"Now What?" in Social Ontology and Metaethics

Olof Leffler

Abstract: Error theorists of all stripes face the "Now what?"-question: what do we do with our judgements if they are systematically erroneous? The question is perhaps most commonly discussed with error theories about all moral judgements or all normative judgements in mind. But other error theories are possible. As it matters particularly for our social coordination and is ideologically and emotionally charged, I consider an error theory about corporate moral responsibility judgements—both for its own sake and to see if it generates lessons about how to answer the "Now what?"-question more generally. First, I argue that an error theory about corporate moral responsibility judgements plausibly could be true, which gives us reason to explore the "Now what?"-question about it. Then I argue that if it is, we should become revisionary expressivists about corporate moral responsibility judgements. This allows us to preserve our interests in these judgements better than alternative responses, including abolitionism, conservationism, fictionalism, propagandism, and revisionary naturalism. Finally, I generalize to more familiar error theories. Altering some assumptions, the lessons from "Now what?" about corporate moral responsibility judgements also make revisionary expressivism generalize to answer the "Now what?"-questions faced by more familiar error theories.

Olof Leffler, University of Siena, Italy, E-mail: olof.leffler@unisi.it. https://orcid.org/0000-0001-9073-2552

1.   INTRODUCTION

Error theories take all judgements within a domain to be systematically in error. Assume that the domain is morality. What do we do with our moral judgements if they are systematically in error? This is the "Now what?"-question asked about our moral judgements. The question is how to handle our systematically erroneous judgements, assuming that they are that. It is an exercise in prescriptive metaethics.

In this paper, I discuss several "Now what?"-questions by way of an error theory about corporate moral responsibility. More specifically, I aim (a) to explore the plausibility of an error theory about corporate moral responsibility on its own, to see if it generates an interesting "Now what?"-question, and (b) to see whether it helps us to answer "Now what?"-questions that follow from error theories about corporate moral responsibility, morality, and all of normativity.

The error theory about corporate moral responsibility lets us make methodological, dialectical, and substantive advances. Methodologically, it makes us attend to our interests in the ideological and emotional charge of morality as well as in its socially coordinating role. And as an error theory about corporate moral responsibility well may be true, we generate a particularly interesting "Now what?"-question about that discourse. Dialectically, our interests in morality then create problems for many familiar answers to the "Now what?"-question if we try to answer it about corporate moral responsibility discourse. Instead, my substantive hypothesis is that we should go for two-pronged *revisionary expressivism* in response to it. Altering some assumptions, we have good reason to think that the arguments for it scale up to answer "Now what?"-questions based on error theories about all moral or all normative judgements. Our normative judgements, or some subset of them, could have gone systematically wrong in many ways. But we will want to revise our erroneous discourse into a moral* discourse instead, where we adapt revisionary expressivism which is not erroneous.

To argue this, I start in section (2) by distinguishing between various kinds of error theories. In (3), I argue that an error theory about corporate moral responsibility risks being true. In (4), I consider standard answers to the "Now what?"-question applied to corporate moral responsibility, arguing

that abolitionism does not account for our interests in these judgements, whereas conservationism, fictionalism, and propagandism suffer from what I call the "PR objection," which is based on our interest in social coordination. In (5), I consider revisionary naturalist answers from the literature: they suffer from another PR objection. In (6), I defend revisionary expressivism: it accounts for our interests and solves the problems. In (7), I discuss metaethical error theories, suggesting that we have good reason to think that similar arguments support revisionary expressivism about all moral judgements if an error theory is true about them. In (8), I discuss metanormative error theories about all normative judgements and suggest another generalization based on interpreting interests non-normatively. (9) concludes.

But first some caveats. First, the paper assumes that (most of) our normative judgements are cognitive and potentially systematically in error. But I am actually inclined towards some kind of realism about them.

Second, I take it that our ordinary corporate moral responsibility judgements are backward-looking and presume similar conditions for aptness as moral responsibility judgements about individuals, such as a control condition and an epistemic condition.[1] It is our standard judgements with these properties that we may end up error theorists about. "Backward-looking" judgements are justified by what someone does, as opposed to "forward-looking" judgements that are justified by their effects (Shoemaker, 2020).

Third, I assume for now that the revisionary expressivism I defend does not succumb to external criticism, such as the Frege-Geach problem, accounting for the expression relation, and that it is plausibly implementable in practice—even in response to a limited error theory about corporate moral responsibility. I think the latter should not be too hard: I am attracted to the view that ordinary moral discourse contains distinct cognitive and expressivist judgements (Kriegel, 2022). The "Now what?"-question then turns into the question of which to make in which contexts. But even without this view, it is contingent whether our moral judgements are cognitive or expressivist. We *could* make both types of judgements. We may then make a few of both kinds in the same discourse: this is not conceptually, metaphysically, nomologically, or in other ways impossible. It may, admittedly, be *difficult* to do so in practice. For example, there may be pressures towards interpreting syntactically similar language similarly.[2] But, again, I assume it is implementable for now. And if my arguments for revisionary expressivism are plausible, there is reason to develop

---

1   These conditions are commonly assumed indeed (Rudy-Hiller, 2022).
2   I thank an anonymous referee for this point.

more detailed replies to potential external criticism.

2.   ERROR THEORIES

Error theories have two stages (Joyce 2001, 5). At a *conceptual* stage, they take all judgements about a domain F to be non-negotiably committed to a set of properties G. At a second *ontological* or *substantive* stage, they take G to not exist. Hence, all judgements about F are in error.[3]

Mackie's error theory about morality is a good example (Mackie 1977, ch. 1). Conceptually, Mackie takes moral judgements (F) to be non-negotiably committed to properties that are known through intuition, intrinsically motivational, and objectively prescriptive (G). But he thinks there are no such properties ($\neg G$). Hence, he thinks that our moral judgements are systematically in error ($\neg F$). Many have followed Mackie in defending such error theories about moral, or even normative, properties (Joyce, 2001; Olson, 2014; Streumer, 2017; Kalf, 2018).

But the argument pattern is not restricted to morality (Nichols, 2015). Many domains may be subject to systematic error, which opens up "Now what?"-questions about Fs. For now, the argument pattern is particularly interesting in the free will debate (Nichols 2015; cf. Strawson 1994). Free will or responsibility sceptics can argue that our concepts of free will or responsibility (F) has some non-negotiable commitment such as that the universe be indeterministic (Nichols, 2015) or that an agent be a *causa sui* (Strawson, 1994) (G), but that commitment is not instantiated ($\neg G$), so we lack free will or responsibility ($\neg F$). This raises "Now what?"-questions about the concepts (Nichols, 2015).

My focus lies on a related error theory: an error theory about corporate moral responsibility specifically. I suspect that it is theoretically fruitful for exploring "Now what?"-questions, both regarding corporate moral responsibility and more generally, for two reasons.

First, corporate moral responsibility judgements take us to an area of social moral discourse where we have an interest in *social coordination.* Like other responsibility discourses, it is full of blamers and blamees and praisers and praisees. But, more importantly, it is also full of blamers and blamees and praisers and praisees in a particularly complex area of social coordination where we do not just act as individual agents but in various organizations. This

---

3   There is a debate about whether the judgements are systematically false or lack truth-value (e.g. Joyce 2001, 8-9; Streumer 2017, 123-8). I write "in error" or "erroneous" to be neutral about this.

highlights the importance and intricacies of social interaction better than a single person's morality (or one individual blaming another one) would. We have a strong interest in this going well.

