

BUSINESS ETHICS

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Summary. In the conditions of market economy, the functioning of enterprises depends on maintaining the ability to compete in the long term. The possibility of achieving such success is obtained by a small number of business entities. The causes of any irregularities should be seen in the level of moral and emotional competence of their owners, managers and employees as well as people functioning in competing organizations. The rules of competition between enterprises are the result of the struggle for dominance of both companies and their employees. This behaviour determines the possibility of making business decisions and decisions in the sphere of management as well as decisions on shaping the reactions between superiors and subordinates, and therefore management decisions. The vast majority of enterprises base their activities without analyzing the social and their consequences in both organizational and microeconomics dimensions. This way of doing business was the cause of various crises as well as conflicts in organizations. In the European Union, from December 1, 2009, corporate social responsibility is the legal norm for business people. There is a need to run a social campaign targeted primarily at small and medium-sized companies as well as stakeholders not only in Poland but in all countries belonging to the European Union.

Key words: ethics, code of ethics, business ethics, ethical programs, social system, ethical management

INTRODUCTION

The volatility of the present times has an impact on the functioning of enterprises which depend on many factors. They result from globalization processes that are causing the change of parameters of the environment of contemporary organizations. The most important factors affecting the organization's performance and results are time, the environment and information. People functioning in the organization are important. They decide and skillfully use organizational resources to achieve the assumed goal. It should also be emphasized how to use various types of systems implemented in the company. They affect changes primarily in management methods, decision making and communication resources that affect the organization's staff. An important issue in running a business must be the principle of compliance with specific ethical standards.

The process of communication between people is decisive in determining all processes affecting social behavior [Szejniuk 2016b, 43–45].

The variety of factors shows that both the knowledge and qualifications of the highest level staff should be at a high level. Improvement of managerial functions must be based on business ethics. Responsible and ethical business should be a strategic approach based on the principles of social dialogue. Therefore, responsibility means investing in human resources, environmental protection and rela-

tions with the company's environment. Perceiving business in this way is now a global trend. The consequence of belonging to the European Union is active participation in processes regarding the internationalization of economic activity. Moreover, entrepreneurs are convinced that competing should take place in favorable conditions that will benefit both local communities and the environment.

1. THE ESSENCE AND MEANING OF ETHICS

Pedigree of ethics is interpreted differently. It is assumed that the mother of ethics and therefore business ethics is philosophy. Already in Plato's time, factors such as [Kołakowski 2006, 74–75] were emphasized. Mindlessness is a disease of the soul, it is better to be hurt than hurt, uncontrolled life is worthless etc.

Business ethics [Gasparski 2001, 125] also investigates the moral beliefs of business people and their actual behavior regarding these beliefs. Ethical behavior often defines who complies with the norms and principles adopted in the organization [Zawisza 2018, 235–51]. Ethics is a field on the border of ethical reflection and economic analysis.

By definition, ethics cannot be profitable, while business is based on profitability. It should be assumed that business ethics is an ethical reflection on economic activity. A contradiction arises between the justice of ethics and the effectiveness of economics, and today between ecology and economics.

Table no.1. Differences between ethics and economics

critereon	ethics	economy
goal	human improvement	profit or survival
field of interest	man and interpersonal relations	production and exchange
the method used	reflection and empathy	quantitative methods
assessment criterion	moral good in accordance with standards	effectiveness
attitude	kindness	free market, material goods

Source: Filek 2004, 26

The use of business ethics in both theoretical and practical terms is an extremely complicated issue. The question arises [Tischner 1998, 64] "how to cultivate business ethics so that it does not change into an abstract ethical theory that cannot be translated into the language of practice, that is, into pure moralism behind which there is a unitarist vision of society."

According to W.H. Hall "business ethics is interested in a wide range of how people and organizations act or should work in relationships with others" [Hall 1993, 23]. The basic problems that business ethics should address are environmental protection, corporate social responsibility and employee involvement in

making decisions. It should therefore be assumed that business ethics is an ethical reflection on economic activity.

