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Motto:

*"Over the past 20 years business ethics in Europe witnessed a remarkable growth. Today business ethics is faced with two challenges. The first comes from the social sciences and consultants who have both reclaimed the topics of business ethics, regretfully often at the loss of the proper ethical perspective. The second comes from the remarkable rise of corporate social responsibility which has pushed aside the mainstream business ethics methodology with its emphasis on moral deliberation by the individual."* [6, 273]

## 1. Looking for Resources of Professional Ethics

The contemporary situation of reflecting on corporate culture from axiological and ethical viewpoints leads to an effort to use theoretical resources of ethics to more thorough specify requirements in corporate codes of ethics. The generally acknowledged attitude is a multilevel ethical analysis.

1. The first level of ethical analysis refers to universal, global issues of existence and development of planetary systems and nature that create various human communities. Corporations should take into consideration this dimension as well.
2. The second level of ethical analysis seeks to affect basic characteristics of big socio-cultural changes.
3. The third level of ethical analysis includes two basic and mutually complementary sides:
  - analysis of organizations, institutions, and company activities,
  - analysis of professional ethics level and drawing conclusions for establishing professional codes of ethics.
4. The fourth level is the level of individual ethics.

It is obvious that this stringent specification is a matter of abstraction, but in real space and time they are not entirely separable.

Ad 1) It is impossible to look through the complexity and interconnection of systems if we proceed only at the level of individual particular sciences. Even though those contain more detailed knowledge, they do not raise - and probably even cannot raise - questions connected with their establishment and possibly making the best of their knowledge. In this context the role of philosophical and ethical reflections grows in importance.

Some remarkable attempts to create resources for solving this concurrent crisis were contributed by Hans Jonas in his "Das Prinzip Verantwortung. Versuch einer Ethik für die technologische Zivilisation" [4], in which he points out a need for a new consideration of responsibility. He distinguishes responsibility for the performed (responsibility towards the past), responsibility for what will be performed (responsibility for what we want to perform - responsibility towards the future), responsibility towards what is nearest but also towards most distant (in space and time), responsibility towards people and non-human, forms of life and responsibility for inanimate nature (in the sense of responsibility of a guardian, curator).

The author considers it necessary to put emphasis on catastrophic prognosis rather than reassuring, salutary prognosis when thinking about the future. He explains that by the fact that a man can live without the utmost good but cannot live with the utmost evil. Taking into consideration the catastrophic vision, based on Jonas there are much more prerequisites necessary for avoiding negative irreversible changes.

Further to the Immanuel Kant's thoughts, Hans Jonas defines - if I paraphrase - this categorical imperative: Behave the way that the future consequences of your behaviour are compatible with dignified human. The most significant influence of Kant's philosophy is reflected here; it persuades not only Jonas but also those who feel a need to ask questions about the fundamental links between problems of moral behaviour, and these are the UNCONDITIONALITY of a moral claim and a PRINCIPLE OF the AUTONOMY of

WILL of a man. A moral law, which is a matter of an acting subject, even concerns crossing into an over-individual area. This part of Kant's philosophy, from which Jonas starts, aims against all attempts to make a moral claim relative in its underconditioned character. It is impossible to disregard it on a globally ethical level.

Ad 2) Essays on topics of a socio-cultural change at the end of the millenium include these most frequently repeated motives:

- the change cannot be understood as an invitation to the return;
- the resource of a socio-cultural change should be a recognition of a differential (diverse?) world;
- the change towards the recognition of a differential world means possibilities and necessity of transversality between parts of the differential world – besides that it means allowing differences to exist next to each other – next to each other also means together – and that means a creation of a new community;
- a way towards the differential world which is non-hierarchic is a way to one's self in regards to the differentiae means to change ones self;
- looking for non-hierarchic differentiae and looking for bridges connecting individual differential elements should be a task of ethical theory;
- in the non-hierarchic differential world there is the urgent new problem of relationships between the global and local, individual and universal, the relationship of an individual to himself, one to the other, one to the others, the others to one, to others, man to his profession, and man to animate and inanimate nature;

Who can answer the question "why should I be moral in this world?". And how should it be answered? If one says that a current concept of a moral is failing, its naivity is impeached this way. Its present intellectual and language paradigms do not correspond with living reality. We urge an overcoming of the sense crisis by means of an intellect which reflects a socio-cultural change captured by postmodern rationality. A critical postmodern attitude recognizes and explores a process of differentiation and pluralization of the world as a result of overcoming absolutization of universalistic principles.

