

A Kantian Approach to Codes of Ethics

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ABSTRACT. The paper discusses whether codes of ethics are Kantian notions through an analysis of their intention and structure. The article also discusses some of the ideas put forward by William Starr in his article, 'Codes of Ethics — Towards a Rule-Utilitarian Justification', *Journal of Business Ethics* 2(2) (May 1983).

The paper refers to recent definitions of codes of ethics and considers reasons for the proliferation of such codes. It examines the moral justification for these codes and analyses the underlying ethical theory particularly in relation to Kantian ethics. There is an account of how Kant's views of the source of morality and moral obligation, the structure and nature of Kantian moral law and the role of the individual and his/her relationship with others, which is relevant to the development of a theoretical base for codes of ethics. There is some discussion of potential problems in the practical application of Kantian ethics to a specific code.

Introduction

My intention in this paper is to analyse the relationship between ethical theory and practice and to see whether ethical theory has been or can be applied consistently to codes of ethics. The moral difficulties which arise from the practical application of codes are also given some consideration. There is a discus-

sion of codes of ethics as Kantian notions in relation to their intention and structure. I shall argue that a Kantian approach is the most appropriate in assessing the moral value of codes of ethics and is of particular value to the policy-formulation behind such codes.

There is a difference between codes of ethics, codes of conduct and codes of practice although they are sometimes referred to as though they were the same; each may include technical, prudential and ethical requirements.¹ These requirements accord with Kant's definitions of rules of skill, counsels of prudence (pragmatic), or commands (laws) of morality (ethics).² Codes of ethics can be distinguished by being a fairly short set of ethical principles expressed in the imperative mode; codes of conduct are much more specific in detailing exceptions and particular circumstances and are practical in nature, dealing with the relationship with the customer/client; codes of practice may contain ethical principles but relate to technical standards and are often addressed to customer/clients in terms of the standards that the members of the occupation/profession have a duty to uphold.³ Here I shall be concentrating on codes of ethics of a prescriptive nature of the sort usually offered as "highly practical guidelines but not accompanied by detailed arguments as to their purposes and uses."⁴ I have concentrated on codes of ethics because they seem to be the purest form of ethical guideline and the most amenable to philosophical debate. They are easily distinguished from the more legalistic prudential/technical codes of practice and conduct which are not always distinguishable from each other. Once one is clear about the nature and role of codes of ethics then it will be possible to analyse codes of conduct and practice though this is outwith the scope of this essay.

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Moral nature of codes of ethics

The number of codes of ethics has multiplied ten-fold in the last thirty years⁵ and this is largely attributable to the changing role of business in society. Recent developments include the appointment of "ethics committees" and "corporate philosophers" which would have been of interest to Kant who favoured the idea of specialized functions.⁶ Kant might have had doubts about some aspects of the development of "business ethics" because of its mixture of empirical and *a priori* knowledge.⁷ Essentially, he believed that one was unable to prove what men ought to do from what they actually do because, "they so often do what they ought not to do."⁸ This raises questions over the method of formulating codes of ethics in an organizational or societal setting and is a crucial factor in determining the ethical nature of such codes. Business is gradually having to come to terms with its social responsibilities both direct (arising causally from the company's operation), indirect (related to but not necessarily causally related e.g., pollution caused by the industry sector in previous generations) and corporate philanthropy (superogatory actions of a charitable nature unrelated to the company's operation). Codes may assist this process but may also be used to signal good intentions both to government (and thus avoid or reduce restrictive legislation) and to consumers (over consumer rights). The entry of environmentalism into the public sphere has prompted many companies to change products and to manufacture alternative "environmentally-friendly" products but it is difficult to tell whether the motivation is care for the environment or a marketing technique. If the motive behind a code of ethics is to improve the image of a company in order to enhance the marketability of its products then the code is unethical in Kantian terms,

For, if any action is to be morally good, it is not enough that it should conform to the moral law — it must also be done for the sake of the moral law.⁹

The pretension to a false morality is wrong even if it achieves good ends because its ignoble intention is self-promotion rather than the moral improvement of self and the development of good will for its own sake. If business pretends to do good in order to look good without any intention to be good then a decep-

tion is involved which is clearly immoral. The practical difficulty which arises with the institution of codes of ethics is that because there is no legal requirement for a formal audit by an external agency of such codes and their application, one cannot be sure that codes are in any way representative of the organization's ethical practice. The situation allows for what Robert Wolff describes as contradictory willing, a self-destructive position:

From the standpoint of moral philosophy, the most important kind of contradictory willing is the case in which I commit myself to the adoption, with others, of a collective policy, thereby establishing a practice or institution, and then privately adopt another policy which contradicts it . . . the contradiction consists simply in the logical impossibility of acting in all possible situations on both policies.¹⁰

Kant identifies such actions as wrong because they are parasitic and involve making an exception in favour of oneself. Codes of ethics adopted for business rather than moral ends seem to be a good example of 'men violating (sic) their commitments for self-interested reasons.'¹¹ Wolff identifies the example of false promising as crucial to an interpretation of Kant's moral theory as a contractual theory of moral obligation and a contractual version seems an appropriate framework for something as formalized as a code of ethics in a business sphere.

There is a further point about the intention of codes of ethics at a political and sociological 'macro' level and that is whether the whole area of business ethics is really an attempt to legitimize "the system of capitalist production and to discipline individual members of the bourgeoisie so that they will refrain from pursuing their individual interests when they conflict with the interests of their class."¹² This essentially Marxist account is sympathetic to a Kantian approach in suggesting that business will not act morally out of a sense of duty but with ulterior motives whilst at the same time treating people as a means to an end, coercing them into selling their labour power and exploiting them via the production of surplus value.

I should now like to address the question of the purposes and intentions of codes of ethics in more detail from both Kantian and rule-utilitarian perspectives and to suggest that a Kantian approach can

more effectively avoid some of the moral problems outlined above.

Utilitarian approaches to codes of ethics

In an article which argues for a rule-utilitarian justification of codes of ethics, William Starr quotes Mill as follows:

Whatever we adopt as the fundamental principle of morality, we require subordinate principles to apply it by.¹³

The ultimate moral standard of utilitarianism (either act or rule) is utility, which may be defined in a number of ways, e.g., egoistically, pluralistically, hedonistically. Although rule-utilitarianism is an attempt to create a system which will fit in with ordinary values and beliefs, the rules have to promote happiness. It is the production of happiness alone which makes something right; other criteria such as justice or rights are incidental although they may contribute to the existence of overall happiness. As described by Starr, rule-utilitarianism is an unsuitable basis from which to develop codes of ethics and it contains an essential contradiction in that utilitarian rules will only protect justice if they accord with human happiness. There is an internal tension here because rules and codes of ethics are mainly concerned with fair dealing between business and society, i.e., are contractual in form as noted above and are therefore concerned primarily with particular concepts of justice rather than happiness or pleasure. In Kantian terms, rule-utilitarian codes are used as a means to an end and not as an end in themselves as the law of the Kingdom of Ends. Starr justifies rule-utilitarianism as a theoretical underpinning for codes of ethics on the grounds that it provides a set of public rules and so promotes stability in society; that it is ethically sound, consistent and comprehensible. His argument does not explain precisely how utilitarian benefits will accrue from codes of ethics or justify the form of utility, neither does he suggest how it might be quantified or tested empirically. He thus remains vulnerable to the argument that utility as a criterion of justice may not lead to a morally correct action.

Starr argues that some existing codes are already

rule-utilitarian and consequentialist in content and structure, e.g., "Journalists will seek news that serves the public interest."¹⁴ Starr argues that rule-utilitarianism can be applied practically and suggests that binding laws which promote utility can be formulated. This sounds reasonable but there remains a problem over the definition of utility. Starr's article suggests that utility is broadly equivalent to the notion of "the public interest" which he admits is a "slippery term."¹⁵ As there are different views about what constitutes utility it is important to ask who will define "public interest" when a code of ethics is formulated. Ethically, the weakness in the rule-utilitarian structure is that it suggests nothing of the process of the ethical formation of a code of ethics, neither can it resolve conflicts in cases where different views prevail about the nature of utility. The practical implication of such a theory may lead to a top-down management view of utility and ethical behaviour. Will management be able to put self-interest on one side? A rule-utilitarian code implies a substantial amount of research into rules and their effects.