Second, we have interests in the *ideological and emotional charge* of these judgements, in the sense that we often have particularly strong feelings about what ought to be done, not least based on the high stakes of decisions made. Moral judgements in this setting are particularly practically pertinent: they are not (usually) made by benevolent impartial observers speaking from the point of view of the universe, but rather by real-life agents for whom the judgements truly matter. This may—and, potentially, ought to—affect our assessment of the propriety of various moral judgements.

Against this backdrop, I shall discuss *metanormative* error theories, viz. error theories about all of normativity, *metaethical* error theories, viz. error theories about all of morality, and *corporate moral responsibility* error theories, viz. error theories about corporate moral responsibility only. These error theories give rise to corresponding "Now what?"-questions, where the nature of the interests we have when we try to answer them—such as those just mentioned above—may differ. On metanormative error theories, our interests are not normative at all, since nothing is that if the theories are true. However, on metaethical error theories, only moral judgements are erroneous, so we can appeal to interests prudentially. And on error theories about corporate moral responsibility only, our interests may also be moral, as long as they are not based on the erroneous corporate moral responsibility discourse—but they may be based on general moral reasons, whichever these may be. I am neutral between these different interpretations, not assuming that our interests are more than things we feel strongly about, but nothing I write is incompatible with normative interpretations of the arguments in response to metaethical and corporate moral responsibility error theories: in the former case, a prudential interpretation, and in the latter, a prudential and a moral one. Only metanormative error theory is incompatible with normativity.

Let us then discuss the error theories and their "Now what?"-questions. I start with corporate moral responsibility and then turn to whether our response to it scales up to the others.

3.   CORPORATE MORAL RESPONSIBILITY

What are corporate moral responsibility judgements? And do they risk being systematically in error? By a responsibility judgement, I mean a judgement about praise- or blameworthiness, viz. regarding whether an entity is apt to be

praised or blamed for what it does. "Doing" is understood broadly to include actions, omissions, and expressions of character traits, in this case on part of corporations. I follow recent convention in taking a "corporation" to be equivalent to any organized groups, such as firms or states, but I use firms for examples for simplicity.

Corporations are often blamed: "BP is blameworthy for emitting greenhouse gases!" They are also sometimes praised: perhaps "IKEA is praiseworthy for being the glue that holds Sweden together!" (even though their furniture requires self-assembly). I shall be concerned with both types of judgements.

Moreover, I take the corporate moral responsibility judgements that may be at risk to be backward-looking and to presume similar conditions for aptness as moral responsibility judgements about individuals, as per the introduction. The discussion below will suggest that corporations are at risk of not satisfying familiar knowledge and control conditions and may diverge from individuals in ways that make them fail to satisfy other potential conditions that we normally presume that individuals satisfy, such as being phenomenally conscious.

In general, then, corporate moral responsibility judgements (F) presume that corporations have whichever properties make it apt to make blame- or praiseworthiness judgements about what they do (G). But do corporations instantiate these properties? For example, is it apt to blame a group, as opposed to its members, for what it does? Perhaps that requires a group agent? But do such agents exist? If yes, do they satisfy commonly assumed necessary conditions for responsibility, such as having relevant control or knowledge of what they do? Or perhaps groups have specific problems satisfying some other responsibility condition? If our corporate moral responsibility judgements are non-negotiably committed to some of these properties, but corporations do not instantiate them, our judgements are systematically in error.

These questions motivate much recent work on group agency. Group agent *realists* hold that corporations are agents much like individual agents: they have motivational and representational mental states (e.g. beliefs and desires) which they can combine to bring about actions. They do so through an internal decision-making structure. The states do not reduce to those of their individual members; rather, they supervene on the members and their mental states, but are distinct from members' states (Collins, 2023; Bratman, 2022; French, 1979; List and Pettit, 2011; Tollefsen, 2015).[4] This enables groups to

---

4   Realists are usually interpretivists, functionalists, or both about these states (Strohmaier, 2020). But some attribute phenomenal consciousness to group agents (Collins, 2023).

act in a way which is very similar to how individuals act on causal theories of action, which say that actions are events brought about by appropriate causal pathways. Hence, corporate agents are candidates for praise and blame like ordinary human agents.

But realism also has its critics. Many argue that groups lack mental states—which rules out realism and casts doubts on whether corporations can control or know what they do (Leffler, 2023a,b, 2025; Ludwig, 2016, 2017; Moen, 2023, 2025; Pauer-Studer, 2014, 2024). But even if we can account for corporations' mental states, control, and knowledge, others have raised challenges regarding whether groups specifically satisfy some other responsibility conditions that individuals almost certainly satisfy, such as having phenomenal consciousness (Baddorf, 2017), the motivation to self-regulate in the face of moral criticism (Haney, 2004), or the ability to participate fully in meaningful responsibility practices (McKenna, 2006). I will not assess this criticism here, but it challenges the realist account of corporate moral responsibility.

However, we do not face a simple choice between realism and denying that group agents exist at all—which *would* entail an error theory about corporate moral responsibility. There are also *anti-realist* positions available. They include, for example, non-mentalistic constitutivism, which takes group agents to be constituted by member agents' adherence to various rules without group-level intentionality (Pauer-Studer, 2014, 2024), reductionism, which takes group actions to be reductively explained by the actions of individual agents (Ludwig, 2016, 2017), and fictionalism, which takes group agents to be useful theoretical fictions, but not to exist except as fictions (Moen, 2025; Poslajko, 2023).

Ludwig's account aside, these views have not been explored in much depth. However, they face many worries. *Even* if they explain group agency without irreducible group-level mental states and actions, there are questions to ask about whether anti-realist group agents instantiate potentially non-negotiable commitments of corporate moral responsibility judgements. Can they control their actions if they lack mental states with which they act? Can they know what they do if they lack representational mental states? And what about the conditions that groups specifically have been challenged about, such as having phenomenal consciousness, the motivation to self-regulate, or the ability to participate in meaningful responsibility practices? The jury is out.

Hence, whether we prefer realism or anti-realism, we are *at risk* of not capturing features that are necessary for corporate moral responsibility. Hence, there is a strong risk that corporate moral responsibility judgements are non-

negotiably committed to properties that are not instantiated. Whether or not they ultimately are, we would therefore do well to consider the "Now what?"-question that follows from an error theory about corporate moral responsibility.

4. IMMEDIATE PROBLEMS

To do that, let us look at familiar answers to the "Now what?"-question in the literature. In this section, I argue that several views immediately fail to capture the interests we have in corporate moral responsibility judgements. First, abolitionism fails because of our interests in corporate moral responsibility. Second, conservationism, abolitionism, and propagandism fail because of the PR objection. Based on our interest in social coordination, it turns on how blamees can successfully *retaliate* against blame (or other judgements) by publicly pointing out that there is something off about the judgements blamers make and hence undercut the impact of the judgements. Below, I turn to revisionist views that handle our interests more subtly.