Lytard defines these basic tasks of postmodern philosophy, which cannot be missed in ethical theory.

- to legitimize saying good bye to the obsession of unity;
- to expose a structure of effective plurality;
- to clarify an extent of radical plurality, how to deal with heterogeneity of intellectual and living forms so that one paradigm does not suppress the other one. [cf 7]

A panorama of philosophical resources and postmodern attitudes refers to a possibility and necessity of co-existence of differences, even radically those which are different. (WWW is an illustration.)

Only democracy is a social form of organization for radical differentiae. Plurality here is demonstrated as a plurality of rationality (even though legitimate doubts may arise about the rationality of some concepts) and is based ethically – i.e., if people should be able to live together, a universal, totalitarian moral concept is excluded.

The matter of unity is not closed this way though, the world is the only one. However, this unit is understood as an plurality of various concepts out of which each has some unifying features. The concept of abundance, plurality is related to the concept of the world unity. Transversal intellect endeavours to find a possibility of functioning coexistence of radically different parts of the world. Transversal intellect, with its methods of connections and crossings among differential districts of the world, does not overcome plurality but tries to remove its aporia. We must take into consideration that there are not only considerable amounts of rationality types but also a lot of bridges between them. So far all that indicates that transversal intellect is fundamentally processual and contextual. This intellect happens. Its expression and a prerequisite of its being are Information and Communication Technologies (ICT). These technologies open a whole range of anthropological, ethical and noetic issues and questions. Let's introduce at least some of them:

- At present a lot of companies work on products that intervene in the area of interpersonal communication. Various products influence communication differently and mutual clashes, misunderstandings and distrust occur.
- Will society be split by information?
- Is the information aristocracy a reality?
- Is computer mastery the new, necessary literacy?
- What will the influence of information and communication technologies be?

- Can on-line link be an escape or even an addiction?
- Is the computer a tool of ultimate oppression?
- Can it be assumed that technologies will positively change human thinking? Can it be assumed that released creativity will lead to the positive development of an individual and a community? Or will creativity drop to a minimum?
- How can learning be defined in an "information society"? Can education be within reach to anyone? Is information becoming a "universal property"?
- Does communication across between different cultures contribute to the formation of new values and to a helpful and understandable attitude to the world? Or does mutual contact with a foreign culture lead to suspicion and later on to resistance and unfriendliness against differential?
- Will art, which is one of the oldest forms of interpersonal communication, have an unsubstitutable role in the era of developed information technologies? Or is it, with its claim to an individual activity divaricating artistic art of the medially prefabricated thinking style to general public and will it stop addressing the public?

To inquire implies a way to knowledge. Questions in philosophy, which insist that a man become himself in a way that participates in reality, are more essential than their answers. These are also questions that ethics must deal with.

Astonishment and knowledge, doubt and certainty, loss and self-discovery are accompanying motives of human effort and are conditioned by attempts at understanding them. A meaningful dialogue means a willingness to be opened to the truth of the other and to put one's own truth at risk. It is more than only respecting the rights of the other to be different. It is about acceptance of this variety of the other as acceptance of what forms a diversity – GREENERY of the WORLD and what enriches myself this way. It is not about being present, i.e., next to the other, but simultaneously to be with the other ones, i.e., to be together with them, to form a community with them (Bělohradský).

Considering the alternative, catastrophic vision of the end of our civilization and permanent

transformation of the human community, we come to the world in which the individual is a source which contributes to this change. A socio-cultural change, opening space and challenging the creativity of solitary and independent people while respecting their diversity, is becoming a condition for survival of growing human society on this restricted, ultimate planet Earth. It is simultaneously the most urgent moral requirement. Therefore, more importance is put on the paradigm of communication.

