

Summary

„Unternehmen, ihre (ethische) Governance und Menschenrechte“

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In this article we take the global financial crises as a starting point and as a recurring example to argue in three steps that corporations can and should be seen as moral agents with according responsibilities. Firstly, we show that corporations can indeed be seen as moral agents, which of course does not mean that they always or even only sometimes act morally in practice. But they do have the capacity to act morally, because they can be understood as planning agents and therefore we can ascribe moral responsibility for those plans to them. Secondly, we will argue that corporations themselves have a vital interest in incorporating morality into their culture and structure. This is suggested by a certain understanding of the theory of the firm: To really lower the transaction costs within a corporation the moral resources of its employees need to be utilized, because only then the surplus of trust and benevolence can be generated. Efficient governance of a corporation therefore has to be understood as good governance, but that can not be established instrumentally, which is why corporations have a real incentive to adopt a moral stance. Thirdly, we will argue that the best way for corporations to integrate this moral point of view is to incorporate human rights as a real and straightforward moral standard. Human rights present themselves as the best alternative for integrating moral norms, because they are clear cut, philosophically well established and widely accepted in practice.