Abolitionism says that if a discourse is found systematically erroneous via an error theory, we should abolish it (Garner, 2007; Jaquet, 2020). This idea has typically been proposed based on the concern that moral discourse may be non-morally bad for us: perhaps it leads to condemnation and division. Versions have also been entertained about free will (Nichols, 2015).

But abolitionism about corporate moral responsibility is a non-starter. We have very strong interests in corporate moral responsibility, not least by blaming corporations for misdeeds. We see this both from the ideological and emotional charge of the judgements—we feel strongly about blaming BP for greenhouse gas emissions—and from how important they are in the organization of social coordination. For these two reasons, we are likely to be much worse off if we never hold corporations to task.

We should, instead, turn to answers that aim to maintain our moral discourse despite being misguided. But several such views suffer straightforwardly from the PR objection. They include *conservationism*, or the view that we should hold on to our false moral beliefs, especially in different contexts from when we consider the truth of the moral error theory (Olson, 2014). They also include *fictionalism*, or the view that we should treat our moral beliefs as (useful) fictions while acknowledging their falsehood if treated as actual (Joyce, 2001).[5] And they include *propagandism* (or "government

---

5 Fictionalism comes in at least two forms (Svoboda, 2017). On *content* fictionalism, "moral" judgements pertain to a fiction, so they may be correct "within the fiction." On *force* fictionalism, the fiction is a pretence rather than featuring genuine assertions. Both differ

house error theory"): the view that only an educated elite may know the error-theoretical truth, while people in general should stick to their erroneous moral beliefs (Cuneo and Christy, 2011). We see the PR objection when we consider how (representatives of) corporations can push back against blame on these views.

Start with conservationism. Assume that we blame corporations: for example, "Cigarette producers deserve blame for selling products that cause cancer." or "Oil producers deserve blame for exacerbating climate change by emitting greenhouse gases." Cigarette and oil producers are not known for their history of graciously accepting moral criticism without a fight. They have spent, and likely will continue to spend, enormous amounts of money on PR campaigns to fight back. For example, they may attempt to obfuscate the evidence about the effects of their products.

However, if we are conservationists and blame cigarette or oil producers, they acquire a strong tool to fight back. They can easily, and *correctly,* argue that our blameworthiness judgements are erroneous. This is entailed by the error theory. This shifts the conversational context of blame into one where we start to consider the falsity of our blameworthiness judgements, making the blame ineffective. Why would we blame someone who is not blameworthy? If anything, the corporations look like they give consumers what they want, and critics come off as sanctimonious holier-than-thou moralists who condemn them unwarrantedly.

The same issue appears on fictionalism. Corporations like cigarette and oil producers can, correctly, launch PR campaigns informing blamers and consumers that their alleged blameworthiness is fake. It is, literally, just fiction. And then it is hard to sincerely stick to our judgements: the altered conversational context makes us look like we are just fantasizing while being sanctimonious holier-than-thou moralists.

A similar issue appears on propagandism. Here, the PR move is not as straightforward. Only an educated elite would be familiar with the error-theoretical truth. Members of PR departments or corporate boards may not be part of it. But the type of corporations I am concerned with are often very wealthy—wealthy enough to be able to hire an error theorist consultant who can confirm that moral judgements made about the corporation are a sham. Perhaps some abolitionist error theorists would be attracted by that: after all, the abolitionist would not think she is doing anything wrong by publicizing

---

from fictionalism about group entities (Poslajko, 2023) and non-revisionary fictionalism about morality (Kalderon, 2005). But both face my objection.

the message that morality is a sham. But it is likely a PR disaster for blamers if the public learns that blame is a sham.

In sum, abolitionism fails as we have a strong interest in corporate moral responsibility, both due to how ideologically and emotionally charged these judgements are and because of their socially coordinating role. And many other familiar views suffer from the PR objection, which is based on our interest in the socially coordinating role of corporate moral responsibility.

5.   REVISIONARY NATURALISM

However, revisionary naturalism and revisionary expressivism avoid these objections.[6] But revisionary naturalism suffers from a distinct PR objection. I develop it here and then defend revisionary expressivism below.

Error theorists are cognitivists about morality, thinking that moral judgements are true iff the things to which these judgements ascribe moral properties really have the properties. Cognitivists about corporate moral responsibility judgements then hold this about corporate moral responsibility judgements.

Revisionary naturalists are also a type of cognitivists. Like other error theorists, they think that our judgements F are non-negotiably committed to some set of properties G, which is not instantiated. An error theory follows. But then, our response should be to *revise* our judgements into judgements of F^* that are committed to the set of properties G^* instead (Kalf, 2018; Lutz, 2014). They feature something moral-like, but not our current commitments. Call the relevant revised moral judgements *moral** judgements: I use asterisks for features of revised moral discourses throughout the paper, whether the revisions are cognitivist-style here or expressivist-style elsewhere.

The revisionary naturalist—and cognitivist—views of moral* judgements that I will discuss are the ones defended by Kalf and Lutz. They call their views *substitutionism*. While other forms of revisionary naturalism, cognitivism, or substitutionism could be developed to respond to "Now what?"-questions, I take their views to be leading revisionary naturalist views in the literature. If, as I shall argue, expressivism is preferable, it is up to the revisionary naturalist to come up with a better solution. But why do that if expressivism seems to be better positioned to do the job?[7]

---

6   Fictionalism is also usually treated as a type of revisionism. But as it suffers from the PR objection like conservationism, I discussed it above.
7   In fairness, as an anonymous referee has emphasized, sophisticated forms of cognitivism such as the end-relationalism of Finlay (2014), the indexical speaker relativism of Dreier

Lutz' substitutionism is similar to a simple form of metaethical subjectivism. For Lutz, moral* judgements are made true by speakers' attitudes. But there are no idealizing conditions, such as that the attitudes be factually informed, on which attitudes count. If an agent says "Murder is wrong," that judgement is made true by the agent's aversion to murder, whatever its basis may be.

Kalf, too, is a cognitivist, but both his error theory and substitutionism are based on pragmatic presuppositions: roughly, moral judgements are erroneous because moral discourse (F) typically pragmatically presupposes categorical reasons (G).[8] But there are no such reasons ($\neg G$). Instead, we ought to substitute what we presuppose to moral* reasons, which are reasons in virtue of which we may satisfy a "fundamental desire" for mutually beneficial cooperation.[9] We do that by signifying that we are not in conversational contexts that presuppose categorical reasons: for example, by saying "error theory is true and let us therefore cancel the presupposition to categorical reasons" (Kalf 2018, 207). Then [moral*] "judgements are truth-apt, pragmatically presuppose that hypothetical reasons exist, and are true if, and only if, they correctly describe the relevant hypothetical reason [based on the fundamental desire]" (Kalf 2018, 206).

These views handle the interests-based problems about corporate moral responsibility well. First, *contra* abolitionism, we can make moral* judgements. Second, the views do not appear committed to things that can be brought up in PR campaigns. The truth of our moral* judgements depends on our desires. Hence, conversational context shifts, which ruled out conservationism and fictionalism, are not issues. We are aware that we make moral* judgements based on desires, so our certainty will not waiver when contexts shift. And informing the public that blame is a sham, which counted against propagandism, is not an issue. People will likely want to praise* and blame*

(1990), or the quasi-quasi-realism of Streumer (forthcoming) can do much of the same work as expressivism. But discussing revisionary versions of them is beyond the scope of this paper. For expressivism seems better off than competitors in the literature and hence a more natural starting point in answer to "Now what?", even if additional fine-tuning is needed.