Ad 3) The third level of ethical analysis looks for links between personal morals, the morals of institutions, organizations, firms, countries and global ethics. Frequently it features professional ethics or professional codes of ethics.

Since the 60s and the 70s there has been a great development of theoretical research into professional ethics in the work of Gadamer, Kuhn, Fahrenbach, Riedl, etc. Practical philosophy is understood as an examination of the structural features of human experience and normative principles [cf 5].

Professional codes of ethics arise from the character of occupations which fundamentally form and modify human lives, and moreover their performance can influence the quality of human life, and eventually extend its existence. Of course, in professional codes of ethics there is also a system of ethics projected as „what it is“ and „what it should be“. The duality of an ethical phenomenon is an expression of real human pursuit on the one hand, and on the other hand it is in the exceeding of this pursuit in the direction towards the image, value, standard, an ideal of correctness, suitability, necessity, and adequacy.

Ethical ideals, principles, policies, values and standards are as non-subject challenges that orient us towards the future. "Shortly the future is not empty but it is structured and is full of challenges, even though it is not yet but is only coming." [3]

However, further to the Aristotle's "Nicomachean Ethics" we must realize that no ethical theory can specify in advance, or completely put human pursuits into firmly defined systems, schemes and regulations, because even a systematic theory is not a reasonable ground for possible human behaviour. We must always take into consideration not only a cognitive view but also emotional, value, normative and action ones.

When we try to trace common features of professional codes of ethics, which represent a systematic attitude of ethical theory, then we do not suggest that these codes would manage to solve all professional dilemmas and emerging questions of a given profession beforehand. They are always an attempt to map out fundamental motives of professional activities that are connected with ethical decision-making and indication of ethical gaps, into which an ethically immature professional can fall. A formation of ethical codes is connected with traditional themes and is modified by contemporary discussions in ethics. (It is possible to get familiar with an overview of the most frequented professional ethics in a didactic elaboration e.g., in the text „Introductory into Ethics“. [9])

Ad 4) All resources of social ethics that were mentioned in previous parts also concern individual ethics. According to Gadamer, an ethical choice is not only a matter of general theoretical knowledge but "brightness, sharpness and a pressure of conscience", FRONESEIS is respected as a virtue of "prudent discretion" though, which develops and maintains human ethos.

## 2. Attitudes to Formation of Ethical Codes

It is useful to make use of diversity of attitudes to a formation or even formalization of company ethical codes.

- 1) An idea about a company codes of ethics as a set of rules, rights and duties in relation to a firm, co-workers, job performance, to a wider social environment, is often dominant. Sometimes an ecological dimension is represented as well. [8, 313]
- 2) Corporate codes of ethics may also originate thoroughly like a "dialogue" between two worlds – the world of economic rules of law, links and the world of ethical demands of the community and individuals. [8, 314]
- 3) An operationalist attitude in professional and entrepreneurial ethics refers to ethical dilemmas which arise when economically advantageous company analysis is compatible with legal requirements, however, is perceived as non-ethical and committing an offence against "good manners". It is recommended here to

conduct an ethical discourse towards finding a consensus. A consensus, which was found in the discourse, is an expression of a will of all participants to solve everything peacefully. [8, 315]

- 4) Intentionalist attitudes emphasize the significance of firms and corporations as "moral persons" and state that these persons have all privileges, rights and duties like individuals. "Company philosophies", where company principles, values, standards and goals play a key role, are defined. This fact results in economic and also ethical impact of the company in wider social environment. [8, 317]
- 5) Frequently we can also come across a socio-economic attitude which denies a simplified neoclassic idea ownership as a basic driving motive of human behaviour. Authors emphasize that a man is influenced in his decision-making and behaviour not only by economic and entrepreneurial goals but he also feels a need of social appreciation of correctness or high quality of behaviour, respect and regard. [8, 318]
- 6) A pragmatic attitude concentrates on enforcement of professional and entrepreneurial ethics into university study plans and into job performance. These fundamental motives, which not only are an imprescriptible part of research and teaching, but also appear in working meetings, company management meetings, elaboration of company ethical codes:
  - analysis of immoral behaviour cases and summary and evaluation of results solving case studies,
  - analysis of existing common trade practices,
  - explicit labelling of an ethical situation in a particular social environment with defined legal framework and estimated level of legal conscience,
  - clarification of metaethical questions, e.g. what the corporation's ethical status is, possibly justification of highly regarded values in a pluralist society,
  - analysis of partial problems of economic action.