Starr departs from traditional utilitarian theory when he raises the issue of intention and its importance in determining the morality of an act, as he attempts to free utilitarianism from the criticism that it judges acts and rules solely by their consequences. He suggests that an act (and so, presumably, a rule) is only praiseworthy if it is intended to do good (i.e., to achieve utility): thus, he says, blame cannot be attributed to an agent who has acted with good intention but was unable to foresee all the consequences of his or her act. Similarly, Starr states that, "one ought not to be praised for doing that which results in the best consequences occurring even though one wished to harm society."¹⁶ Surely, however, the agent is still responsible for his or her act in the first case because of the causal link between himself/herself and the bad consequences of his/her act: thus the praiseworthiness of the act and, in some cases, the rule upon which it was based is inevitably prejudiced. While in the latter case, the act may have produced utility and therefore be of positive moral value for an act utilitarian even though the agent's motives cannot be praised. One is also led to assume that mixed motives or intention to do something which will benefit the agent as well as others are acceptable and that no distinction is made between

actions at least partially inspired by self-interest and those done out of duty or altruism.

While Starr goes some way to meeting the criticism that utilitarianism is judged entirely by consequences and not by intentions, he gives no guidance about the extent to which one should weigh up consequences against intentions; the evidence may conflict or one may seem to negate or nullify the other. Starr writes:

... utilitarians have been subject to the objection that on some occasions they bestow moral praise or blame for the wrong reasons. That is, the best consequences may be inadvertently produced by one who wishes to do something heinous. Conversely, bad consequences may be an unforeseen result of an action in which one wanted to maximize the best consequences. This objection is often made and is terribly unfair to utilitarians. No self-respecting utilitarian is going to claim that if one sincerely attempts to do that which maximizes the best consequences for society, carefully researches all competing alternatives, and then for unforeseen reasons bad consequences result, that one ought to be *blamed* for performing this action. Conversely one ought not to be *praised* for doing that which results in the best consequences occurring even though one wished to harm society. The concept of "intention" is relevant here. If one intends to do the best consequence maximising act, one may quite rightly be praised for doing so. The act itself will be the incorrect one to perform since the best consequences did not result. But this point is independent of whether the agent warrants praise or blame. This is the case since surely utility is more likely to be promoted as one intends to promote utility when performing an action. The probability of utility being maximized will be significantly increased if one has this corresponding intention. So, even though there will be mistakes on occasion, from a utilitarian perspective it is perfectly appropriate to praise one for intending to perform an action which attempts to maximize utility even if this does not occur in each individual situation. This twofold appraisal of an act's consequences and the agent's praiseworthiness or blameworthiness is consistent with utilitarian theory. Thus the objection is misguided.¹⁷

On this account codes of ethics are broad rules of thumb which may be justified as codes on the grounds that their intention is well-intended even though, on occasion, they yield dis-utility. On such occasions, the act will be judged as wrong but if the rule overall generally yields utility then it still stands. If a general rule should start to fail to yield utility

(perhaps as a result of changing social circumstances) one might wonder at what point the rule would be abandoned and how the threshold would be determined. Clearly there would be a point at which the rule-breaking would be justified on utilitarian grounds. This seems to suggest that even with a simplified structure of rules a utilitarian would be forced to undergo a fairly complex procedure of assessment: assessing the continuing validity of the rule which would require the assessment of separate events and acts; assessing the intention behind the rule and the intention of the agent in individual cases where rule-following led to dis-utility. When rules are generally "working" and produce utility there is no problem except in the provision of empirical evidence; but as soon as things go wrong the utilitarian is plunged into a morass of calculation and the distinction between act and rule utilitarian becomes blurred. There is a tension between the relative importance of intention and consequences in judging either acts or rules. In the case of rules the fact that a situation could arise whereby a well-intended rule generates an ad hoc disutility would force the utilitarian to an act-utilitarian analysis. To avoid difficult problems it is therefore easier and less contentious to adopt a code of ethics of a very general or schematic nature. It is questionable whether such codes serve any moral value; moral issues are often difficult and controversial and it is perhaps misleading to suggest that they can be otherwise and that they can be dealt with within a specific code.

To comply with rule-utilitarian ethics, codes must be accompanied by a rationale to point up the utilitarian benefits and ideally be accompanied by some empirical evidence or intent to acquire that empirical evidence to show that the code is efficient in producing utility.

The issue of intention raises the question of the nature of responsibility and the extent to which individuals can be held responsible for the results of their actions. "Kant *wanted* to maintain the claim of ordinary moral consciousness that we are responsible for immoral actions"¹⁸ on the grounds that freedom to choose implied responsibility but some commentators have suggested that he eventually amended his interpretation of freedom to include heteronomous actions by distinguishing between two senses of "will." Allen Wood argues that Kant did not simply

equate freedom with autonomy but regarded freedom as the capacity to act autonomously.¹⁹ Codes of ethics do not often cover, though perhaps they should, the extent to which the individual in the organization has freedom, rights and responsibility for his or her own actions. One notable exception is the IBM code which does spell out in some detail the restrictions and obligation which are to be imposed on the individual. I should now like to argue in favour of a deontological approach to codes of ethics.

