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Rethinking Organizations and Society from an Ethical Perspective

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Abstract

Contemporary organizations and societies have witnessed a return of ethical issues for several decades – with the ecological issue occupying center stage among its many contributing factors. In fact, the current Anthropocene era requires urgent ethics-based appropriate action. In this article, after recalling the meaning of ethics, we discuss how ethics is associated with many capacities, and how an ethics of finitude can aid organizations and societies put into practice a true sustainable development, which is now indispensable for our collective survival. From this ethical perspective, we invite individuals, citizens, organizations, societies, and the world to enact social radical change.¹

Keywords: ethics; anthropocene; sustainable development; management; politics; organizations; societies.

Man is the joy of the yes in the sadness of the finite.

Paul Ricoeur

From our position as subjects, we are always responsible.

Jacques Lacan

*Act in such a way that the effects of your action are compatible with the
permanence of an authentically human life on earth.*

Introduction

In the *Nicomachean Ethics*, Aristotle (1992) writes:

In the realm of practice, the end does not consist in the purely theoretical study and knowledge of various actions, but rather in their execution. Therefore, as far as virtue is concerned, it is not enough to know what it is, but one must also strive to possess it and put it into practice, or try by some other means, if there are any, to become good men. (pp. 522-523)

With these words, the famous Greek philosopher asserted, more than 2000 years ago, not only the problematic relationship politics—whose purpose is action—has with morality, but also the relationship individual good has with the common good. Such ethical considerations irrupts into what constitutes the very essence of humanity: action is a phenomenon that we encounter at all times. As French philosopher Éric Weil (1989) reminds us:

All human endeavor, as interested it is, is in fact subject to the question of whether it is justified or not, necessary, acceptable or reprehensible, in accordance with recognized values or in contradiction with them, i.e., whether it helps to achieve what is considered desirable and to prevent or eliminate what is considered bad. (p. 743)

In the world of organizations, particularly in the West, we have seen a return of such questions for several decades (Brenkert & Beauchamp, 2009; Deslandes, 2010; Luetge, 2013; Pesqueux & Biefnot, 2002). This ethical comeback is attributable to a number of factors: the numerous financial scandals that have marked Wall Street and business life in general (Enron, World Com, Parmalat, Ahold, the Conrad Black affair, the subprime crisis, Société générale, etc.); the rise of increasingly selfish attitudes among young business graduates; the decline of professional conscience in certain sectors; the socio-economic consequences of speculative decisions; the upheavals caused by new technology (Ford, 2015); major industrial disasters such as Bhopal, Deepwater Horizon, Rana Plaza; the debates surrounding executive compensation; and, above all, the formidable challenges posed by global warming and our mode of development, whose main contours were highlighted several decades ago in the MIT reports for the Club of Rome (Meadows, Meadows, Randers, & Behrens III, 1972), the Lisbon Group reports (Groupe de Lisbonne, 1995), and the pioneer bio-economics works by Nicolas Georgescu-Roegen (1978) and René Passet (1996).

The Anthropocene, a new geological epoch characterized by the advent of humanity as the main force of change on Earth, is upon us (Intergovernmental Panel on Climate Change [IPCC], 2021)—a new era that requires a radical revision of our practices and thoughts regarding our mode of development (Charbonnier, 2020; Fleury and Prévot, 2017). Hence our choice to discuss ethics in this issue dedicated to rethinking organizations and society from new ideas. Our article is organized as follows: after recalling what one means by ethics and presenting the powers of ethics, we address the main elements necessary to put into practice an appropriate ethics—an ethics of finitude—

within our organizations and societies to achieve sustainable development for humanity. As we shall see, the urgency of the situation demands radical changes from now on for individuals, citizens, organizations, societies, and the world.

Ethics and morals: a brief reminder

Today, ethics is both fashionable and a social fact in itself. Regular reading of newspapers and magazines (see, for example, French publications such as *Revue française d'éthique appliquée*, *Revue Interdisciplinaire, Management, Homme & Entreprise (RIMHE)* and *Revue de l'organisation responsable*; and English publications like the *Journal of Business Ethics*), the number of new publications on this or related topic (Bazerman, 2020; Brenkert & Beauchamp, 2009; Deslandes, 2010; Luetge, 2013; Mercier, 2014; Pesqueux & Biefnot, 2002), such as corporate social responsibility (Capron & Quairel-Lanoizelée, 2015; Crane, Matten, McWilliams, Moon, & Siegel, 2008; Gendron & Girard, 2013; Pasquero & Chanlat, 2016), or the special issues that are regularly devoted to it, notably in French (Brasseur, Kefi, & Ngijol, 2012; Flipo & Seidel, 2010), are eloquent illustrations of this contemporary trend.

But this popularity of ethics is not only the thinking product of so-called armchair philosophers; it is also the result of many problems that regularly afflict our moral conscience: corruption, financial scandals, dishonest bosses, gigantic executive remunerations, dubious management practices, the subprime crisis, growing inequalities, and especially the environmental effects of our own actions (Charbonnier, 2020; Fleury & Prévot, 2017; IPCC, 2021). If ethical reflection accompanies more or less any action, the term ethics requires some clarification. For philosophers, ethics is the field concerned with the values that guide any human action, being thus distinct from morals, which prescribes what one should do, and from deontological codes, which guide practical action in professional contexts (Brenkert & Beauchamp, 2009; Luetge, 2013; Pesqueux & Biefnot, 2002).

According to some authors (Rouzel, 2002), the term ethics originally comes from two distinct Greek words: *éthos* and *èthos*, whose meanings are first discussed by Aristotle. *Éthos* designates social morality, what is socially acceptable or prohibited; *èthos*, in turn, precedes it historically, first appearing in fragments of Heraclitus. According to ethicists, for Heraclitus, only speech maintains the world order, what the Greeks called the cosmos; the issue is then to know what allows human beings to exist in harmony with this cosmic order and thus take the right actions and make the right choices. To answer this question, Heraclitus introduces an essential dimension he calls: *èthos* (Munier, 1991).