A goal of pragmatic company ethics is to make specific instructions, processes available, how to make a real decision in context of existing knowledge. [8, 320]

7) A social-ethical attitude appears especially in Christian social teaching, mainly in an explicit manner in a catholic social theory the way as they are elaborated by Oswald von Nell-Breuning. This author tries to emphasize needs of balancing between an individual freedom and a social responsibility. [8, 321]

8) Neo-Aristotelianism

Economics, ethics, political science are not disciplines that should be separated from one another. They are considered to be complementary sciences in the sense of practical philosophy. Their objective is a synthesis of economic, ethical and political theories and this way also a restored connection with the Aristotelian intellectual tradition. Philosophy and ethics deal with three mutually related areas of a theoretical reflection:

- a) philosophy of culture as a positive part of "ethical economy" which explores a part of an entrepreneurial culture, which is not morally relevant and deals with a clarification of economic behaviour;
- b) professional and entrepreneurial ethics as a normative part of the "ethical economy" which deals with ethical-cultural attitudes in the society and a definition of moral standards, which should regulate economic behaviour;
- c) "economic ontology" which deals with a question in the area of being that can be extended by economic, production, entrepreneurial and business activities.

Economic behaviour – similar to any other area of human behaviour – must respond to an idea of good and morally correct life. Economic rationality must also be linked with ecological rationality [cf 11]. Economic, ethical, ecological and aesthetic principles are considered to be desirable while defining company ethical codes. A probabilistic principle is suggested as the criterion of evaluating correct, good, incorrect and bad behaviour. Behaviour is considered to be correct when all these conditions are met:

- a) the purpose of behaviour must be positive, i.e. behaviour must not intend a negative effect,
- b) a method of behaviour itself must be good and allowed,

- c) negative side effects of behaviour appear only partially, they are not understood as a means to reach the purpose,
- d) the one who deals must have a really important reason and must not be forced to neglect the behaviour. [8, 322-324]

In partial areas of ethics applied in professional and entrepreneurial areas like marketing ethics, management and economic decision-making these principles are enforced:

- legal framework, which means minimally a respect for a legal framework (i.e. a right at least like a minimum moral),
- a principle of responsibility for products, advertisements, company procedures, processes, values, consequences, relationships of behaviour, which exceeds a legal framework [cf 10],
- communication not only when solving problems,
- a detailed institutional dimension which relates to performances of individuals on various positions,
- a transparency of objectives, values, standards towards employees and representatives of the company on one hand and on the other hand towards clients, the public, and cooperating companies,
- a mechanism of incentives and sanctions in the framework of an ethical code,
- company schooling, social-psychological training,
- reflection and self-reflection of behaviour, possibly external ethical audit.

## Conclusion

Theoretical resources of ethics in business and entrepreneurial spheres can be affected by macro-, meso- and also microethical attitudes. Various concepts can be enforced in these, including a consistent concept (utilitarian ethics), a non-consistent concept (rights and duties serve as the basis), a concept respecting a dominant principle – for example justice and even a relativistic concept (supported by individual and cultural subjectivism).

A penetration of more concepts often occurs – especially when forming ethical codes. Philosophical theory also stresses out how traditional ethical problems (origin and essence of morals,

relationship of a right and morals, individualism and universalism, objectivism and subjectivism, etc.) and contemporary discussions are projected in ethics - e.g. a need of transversal intellect development, enforcement of a communication paradigm, polarity of modernism and postmodernism, etc. - into forming an ethical viewpoint in a job performance.