8   The idea is that the conversational context supplies us with pragmatic information. In a common type of context, which we get if participants are serious and do not impose applicability restrictions, categorical reasons are presupposed.

9   "I think that most of us have the *non-derivative* desire to live in a world in which we cooperate and benefit from this cooperation; a world in which there is ample room for the enjoyment of the fruits of our labour and in which we acknowledge that this sometimes requires us to make sacrifices [...] for the greater good of a safe world to live in. Mackie writes that we desire to live in a world with 'mutually beneficial cooperation' (1977, p. 111). I call this desire *the fundamental desire*." (Kalf 2018, 164)

corporations with moral* judgements based on desires they endorse *even* if an elite does not hide the truth about pre-revisionary morality. We have strong interests in doing so.

However, there is a problem of *bad faith* which generates a new PR objection. Both Lutz and Kalf emphasize that their views involve deceiving or bluffing agents who do not believe in the error theory. As the vast majority of the folk, as of now, presumably are not error theorists, corporations with PR apparatuses can easily show that corporate moral* responsibility judgements by error theorists are based on bad faith.

Start with Lutz. He writes:

> [T]he Substitutionist's language will generally be deceptive on some level. Unless the Substitutionist makes his reforming inclinations explicit as a preface to any conversation, the Substitutionist's interlocutors will take him to be asserting something he is not. Consider Errol [the error theorist] [...]: He says to Rachel [the non-error theorist] "Serial killing is morally repugnant." What he means is that he strongly disapproves of serial killing. What Rachel takes him to mean is that serial killing is morally wrong. But that isn't what Errol actually meant—and what's more, Errol could easily anticipate that Rachel would interpret his remarks in this way. So he's being deceptive, and this looks rather bad. (Lutz 2014, 366)

Lutz replies that Rachel "probably doesn't care very much at the moment" (Lutz 2014, 366-7) about the things error theorists do not refer to with revised moral* concepts, such as moral properties or the killer's reasons, but rather about sharing disapproval of the serial killer's actions.

This looks very optimistic. People also tend to care about whether others are sincere, and Errol is not; he changes the topic without telling. Nor would it help if Errol were to make his reasoning explicit and say that he has changed the truth conditions of his judgement to his attitudes, whichever they are: to a non-error theorist, this will looks rather conceited, as if his judgements would matter for others whether or not they are justified. That looks like browbeating.

Even so, perhaps some people care more about sharing sentiments than doing so sincerely and non-conceitedly. But they are *particularly* likely to care about whether the error theorist is sincere and non-conceited if they are primed to do so by corporate PR campaigns emphasizing that error theorists use moral language in bad faith. Hence, Lutz' view gives ammunition to blamees.

This takes us to Kalf (2018, 217-9). He suggests that error theorists of his type can use moral* judgements even when they speak with interlocutors

who deny one or more of (a) the moral error theory, (b) Kalf's pragmatic presupposition substitutionism, and (c) the fundamental desire. They can use moral* judgements that pragmatically presuppose the fundamental desire by *bluffing*, in the sense of using them to instil desires in interlocutors who lack at least one of (a)-(c): the judgements can make the interlocutor share the speaker's outlook. To extend Lutz' example, assume that this time, Rachel is fascinated rather than horrified by the serial killer. If Errol says "Serial killing is repugnant" to Rachel, this may make her desire not to engage in serial killing. Kalf defends this use of moral language from its air of immorality in three ways. First, nothing is immoral if the error theory is true. Second, it is prudentially good to bluff since it helps us satisfy the fundamental desire. Third, speakers with the fundamental desire will care not to increase suffering, as that is not conducive to mutual cooperation. So they will avoid hurting interlocutors' feelings when bluffing.

However, it seems manipulative, and therefore in bad faith, to use moral* language which looks like moral language to alter someone's desires to make them satisfy one's own fundamental desire. Interlocutors who disapprove of (a), (b), or (c) are likely to disapprove of being manipulated, perhaps because they deny the error theory and find manipulation immoral, are error theorists but want a norm against bad faith communication or have other ends than satisfying the fundamental desire. This is so independently of Kalf's brief defence. That the speaker does not think it is wrong to bluff or that it would be prudentially good for the speaker to manipulate the interlocutor does not improve the interlocutor's situation; she would still be manipulated. Nor does it help much if the manipulator takes care not to hurt feelings. That makes the manipulator smooth, but that is plausibly *worse* from the interlocutor's perspective. A smooth manipulator is, in a way, more dangerous. There is a lot of PR campaign ammunition here.

Could Kalf's view be amended? We could stop attempting to satisfy only the fundamental desire and aim to satisfy one or several other desires instead, including a desire for honesty. For example, we could desire both mutual cooperation and that it be honest and then make moral* judgements that satisfy both desires. But then the problems for Lutz reappear. If the error theorist does not make her theory explicit, she would typically be using moral language deceptively, but if she were to make her revisionism explicit, she would look conceited.

Hence, bad faith gives plenty of ammunition for corporations who want to push back against error theorists on Lutz' and Kalf's views too.

6.   REVISIONARY EXPRESSIVISM

We turn, instead, to revisionary *expressivism.* I shall introduce it, suggest how it improves on other answers to the "Now what?"-question for corporate moral responsibility, and defend it against objections.

I understand expressivism, roughly, as taking moral judgements to not (aim to) refer to properties external to our discourse that makes them correct or incorrect. Rather, our judgements serve to express our attitudes, where these are (at least partially) conative, such as desires or preferences. Expressivism does not in principle need an account of truth, but it could be supplemented with a non-correspondence based one: for example, truth could be a linguistic device which is useful to convey assent, not least to generalizations (as on deflationism), justification at the end of inquiry (as on epistemicism), or something else which is not correspondence. Hence, expressivist judgements need not be made incorrect by whether properties external to our discourse exist or not.

Expressivism, famously, comes in many varieties. On a simple version, *emotivism*, to say that "x is wrong" means roughly "Boo for x!" Hence, expressing the judgement serves to express an attitude (Ayer, 1936). On a slightly more sophisticated version, *prescriptivism*, "x is wrong" rather serves to express a prescription along the lines of "Do not x!" (Hare 1952; 1981; cf. Eriksson 2009; Elstein 2014).