Later, Spinoza would go a little further in this direction, not hesitating to state that once a human being has discovered this core, around which their true idea of self crystallizes, they must make it known and share it. As a science of ways of being, Spinoza's ethics reveals itself to be both research and sharing (Deleuze, 2003), thus being concerned with the subjective dimension—in contemporary psychoanalysis terms (Lacan, 1986). But how can one get in touch with what dwells in one's innermost parts and express it in speech to organize one's own world?

In his book *L'Éthique. Essai sur la conscience du mal*, French philosopher Alain Badiou attempts to answer this question (Badiou, 1993). For him, ethics has nothing to do with defending

dominant values such as humanism or respect for human rights. Rather, it acts as a counterweight to these social values, which, when left to themselves, can often lead to the worst, that is, wanting to do the good of others against their own will—Kant has already stated that “to want to do the good of others is the worst tyranny.” In other words, this other side of ethics points out that the Aristotelian notion of “Sovereign Good” is in fact often invisibly governed by individual fantasies and desires for power. Isn’t wanting to do good to another ultimately wanting them to conform to the expectations of others? Yet, according to psychoanalysis, doesn’t the characteristic of the subject lie precisely in not conforming to the desire of the Other? (Enriquez, 1983; 1997; Lacan, 1986).

Ethical reflection has, therefore, two levels: the first level (*èthos*) corresponds to the human being’s relationship with their own strangeness, from which each individual must find their own way—this is the place of the subject’s ethics. The second level (*éthos*) refers to social morality, with which the first level conflicts—the two being, of course, indispensable, for ethics does not consist in doing just anything, but also in maintaining a subject’s insertion in a society (Enriquez, 1997; 2007). Indeed, human societies cannot survive without laws that oblige each citizen to limit their enjoyment to live with others. One good example is the current implementation of sanitary policies worldwide (quarantine, vaccination, use of masks, barrier gestures, sanitary passports, etc.) due to the COVID-19 pandemic we have been facing for more than 18 months (Chanlat, 2020). Since not all subjects can abide by the laws of the city and absolve themselves of their own responsibility, we end up with a potential conflict between the two ethics (subject and society), which Sophocles clearly highlighted in his classical play *Antigone*.

Ethics, therefore, cannot be based solely on institutional injunctions, or even on moral incantations; rather, it begins by the questioning of oneself and one’s place in the social context—each person is referred to their own commitment. As French psycho-sociologist Eugene Enriquez writes: “Ethics can only be experienced ‘in execution.’ Ethics without practice does not exist” (2007, p. 38). In other words, ethics reveals what each subject engages in to support their own truth in a context in which they are paid to act; it thus becomes a point of tension between what each person thinks and what the circumstance requires of them (Enriquez, 2007; Bazerman, 2020).

The subject’s ethics proposed by Classical Antiquity does not eclipse social morality (second level ethics), as all social action takes place in this permanent tension between the two ethics. By maintaining such tension, ethics prevents the disappearance of the responsible citizen in favor of a scientific discourse that would devalue each individual discourse and subjectivity. It also avoids falling into the extremes of absolute individualism, as seen today with people challenging some health policies, or the holism of a totalitarian society. Indeed, if the subject does not exist outside society, a society cannot be kept alive without considering the singularity of the subjects that compose it (Castoriadis, 1975; 1996; Enriquez, 1983; 1997; 2007; Gori, 2016). Ultimately, if ethics is a fundamentally subjective position, its full realization depends on the feedback it produces within the society in question. Since social actors are always somewhat responsible for what they do, they cannot hide behind a supposed social injunction to normalize themselves. Hence why the ethical imperative has imposed itself on any form of social action.

After this brief discussion on the two sides of ethics, we must now specify what one means by morality. If both terms are often synonymous in everyday language, morality nevertheless differs from ethics within philosophy. Paul Ricoeur help us clarify this distinction by introducing the two ethics as follows:

I propose to hold the concept of morality for the fixed term of reference and to assign to it a double function, that of designating, on the one hand, the region of norms, in other words, the principles of what is permitted and what is forbidden, and on the other hand, the feeling of obligation as a subjective face of a subject's relation to the norms. This is, in my opinion, the fixed point, the hard core. And it is in relation to it that we must fix a use for the term ethics. I then see the concept of ethics branching into two sides, one designating something like the upstream of norms — I will then call it anterior ethics —, and the other designating something like the downstream of norms — and I will then call it posterior ethics. . . with anterior ethics pointing towards the rooting of norms in life and desire, and posterior ethics aiming at inserting norms into concrete situations. (Ricoeur, 2001, p. 1)

Paul Ricoeur thus resumes in his own way the two sides of ethics presented above: what he calls “anterior ethics” (“l'éthique antérieure”) is *èthos*, while “posterior ethics” (“l'éthique postérieure”) is *éthos*. He also adds a key element for any social actor in organizations:

a norm — whatever its title — calls for a being capable of entering into a practical symbolic order, that is, of recognizing in the norms a legitimate claim to regulate conducts. In turn, the idea of accountability, as a capacity, can be included in the long list of capacities by which I like to characterize, on the anthropological level, what I call the capable human being: the capacity to speak, the capacity to do, the capacity to relate; accountability adds to this sequence the capacity to pose as an agent. (Ricoeur, 2001, p. 3)

He concludes his remarks as follows:

we can consider the following two formulations as equivalent: on the one hand, morality can be considered as the reference frame in relation to which a fundamental ethics, which would be prior to it, and applied ethics, which would be posterior to it, are defined. . . morality, in its deployment of private, legal and political norms, constitutes the transitional structure that guides the transfer of fundamental ethics towards applied ethics, which give it visibility and readability at the praxis level. Medical ethics and judicial ethics are exemplary in this respect, insofar as suffering and conflict constitute two typical situations that put the seal of tragedy on praxis. (Ricoeur, 2001, p. 11)

Business ethics is another good example, for its purpose is to determine how to reconcile often contradictory moral expectations. In fact, a company or organization, via its actors, must often make difficult choices between actions that have a higher moral value and purely strategic actions that must allow it to stay alive (Bazerman, 2020; Denis & Martinet, 2021; Deslandes, 2010; Pesqueux & Biefnot, 2002)—we are at the heart of the tension between those two ethics.

