

A Christian Theory of Leadership Ethics

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There are libraries full of narrative guides based on practical experience and tips for good leadership. The mere recognition of man as the center of personnel management is insufficient to arrange and evaluate a theory's ethical content. The first concern of this article will be the disclosure of the fundamental values currently underlying contemporary management models and the assessment of their ethical quality. The second concern of the article will be to show a coherent deductive approach from a Catholic point of view. A Christian theory of leadership ethics is developed starting from its source of values up to strategic entrepreneur decisions. Its merit is to suggest a conclusive Christian orientation for the assessment of codes of ethics and leadership cultures in enterprises, that, as an end in itself, clearly and plausibly places man at its center.

THE MOST IMPORTANT RESOURCE

A survey in the German *Handelsblatt* has emphasized that employees are considered to be the most important resource of a company.¹ The aim of human resource management (HRM) is to optimize this. It contains, however, an ambiguous aim: on the one hand it may signify a particular emphasis on people compared to the other resources and aspire to the development of human personality above all else (cf. LE 12, SRS 1). In this case we can speak of a “human orientation” of the company as a leadership ethic. On the other hand it may imply that humans as employees in a company are simply part of the continuum of the pool of resources that must be optimized under market conditions. In this case personnel management is not concerned primarily with people and their development but rather with a calculating economic ethic centered around an efficient allocation of scarce resources, of which employees are simply considered to be a particularly important part. Either the humane development of the employees or a calculation of economic efficiency may be the main motive hidden behind the declared belief in man as the most important resource. The mere recognition of man as the center of personnel management is insufficient to arrange and evaluate a theory's ethical content. The first concern of this article will be the disclosure of the fundamental values

currently underlying contemporary management models and the assessment of their ethical quality.

The foundation of academic discussion on the topic of leadership ethics is Elton Mayo's (1975) Hawthorne Study, which provides a critique of the scientific management model called Taylorism. The exploration of a transparent value source of leadership ethics is still quite recent.² Even though we must remember a great predecessor such as John A. Ryan (2007),³ the Christian attitude to a recent assessment of ethically oriented personnel management and leadership is not at all obvious.⁴ The second concern of the article will be to provide an approach from a Catholic point of view. Thus I will ask what leadership ethics in personnel management consists of in the first place, and what contribution the Christian can make to this. First one must focus on the basic question of ethical personnel management in order to deduce the next steps towards a logical systematization. Subsequently there follows a presentation of rival solutions in leadership ethics and, with recourse to the available Kantian business ethics, a further development towards a Christian theory. The contribution of this paper consists of the theoretical foundation of Christian Leadership Ethics. Thus the method chosen here is deductive. Relevant leadership questions of application and implementation, however, remain to be elaborated in another more inductive paper.

COMPETITIVE FRAMING OF LEADERSHIP

Before discussing what leadership ethics should be, it must be emphasized that from a Christian point of view efficiency and human development must always be considered together. They are not identical, but neither are they contrary to each other. Obviously economic logic is not unethical. Efficiency and competition create jobs and avoid wastage of scarce resources (cf. Vranceanu 2014). Thus they are effective instruments with which to fight social exclusion.⁵ But efficiency is not an end in itself (cf. Nass 2006 and Sandel 2012). If it were the ultimate social goal, we would have to reformulate not only Christian principles but also our constitutions: Then it would not be the dignity of man that was inviolable, but rather efficiency. The social teachings of the Church express its commitment to ethics that promote—according to the personalist principle—both the idea of market competition and the development of each individual within the company. The market logic of price and efficiency is not approved by the Church as a liberal ideology, but rather because human development as end in itself corresponds with the responsibility of man before his Creator.⁶ This commitment may be emphasized here before the limits of economically reduced ethics for leadership culture are discussed below.⁷