There are also more contemporary versions, such as quasi-realism (Blackburn, 1993, 1998; Gibbard, 1991, 2003). Here, moral discourse does not refer or correspond to the world, but we can still use moral language in a way which mirrors that. For example, if we also are deflationists about truth, we can judge that a moral judgement is true in a way which conveys assent to it, without taking this to involve correspondence to a discourse-independent fact. Hence, from our perspective as participants in a moral discourse, we can take our judgements to be true—but when we view the discourse *sub specie aeternitatis,* our judgement is a conative attitude rather than something that aims to represent a discourse-independent moral reality. And expressivism can even come in a hybrid form: moral judgements may express both conative and cognitive attitudes, at once (Ridge, 2014). However, I will not focus on such sophisticated views.[10]

How so? Expressivism is typically a descriptive theory about our extant discourse. But I propose that we adopt a *revisionary* expressivism about corporate moral responsibility judgements instead. If an error theory is true

---

10 I would, however, not be against extending my view further to solve problems (cf. Ridge 2018).

about them, we should replace them with expressivist corporate moral* responsibility judgements. (Remember: I use asterisks for features of revised moral discourses.) These should involve (at least) one emotivist-style and one prescriptivist-style type of judgements. Then our moral* judgements serve to express our conative states: perhaps "IKEA is praiseworthy* for being the glue that holds Sweden together!" Or, more likely, we want to make prescriptions about matters of importance, such as "BP is blameworthy* for emitting greenhouse gases!" This is not to say that praiseworthiness* judgements should be emotivist-styled and blameworthiness* judgements prescriptivist-styled; both can be either. But sometimes, we want to express what we feel, and sometimes we want to prescribe courses of action. The latter is sometimes not necessary, as in praiseworthiness judgements, and sometimes not possible.

The prescriptivist-style judgements should have the properties that R.M. Hare ascribes to them. For Hare, these are properties of our moral judgements in everyday discourse: he defends expressivism as a descriptive theory (Hare, 1981, 1952).[11] But I do not presuppose that our ordinary discourse features judgements with these properties; my proposal is that we should *adapt* making judgements with them, so they are properties of our revised moral* judgements. There is nothing conceptually, metaphysically, nomologically, or in other ways impossible about that, but it is theoretically beneficial because they allow us to make a type of prescriptions which differ from mere emotive judgements (and I shall highlight some other benefits in the discussion below). The properties are:

First, the judgements should be *universalizable,* so "if we make different [moral*] judgements about situations which we admit to be identical in their universal descriptive properties, we contradict ourselves" (Hare 1981, 21). Hence, we treat like cases alike.

Second, they should be in Hare's sense *prescriptive,* so "[iff], for some act *A,* some situation *S* and some person *P,* if *P* were to assent (orally) to what we say, and not, in *S,* do *A,* [*P*] logically must be assenting insincerely" (Hare 1981, 21). Hence, we base our responsibility* judgements on attitudes we sincerely hold. To be clear, this is *not* prescriptivity in the sense of objective prescriptivity or categorical force residing in normative properties, which error theorists and expressivists (including Hare) typically reject (cf. Hare 1981, 78-86). It is, rather, a property of our moral* attitudes. To make this clear, I call this property "*Hare-prescriptivity*" rather than "prescriptivity" below.

---

11 Hare calls them "logical properties," taking the meaning of concepts like "ought" and "must" to depend on the inferences we can make given these properties. However, I strongly doubt his utilitarian inferences.

Third, the judgements should be (relevantly) *overriding*, where treating them as overriding means that they override other judgements or prescriptions when they conflict (Hare 1981, 56). At least, our corporate moral* responsibility judgements should be overriding in the domain of corporate moral* judgements. They need not override *all* other judgements or prescriptions, but they should override other related judgements, such as the judgement that one should treat a corporation towards which one is positively disposed favourably.

Hence, we should be *two-pronged* revisionary expressivists: we should make some emotivist-style judgements and some prescriptivist-style ones. Our methodological emphasis on corporate moral responsibility in section 2 made us attend to two interests we have in making such judgements: in their ideological and emotional charge and their socially coordinating roles. We also have these interests in our revised moral* judgements and want revisionary expressivism to satisfy them. And both emotivist-style and prescriptivist-style judgements are conative, and hence matter to us ideologically and emotionally, and prescriptivist-style judgements in particular can also play a social coordinating role when we prescribe courses of action.

Expressivist judgements can, not least, play a socially coordinating role by making others share our desires. Revisionary expressivists will be aware that the discourse is revisionary: it features moral* judgements, not moral judgements. But revisionary judgements can still be based on first-personal reasoning or (what we take to be) justifying reasons about what is moral*, based on our commitments in the revised discourse. For example, bracket more general error theories for now and assume that corporate moral responsibility judgements are non-negotiably committed to corporations having phenomenal consciousness, but they do not, so we should be error theorists about corporate moral responsibility. We could then revise our discourse into an expressivist corporate moral* responsibility discourse, where we also ensure that our revised moral* responsibility judgements have aptness conditions that do not generate systematic error. We may then reason about whether some corporation has emitted greenhouse gases and whether that makes blame* apt—and, if yes, express the blame* emotively or prescriptively. When we make such revisionary expressivist judgements, we can make other agents form corresponding desires, or perhaps strengthen some desire they already have, based on our reasoning in the revised discourse. Admittedly, whether our judgements get *uptake* is another question. Some people are hard-headed. But we have a reasonable enough chance of that, and we should not expect more without the use of force. Philosophy cannot replace the hangman (Lewis, 1996).

This view has benefits over the other answers to the "Now what?"-question. Like revisionary naturalism, it allows us to make (revised) corporate moral* responsibility judgements (*contra* abolitionism). Moreover, our judgements reflect our conative states. This avoids the PR objections aimed at conservationism, fictionalism, or propagandism: we need not worry about context shifts as we happily may endorse the states, *contra* the two former. And our judgements are not a sham that the public is likely to disagree with; the public is also likely to want to express judgements about corporations, *contra* the latter.

We can also avoid the bad faith PR objection for revisionary naturalism. *Contra* Lutz, expressivist judgements are different from cognitive judgements: they emote or prescribe. And Hare-prescriptivity is a sincerity condition—this is a benefit of adding the Harean properties to expressivism. Again, for Lutz, "[moral*] language will generally be deceptive […]. Unless the Substitutionist makes his reforming inclinations explicit as a preface to any conversation, the Substitutionist's interlocutors will take him to be asserting something he is not. […] and what's more, [he] could easily anticipate [this]" (Lutz 2014, 366). But expressivists can happily make the properties of their speech explicit and need not use speech that they can predict will mislead. Perhaps expressivists could even deliberately make judgements as boos or hurrahs (if emotivist-styled) or imperatives (if prescriptivist-styled) to display sincerity.

Couldn't Lutz also let speakers make moral* language explicit? No. I argued above that there is an air of bad faith about changing truth-conditions to whatever one finds agreeable. It is conceited to make one's desires, independently of justification, into truth-conditions: that sounds like browbeating. But the expressivist can happily engage in first-order (moral*) reasoning to make her judgements, and then say things like "BP is blameworthy* for emitting greenhouse gases!" based on what she takes to be a reason in the revised discourse. This need not involve taking judgements to be made true by one's attitudes; expressivists do not take truth to be correspondence. The judgement is conative, yes—but it is *justified* by what the expressivist takes to be a reason. Hence, it is not conceited.[12]

Similarly, *contra* Kalf, expressivists do not need a fundamental desire for mutual cooperation that allows bluffing. Expressivists presumably desire good

---

[12] In reply, perhaps Lutz' theory could be amended so a moral* judgement is true iff desired after first-order reflection, making moral* truths non-conceited as they feature justification. But this takes us far from his theory, which allows any attitudes to be truth-conditions, and raises questions beyond the scope of this paper. See fn. 7 above.

faith and honesty and are averse to bad faith and dishonesty.[13] Hence, they will not want to bluff when they express their judgements or base their response to "Now what?" just on the fundamental desire. Hence, there is no ground for the PR objection.