2. ENTERPRISE AND ETHICS

Analyses carried out at the enterprise level show the importance of business ethics. A distinction should be made between ethical reflection on the relationship between organizations and contractors working with them. This also applies to the company's internal policy, assuming that the company is only liable to its owners. However, the concept according to which the organization is also responsible towards its own employees, contractors and the local community has recently been adopted. The company's external policy relates to its obligations to shareholders.

In recent years, ecological problems related to the devastation of the natural environment, which are raised by protests from local communities, have become a significant problem. On the other hand, the company's internal policy concerns solving emerging conflicts and, above all, building the image of the organization. Also the proper treatment of employees with generally applicable human rights.

Attitude to work has changed dramatically. The number of jobs has increased, and opportunities have been created to increase wages. Man can fulfill himself more fully [Sitek 2018, 177–91].

The goal of business ethics is to properly resolve detected irregularities. This applies not only to efficiency and effectiveness, but above all to ethical behavior [Szejniuk 2016b, 89–105]. Building the ethical behavior of individuals, which largely depends on the ethical nature of the organization in which they work. Unethical activities of business entities result and are of a systemic nature.

Table no. 2. Factors affecting the company's ethical level are:

External factors	Internal factors
Economic system	Company situation
Policy	Mission
Politics	Company's policy
Ethics of society	Employee morality

Source: Own study based on Klimek 2014, 129

The ethical level of companies depends not only on the economic system but above all on its nature. It is the organizations that impose a way to influence the market. The law in force in a given society sets out the principles of acceptable activity for companies. Its provisions should be consistent with the economic sys-

tem as well as with ethical standards adopted in society. It should be noted that companies cannot operate without legal and moral support. Therefore, the basic task of business ethics is to create moral standards that are appropriate to the changing economic and social situation. An important factor affecting the ethical level of organization is the political culture and political situation of the country. So the real level of democracy and the mechanisms that secure it. In these conditions, companies create trust between management and employees. They create trust, which engages subordinates in the decision-making process and, above all, their ethical treatment. It should be emphasized that the stability of the political situation increases the economic condition of the enterprise. It encourages companies to adopt ethical attitudes.

An important factor influencing the ethical level of an organization is the moral level of society, which is closely related to its culture, "the culture of a given country determines the area of what is ethically acceptable in a given society" [Klimcza 1998, 72].

Due to the globalization of the economic process, business ethics is interested in cultural management. Its purpose is to learn the values characteristic of a given culture and above all moral norms not only in a given country but also in the world.

Another important factor that affects the ethical level of an enterprise is the organization's definition and implementation of its own mission. By formulating the mission, the company defines an important message that it addresses to employees and clients. Mission as an internal factor is compatible with applicable law. It consists in determining the hierarchy of importance, purpose and area of acceptable methods of their implementation. Internal policy significantly determines the ethical level of an organization.

By conducting the right internal policy, the company creates an organizational culture. Its basic elements are values, beliefs and attitudes that employees of the organization present. A conscious internal policy allows defining the company's ethical level. It allows management to determine the role of ethical factors in making decisions. And also showing how important it is in the business management process.

No less important internal factor is employee morality, which is interdependent with social ethics. It is assumed that there is no dishonest business, there are only dishonest people. It depends on their attitude how the company will function. How will it be seen in a competitive market.

3. TYPES OF ETHICS

Moral values are a reference point in ethical reflection being the subject of their analysis. And they are also a normative factor setting directions.

They induce people to achieve them as a relatively common and accepted state of affairs. Moral values are the basis for distinguishing two types of ethics [Jaroń 1987, 42].

1. Descriptive ethics also called ethology – is a theoretical discipline dealing with the description and explanation of the origin, essence and function of morality. He tries to answer the question: What do people actually consider moral or immoral, and why? This ethics is limited to establishing facts from moral life, avoiding all valuation.