What values guide the actions of the various actors working in our organizations today? The answer to this question is complex since, as most studies and research show us, these values vary according to many parameters: legal nature of the organization, industry sector, size, culture of the

country, management philosophy, managerial function, age, gender, religious background, etc. (Baïada-Hirèche, 2008; Baïada-Hirèche, Pasquero, & Chanlat, 2012; Chanlat & Özbilgin, 2017a, 2017b; Davel, Dupuis, & Chanlat, 2008; d'Iribarne, 2013; Grellier-Bidalun & Chanlat, 2019). As Robert Jackall argues:

The moral rules in use shaped by the particular and structural constraints of an organization can clearly vary according to several factors, such as proximity to the market, functional or operational responsibilities, or hierarchical position. Organizational morals are thus contextual, situational, fundamentally specific, and often unclear. (1988, p. 6)

Reflection on ethics, particularly that of managers, cannot therefore be satisfied with a normative and prescriptive approach alone; it must be accompanied by a genuine context study. In fact, it is by a detailed analysis of daily work experience that ethical stances are revealed (Baïada-Hirèche, 2008; Clegg, Kronberger, & Rhodes, 2007), and that the difficulties that appear over time bring to light the complexity of issues and the negotiated order (Baïada-Hirèche et al., 2012; Bazerman, 2020). Finally, one last aspect to highlight is the influence that culture can exert on action: how one conceives ethics varies depending on whether we are dealing with a particularistic or universalist type of ethics (Chanlat & Özbilgin, 2018; 2019; d'Iribarne, 2013). If the ethics of power in the field of organizations illustrate well the tensions that arise between *èthos* and *éthos*, these tensions also reveal the powers of ethics.

The powers of ethics

If ethics has two sides, this permanent questioning of *éthos* by *èthos* (or of social morality by subject's ethics) shows that any social actor can draw elements for their action from it. Ethical reflection touches the essential: at the center of any social relation, ethics makes it effective, being at the base of what some call *savoir-vivre* and civility (Pharo, 1991); it is also at the base of trust, as this concerns the respect for the promise (Dejours, 1995). In other words, by questioning the values underlying actions on behalf of fundamental principles, ethics not only exists as a meta-morality, but also positions itself at the center of politics (Pharo, 1991).

For several decades now, social sciences—particularly strategic analysis—, have shown that each member of a given organization is an individual capable of action, regardless of their hierarchical level. While this dynamic and pluralistic view of political life has contributed significantly to understanding behavior within organizations (Clegg & Haugaard, 2009; Crozier & Friedberg, 1977), it has often ignored certain aspects of the actor under study, notably their ethical questioning. Unsurprising, since the original approach, particularly in the case of Crozier and Friedberg's work (1977), privileged above all a political actor in the strictly strategic sense of this term, rather than an actor-subject bearing an identity (Chanlat, 2021a; Ollivier, 1995; Sainsaulieu, 1977/2014; 2001; Sainsaulieu & Kirschner, 2006). By reintroducing the subject into the actor, we can then measure how ethical reflection, as Paul Ricoeur defines it (2001), can give them a number of capacities: the capacity to reflect, the capacity to act, the capacity to discuss, the capacity to judge, the capacity to know one's own limits.

Ethics as a capacity for reflection

Subject's ethics results from ongoing reflection on the values that guide action and how they can be structured in terms of agency rules in a given organized context, since, as we understand it, *èthos* is the power to reflect on what we do, how we do it, and the consequences of our actions. It is thus a manifestation of freedom, for it is closely linked to the human will not to be subjected to natural and social determinisms and to question the consequences of our decisions and actions. Faced permanently with this kind of reflection, it is in the name of an ethics of responsibility, as described by Max Weber, that managers or any other actor in an organization question the actions of others. In the face of utilitarian ethics, sometimes is hegemonic in certain sectors, for which human beings are essentially associated with a resource (hence the expression human resources) (Brabet, 1993; Chanlat, 1990; Gori, 2016; Gorz, 1988), some can draw on their capacity for reflection, their values, and the elements of thought that fuel them (scientific, philosophical, and human sciences writings) to challenge certain actions and propose other alternatives (Bazerman, 2020; Brenkert & Beauchamp, 2009; Chanlat, 2015; Etzioni, 1988; Luetge, 2013).

Ethics as a capacity for action

As a social actor, each individual has the capacity to act and transform reality, and ethics constitutes a key element of such capacity (Deleuze, 2003; Ricoeur, 2001). Max Weber called it the ethics of conviction, as it is often in the name of values, in which we believe, that we act. It was in the name of solidarity and democratic values, for example, that Western societies built the welfare state after World War II (Supiot, 2010). But it was also in the name of a self-interest ethics that we questioned it, and since the late 1970s some have criticized the welfare state in the name of market mechanisms and an exacerbated individualism (Gori, 2016; Kay, 2003; Laval, 2007). Today, if it is again in the name of fairness and solidarity that people engage in fair trade or found cooperatives (Eynaud & França Filho, 2019; Grellier-Bidalun & Chanlat, 2019), it is also in the name of so-called market efficiency that privatization of public enterprises, deregulation, and financial logics are widely promoted (Clarke, O'Brien & O'Kelley, 2019; Ho, 2009; Kay, 2003; Lazonick & Shin, 2019; Passet, 2001).