In analysing an intrinsicist account of morals and applying these to codes of ethics I want particularly to look at the contribution of Kantian ethics and how they may be applied as a sensible theoretical base for codes of ethics. I shall first look at Kant's view of the source of morality and moral obligation, the structure and nature of Kantian moral law and then consider the role of the individual and his/her relationship with others.

Kant's specific criticism of utilitarianism has been described as follows:

... the philosophy of eudaimonism and all its variants, including even the philosophy of self-perfection, was the epitome of moral confusion. Morality must either issue in unconditionally a priori judgements or else quit the field altogether. The task of moral philosophy could only be to explain how unconditionally a priori practical judgements were possible, to discover their proper formulation and then to demonstrate their validity. In short, moral philosophy must be like logic in its universal and absolutely unconditional validity.²⁰

Kant's own argument was that:

An action done from duty has its moral worth, *not in the purpose* to be attained by it, but in the maxim in accordance with which it is decided upon ... Thus, the moral worth of an action does not depend on the result expected from it, and so too does not depend on any principle of action that needs to borrow its motive from this expected result ... Therefore nothing but the *idea of the law* in itself which admittedly is *present only in a rational being* ... can constitute that preeminent good which we call moral, a good which is already present in the person acting on the idea and should not be awaited merely from the result ...²¹

The essence of Kant's conviction was that moral life is a continuing struggle between the demands of

duty and temptation of pleasure and inclination. I disagree with Wolff's argument that Kant, "did not even think an action toward which I am inclined thereby lacks moral merit ... [but] there still remains a picture of the conflict within each man [sic] between duty and inclination."²² Kant's own words are that on occasions where duty and inclination coincide then,

... an action of this kind, however right and however amiable it may be, has still no genuinely moral worth ... for its maxim lacks moral content, namely, the performance of such actions, not from inclination but from *duty*.²³

Kant's view was that it was rationally possible to determine the necessary or good but that reason is not the only influence on the will. Subjective compulsions will have influence and to counteract this one must be motivated by a sense of duty which is, "the necessity to act out of reverence for the [moral] law."²⁴ This is his justification for the existence of moral laws as inflexible rules and is the reason laws take the imperative form. Kant distinguished between perfect duties, which are obligatory, and imperfect duties, which bind one only to adopt the maxim of developing talents and helping others but which leave one free to choose the method. Codes of ethics typically include both types of duty.

For Kant the source of morality and the only intrinsically good thing in the world, "... which can be taken as good without qualification is ... a good will."²⁵ Any other talent or quality may be used to further either good or evil ends although some qualities (moderation, self-control) can be derived from good will and support it. Kant argues that humankind is not merely to be guided by instinct and that the possession of the faculty of human reason implies an obligation to use it to guide the will to be good in itself. He argues against utilitarian principles of happiness as the goal of life, though he accepts that,

To assure one's own happiness is a duty (at least indirectly); for discontent with one's state, in a press of cares and amidst unsatisfied wants, might easily become a great temptation to the transgression of duty.²⁶

On Kant's account codes of ethics would consist of objective laws derived from the categorical imperative which in themselves should determine the

action of the will irrespective of and unsullied by personal inclinations and consequences, i.e., perfect duties. For Kant, however, laws cannot be imposed externally, but must be formulated by individuals,

... If the laws of freedom cannot be other-imposed . . . , they must be self-imposed. That is to say, freedom would be identical with autonomy: and since autonomy is the principle of morality, a free will would be a will under moral laws . . .²⁷

Kant justifies the existence of laws through the particular form that they take and in the freedom that is simultaneously bestowed upon a rational being capable of possessing practical reason and the capacity to exercise faculty of choice.

Kant argues that moral law is valid because it springs from our own will as intelligence. Ethical legislation makes action a duty and also makes duty the moral incentive. Kant argues that everything in nature operates in accordance with laws and that rational beings should operate under moral laws. A morally practical law is a proposition containing a categorical imperative which "by itself commands absolutely and without any further motives . . . the following of this law is duty."²⁸ Kant distinguished between a categorical imperative and a hypothetical imperative, the latter being an imperative required to achieve a particular purpose such as technical or prudential aims mentioned at the beginning of the paper. Kant defines one single categorical imperative,

Act only on that maxim through which you can at the same time will that it should become a universal law.²⁹

This maxim extends the reciprocity of the Golden Rule to include the principle that all humanity should be treated as an end and never as a means only.