TWO-SIDED RESPONSIBILITY

Ethically orientated personnel management—as leadership—concerns the responsibilities of an enterprise for its staff: thus, according to Jürgen Plaschke (Sauter, Plaschke, and Zinder 2007), personnel management, understood as caring concern for staff, has the aim of providing the firm with good employees. At the same time it has the humane aim of caring for the employees through the firm. But leadership ethics must also be understood in a broader sense. It takes on the role of carrying out normative assessment of the leadership culture at all points of contact between senior management and other staff. In this sense leadership ethics is also concerned with a normative evaluation of corporate culture and thereby, above all, with the reciprocal relationship between the senior management and other employees and amongst themselves. It identifies responsible means of influencing the behavior of the managed. Leadership ethics asks, working from the basis of a conception of man, for just relationships within a firm. The leadership culture is realized in the ethos of those involved, that is, the executives and the employees. Therefore, although management ethics is an ethics of virtue, it does not end there.⁸ It is also institutional ethics and asks personnel, organization or principal departments about written and unwritten rules of enterprise, such as basic principles, organizational charts, hierarchies and decision-making channels, about the allocation of competences, as well as the strategies of personnel planning, use and development, and about the culture of communication and motivational structures. Thus it is along the lines of the following practical questions: What sort of character does an executive represent?⁹ Which employees are hired? Which educational measures are promoted? Does one, as an executive, opt more for cooperative or for top-down decision making, more for control or for trust, more for competition or for teamwork? Does one rely, in particular, on extrinsic financial incentives for motivation or is intrinsic motivation through insight and identification preferable?¹⁰

Companies within the market economy are in competition, and because of that, the individual ethics of the executives and institutional ethics in the arrangement of rules and strategies must bear economic success in mind. Accordingly, an ethic going beyond economic factors must ask how economic calculation and a human orientation in leadership behavior are to be made compatible with each other.¹¹ In a theoretical sense this synthesis based on the conception of man must be converted coherently into an implementable management and enterprise culture. The concept of man in management ethics is under tension reflecting the uncertainty surrounding the correct interpretation of HRM: If the employee is primarily an inter-

changeable production factor, then personnel management involves the sum of optimization of the so-called human capital in the enterprise, dependent on the product to be optimized, through incentives for motivation, skills, and qualification of the workforce. If man is understood primarily as an end in himself, then the design or realization of management ethos, rules, and strategies does not concern the optimization of the summed output, but rather the personal development of each individual dependent on fixed and variable personal characteristics and preferences. Personnel management then concerns the development of each individual, and not an anonymously calculated sum in which one or another may be left to ruin. Ethical management in the context of the market economy therefore confronts executives in their practical decisions with a dual or two-sided responsibility to both human beings and to the goal of efficiency.¹² The same applies in the design of rules and the application of strategies. In the context of the market economy, ignoring the economic viewpoint is probably self-destructive for enterprises. Ultimately, ethical management requires motivated and well-qualified employees who are not concerned with self-realization at the expense of the firm. Otherwise, it issues an invitation for moral hazard that weakens personal identification with the firm. The comparatively tempting sum of achievement potentials is, however, lacking in an ethics not geared to the logic of economic competition. An ethical leadership may therefore be recognized by the inclusion in all necessary calculations of the development of man as an end in itself.

LEADERSHIP THEORIES

Appropriate ethical management seeks solutions for the realization of ethos, rules, and strategies that involve the two-sided responsibility associated with the concept of man as a source of values. Thus different styles of management will be favored depending on the conception of man involved. Since the work of Douglas McGregor (1960: 33–35), management theory has distinguished between a Theory X and a Theory Y in the management's concept of man, with corresponding consequences for the design of corporate culture. According to Theory X, employees are regarded as opportunistic and egotistical. Since they make use of every opportunity for moral hazard, which harms the enterprise, an intensive control system is required, with appropriate instruments of sanction. According to the categorization of Tom Burns (1978) and, subsequently, Bernard Bass (1985), management must then be understood as transactional. This means that since people are not morally convertible and a corresponding re-education is therefore to be regarded as utopian, management, along with structures and strategies, must at least aim at getting opportunistic employees to

adapt to management requirements.¹³ Transactional management is based on control, reward, and sanction: “The managed must expect positive or negative consequences for their actions and the management must convey these” (Neuberger 2002: 197). Adaptability and respect for predefined rules and sanctions are criteria for hiring employees. Creativity and readiness for discussion are less important here because they would block the realization of decision-making processes and the required imposition of power and constraint.