However, it is sometimes thought that expressivist moralizing is intrinsically manipulative (Finlay, 2014). Expressivists often aim to instil new desires in others. Is this not manipulative and in bad faith in much the same way as bluffing? But here it matters that revisionary expressivists are not committed to Kalf's fundamental desire. They may engage in reasoning based on relevant considerations and desire good faith and honesty even in a revised moral* discourse. If so, they have to be careful when moralizing*: point to reasons for prescriptions, leave room for reasoning and reflection for interlocutors, not express themselves coercively, and so on. Then interlocutors may form their own judgements without manipulation. Moreover, expressivists can emphasize desires that already are shared rather than aim to impose new ones, perhaps pointing out their priority. This could be done in similar respectful ways. Hence, expressivism does better than other views in response to "Now what?" about corporate moral responsibility.

To conclude this section, I shall deal with two worries. The first is the risk of equivocation. One might think that expressivism avoids the error theory as it lacks potentially implausible metaethical commitments (such as objective prescriptivity). Even if our moral judgements are committed to such properties, expressivism does without them. But the risk of an error theory I have emphasized for corporate moral responsibility judgements specifically is not based on objective prescriptivity but on the potential non-instantiation of other properties to which these judgements appear committed, such as corporations controlling their actions, knowing what they do, or having phenomenal consciousness, as per section 3 above. Corporate moral responsibility judgements could *also* be committed to objective prescriptivity and at risk of an error theory because of that, but that would be a different risk. The risky properties here are typical non-negotiable commitments of responsibility discourse—but they seem metaethically neutral. Revisionary expressivism may not seem better off than other views about these properties.

However, revisionary expressivism is appealing because of how it makes good on our interests in corporate moral responsibility judgements

---

13 This may even be *morally* required if moral judgements other than erroneous corporate moral responsibility judgements play a role in the revised discourse. But if we are more general error theorists, revisionary expressivists presumably approve and disapprove based on their attitudes.

better than alternative theories: abolitionism, conservationism, fictionalism, propagandism, and revisionary naturalism. The arguments for that above are independent of what justifies error theories about corporate moral responsibility; they turn on our interests, not on which property we may have gone systematically wrong about. Hence, we should adapt revisionary expressivism. But, simultaneously, revisionary expressivists need not adhere to the non-negotiable commitments that may lead to an error theory for our current corporate moral responsibility discourse. Erroneous commitments should be revised into non-erroneous ones. This may involve revising our language, judgements, *and* responsibility conditions.

What should then revisionary expressivists say about potential conditions on our revised corporate moral* responsibility judgements, such as control, knowledge, or phenomenal consciousness conditions to aptly blame* corporations, to make sure that these are not erroneous? Revisionary expressivism itself does not say. But, again, what we are error theorists about if we are error theorists about corporate moral responsibility judgements are backward-looking corporate moral responsibility judgements which are apt based on the same conditions as responsibility judgements about humans. It is in the light of *their* potential failure that our practices may need revision. If corporations fail to be similar enough to humans to be responsible, generating an error theory, it is likely that whichever conditions hold for backward-looking responsibility judgements about humans will not work for revised group responsibility*. We may then revise the conditions of our judgements that make us go wrong— and, perhaps, even their backward-lookingness.

As revisionary expressivists, we may then revise our language, judgements, *and* responsibility conditions. How we should revise the conditions will depend on normative considerations that are beyond the scope of this paper. But if we stick to making backward-looking responsibility* judgements (justified by what corporations do only), perhaps we will take it to be apt to blame* corporations for making the world unjust whether or not they can control or know what they do, let alone be phenomenally conscious or satisfy some other anthropocentric condition. Alternatively, if we make forward-looking judgements (justified by their effects), we may perhaps blame* corporations to make stakeholders alter them—even if they cannot satisfy conditions such as control, knowledge, or phenomenal consciousness. We may, perhaps, blame* BP for greenhouse gas emissions with the aim that stakeholders will take control over BP to decrease emissions without thinking that BP controls itself. Regardless, revisionary expressivism is better than other standard responses to the "Now what?"-question about corporate moral responsibility for reasons already

adduced—and can fruitfully revise our language, judgements, and responsibility conditions.

However, forward-lookingness creates another worry. I have followed the literature in taking ordinary corporate moral responsibility judgements to be *backward*-looking, justified by what someone does rather than by effects. Backward-looking judgements do not necessarily aim to affect behaviour. But, plausibly, prescriptions *do* aim to achieve effects. Does this make the prescriptivist-style judgements that feature in two-pronged revisionary expressivism inappropriate for a revised responsibility* discourse?[14]

No. Two-pronged expressivism is compatible with backward-looking responsibility* judgements. For example, if we use emotivist-style moral* language, "BP is blameworthy* for emitting greenhouse gases!" may mean that we express disapproval (or "boo at") their emissions. Or if we use prescriptivist-style language, the same sentence could be parsed as "BP: go through the procedure necessary to rectify emissions!," expressing an imperative about what they should do given their past wrongs.

Moreover, I do not think forward-lookingness is so bad. A revised corporate moral* responsibility discourse *should* plausibly include some forward-looking responsibility* judgements. Our interest in social coordination, in particular, suggests that guiding corporations right matters to us. We could then treat "BP is blameworthy* for emitting greenhouse gases" as suggesting something like "BP ought to stop producing greenhouse gas emissions because that is in our interests."

7.   METAETHICAL ERROR

I have now defended revisionary expressivism about corporate moral responsibility judgements. Can it also respond to the *metaethical* error theory about all moral judgements and the *metanormative* error theory about all normative judgements? Somewhat speculatively, I shall suggest that there are good reasons to think that it scales up to them.

Start by taking stock. *Methodologically,* I have emphasized that a focus on corporate moral responsibility makes us attend to two interests in (some) moral judgements: a socially coordinating function, and their ideological and emotional charge (cf. section 2). *Dialectically,* these interests count against responses to the "Now what?"-question from the literature: abolitionism (which fails to capture both interests) and conservationism, fictionalism, propagandism, and revisionary naturalism (the PR objection suggests that

---

14 Cf. Jackman and Ridge (2018).

they fail at social coordination). *Substantially,* an unusual type of revisionary expressivism does better: it is two-pronged, with some emotivist-style and some prescriptivist-style judgements, where the latter are universalizable, Hare-prescriptive, and overriding. It may also revise the conditions of corporate moral responsibility.

Turn, then, to metaethical error theory and its "Now what?"-question. We are then error theorists about morality, but not other normative domains. Hence, we may appeal to our interests in ideological and emotional charge and social coordination *prudentially* in our argument, for we have seen how these interests matter to us. Do the interests also generate results when we scale up to metaethical error theory?

The argument against abolitionism does. We have obvious interests in moralizing about individual humans and unorganized groups, not just about corporations. While abolitionists want to get rid of morality because of its effects, the interests we have in it suggest that we keep the good bits, including revised corporate moral* responsibility judgements—and other revised judgements.

The PR objections against conservationism, fictionalism, propagandism, and revisionary naturalism also scale up. Not only corporations are likely to respond to blame (or blame*) by attempting to undercut it. Individuals also fight back, and they can do this in the same ways as corporations. But expressivism can, as we have seen, handle the PR objections.