Phillippa Foot has questioned³⁰ whether there is a genuine difference between categorical and hypothetical imperatives and suggested that all imperatives are hypothetical. Her view challenges Kantian notions of the existence of an objective morality and associated imperatives and laws. On her account there are many different types of hypothetical imperative and they may be relative to different individuals, groups or societies. Foot argues that moral codes may be regarded as a form of etiquette to which one may choose whether or not to adhere

without there being some objective requirement to do so. On this view it is possible to envisage particular groups of people (public relations practitioners, for example) wishing to establish and publicize a code of ethics as part of a shared desire among that group of people to "professionalize" their occupation.

Kant's concept of autonomy is realized through the idea that every individual can give the moral law to themselves and that moral laws are not imposed externally and heteronomously.

... morality demands that we act on the sort of policies which, if adopted by everyone, would generate a community of free and equal members each of whom would, in the process of realizing his own purposes also further the aims of his fellows.³¹

This approach makes Kant's philosophy accessible and achievable by ordinary mortals and provides practical guidance for the construction of codes of ethics:

The will is therefore not merely subject to the law, but is so subject that it must be considered as also *making the law* for itself and *precisely on this account* as first of all subject to the law (of which it can regard itself as the author).³²

One of the difficulties in applying ethical theory and forming codes of ethics is to devise an ethical formula for working out the code. In practice, codes imposed paternalistically or hierarchically are less likely to receive support than codes generated through participation.

The rationale for investigating Kant's framework of the categorical imperative is that it is founded on the concept of duty and intentional rationality and morality. The problem in applying the theoretical concept in practice is that, as has been noted,³³ the categorical imperative is a structure that apparently contains no specific content. This might seem to be a major stumbling block in constructing a specific and viable code for business. It may be argued that laws should specify intentions and performance. Intentions or aspirations alone are too vague and stratospheric, particularly in an organizational context. Performance indicators related to the intentions give more practical advice and have the advantage of being measurable. But the categorical imperative does offer a particular ideal of policy formulation *vis*

à vis codes of ethics. It suggests that codes can be formulated by and contributed to each and everyone within the organization thus “empowering” the individual employee. This avoids the problem of the external imposition of duty objected to by Kant. Codes of ethics may be conceived of and written by Top Management in a process similar to the formulation of mission and vision statements: management’s arrogation of this power cannot, however, be justified. Managers are no better qualified to make moral judgements than employees and, indeed, their senior position may make them more likely to make self-interested and prudential judgements. Lack of consultation may also lead to paternalism. This may be what Starr is driving at when he says that codes should not be secret.³⁴ The value of the categorical imperative thus lies in its contribution to policy formulation decision-procedures and its ability to generate moral discourse in the organization rather than its contribution to a specific code. Starr’s argument for flexibility does address the criticism that rule-utilitarians may be “rule bound.” The Kantian approach, however, avoids this difficulty by remaining devoid of explicit content except in defining that it will be determined by autonomous rational beings.

The moral significance of codes of ethics is contained in their existence and they have the potential to yield the process of ethical decision-taking. However, the origin and application of these “laws” in the organizational setting can vary significantly. If they are imposed by management and communicated top-down they may infringe the autonomy of employees. If, however, the codes are arrived at through discussion then they may represent the general will of the organization. Korner suggests a conceptual link between Kant and Rousseau thus,

We have seen that “conformity to law in general” ranks with Kant as the necessary and sufficient condition of the morality of maxims and through them of actions. The conception recalls to some extent Rousseau’s notion of the general will.³⁵

The Kantian notion of individual autonomy and rational contribution to the formulation of moral law results in individually binding rules that have to take others into consideration. If business is concerned that its codes of ethics may be regarded as

hypocritical window-dressing the adoption of a Kantian approach to policy-formation may go some way towards defeating cynical criticism. There may also be another prudential benefit for the organization in the creation of open communication within the organization and a better motivated workforce. Kant, however, would not approve if such ends were what motivated industry to make change or of the way codes may be appropriated to further the pursuit of business rather than good and therefore not performed for the sake of duty.