According to theory Y, employees are, in principle, loyal, ready to work, and motivated. They wish to display responsibility and creativity. In this case, a corporate culture of trust must rely more on self-control (cf. McGregor 1960: 47–48). Such a theory can be realized through transformational management. This means that employees should be made capable of assuming responsibility (for example through advanced vocational training). In place of simple adjustments that are then shed, there is a change in the habitual thinking and actions of employees: “This management occurs if one or more persons combine so that the manager and the managed lift each other to higher levels of motivation and morality” (Burns 1978: 20). This must be understood to be a moral conversion and is based on intervention for the purpose of identification (for instance by charisma, inspiration, intellectual stimulation or individualized leadership) (cf. Neuberger 2002: 199). It is achieved either by a charismatic-heroic management style in which the employees are nurtured, or else by a post-heroic management style where a normally silent manager makes participatory decisions and treats the employees as independent, jointly responsible persons (cf. Kuhn 2000: 160).¹⁴ Tasks promising success should generally be delegated, whilst taking upon oneself, as far as possible, responsibility for mistakes of the employees. Such concepts of man and their management attitudes can be assigned to normative theories, and these will now be introduced.

LEADERSHIP ETHICS

Ethical leadership involves the pursuit of human development as an end in itself (cf. CSDC 38). Available management models that remove this aspect purely for reasons of efficiency do not fall under this understanding of ethics. Non-ethical models can be divided into (1) those that reduce man to the characteristics of the *homo oeconomicus* (individual self-interest), and (2) those that regard man as a dialogic being with an economic and an ethical rationality. The first group contains approaches that understand business responsibility to be primarily for the purposes of structural optimization of processes in organizations. Malik has transparently subsumed desired management skills to the purpose of optimized human resources:

thereby secondary, soft aims in corporate culture are made subordinate to the hard aim of performance optimization. These soft aims include, for example, the creation of an atmosphere of trust, strengthening of loyalty, and identification, a focus of the attention of employees on the reduction of weaknesses, and a positive way of thinking in general. Development of personal skills is an instrument of economic success: “It is not essential what persons are but rather how they act: being is not decisive but rather doing” (Malik 2007: 79).

Approaches in the second group of non-ethical models understand man as a dialogic being who is not subverted to the rationality of efficiency. They are even concerned with the development of this quality in man. This aim, seen as secondary and interchangeable, is subservient to the end of efficiency and is so exploited (cf. Sims and Brinkmann 2003: 243). Personal development, and thereby the person himself, is seen as a way to achieve the purpose, that is, economic success. For Kets de Vries (2009) the employees are means of efficiency. Soft skills are simply a strategy for economic success, and human satisfaction the way to higher performance. These theories will not be discussed subsequently under the heading ‘Ethics,’ since I regard an ‘ethically’ oriented personnel management introduced exclusively on the grounds of economic calculation as a contradiction in terms. When human development and economic calculation are competing with each other, human development must never be abandoned (cf. CA 32). It must always be included in the economic calculation, because efficiency is not an end in itself, but serves human development as its end (cf. SRS 1). Even if I must therefore dismiss an employee, I have always to treat him not as a mere anonymous human resource, but as man with dignity.

There remain two alternative categories of leadership ethics. In one, human development is included as an end within a two-sided responsibility. In this case, a heuristic of human development may be taken as a foundation. Economic calculation then serves the development of the person thus depicted. The orientation towards efficiency is now an instrumental means to a previously economically simplified human responsibility. This approach is introduced briefly in the following section as monological leadership ethics. Alternately, one can postulate a dialogic concept of man. In this case, the development of the dialogic rationality of man with ethical and economic rationality is then the end in itself of personnel management.