US studies on the influence of university program values have clearly shown how these play a role in shaping students' social representations. It is no coincidence that many US business and economics students have a more utilitarian view of the world than those in other disciplines—sometimes, that is the only discourse they hear and read (Chanlat, 2019; Etzioni, 1988; Goshal, 2005; Jackall, 1988; Khurana, 2007; Mintzberg, 2005; Villette, 1988). If *homo oeconomicus* ethics is distinct from *homo socialis* ethics (Laval, 2007; Mauss, 1968; Polanyi, 1944/2001; Revue du Mauss, 2007), then one notes that much of the decisions made in the last thirty years in our social universes were made on behalf of the former. Today, however, many are raising their voices to question the consequences and to call for a review of how we do things in light of the challenges we face (Capron & Quairel-Lanozelée, 2015; Charbonnier, 2020; Gendron & Girard, 2013; Pasquero & Chanlat, 2015), particularly the serious environmental crisis we are experiencing (Fleury & Prévot, 2017; IPCC, 2021). As a result, some no longer hesitate to question the ethics of those who lead us: politicians, financiers, business leaders, and business school officials (Bogle, 2005; Chanlat, 2015; Dietrich, Pigeyre, & Vercher-Chapsal, 2015; Fischer & Davel, 2018; Khurana, 2007; Mintzberg, 2005; Van de

Ven, 2007). In doing so, these challenges help to energize the space for discussion that is proper to any democratic regime.

Ethics as a capacity for discussion

German philosopher Jurgen Habermas is considered the originator of discourse ethics. In his famous book *The Theory of Communicative action* (1985), the Frankfurt philosopher points to democracy as the political regime that best allows us to exercise this capacity for discussion, given the freedom one has in this form of government to express one's thoughts, feelings, and beliefs in a respectful dialogue with others. Freedom of discourse is precisely one of the main pillars of democracy. Greek-French philosopher Cornelius Castoriadis discussed how the democratic project has historically been part of Western civilization's political experience since its origins. By questioning the established powers, democracy is directly linked to this capacity to permanently question the founding principles of our society (1975; 1996). After fascism and Nazism and their associated tragic experiences, notably the disappearance of the individual in favor of the masses, the question of the emergence of a reflexive and critical subject has been, since Lewin's pioneer work, at the basis of the psycho-sociological goals of organizations, as a way to avoid them (Barus-Michel, Enriquez, & Lévy, 2002; Enriquez, 1983; 1997).

For contemporary organizations, the possibility of putting this capacity into practice either by creating spaces for discussion or maintaining those that already exist, are at the center of a renewed management, for without such spaces there is no possibility of accessing authentic speech and thus knowing what really happens (Chanlat, 1990; Dejours, 2005, 2012; Deranty, 2010; Girin, 2016). According to numerous field studies, many organized sectors today, notably in France, show a deficit in such dialogue, being a major source of malaise for managers and employees (Abord de Chatillon & Desmarais, 2017; Dejours, 2015; Detchessahar, Devigne, Grévin, & Stimec, 2015; Dujarier, 2015; Linhart, 2015).

Ethics as a capacity for judgment

A third capacity of ethics lies in its power to judge: in fact, it is in the name of certain values that we allow ourselves to judge the actions of others. By questioning the legitimacy of an action, by challenging existing norms (Laufer, 2020), such judgments, whatever their basis, can thus undermine the foundations of authority (Eraly, 2019; Eraly & Lebrun, 2021).

This judgment will be based on different criteria, which, according to the circumstances and sociocultural context, may fluctuate (Baïada-Hirèche et al., 2012; Bazerman, 2020; Brenkert & Beauchamp, 2009; d'Iribarne, 2008; Jackall, 1988). Individuals' ethical judgments are thus not immutable, varying over time. Consequently, the normative discussion largely dominant in management research (Baïada-Hirèche, 2008) does not always correspond to the lived experience, especially when analyzed from the discourse and behavior of employees and not just managers—these judgments are construed by the social interactions established daily in a given space-time (Baïada-Hirèche et al., 2012; Bazerman, 2020; Clegg et al., 2007). The ability to judge is also central to any evaluation process; every evaluation is a judgment made about the actions of a person or group of people. Being at the center of the dynamics of subject recognition, this judgment is

particularly sensitive for the subjects involved, reason why this issue is widely debated in the world of work (Dejours, 2005; Deranty, 2010). An evaluation will be considered legitimate, that is, socially accepted, if judged as fair and equitable by the person subjected to it, regardless of its “objective” character. The frameworks for this judgment may vary, as already emphasized, according to the actors and their sociocultural context, which explains why the values guiding each actor can sometimes clash if they are antagonistic and lead to what Max Weber called “war of Gods” (Chanlat & Özbilgin, 2017a, 2017b), as the tensions caused today by religious fundamentalism in many parts of the world regularly illustrate it (Banon & Chanlat, 2017). Some conflicts, however, can be salutary. For example, the debate that began over the past four decades around the issue of sustainable development has not only raised essential questions about Earth’s future (Fleury & Prévot, 2017; Gorz, 2008; IPCC, 2021; Passet, 1996), but it also made us rediscover our fragility, reminding us of our own individual and collective finitude.

Ethics as the capacity for knowing our own limits

As several authors have pointed out, these ethical questions are also rooted in a reflection about our own limits and our ability to recognize them—what the Ancient Greeks called *phronesis*, that is, wisdom (Villette, 1988). In everyday language, the word finitude associated to such wisdom qualifies the character of anything that has a limit, at least in some respect. For human beings, whose existence is limited by death, finitude is mainly understood in relation to the time that fixes their mortal condition; it can also refer to the limits of our faculties to know the universe around us—“cognitive finitude”—, well-illustrated by Socrates’ famous aphorism: “The only true wisdom is in knowing you know nothing.” Later, phenomenology will describe finitude as a positive element of our existence, for it delineates and distinguishes us from what is undefined or indeterminate. In comparison with other finite things and beings, the conscience we have of our finitude is an essential aspect, not only because of the perception of our ineluctable physical degradation, but also because of the value we place on our existence and our being (Merleau-Ponty, 1954/1976).