There are four sections: 1) sociology of morality – is interested in social conditions of people's moral behavior, studies social mechanisms of shaping various moral convictions; 2) psychology of morality – he is interested in man as a being in which certain moral rules and valuation objects trigger certain emotional and motivational processes, examines the formation of morality in individual development of man; 3) the history of morality and ethics, which deals with the description of the history of morality in various historical eras; 4) metaethics – deals with considerations regarding the structure and language of ethics, examines the problem of justification or refutation of ethical judgments and the problem of truth in ethics resulting from the answer to the question: Can ethical claims be meaningfully logical, i.e. qualifying them from the point of view of truth or falsehood?

2. Normative ethics – deals with the sphere of justifications and valuations, which relate to norms, models, assessments and ideals of moral conduct as well as the concept of the highest good. He tries to answer the question: What should people consider moral and how should they proceed so that their actions are moral? Normative ethics is closely related to the theory of education due to common interests around the personality model and educational ideal.

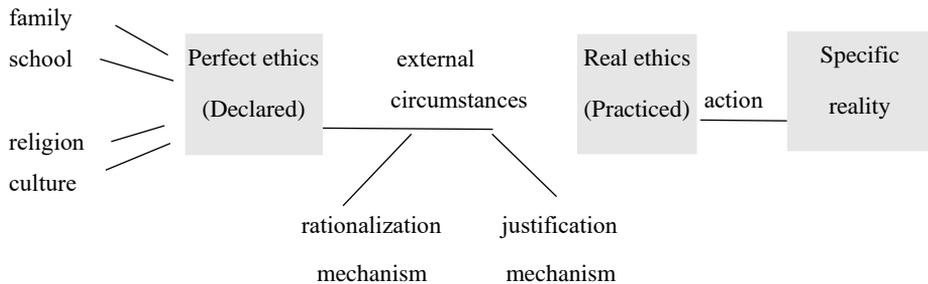
In normative ethics one can distinguish [Schrade 1997, 65]: 1) axiology – deals with the study of the nature of values, the basics and criteria of valuation, classification of material goods and the hierarchy of values; 2) perfectionist – this is the field that addresses the problem of human personal perfection, suffering, diligence and perseverance; 3) felicityology – reflects on the possibilities of achieving personal happiness and avoiding various sufferings; 4) praxeology – general theory of efficient operation, field of scientific research concerning methods of all purposeful human action; 5) biotechnics – provides practical tips on the human relationship to happiness, life pleasures as well as unpleasant random cases of illness, death, or old age; 6) deontology – a branch of ethics dealing with moral obligations, deals with the issue: What determines the moral value of an act. She is interested in all kinds of codes of professional ethics; 7) social ethics it considers the aspirations and aspirations of the individual in connection with social groups, tries to regulate interpersonal relations; 8) casuistry – it analyzes individual moral cases.

It should be emphasized that the case study [Jaroń 1987, 64] makes normative ethics real by controlling its theoretical assumptions with the moral norms of a particular society, social groups and with a specific case of behavior of community members.

Considerations in descriptive and normative ethics allow us to identify specific ethical trends and systems. At the same time, a set of structured and interrelated views on moral good, norms, assessments, motivation and personal designs is recognized as a direction [ibid., 70].

The criteria used to distinguish ethics include: 1) according to the content of the highest system principles: religious ethics, secular ethics; 2) according to sources of origin, binding moral norms: autonomic ethics, heteronomic ethics; 3) according to the criterion of ethical actions: individualistic ethics, social ethics; 4) according to the degree of freedom of will and moral responsibility: deterministic ethics, indeterministic ethics; 5) by scope of application: universal, egalitarian, elite; 6) because of the highest moral good: eudaimonism, hedonism, perfectionism, rigor, evolutionism, utilitarianism, theocentrism.