Monological Ethics

Monological leadership ethics seeks the achievement of human development solely through persons operating on the market. Thus people follow the logic of individual self-interest both in the design of the rules of a business and in its concrete moves. A moral beyond the normative logic of efficiency is superfluous (cf. Homann and Blome-Drees 1992). Economics is captured by the logic of individual self-interest, in which the counterfactually modeled person is reduced to the monological rationality of efficiency. In this case, on the assumption of individual self-interest, the solution of a two-sided responsibility is identical to a one-sided economic responsibility. Theory X, with its relevant transactional style of management, fits well with such models, as the ethical-dialogical processes are made superfluous through the monological construction of man, and humans are not held to be moral beings. Thus, in these theories, a moral that is not economically translatable is irrelevant for business practice. Management and employees must be warned of such a moral, as it endangers the allocations determined by economic reasoning.¹⁵ Personnel planning, deployment and development, and company rules and strategies are then orientated towards performance optimization through competition. This theory of normative economics contradicts a Christian point of view, because it reduces man to individual self-interest and morality to efficiency.

An economics of management such as this indeed claims to represent ethics economically in terms of human development. The price paid for this is a shortening of the *Humanum* that even economists have criticized as unrealistic. Robert Tricker (2012: 223) has pointed out “that governance [as understood by monological ethics] involves a contract between two parties, and is based on a dubious conjectural morality that people maximize their personal utility.” The economists Alois Stutzer und Ulrich von Suntum (2010) have stated that “the results of experimental economic research . . . show patterns of behavior directed by altruism and justice that do not seem readily compatible with the paradigm of [individual self-interest].” In the final analysis, the monological leadership ethics does not do justice to the *Humanum*.

Dialogical Ethics

I presuppose that in ethical terms the personal development of the employees in a company must be considered as an end in itself. In order to determine the Christian requirements I will first introduce the source of values as the dialogical nature of man. Subsequently I will search for an existing theory of ethical personnel management that can be integrated

into such a position. Adam Smith (2006: 4) has provided a dialogic view of the human. Man is by nature egoist and altruist at the same time. It is the task of any management that does justice to man to take both features of the being seriously, and thereby to understand man as a dialogical being. On this basis, we should ask in what way managerial staff could influence this inner dialogue in the sense of a personal development.

According to a Christian view, every human being has, as a creature and an image of God, an absolute dignity that comes from the Creator. This is the foundation of the absolute right of each human to the development of creativity and communality, which Natural Law recognizes as reasonable, and demands from existing management and corporate culture a rule-, virtue- and strategy-concept of help in order to help themselves with an ideally high degree of solidarity. As a free and social being, man is moreover a moral being that makes decisions on the fundamentally dialogic orientation to self-interest and social orientation with the help of conscience. As a moral being, the human carries a triple responsibility in terms of the triple biblical commandment of love:

- First, the love of the Creator, who has given man the freedom of self-determination and the will to be good;
- Second, the love (derived from the love of the Creator) of oneself, which entails the task of developing one's individual and social personality, and an esteem for every human life, especially the lives of the weak and the ill—the task of development of their own individual and social personality, and esteem for every human life, especially the weak and the ill; and
- Third, the love of one's fellow man, manifested in acts of charity practiced in an affective spirit of coexistence.

Christian Leadership Ethics must enable man to develop this triple responsibility. It is achieved in virtues and institutions. Both the design of rules and strategies within a company and concrete actions are valid areas for morals and virtue.¹⁶

CONVERGENCE BETWEEN CHRISTIAN AND KANTIAN-BASED LEADERSHIP ETHICS

In his Kantian model, Norman Bowie has provided a comparable source of values that can act as an inspiration for a draft version of the ethics involved in Christian requirements for leadership. From this, the development of man as a person—on transcendental grounds—is the immediate