In the social sciences, this capacity was brought to the fore by Freud, when writing about the desire for power and the benefits associated with its mourning for each individual (Enriquez, 1983; 1997). This desire is precisely upon which the image of a powerful and omniscient Westerner has been based since the Enlightenment era, leading them to treat Nature and others instrumentally (Charbonnier, 2020; Saul, 1992), or even to dominate these in the name of the superior interests of Western Civilization. While this attitude has undoubtedly produced some material fruits, it is being increasingly challenged today, especially by political ecology (Gorz, 2008; Passet, 1996, 2012). By reintegrating humanity into Nature, by showing the fragility of our biotope, political ecology relies on this conscience of our finitude and questions our modes of production and consumption. Unbridled productivism, the depletion of natural resources, and global warming are now disputed not only by a few utopians, but also by scientists of all backgrounds and ordinary citizens (Watts, 2021). We are finally becoming aware, perhaps still too slowly given the attitude of some, of what we should have learned from the wisdom of the so-called primitive peoples, as Claude Lévi-Strauss reminded us in one of his last texts:

By wise customs, which we would be wrong to relegate to the rank of superstitions, they limit the consumption by man of other living species and impose on him the moral respect, associated with very strict rules to ensure their conservation. As different as these societies may be from one another, they agree in making man a stakeholder in creation, not a master of creation. This is the lesson that ethnology has learned from them, wishing that at the moment of joining the concert of nations these societies keep it intact and that, by their example, we know how to be inspired. (2008, p. 18)

As French psycho-sociologist Eugène Enriquez (1997) expressed almost 25 years ago, it is a matter of placing an ethics of finitude at the heart of modern societies and organizations. Such an ethics, while leading humans to know their limits, will allow them to counterbalance their desires for power, to consider the Other in their alterity, and to be more attentive of the means used to do so. In the 21st century, such ethics is no longer a luxury, but a vital urgency. The Secretary General of the United Nations, Antonio Guterres, has just declared that the latest IPCC report (2021) constitutes a “red alert” for humanity (Le Figaro & AFP, 2021). As constraints are also opportunities (Giddens, 1986), bearers of new paths for human action in an organized context, this ethics of finitude should therefore lead to a revision of business policy (Martinet, 2009) and paven the way for new sources of innovation (Alter, 2002; Fleury & Prévot, 2017), while illustrating once again the acuity of an expanded anthropological concept of social action (Chanlat, 1990; 1998; 2010; 2021b; Morin, 1973; 1993; 2008; Sennett, 2013). It is thus well understood that an ethics of finitude allows us to reconcile the values of autonomy, proper to the Western experience since the Greeks, and the human condition (Renaud, 1996). It also allows, as we discuss below, a set of practical actions in the field of organizations, suitable for responding adequately to challenges of the Anthropocene (Fleury & Prévot, 2017).

Applications of an ethics of finitude in the field of organizations

Given our contemporary context, the ethics of finitude advocated here is associated with a set of actions that affect both organizations and our societies. Such actions should allow us to definitively abandon a short-term economic and financial logic to establish a long-term eco-socio-economic development model that could prevent us from the predicted catastrophes associated with global warming (IPCC, 2021). In the field of organizations, this requires a series of actions: legally redefine the company; establish real CSR and sustainable development policies; thoroughly review accounting principles; implement responsible practices in finance, marketing, and logistics; develop experience-based management; and rethink management education according to these new eco-socio-political demands.

Legally redefining the company

Dating back to early 19th century (Chanlat, 2022; Clarke et al., 2019; Laufer, 2020; Saussois, 2021), reflections on the company have been subject of renewed interest in recent years, following the observations cited above. This has led a number of actors, particularly academics, to propose changes in the very definition of the company, and to broaden its mission (Clarke et al., 2019; Segrestin & Hatchuel, 2012; Segrestin, Baudoin, & Vernac, 2014). In particular, this movement has

criticized the agency theory underlying most contemporary management practices, especially in publicly listed companies (Chanlat, 2019; Goshal, 2005). As Harvard professor Rakesh Khurana points out:

... Agency theory represents managers as distinct and dissociated from each other, defining the organization as a mere nexus of contracts between individuals. . . Hence, managers are no longer trustees or servants of their companies and its values; they are free agents who have no permanent commitment to collective norms or interests. (Khurana, 2007, p. 323)

Such critique stems from the many financial scandals and malfeasance of all kinds that have occurred since the early 1980s, as the late John Bogle, one of US' most respected mutual fund managers, has noted: "we have measured the wrong threshold: form over content, prestige over virtue, money over achievement, charisma over character, ephemerality over durability" (Bogle, 2005, p. 3). In France, this movement to redefine the company has recently achieved concrete legal effects with the vote of the PACTE law, which allows any commercial company not only to redefine its *raison d'être*, but also to strengthen the consideration of social and environmental issues related to its activity—"the company is managed in its social interest, taking into account the social and environmental issues of its activity" (Loi n. 2019-486 du 22 mai 2019 relative à la croissance et la transformation des entreprises, 2019). The future will tell us whether this first step will eventually change the orientation of French companies in the desired direction (Hatchuel, 2020), which is not necessarily a foregone conclusion when examining the recent Danone case on this subject (Denis & Martinet, 2021).

Towards a genuine CSR and sustainable development policy

Strategic corporate action is at the heart of today's environmental issue. While some cases may be irreproachable in this respect, current events remind us that the lure of short-term gain unfortunately often takes precedence over all other considerations in society.

In today's world, financial considerations have become more important than any other (Davis, 2009; Ho, 2009): when the announcement of massive layoffs leads to an immediate increase in the stock market price, for example, it raises many eyebrows, as managers who own thousands of shares see their own capital increase at the same time. It is no longer surprising, therefore, that inequality has increased considerably in our countries, particularly in the United States. While in the 1960s an US CEO earned 40 times more than the average employee, in the early 2000s they earn 450 times more (Bogle, 2005). Income and wealth inequality in the United States is therefore greater today than in the 1930s. The socio-economic dynamics of contemporary business are clearly related to this widening gap between the haves and have-nots (Bogle, 2005; Chanlat, 2022; Piketty, 2014; Wolman & Colamosca, 1997).