The specified directions and systems of ethics allow us to state that ethics as a science is used in all spheres of human activity. The issue of ethics at the individual level is a significant problem of business ethics. Everyone is a follower of a certain ethics created by the educational process. It is based on declared and therefore ideal values. In everyday life, ethics based on practiced values is called practical. This distinction makes it possible to distinguish two types of ethics:



Source: Filek 2004, 61

The basic task of both mechanisms is to protect one's own value and dignity, which takes place on a social level. The task of business ethics is to show the possibility of unethical behavior and eliminate it where possible, recognizing the mechanisms of justification and depriving them of credibility. Activities at the organizational level are carried out by introducing specialized training in ethics.

4. ETHICAL BUSINESS MANAGEMENT

The changes taking place in technological processes have changed current habits and behavior patterns. The increase in the scope of cooperation between people and the accumulation of their experiences [Burda 2013, 19–22] stimulated the development of human creativity. Progressive phenomena generated information and product exchange processes. They shaped various forms of private property. Enterprises as economic organizations are part of the socio-economic system. The

increase in organizational and technical experience [Mroziwski 2010, 41] determines changes in economic, political and social relations as well as a change in culture and mentality in individual socio-economic systems.

Management processes and social processes [Gilejko 2005, 121] including management and management of people are integrated and mutually dependent processes. An enterprise may use tangible and intangible resources that are accepted by the public through properly prepared administrative decisions.

The essence of the enterprise and, above all, its ties with other elements of the socio-economic system are contained in interpersonal relations. It should be noted that the enterprise is a social system that is integrated with the institutional structure of the entire socio-economic system. The type of relationship determines the duration and effectiveness of the organization. It is important that the relationships have the nature of relationships connecting or uniting people with each other. This fact is noticed by anthropologist A. Radcliffe-Brown, who makes the existence of the economic system dependent on [Flis 2001, 75]: 1) the existence of a certain degree of functional compliance; 2) such a way of establishing social norms that they do not give rise to conflicts violating the integrity of the existing structure; 3) a social structure that must constantly maintain its identity and continuity. It should be noted that the social system determines control as well as the creation of emotional and behavioral habits. Intellectual and ethical resources introduced to the enterprise are the basis for creating the institutional structure. These resources complement each other and the way they are created varies. Because intellectual resources arise in teaching processes and ethical resources are the result of conscious organization of social activity. In addition to innate social sensitivity, performing professional roles in organizations should be supported by the knowledge contained in [Czerska 2003, 142]: 1) policy management institutions: programs, training system, strategies; 2) institutions of ethics in management: social policy and ethical programs; 3) institutional resources of the enterprise: property rights, property rights; 4) institutions of relations with stakeholders: labor codes, human resources policy; 5) visible and invisible artifacts of organizational culture: values, norms. These groups of institutions that are components of the management system determine the method of implementation in management processes such as planning, organizing, motivating and controlling. This management activity determines three basic processes [Mroziwski 2012, 40–50]: 1) orienting all activities of the company's stakeholders to generate and introduce higher quality changes (innovations that generate benefits for people and society); 2) achieving universally accepted benefits in a noble, moral, law-abiding manner, responsible in accordance with the rules of good practice; 3) mutual education of the company's stakeholders in a spirit of compliance with the principles of humanitarianism and moral rules, respect for human rights and rights. The interpretation of the mentioned processes in management arises as a result of social expectations regarding the improvement of the quality of life.

5. EFFICIENCY OF ETHICAL ENTERPRISE PROGRAMS

Moral capital is one of the important conditions for the effective functioning of an organization while maintaining employees' moral standards. It is the result of policies pursued by companies and shared experiences.

Ethical company programs have both internal and external functions. The essence of the internal function is to provide employees with the ethical dimension of business operations. In addition, the formulation of the company's goals and how to achieve it [Lewicka–Strzałecka 1999, 62]. The high and ever-increasing complexity of the modern business world means that ethical behavior is not only a matter of moral sensitivity but also knowledge.