consequence of the categorical imperative never to treat people solely as the means but always at the same time as the purpose (cf. Bowie and Werhane 2005). Thus, an instrumentation of individuals for economic calculation is ethically forbidden. Analogous to a Christian view, a triple responsibility of man is presupposed. Ethically legitimate personnel management requires autonomous managers who accept responsibility for the moral right of their employees to autonomy: “one has both a duty of perfection to oneself and a duty to promote the happiness of others” (Bowie and Werhane 2005: 64). First, a person is responsible to the necessities of reason,¹⁷ then, derived from this, to develop their own autonomy, and finally, to help the employees to develop their own autonomy. Such leadership ethics enables man to develop this triple responsibility. A two-sided responsibility consists in prioritizing personal development, which is, in turn, served by economics. To quote Peter Ulrich (2008: 450): “legitimate pursuit of profit is always morally restricted pursuit of profit.” Related to this idea is the idea of servant leadership that demands a serving attitude from the executives. It was established by Robert Greenleaf and further developed with both evangelical and secular nuances.¹⁸ I share this idea in principle. But I see two shortcomings. On the one hand, it lacks a normative justification. Thus, it is not an ethical theory. Therefore, I propose a Christian-Kantian synthesis. On the other hand, along with Bowie and Werhane (2005: 143), I also fear the endangerment of the autonomy of the executives through self-abandonment, above all towards the organization: “The danger of the servant leader is that he or she should allow him- or herself to be used as a means merely.” To avoid this danger, the servant idea must be enriched by a normative idea of a triple leadership responsibility as not only Kantian autonomy, but also answering love in the Christian sense.

I will now follow primarily Bowie’s Kantian theory in the formulation of the question. This will allow the constitution from the following orientations of a coherent arrangement of leadership culture derived from the transparent source of values:

- Ethical management “must be done from the appropriate moral motive” (Bowie 1999: 66). It requires a Christian viewpoint (cf. CSDC 343) as well as, in the words of Peter Drucker (1973), ethical managers.¹⁹ A focus on the ethics of virtue alone, however, is lacking in complexity. It must be complemented by the contextual institutional ethical design of the management culture. This can be achieved by good executives and good situations that protect and promote the

triple responsibility at all levels of the hierarchy (cf. Kuhn and Weibler 2012: 119).

- “The Kantian adopts the Theory Y view of human nature” (Bowie 1999: 86). Leadership ethics, on the basis of its understanding of responsibility, thus presupposes a culture of trust and esteem as an end in itself. The aim is to promote the integrity of executives and employees by understanding their roles.²⁰ This concerns a self-determination that provides orientation and goes beyond a neutral charisma. Integrity is regarded as an unequivocal positive value system that is achieved by personal cohesion and steadfastness even when faced with obstacles (cf. Kuhn and Weibler 2012: 111–13). In addition, there is also, as far as is possible, a comprehensive acceptance of employee responsibility with an anxiety-free critical-creative loyalty, as is the case of the explicit leadership vision of the Austrian savings banks.²¹
- A competition between power and countervailing power must be replaced by an idea of the intentionally empathic exchange of roles. For the understanding of leadership, another categorical imperative is required (Kant 2002: 51–52): “The rational being must always consider itself as giving law in a realm of ends possible through freedom of the will, whether as member or a supreme head.” Against this background, ethical leadership is transformational, because it converts the employees to autonomous jointly responsible persons. At the same time, it is post-heroic. It should involve the leader’s interaction with followers and an appeal to higher values. Those led also lead the executive through their behavior and are thus understood as co-leaders (cf. Lipmann-Blumen 2005). Through, for example, the distribution of employee shares they are involved in the success of the company, and should participate in generative dialogues concerning decision-making.²² The ability to achieve this requires transparency of decision-making paths and arguments, as well as the mutual provision of all information necessary for a rational jointly responsible decision (‘open book management’) (cf. Bowie 1999: 54–57).
- Of course, a Christian Leadership Ethics requires an ideal of the good life as the development of a triple responsibility. This ideal excludes, at the same time, paternalistic coercion and deception²³ (cf. CA 13, CSDC 39 and Bowie 1999: 71). A

necessary condition for a culture of freedom is the normatively absolute duty to guarantee negative freedom as the “ability to act independently of determination by alien causes” (Bowie 1998: 1085). An additional aim of meaningful work is to support the development of positive liberty “to be a law unto themselves” (Bowie 1999: 63). On the one hand, actions such as offers of education expand the range of options for free decision making (including an exit option). On the other hand, the ability for rational decision-making and moral development should be promoted.²⁴ According to the principle ‘*ultra posse nemo tenetur*’²⁵ a range of options are available to aid executives in their concrete efforts to promote positive freedom with measures they hold to be meaningful.