The transformations currently experienced are not, however, the result of nature or fate, but rather the product of human actions that, by the interplay of individual and collective logics, build the world in which we live. The strategic actions of companies and the societies in which they

operate maintain a complex relationship (Deroy, 2007): if society needs the economic dynamism of the company, the latter in turn needs the social system from which it emerged. Neither completely dependent nor completely autonomous, strategic corporate action maintains a relationship with society that is at once conflictive and harmonious: conflictive because of its mainly economic and financial logic, and in some cases due to its values, production and management methods, which clash with society; and harmonious because of its socio-economic role and the many connections it forges with its environment, without which it could not exist or survive (Chanlat, 2007; Clarke et al., 2019; Pasquero & Chanlat, 2015).

Today, in the name of societal and environmental imperatives, companies are increasingly questioned about their societal practices (Clarke et al., 2019; Pasquero & Chanlat, 2015). The difficulties faced in recent decades in considering elements of the Brundtland Report (1987), in ratifying the Tokyo Protocol, in implementing the foundations of the Paris Agreement (Cop 21), and the concerns looming over the results of the upcoming Glasgow 2021 conference on the subject, bear witness not only to the complexity of the interests at stake, but also to the limits of the market economy in these matters (Kay, 2003; Passet, 2012). In fact, companies have a normalized tendency to externalize the costs associated with protecting nature (Bürgeinmeier, 1994). Given the urgency, however, sustainability concerns will have to be taken seriously and incorporated in all strategic thinking, across all business functions (Aggeri, Pezet, Abrassart, & Acquier, 2005; Gendron & Girard, 2013; Levillain, Segrestin, Hatchuel, & Vernac, 2020; Martinet & Reynaud, 2005).

Towards a thorough review of accounting practices

Despite the current large body of work addressing environmental issues in management, works discussing them from an accounting perspective are still scarce. Hence why the book by two accounting experts, Alexandre Rambaud and Jacques Richard, two French figures in this discipline and pioneers of what some call environmental accounting, to be published soon in our collection (2021), is of capital importance. For management sciences and society as a whole, accounting practices goes beyond the simple question of techniques, offering a historical, economic, political, legal, philosophical and ethical reflection, ultimately leading to an original model of ecological management based on a redefined accounting model.

Unlike many reflections in the management field, which are mostly content with technical discussions and whose time horizon is reduced to immediate or short-term views, Rambaud and Richard's work shows the power of a reflection that includes a long-term perspective, notably by recalling the socio-economic development stages that our societies has gone through since Antiquity. Such historical reflection not only highlights the issues our predecessors had about how they viewed the economy, capital, work, and nature, but also allows us to better understand the effects they had in implementing the capitalist management model. Accounting thought takes on a new dimension here—far from being reduced to a technique, it emerges as a key element in any reflection on socioeconomic action. The modern accounting model that emerged in the late Middle Ages, and developed within modern capitalism, led in fact to an overvaluation of Capital to the detriment of Labor, and to an exclusion of Nature. Such choice was not without problematic consequences at both the socioeconomic and environmental levels.

Despite the long-standing history of environmental thinking, the proposal of a new ecological management model, based on a review of accounting tools and an approach founded on relational ecology, provides us with a key to break the environmental deadlock we have put ourselves in. In its own way, it contributes to building a new form of social totality that can respond to the considerable challenges that our societies and the world face, and to move away definitively from an economic and technical vision, as Marcel Mauss, rather premonitorily, proposed in 1924: “It is not in the calculation of individual needs that we will find the method of the best economy. We must, I believe, even in so far as we want to develop our own wealth, remain something other than pure financiers, while becoming better accountants and better managers” (Mauss, 1968, p. 272). As experts in management and accounting, Rambaud and Richard responded to this anthropological invitation while putting politics to its proper place, which in Maussian terms is the art of conscious direction of life in common. Accounting thus becomes a political tool.

Towards a truly responsible financing

Responsible financing is a new type of financing available to companies to address contemporary sustainable development issues. To benefit from it, companies must show how their projects contribute to the sustainable development of their communities, regions, or countries (Schoenmaker & Scharmade, 2018). Companies must provide evidence of the tools and processes they have put in place to manage the risks involved and to achieve the expected social, environmental, and economic performance.

The first form of responsible financing is called Socially Responsible Investment (SRI) (Dejean, 2005; Mottis, 2014), based on financing corporate projects according to three main criteria: a genuine environmental impact; social impact (the private or public company must show actual strong growth, otherwise it will not be financed); and governance. Other criteria that increase the chances of a company benefiting from SRI include: (a) the obligation to operate in sectors such as organic farming, renewable energies, biodiversity conservation, among others—excluding companies specializing in tobacco and palm oil manufacture, fossil fuels, nuclear weapons, GMOs, etc.; (b) formal commitment of the respective shareholders and the public authorities in this direction, demonstrating their willingness to work, from now on, for actions in favor of sustainable development; and finally (c) the involvement of companies in environmental or green projects, such as the reduction of greenhouse gas emissions—known as green finance.

The second form of responsible financing—Solidarity Finance—prioritizes solidarity financial products. As its name suggests, profitability is not a priority for this type of financing, which adopts a variety of criteria. Projects with strong social impacts that work, for example, to reduce unemployment, develop fair trade, and promote the creation of social housing, are generally well evaluated by this type of fund (Eynaud & França Filho, 2019). Eligible organizations are very often foundations, associations, NGOs, or any other non-profit organization.

The third form of responsible financing concerns participatory financing, called “crowd-funding” by the Anglo-Saxons, which has experienced particularly spectacular growth in recent years. It encompasses three forms of investment: (a) investments in royalties, bonds, or capital; (c) loans with or without interest (this is called crowd-lending); and (c) donations (the most widespread form). These three financing modalities make it possible to associate economic projects with

societal missions that are essential for social equilibrium and harmony (Eynaud & França Filho, 2019; Mottis, 2014). Such trend is part of a new, broader movement of socioeconomic regulation for the benefit of the many (Gendron & Bourque, 2003; Schoenmaker & Scharmade, 2018).