It is necessary to realize what is the object of professional ethics attention when forming ethical viewpoints in corporate culture. In particular, it is the area of morals which is connected with conscience and personal persuasion of a staff member, and the area of social rules which are applied to correct and incorrect behaviour. At the same time one cannot miss good manners, social standing and politeness, which play a key role in corporate culture.

An integration of ethical theory into a company business activity is not sufficient for corporate culture ethical reform. The idea of "institutionalization" of ethics in socialization process, in which a staff member incorporates into the activity of an establishment, appears in the American literature. Psychological contracts and loyalty to the company emerge. Another strategy is a formation of ethical codes and an obligation of a staff member to respect this code. Codes of ethics target honesty and compliance with the law, the quality of job performance, and health protection and occupational safety. Codes also solve the issue of conflict of interests when hiring staff, utilization and exploitation of internal information, and corruption. Ethical codes that are applied in firms are either aspirational, educational, regulatory or combined. Aspirational codes speak about goals, ideals and the overall corporate "philosophy". Educational codes form basic policies and rules of expected behaviour, they provide commentary and interpretation. Regulatory codes determine a set of detailed rules of managing professional behaviour and they serve as a basis for complaint analysis. Combined codes are very frequent, they include the aforementioned aspirational, educational and regulatory ones.

Ethical codes perform an authority function. They are a source of public appreciation, express a professional institutionalization, it can act preventively in relation to non-ethical behaviour, it can improve a corporate image, raise public confidence and are a basis of a possible error correction. [cf 1]

Advanced firms regard an ethical component of their performance essential and place ethical education in their educational programmes. The most frequently formulated goals of an ethical component of an educational company activity include:

- stimulation of moral imagination,
- development of an ability to recognize and anticipate ethical problems, [cf 2]
- development of analytical abilities,
- support in terms of understanding in case of disagreement,
- security of environment which stimulates belief in fair-play and conscience of a duty, [cf 11]
- settlement of sense of standard for correctness and incorrectness so the staff members are brave enough to act in accordance with the correct standard.

Far more goals of an ethical component of education could be formulated (and some companies do so). However, it can be assumed that if we were able to manage to gradually fulfill at least these, the corporate culture would improve in many ways. And the total economic environment would not show, like at present, such frequency of negative aspects, including legal insecurity and inadequacy during law enforcement, the grey economy, extended and economic hard crime.

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**ABSTRACT****ETHICAL ASPECTS OF CORPORATE CULTURE****Iлона Semrádová**

*The article is focused on the need of development of company culture from the axiological and ethical viewpoint. Theoretical solutions of ethics with regards to limitations of requirements for company code of conduct are studied here. The generally accepted approach of multilevel ethical analysis is made use of. The first level relates to global, universal context of company's activities. Here apply very well the theoretical and methodological solutions formulated by Hans Jonas in his work "Das Prinzip Verantwortung". Versuch einer Ethik für technologische Zivilisation. The second level of ethical analysis deals with essential signs of socio-cultural changes. The issues of varied world are worked out, the paradigm of communication (also information and communication technologies) and transversal reason. The third level of ethical analysis looks for some connecting lines between personal morals, morals of institutions, organizations, companies, countries and global ethics. We meet these issues in connection with professional ethics or as professional code of conduct.*

*Significant development in theoretical solutions of professional ethics can be followed since 60s and 70s. Creation of professional codes of conduct is connected with traditional ethical topics and is modified by current discussions in ethics. All solutions of social ethics affect individual ethics.*

*The second part of the article discusses some concrete approaches to creation of codes of conduct e.g. operationalistic, intentionalistic, socioeconomic, pragmatic and neoristoteles ones. Further on we examine principles promoted in particular areas of ethics which are applied in sphere of economics (i.e. in the ethics of marketing, management and economic decision-making). Codes of conduct fulfil the function of the empowering document, they express professional socialisation, they can function as prevention, they improve company's image, they can boost public trust and can serve as grounds for possible error resolution. Experienced companies regard the ethical component of their output as substantial and implement ethical education into their educational programmes.*

**Key Words:** *ethics, corporate culture, business, enterprise.*

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