97801953 92388.001.0001/acprof-9780195392388.
- Yusem, Susan Grelock. "Gero Leson, 'Honor Thy Label: Dr. Bronner's Unconventional Journey to a Clean, Green, and Ethical Supply Chain' (Portfolio, 2021)." New Books in Environmental Studies. Accessed November 10, 2021. https://podtail.com/podcast/new-books-in-environmental-studies/gero-leson-honor-thy-label-dr-bronner-s-unconventi/.