Towards a responsible marketing

Historically, consumer society has been the subject of much writing and criticism, particularly regarding the sale of goods that are often useless, dangerous, and consume scarce raw materials (Baudrillard, 1970; Jacobson, Mazur, & Nader, 1995/2019; Packard, 1960). In the wake of the sustainable development debate, marketing has once again found itself challenged by these critiques and the role it plays in this process of economic waste. This has led to the development of a new marketing trend: “responsible marketing,” which seeks to integrate principles of sustainable development into companies’ marketing practices not only by proposing products and services that are more respectful of the natural environment and consumers’ health, but also by setting fair prices, while using a more respectful communication regarding the natural environment, leading consumers to adopt appropriate behaviors. Implementing a responsible marketing approach thus implies a responsibility that goes beyond mere regulatory compliance; it is a voluntary commitment by companies, via their management, that reflects not only their awareness of their responsibilities towards nature and consumers, but also their interest in better reconciling their marketing practices with those of sustainable development (Blanc, 2008; Deveaux & Laville, 2010). It requires reviewing the foundations of traditional capitalist logic (Carrigan & Bosangit, 2016).

Towards a sustainable logistics

In an increasingly interconnected and interdependent world in terms of production and consumption, logistics plays a vital role in society, ensuring the availability of products and services to consumers while synchronizing the supply chain with the demand to be met (Grant, Trautrim, & Won, 2017; Jouenne, 2010). Among its key elements, transportation is the target of much criticism due to its negative environmental impact. Besides the pollution associated with it (the famous carbon footprint), transportation generates other harmful disadvantages, such as noise (Jouenne, 2010). Given its key role in optimizing and managing contemporary flows, it is easy to understand why logistics arouses much interest and expectations to optimize trade and reduce the impact of transportation on the environment. More broadly, it can contribute to sustainable development by directly impacting not only the reduction of greenhouse gas emissions, but also corporate competitiveness and regional development (Grant et al., 2017; Jouenne, 2010).

Until the 1970s, logistics focused essentially on techniques related to the physical processing of goods flows (stock management, optimization of delivery rounds, scheduling calculations). During the last twenty years, its missions were expanded from the physical flows to add the associated information flows. Logistics function now extends from the design of industrial and logistical systems required for manufacturing, distribution, after-sales support and end-of-life product recall, to the management and optimization of supply, production, distribution and support flows (Isaac, 2021; Jouenne, 2010). Performance indicators focused on local performance have been replaced by global supply chain performance management as a lever for value creation for all stakeholders, in

which information systems play a key role (Fabbe-Coste & Paché, 2013; Grant et al., 2017; Isaac, 2021; Jouenne, 2010).

Some of these practices, however, have effects contrary to sustainable development. The search for ever lower production costs (in the so-called low-cost countries), for example, dictated by short-term profitability goals, leads to an explosion of logistics costs, CO2 emissions, and a loss of responsiveness, which is often essential to respond to fluctuations in demand (Jouenne, 2010). The shortages of masks and medical supplies our countries experienced last year at the beginning of the pandemic illustrated this beautifully (Chanlat, 2020). Such findings have recently led to a shift in our business models in the value chain towards greater accountability, balance, transparency, and collaboration among stakeholders. To help companies meet these challenges and translate them into concrete actions, logistics has four levers: reliability, efficiency, responsiveness and eco-logistics (Jouenne, 2010).

Reliability means being able to deliver orders that perfectly meet customer expectations. Efficiency refers to the well-known cost-effectiveness relationship, that is, of achieving goals with the minimum of means. It must not be confused with effectiveness, which only measures the achievement of a goal without specifying the means used. Responsiveness is the ability to quickly adapt production volumes and product variety to fluctuations in demand, as well as to speed up the introduction of a new product to market. One of its key elements is the systematic reduction of design, procurement, manufacturing, changeover, and distribution times in response to changes in demand. Finally, eco-logistics involves the application of various programs associated with sustainable development policies (ISO 14001 certification, use of renewable energy, reduction of water consumption, sorting and recycling of packaging, development of local products, development of fair trade, integration of social workers, etc.). As Jouenne points out,

Combined with the three levers of reliability, efficiency and logistical reactivity – sources of economic, social and environmental benefits – the eco-logistics lever strengthens the supply chain's contribution to the social and environmental aspects of sustainable development, emitted by logistics platforms and transport (depending on the weight transported, the mode used and the distance travelled, the road alternative modes of transport share, the degree of traffic congestion, etc. (Jouenne, 2010, p. 13)

We can therefore see how implementing sustainable logistics can contribute, in its own way, to combat ecological degradation, both in terms of its organization and content. Through this process, it can better reconcile economic development imperatives, the sharing of gains among actors, while maintaining purchasing power and national development (Crague, 2014; Fabbe-Costes & Rouquet, 2019; Grant et al., 2017).

Towards an experience-based management

Rethinking human action in an organized context also builds on a number of anthropological findings highlighted by the social sciences, and upon which we have personally focused in the past thirty years (Chanlat, 1990, 1994, 1998, 2012, 2019, 2021a, 2021b, 2022).

By focusing on actual concrete humans and situational experience, our anthropological approach seeks to explain what actually happens at work (the gap between the prescribed and the actual, observed behaviors, cooperation, conflicts, etc.). In fact, the relations between actors/subjects never takes place in a vacuum; it is always mediated by the concrete work they perform within their organization. In other words, we are all “workers in a situation,” that is, our actions, our subjectivity, our identity at work are directly linked to what we do in practice (Chanlat, 2017). This central question in understanding work behavior still remains largely unanswered by contemporary management, which is still heavily influenced by technical, economic, and managerialist thinking (Dejours, 2005; Dujarier, 2015; Dupuy, 2015; Enriquez, 1997; Gorz, 1988; Linhart, 2015; Mintzberg, 2005). But many field studies show us that organizations function because individuals in a situation mobilize their practical intelligence, despite prescribed rules and procedures that are often inapplicable (Babeau & Chanlat, 2008; Dejours, 2005, 2015; Lorino, 2018).