But two-pronged revisionary expressivism does better. For reasons adduced in section 6, it captures our interests in the ideological and emotional charge and socially coordinating roles of corporate moral responsibility—and avoids the problems for other views. As we want to capture our interests like this not just regarding corporate moral responsibility, but in many moral judgements more generally, revisionary expressivism seems well-suited to respond to the "Now what?"-question raised by metaethical error theory.

Should a good response to this question give us even *more* benefits? Not all details about what a revised moral* discourse should contain can be settled here (cf. Isserow 2023; Kalf 2018; Köhler and Ridge 2013; Svoboda 2017). But many argue that we also want *intra*personal benefits from morality*—we have interests in that too. If we want to capture such interests, there are at least two intrapersonal benefits to generalized two-pronged revisionary expressivism.

First, moral* judgements may serve as *deliberative end points* (Köhler and Ridge, 2013): when something is immoral*, this stops deliberation. This is a benefit we get from adding Harean properties to prescriptions, for moral* judgements here are supposed to be *overriding*. Hence, they take precedence

over other judgements in conflict.

Second, our attitudes are conative (cf. Svoboda 2017). This means that they are *motivational:* that is plausibly a necessary feature of conative attitudes. And we do want our moral* judgements to be judgements we care about—and, hence, that motivate us.

In sum, like its sister theory in response to the "Now what?"-question about corporate moral responsibility, revisionary expressivism in response to the metaethical error theory allows us to make moral* judgements that capture our interests in the ideological and emotional charge of morality and its socially coordinating role. It does this in the contexts of judgements about corporations and humans, and it serves *intra*personal roles by providing deliberative end points and being motivational. So we have good reason to think that revisionary expressivism answers the "Now what?"-question that follows from metaethical error theory.

8.   METANORMATIVE ERROR

Finally, we face the metanormative error theory. This is an error theory about all normative judgements (Streumer, 2017). It is also, arguably, the hardest one to answer the "Now what?"-question about: if the theory is true, there is nothing normative with which we can defend our response.

Michael Ridge argues that responses to the "Now what?"-question raised by metanormative error theory face a circularity worry. They seem to already presume some type of normativity, for how could we formulate an answer without it? Perhaps we need at least a prudential "should" to argue for a moral "should." To solve this, Ridge attempts some manoeuvres from the philosophy of language: in (Köhler and Ridge, 2013), to argue that the circularity is not vicious, and in Jackman and Ridge (2018), to argue that it is acceptable given a temporal externalist account of reference-setting.

But maybe we do not need a pre-normative "should." I appealed methodologically to our interests in morality to defend revisionary expressivism above. I started with our interests in corporate moral responsibility in section 2: in achieving social coordination, and in its ideological and emotional charge. These interests led to an argument for revisionary expressivism in sections 4, 5, and 6. In section 7, I generalized revisionary expressivism to respond to the metaethical error theory by arguing that we have interests in a revised morality* in other contexts and in it playing an intrapersonal role too.

All these arguments centre our interests. The interests could be normative: the argument in response to the "Now what?"-question about

corporate moral responsibility judgements can appeal to other moral judgements and normativity from other domains, and the argument in response to "Now what?" regarding all moral judgements can do the latter too. But if nothing is normative, as per metanormative error theory, there are no normative interests. We can then consider our interests purely descriptively.

Given the interests we have in making moral* judgements, I then *predict* that we would start to make them. This point is admittedly speculative. But it is plausible that sufficiently many of us care about ideologically and emotionally charged judgements as well as social coordination, whether we are concerned with corporations or humans, and about intrapersonally coordinating ourselves, to start to make moral* judgements. These things presumably matter to us regardless of the normative status of our interests, and we can adapt a practice of making revisionary expressivist moral* judgements to get them. Hence, we can run the arguments above again to generate the revisionary expressivist conclusion.

It is, admittedly, possible to not care about these things. But the few who do not would then just have to start to live with the revisionary expressivist judgements the rest of us make. So I suspect that revisionary expressivism can respond to metanormative error theory too.

9.   CONCLUSION

Summing up. In section (2), I introduced several error theories. In (3), I argued that an error theory about corporate moral responsibility is a serious risk, justifying exploring the "Now what?"-question about it. In (4), I argued against abolitionism (based on our interests) and conservationism, fictionalism, and propagandism (based on the PR objection) in response to the question. In (5), I argued that revisionary naturalism faces another PR objection. In (6), I defended revisionary expressivism. In (7), I suggested that there are good reasons to think that these arguments, together with some altered assumptions, scale up to support revisionary expressivism in response to the "Now what?"-question raised by metaethical error theory. And in (8), I suggested that we can interpret interests non-normatively to respond to metanormative error theory.

Our normative judgements—all, about morality, or about corporate moral responsibility—may in many ways be systematically in error. They may be non-negotiably committed to non-instantiated properties. If so, we will want to adapt revisionary expressivism to make moral* judgements instead. They are not committed to the non-instantiated properties. And they serve our interests remarkably well.

ACKNOWLEDGMENTS

REFERENCES

Ayer, A. J. 1936. *Language, Truth, and Logic*. London: Victor Gollancz Ltd.

Baddorf, M. 2017. "Phenomenal Consciousness, Collective Mentality, and Collective Moral Responsibility." *Philosophical Studies* 174 (11): 2769–2786, URL https://doi.org/10.1007/S11098-016-0809-X.

Blackburn, S. 1993. *Essays in Quasi-Realism*. Oxford University Press.

Blackburn, S. 1998. *Ruling Passions: A Theory of Practical Reasoning*. Oxford University Press.

Bratman, M. E. 2022. *Shared and Institutional Agency: Toward a Planning Theory of Human Practical Organization*. Oxford University Press, URL https://doi.org/10.1093/oso/9780197580899.001.0001.

Collins, S. 2023. *Organizations as Wrongdoers: From Ontology to Morality*. Oxford University Press, URL https://doi.org/10.1093/oso/9780192870438.001.0001.

Cuneo, T., and S. Christy. 2011. "The Myth of Moral Fictionalism." *New Waves in Metaethics*, edited by M. Brady, London: Palgrave MacMillan, 85–102, URL https://doi.org/10.1057/9780230294899_5.

Dreier, J. 1990. "Internalism and Speaker Relativism." *Ethics* 101 (1): 6–26, URL https://doi.org/10.1086/293257.

Elstein, D. Y. 2014. *Prescriptions and Universalizability: A Defence of Harean Ethical Theory*. PhD Dissertation, Cambridge University, URL https:

//doi.org/10.17863/CAM.6173.

Eriksson, J. 2009. "Homage to Hare: Ecumenism and the Frege-Geach Problem." *Ethics* 120 (1): 8–35, URL https://doi.org/10.1086/606161.

Finlay, S. 2014. *Confusion of Tongues: A Theory of Normative Language*. Oxford University Press, URL https://doi.org/10.1093/acprof:oso/9780199347490.001.0001.

French, P. A. 1979. "The Corporation as a Moral Person." *American Philosophical Quarterly* 16 (3): 207–215.