The external function of ethical programs requires maintaining a good image of the company. Because it is one of the values that cannot be defined in economic terms. It is undoubtedly an advantage of the company's functioning on the market. Pressure from public opinion and the law to introduce ethical programs is insufficient. The ethical awareness of business about the need to regulate ethical standards is increasing. And above all, on the positive impact of these standards on the economic results of the enterprise because [Łączkowski 2004, 7–14]: they create a positive image of the company; reduce internal corruption; reduce conflicts of interest; they increase the trust of employees and contractors.

It is worth noting that ethical programs are an important element of the functioning of enterprises in Poland. It is common practice in organizations to familiarize each employee with the ethics program and code of conduct. Certainly, the code of ethics is different from the professional code. The most important thing is that the codes contain both general principles and specific organizational guidelines. They prove the existence of an organizational culture and therefore the quality of work required in a given company.

Training in this area is part of the company's ethical program. The cascade method is used for this. It involves training top management. In turn, they train middle-level staff and they train all other employees of the organization.

An ethical cell plays an important role of the ethics program in the enterprise. Its task is to monitor and prevent employees from inappropriate behavior. Therefore, it is important to employ people with appropriate competences and qualifications in this cell.

The efficiency of the ethical program is determined by the system of providing information while maintaining the hierarchy of the organizational structure. So the method of communication should be from employee to manager. The purpose of this is to disclose fraud by implementing a procedure to deal with such information.

Ethics programs are created to eliminate any abuse in the organization. Business ethics develop tools for shaping people's attitudes at both management and all levels. To this end, training, codes of conduct as well as the use of ethical

criteria in the recruitment process are used. In addition, it allows you to determine the level of staff fluctuation in the organization.

Areas that first require ethical reflection within business ethics should be [Maciuszek 2009, 320]: job; advertising and promotion; competition; attitudes; ecology. Business ethics cannot be taught, you can know the applicable rules of doing business, but you cannot underestimate them. One should act in accordance with the accepted standards, striving to achieve the set goal in an ethical manner, observing civilization rules of conduct.

CONCLUSIONS

Both in Poland and in the world there is a focus on adopting standards regarding behavior in business. Enterprises after integration with the European Union face the problem of competing on the European market. Despite this, not all companies are introducing ethical codes to their activities. There is therefore a need for social debate over the role and place of business ethics in economic life. It should be emphasized that such a debate is being conducted in Poland. The initiatives of the Business Ethics Center and the Polish Business Ethics Association are known. A conscious introduction of ethical principles is a must in business operations. The real needs of managers resulting from shaping and maintaining the competitiveness of enterprises are based on moral and ethical issues. Managers make decisions that are not only pragmatic but also moral. They are closely related. The weakening or strengthening of the organization's competitiveness depends on them. The level of development of moral behavior and social competence depends on the moral quality of decisions. The development of enterprise ethics affects the quality of people's work and lives. It allows you to compete in a changing market.

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ETYKA W BIZNESIE

Streszczenie. Etyka biznesu ma istotne znaczenie dla określenia wszystkich procesów wpływających na zachowanie społeczne. Jest potrzebą wynikającą ze współdziałania nie tylko osób tworzących organizację, ale całego społeczeństwa.

Obecnie wzrasta zapotrzebowanie na pracowników, których cechuje wysoka moralność i zdolność do etycznego postępowania. Etyka biznesu determinuje sukces człowieka zarówno w życiu zawodowym, jak i społecznym. To dziedzina rozważań zarówno ekonomistów, jak i filozofów. Jest racjonalnym uzasadnieniem wartości i norm obowiązujących każdego człowieka. Ma fundamentalne znaczenie dla działania oraz egzystencji ludzkości.

Słowa kluczowe: etyka, kodeks postępowania etycznego, etyka biznesu, programy etyczne, system społeczny, etyczne zarządzanie

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