All human existence is in fact an encounter between a person (as actor-subject) and the external reality they experience. By mobilizing all aspects of our being (and therefore all our senses), this experience lies at the heart of the human condition (Moriceau, Letiche, & Le Theule, 2019). Hence, experience encompasses both knowledge of an activity and how one experiences it. As Cynthia Fleury and Anne-Caroline Prévot point out in relation to contemporary environmental issue: “Knowing is clearly not enough. It has to be experienced” (2017, p. 9). We can see today how the invisibility of the COVID-19 virus is associated with certain behaviors, such as disrespect for barrier gestures, refusal to wear masks, vaccination, etc., fully illustrate totally this quote.

In management, disregard of experience is generally linked to the place occupied by prescribed, formal and abstract elements in managerial discourse, which rejects, entrenched as it is in its own certainties, the more or less concrete lived experience (Dejours, 2005, 2015; Dujarier, 2015; Dupuy, 2015; Linhart, 2015; Lorino, 2018; Reynaud, 1989; Villette, 1988).

Finally, the world of organizations is a universe of language and unspoken words within which individual words, written or oral language practices (of workers, employees, technicians, executives, managers, etc.), silences, “novlanguage” and the order of different discourses collide (Girin, 2016; Vandeveldde-Rougale, 2017). This linguistic universe is immersed in a language or languages officially recognized by the state, or in a language imposed by foreign investors or by the regional or global order (Fitoussi, 2020; Horn, Lecomte, & Tietze, 2020; Tréguer-Felten, 2018). Such linguistic plurality, often a source of tension within and outside the organization, shows that the concrete clash of languages expresses on another level the conflict between distinct collective identities and views of reality (Chanlat & Pierre, 2018). Only by considering all these elements can we find the right words to say things (sustainable development, Anthropocene), to give our words power and to strengthen a sustainable management, based on a true humanism (Brabet, 1993; Chanlat, 1990, 1998, 2021b, 2022; Dietrich et al., 2015).

Towards a review of management education

We would like to end this set of actions with a final call: that of revising management education based on what we have discussed above. In fact, if we want to rethink organizations and our societies from an ethical standpoint that integrates the urgent challenges of the Anthropocene, we must also act on training programs.

Criticism of management education has been a recurring theme since the end of the Second World War (Chanlat, 1990, 1998; Dufour & Chanlat, 1985; Gordon & Howell, 1958; Khurana, 2007; Locke & Spender, 2011; Mintzberg, 2005; Pierson, 1959; Porter & McKibbin, 1988). Today, the urgency of the situation imposes three imperatives in this area: (a) strengthening education in social sciences (Chanlat, 2021b, 2022; Clegg, & Pina e Cunha, 2019) and life sciences (biology, ecology) (Fleury & Prévot, 2017); (b) systematic presence of critical teaching in each of the functions associated with sustainable development thinking (Dietrich et al., 2015); (c) serious ethical reflection that proposes cooperation, solidarity and the qualitative dimensions (poetic, aesthetic, affective) of existence (Moriceau et al., 2019); and finally (d) consider the specific socio-historical contexts of each universe to avoid Western-centrism (Fischer & Davel, 2018; Gantman, Yousfi, & Alcadipani, 2015; Huggan, 2013; Saïd, 1994). Only by this turnaround, in which the Humanities and History play a significant role, could we achieve our goals, both in the field of sustainable management and of social harmony in our different countries.

Conclusion: ethics of finitude, a political choice

As shown in this paper, the social and environmental challenges we face are enormous and raise many questions. In recent years, the debates around sustainable development have best crystallized our current challenges. In this special commemorative issue of the Brazilian journal *Organização e Sociedade*, which focuses precisely on rethinking organizations and society in the 21st century, we have endeavored to show how urgent it is, in the Anthropocene, to rethink contemporary human action in the light of ethics, notably an ethics of finitude.

After resuming the reasons for these questionings, the classical meanings of ethics and morality, we presented the powers of ethics. We discussed how choosing an ethics of finitude leads us to review our actions in many areas of corporate management and society governance. Before the ecological emergency we are experiencing, managerial thinking can no longer ignore such an ethics, unless we want to contribute to the gloomiest predictions made. Like Ricoeur, we also believe that hope is always on the side of those who think that human action resides precisely in this capacity to do and join forces for the good of the many, and thus to participate in our field to found a moral and political science of the conceivable, as our French colleague Alain-Charles Martinet invited us to do some time ago (2009).

For our part, if we subscribe to such a political project, which seems to be equal to the issues affecting management and society as a whole today under a ruthless capitalism (Bauman, 2008; Reich, 2008; Saussois, 2006; 2021; Sennett, 2006), it nevertheless requires an anthropological extension of certain dominant managerial views, a project on which, in our case, we have been working for more than thirty years.

We hope that these few reflections on ethics have again contributed to this goal. From now on, it is up to us: individuals, citizens, companies, organizations, associations and public authorities, to assume our responsibilities in each of our spheres to respond effectively to it. We thus invite our world of organizations and our societies to a political turn based on the renewal of democratic humanism (Chanlat, 2021b, 2022; Fleury & Prévot, 2017; Sennett, 2013). As French historian Pierre Charbonnier writes in his most recent book:

Abundance and freedom have long walked hand in hand, the latter being seen as the ability to escape the vagaries of fortune and lack that humiliate humans, but this alliance and the historical trajectory it draws are now coming up against a dead end. Faced with it, the alternative that arises sometimes opposes, on the one hand, the pure and simple abandonment of the ideals of emancipation under the pressure of severe ecological constraints, and on the other hand, the enjoyment of the last moments of autonomy that remain to us. But who would want an authoritarian ecology or a freedom without future? The theoretical and political imperative of the present is therefore to invent freedom in the age of climate crisis, that is, in the Anthropocene. Contrary to what we sometimes hear, it is not a question of asserting that infinite freedom in a finite world is impossible, but that it can only be won by establishing a socialising and sustainable relationship with the material world. (Charbonnier, 2020, p. 21)

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