- Cooperative-participatory management should not be understood as consensual democracy. Rather, it follows from the autonomy of the individuals that there are different interests that even through discourse do not always lead to consensus. It is then the task of the executive to find a balance between the different interests and also to facilitate differences: “We should prefer a theory of leadership that allows a place for disagreement and dissent” (Bowie and Werhane 2005: 142). To this also belongs a convincing competence in enforcement.

It can thus be concluded that Bowie’s idea of leadership culture is:

- both a virtue-ethical and an institutional-ethical view;
- based on Theory Y;
- based on transformational, post-heroic leadership;
- a theory that demands reconciliation of interests and development of negative and positive freedom.

ATTEMPT AT A QUINTESSENCE

With regard to leadership culture, the previously described orientations of Kantian business ethics can be adopted for a Christian position. But a Christian Ethics offers a ‘*Magis*’ in issues of reasoning and of virtue. This calls for some modifications of the Kantian theory.

- A source of values with a concept of man and triple responsibility is the foundation for the normative theory of both the Christian and Kantian assessment of leadership. Although Christian Ethics offers another justification for it, it agrees

with the Kantian idea of a justified inviolability of human dignity.

- In the view of the Christian the reasoning behind the concept of Man’s existence as an end in itself, and addressee of the first responsibility, is the Creator God to whom we owe our existence. A Christian Natural Law point of view is therefore unable to understand the provision of humanity and its dignity as a pure “human self-conception” such as that defined, for example, by Peter Ulrich (2008: 70, 25) in a so-called Kantian line. The first modification concerns the self-consciousness of leaders: The Kantian responsibility before reason has to be replaced by the Christian idea of responsibility before God.
- The common aim of Kantian and Christian Ethics is a leadership culture implementing its objective given aim of human personality, either in the sense of autonomy or in the sense of an existence owed to God (cf. CSDC 124–51). The difference in justifying objectivity could lead to divergent consequences for human self-understanding and its derived virtues. The chosen ideological source determines individual leadership habits and the design of leadership. Christian morality is grounded on the personal love of God. Kantian morality is grounded on an anonymous duty. The second modification concerns the nature of virtue. Kant’s responsibility as a duty is to be replaced by a responsibility as love.
- In following its theonomic-Thomistic tradition, Christian Leadership Ethics also seeks connection with an emerging “neo-Aristotelism” in capability approaches in ethics (Amartya Sen, Martha Nussbaum),²⁶ which deduce inviolable human dignity coherently from natural human rights. In spite of all the diversity in ethical approaches, this nearness allows one to build bridges in leadership ethics. This is because, for the development of the person, the capability approach—still without practical application to leadership ethics—also demands, at a basic level, the widening of the individual room for options for each person and the promotion of basic capabilities for making responsible use of this room. The third modification concerns the philosophical roots. A Catholic Leadership Ethics is not genuinely Kantian. In its understanding of man and of virtue, it always refers also to its Aristotelian tradition.

Bearing in mind these aspects, one can combine the Christian point of view and the Kantian theory to create a Christian theory for leadership ethics.

With the help of a Christian normative theory, leadership cultures can be judged according to their ethical content. There remains scope for choice among those models of management practice judged in principle positively. In analogy to Joseph Höffner, who has emphasized that from a Christian view such a lasting openness is an ethically acceptable order and organization (Höffner 1962: 391f.), Bowie and Werhane (2005: 53) have demonstrated that: “Actions or practices that pass the test of the categorical imperative are permitted, not required.” An ethical personnel management acceptable from a Christian viewpoint does not itself have to be based on Christian motivation.

This article has introduced some steps towards an ethical theory with which the Christian necessities of personnel management can be determined. It is necessary to develop this approach into a coherent leadership theory that is able to generate the main points for practical orientation. To this end it must achieve an interdisciplinary integration of knowledge from organizational psychology and business management.