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Notes

¹ Donaldson, J.: 1989, *Key Issues in Business Ethics* (Academic Press, London), pp. 124, 133.

² Paton, H. J.: 1986, *The Moral Law Kant’s Groundwork of the Metaphysic of Morals* (Hutchinson, London) p. 80.

³ Harris, N. G. E.: 1989, *Professional Codes of Conduct in the United Kingdom, A Directory* (Cassell, London) ‘Introduction’, pp. 5, 6.

⁴ Donaldson, *op. cit.*, p. 124.

⁵ Harris, *op. cit.* ‘Introduction’, p. 1.

⁶ “All industries, arts and crafts have gained by the division of labour . . . each confines himself to a particular task, differing markedly from others in its technique, so that he may be able to perform it with the highest perfection and intelligent ease. Where tasks are not so distinguished and divided, where every man is a jack of all trades, there industry is still sunk in utter barbarism. In itself it might well be a subject not unworthy of examination, if we asked whether pure philosophy in all its parts does not demand its own special craftsman.” Kant, I.: *The Groundwork of the Metaphysic of Morals*, Paton, *op. cit.* p. 54.

⁷ “Would it not be better for the whole of this learned industry is those accustomed to purvey, in accordance with the public taste, a mixture of the empirical and the rational in various proportions unknown even to themselves — the self-styled ‘creative thinkers’ as opposed to the ‘hair-splitters’ who attend to the purely rational part — were to be warned

- against carrying on at once two jobs very different in their techniques, each perhaps requiring a special talent and the combination of both in one person producing mere bunglers?" Kant in Paton, *op. cit.* p. 54.
- ⁸ Paton, *op. cit.*, pp. 14, 56.
- ⁹ Paton, *op. cit.*, pp. 55, 56.
- ¹⁰ Wolff, R. P.: 1973, *The Autonomy of Reason A Commentary on Kant's Groundwork of the Metaphysic of Morals* (Harper Torchbooks, Harper and Row, London), pp. 166–167.
- ¹¹ *Ibid.*, pp. 164–167.
- ¹² Massey, S.: 1982, 'Marxism and Business Ethics', *Journal of Business Ethics* 1(4), p. 301.
- ¹³ Starr, W.: 1983, 'Codes of Ethics — Towards a Rule-Utilitarian Justification', *Journal of Business Ethics* 2(2), p. 100.
- ¹⁴ From The Code of Ethics of the Society of Professional Journalists (USA), cited in Starr, *op. cit.*, p. 102.
- ¹⁵ Starr, *op. cit.*, p. 102. See Donaldson *op. cit.* who describes the similar term "public good" as a "weasel word" p. 123.
- ¹⁶ Starr *op. cit.*, p. 102.
- ¹⁷ *Ibid.* p. 102.
- ¹⁸ Sullivan, R. J.: 1989, *Immanuel Kant's Moral Theory* (Cambridge University Press, Cambridge), pp. 284–286.
- ¹⁹ *Ibid.*
- ²⁰ Wolff, *op. cit.*, p. 46.
- ²¹ Paton, *op. cit.*, p. 66.
- ²² Wolff, *op. cit.*, p. 2.
- ²³ Paton, *op. cit.*, p. 64.
- ²⁴ *Ibid.* p. 66.
- ²⁵ *Ibid.* p. 59.
- ²⁶ *Ibid.* p. 62.
- ²⁷ Kant, Paton *op. cit.*, pp. 39, 107, 108.
- ²⁸ Kant, Paton, *op. cit.*, p. 87.
- ²⁹ Kant, Paton, *op. cit.*, p. 84.
- ³⁰ Foot, P.: 1972, 'Morality as a System of Hypothetical Imperatives', *The Philosophical Review*, *passim*.
- ³¹ Wick, W.: 1964, 'Introduction to Kant's Moral Philosophy', Kant, I. *The Metaphysical Principles of Virtue*, Trans. James Ellington (Bobbs-Merrill, New York).
- ³² Cited in Wolff, *op. cit.*, p. 178.
- ³³ Ebbinghaus, J.: 1968, 'Interpretation and Misinterpretation of the Categorical Imperative', in R. P. Wolff (ed.), *Kant, A Collection of Critical Essays* (Macmillan, London) p. 211.
- ³⁴ Starr, *op. cit.*, p. 101.
- ³⁵ Korner, S. W.: 1987, *Kant* (Penguin, Harmondsworth), pp. 139–140.

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