Garner, R. 2007. "Abolishing Morality." *Ethical Theory and Moral Practice* 10 (5): 499–513, URL https://doi.org/10.1007/s10677-007-9085-3.

Gibbard, A. 1991. *Wise Choices, Apt Feelings*. Cambridge, MA: Harvard University Press.

Gibbard, A. 2003. *Thinking How to Live*. Cambridge, MA: Harvard University Press.

Haney, M. R. 2004. "Corporate Loss of Innocence for the Sake of Accountability." *Journal of Social Philosophy* 35 (3), URL https://doi.org/10.1111/j.1467-9833.2004.00240.x.

Hare, R. M. 1952. *The Language of Morals* URL https://doi.org/10.1093/0198810776.001.0001.

Hare, R. M. 1981. *Moral Thinking: Its Levels, Method, and Point*. Oxford University Press, URL https://doi.org/10.1093/0198246609.001.0001.

Isserow, J. 2023. "Should Moral Error Theorists Make Do With Make-Believe?" *Moral Fictionalism and Religious Fictionalism*, edited by R. Joyce, and S. Brock, Oxford University Press, 40–63, URL https://doi.org/10.1093/oso/9780198881865.003.0003.

Jackman, H., and M. Ridge. 2018. *Error Theories and Temporal Externalism*. Unpublished manuscript.

Jaquet, F. 2020. "Sorting Out Solutions to the Now-What Problem." *Journal of Ethics and Social Philosophy* 17 (3): 239–258, URL https://doi.org/10.26556/jesp.v17i3.812.

Joyce, R. 2001. *The Myth of Morality*. Cambridge University Press, URL https://doi.org/10.1017/CBO9780511487101.

Kalderon, M. E. 2005. *Moral Fictionalism*. Oxford University Press.

Kalf, W. F. 2018. *Moral Error Theory*. Palgrave Macmillan Cham, URL https://doi.org/10.1007/978-3-319-77288-2.

Köhler, S., and M. Ridge. 2013. "Revolutionary Expressivism." *Ratio* 26 (4): 428–449, URL https://doi.org/10.1111/rati.12030.

Kriegel, U. 2022. "Moral Judgment and the Content-Attitude Distinction." *Philosophical Studies* 179 (4): 1135–1152, URL https://doi.org/10.1007/

s11098-021-01690-5.

Leffler, O. 2023a. "Agent-Switching, Plight Inescapability, and Corporate Agency." *Analytic Philosophy* 1–17, URL https://doi.org/10.1111/phib.12317.

Leffler, O. 2023b. "Zombies Incorporated." *Theoria* 89 (5): 640–659, URL https://doi.org/10.1111/theo.12484.

Leffler, O. 2025. "Desire, Disagreement, and Corporate Mental States." *Inquiry* 68 (3): 1000–1020, URL https://doi.org/10.1080/0020174X.2023.2203368.

Lewis, D. K. 1996. "Desire as Belief II." *Mind* 105 (418): 303–313, URL https://doi.org/10.1093/mind/105.418.303.

List, C., and P. Pettit. 2011. *Group Agency: The Possibility, Design, and Status of Corporate Agents*. Oxford University Press, URL https://doi.org/10.1093/acprof:oso/9780199591565.001.0001.

Ludwig, K. 2016. *From Individual to Plural Agency: Collective Action I*. Oxford University Press, URL https://doi.org/10.1093/acprof:oso/9780198755623.001.0001.

Ludwig, K. 2017. *From Plural to Institutional Agency: Collective Action II*. Oxford University Press, URL https://doi.org/10.1093/oso/9780198789994.001.0001.

Lutz, M. 2014. "The 'Now What' Problem for Error Theory." *Philosophical Studies* 171 (2): 351–371, URL https://doi.org/10.1007/s11098-013-0275-7.

Mackie, J. L. 1977. *Ethics: Inventing Right and Wrong*. New York: Viking Press.

McKenna, M. 2006. "Collective Responsibility and an Agent Meaning Theory." *Midwest Studies in Philosophy* 30 (1): 16–34, URL https://doi.org/10.1111/j.1475-4975.2006.00126.x.

Moen, L. J. K. 2023. "Eliminating Group Agency." *Economics & Philosophy* 39 (1): 43–66, URL https://doi.org/10.1017/S0266267121000341.

Moen, L. J. K. 2025. "Groups as Fictional Agents." *Inquiry* 68 (3): 1049–1068, URL https://doi.org/10.1080/0020174X.2023.2213743.

Nichols, S. 2015. "Free Will and Error." *Bound: Essays on free will and responsibility*, Oxford University Press, 54–72, URL https://doi.org/10.1093/acprof:oso/9780199291847.003.0004.

Olson, J. 2014. *Moral Error Theory: History, Critique, Defence*. Oxford University Press, URL https://doi.org/10.1093/acprof:oso/9780198701934.001.0001.

Pauer-Studer, H. 2014. "A Constitutive Account of Group Agency." *Erkenntnis* 79 (Suppl 9): 1623–1639, URL https://doi.org/10.1007/s10670-014-

9632-y.

Pauer-Studer, H. 2024. "A Non-Mentalistic Account of Corporate Agency and Responsibility." *Social Theory and Practice* 50 (3): 459–481, URL https://doi.org/10.5840/soctheorpract202478223.

Poslajko, K. 2023. "The Meta-Metaphysics of Group Beliefs: In Search of Alternatives." *Synthese* 201 (113): 1–18, URL https://doi.org/10.1007/s11229-023-04108-3.

Ridge, M. 2014. *Impassioned Belief*. Oxford University Press, URL https://doi.org/10.1093/acprof:oso/9780199682669.001.0001.

Ridge, M. 2018. "Expressivism and Collectives." *Mind* 127 (507): 833–861, URL https://doi.org/10.1093/mind/fzw078.

Rudy-Hiller, F. 2022. "The Epistemic Condition for Moral Responsibility." *The Stanford Encyclopedia of Philosophy (Winter 2022 Edition)*, edited by E. N. Zalta, and U. Nodelman, URL https://plato.stanford.edu/archives/win2022/entries/moral-responsibility-epistemic.

Shoemaker, D. 2020. "Responsibility: the State of the Question. Fault Lines in the Foundations." *Southern Journal of Philosophy* 58 (2): 205–237, URL https://doi.org/10.1111/sjp.12370.

Strawson, G. 1994. "The Impossibility of Moral Responsibility." *Philosophical Studies* 75 (1-2): 5–24, URL https://doi.org/10.1007/BF00989879.

Streumer, B. 2017. *Unbelievable Errors: An Error Theory about All Normative Judgements*. Oxford University Press, URL https://doi.org/10.1093/oso/9780198785897.001.0001.

Streumer, B. forthcoming. "Quasi-Realism for Realists." *Philosophers' Imprint* .

Strohmaier, D. 2020. "Two Theories of Group Agency." *Philosophical Studies* 177 (7): 1901–1918, URL https://doi.org/10.1007/s11098-019-01290-4.

Svoboda, T. 2017. "Why Moral Error Theorists Should Become Revisionary Moral Expressivists." *Journal of Moral Philosophy* 14 (1): 48–72, URL http://doi.org/10.1163/17455243-46810047.

Tollefsen, D. P. 2015. *Groups as Agents*. Hoboken: Wiley.