Together with other dialogic ethics, such an approach could and should expose pseudo-ethics in management theory and practice. Its practical implementation requires the search for framework conditions that promote the integrity of the executives. And last but not least, Christian bodies and institutions in particular must allow themselves to be measured against the Christian orientation for ethical leadership.²⁷

Notes

1. Cf. Reppesgaard 2005.
2. Cf. Kuhn and Weibler 2012: 109.
3. The Pontifical Council for Justice and Peace (2012) makes some useful comments on the Vocation of the Business Leader. However, this is not a theory of leadership ethics.
4. Important components can be found in the encyclical letter *Laborem exercens* or in the CCC (1991: 2126–2432), but unfortunately less so in a systematic continuation in recent elaborations of theological scientists, e.g., in Germany.
5. Cf. Pope Francis requires in EG 53–54: “No to an economy of exclusion.”
6. Cf. CA: The market has so far proved to be the best form of organization of the economy: efficiency creates justice.
7. Cf. the so-called ‘Economic Calculation Debate’ and von Hayek 2013.
8. Rohrhirsch (2013) objects that, from the Christian viewpoint, there are no Christian Leadership Ethics, but only Christian executives.

9. Kuhn and Weibler (2012) have made the criticism that currently it is especially Machiavellians, narcissists or psychopaths who make the running.

10. Many other relevant questions concerning leadership culture can be added here, e.g., minimum wages, maternity or sick leaves, health care, bonus systems, sabbaticals.

11. CA 35: “In fact, the purpose of a business firm is not simply to make a profit, but is to be found in its very existence as a *community of persons* who in various ways are endeavouring to satisfy their basic needs, and who form a particular group at the service of the whole of society. Profit is a regulator of the life of a business, but it is not the only one; *other human and moral factors* must also be considered.” Cf. CSDC 340.

12. Kuhn and Weibler 2012: 23, 94, 107.

13. Cf. Burns 1978: “An act of leadership took place, but not one that binds leader and followers together in a mutual and continuing pursuit of a higher purpose.”

14. Cf. Tower Stone Group (N.D.): “First, “heroic” management is described as being the work of a single actor, amplified by a staff of reactors; a dictatorship perhaps, where the leader decides and dictates actions for others to carry out. The “post-heroic” style is where decisions and actions are made by a collective intelligence; a team of people properly motivated and coordinated to work effectively together. This is much more difficult to implement and maintain, but tends to be able to handle growth beyond the point at which the heroic style can no longer be effective.”

15. Cf. Homann 1993: 41: “the most pressing task of ethics will then be to warn against morality.”

16. Cf. Schockenhoff 2007: 113: “Questions of justice can be discussed by examining the motivational disposition of the person, in which either in the horizontal frame . . . or within a vertical responsibility one is called to a just behavior.”

17. This necessity is the Kantian justification of universal normativity. It refers to the categorical imperative as the normative requirement of every rational act of thinking.

18. Cf., for an overview, Hartmann 2013. ‘Lead like Jesus’ is the motto of evangelic interpretations by Ken Blanchard, Phil Hodges, or Ken Jennings. Secular representatives such as James Sipe and Don Frick offer a matrix with twenty-one leadership concepts.

19. Cf. Melé and Cantón 2014: 32–34.

20. Integrity is revealed in technical qualification, in experience in dealing with people, in a coherent personality structure orientated on a conception of man and values derived from this, displaying emotions, and in living positive virtues. Cf. Kuhn and Weibler 2012.

21. Cf. Österreichischer Sparkassenverband 2009.

22. Cf. Kuhn and Weibler 2012: 157. On the Kantian idea of employee share-owning, cf. Bowie 1999: 57–60.

23. Cf. Korsgaard 1996: 113. A compulsory redundancy is therefore legitimate if the employees have accepted this risk in a voluntary employment contract. Compare Bowie 1999: 48–53.

24. Cf. Bowie 1999: 70. It is possible that tensions may arise here due to a sense of paternalism.

25. “No one can be forced to do what he cannot achieve.”

26. Cf. Zerth and Nass 2014.

27. Thanks to Sophie Zintl and Dr. Stuart Fellows for some linguistic support.

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