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## Business Ethics for Students of Management

Jaroslav Kacetl<sup>a</sup>\*

<sup>a</sup>*Faculty of Informatics and Management, University of Hradec Králové, Rokitanského 62, 500 03 Hradec Králové, Czech Republic*

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### Abstract

Business Ethics has become an important part of syllabi at the Faculty of Informatics and Management, University of Hradec Kralove, the Czech Republic. This contribution discusses the experience with teaching both Czech and international students and lists basic topics like cultural diversity, various ethical approaches and moral requirements in different countries, which deeply influence international business. In classes, ethical problems are solved based on the Framework for Resolving Ethical Problems and model situations are used. Problems like ethics versus profit, the concept of responsibility; the University of Hradec Kralove Code of Conduct, etc. are also discussed in this contribution.

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### 1. Introduction

Business ethics has been taught to students of non-humanistic studies at the Faculty of Informatics and Management (FIM), University of Hradec Kralove (UHK), the Czech Republic for more than ten years. Moreover, since 2012 it has been offered to international students who study at FIM, too. Nowadays, it has already been an important part of the syllabi at FIM, which is a faculty providing mostly non-humanistic studies. In this type of studies there is usually a lack of humanistic subjects, which may cause certain imbalance in the student's education and their future decision-making. Including the subject of Business Ethics into the FIM UHK study programmes was therefore a momentous decision that took into account current trends in business, which has already become fully global. Globalized business requires at least basic understanding of current business ethics' issues.

Nonetheless, it is not easy to decide what the non-humanistic-studies student should be taught in Business Ethics classes. Namely, there is a problem of ratio between ethical theory and practical training. Obviously, the concept of ethical includes both theoretical and practical aspects. Ethics is a normative discipline. It proposes moral principles as well as norms, values, rules, etc., which orientate human activity. Ethical thinking forms one's desires, it appeals to doing one's duties, meeting targets, accomplishing ideals. As a matter of fact, it may even prevent one from acting unethically or making morally unacceptable decisions. However, there is always the ambiguity of the-what-should-be and the-what-is. There are ideals and imperatives of what is right, adequate and appropriate. On the other hand, one always has to count with the factuality real human life and actions. Even students of non-humanistic studies should be marginally aware of ethical theory.

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\* Corresponding Author: Jaroslav Kacetl. Tel.: +420-493-332-319  
*E-mail address:* [jaroslav.kacetl@uhk.cz](mailto:jaroslav.kacetl@uhk.cz)

## 2. Codes of Conduct in the Globalized Business World

The main focus of teaching is however the ethical problems of current globalized business and codes of conduct. The subject of Business Ethics (BE) takes into account the international character of business. With respect to cultural diversity in the world, there is a need to understand and possibly reconcile various approaches to human life. Global businesses need to come to terms with the reality of different legal systems and moralities – or accepted systems of ethical norms - in different societies and communities. Although certain actions might be considered moral and legal in some communities, they are utterly unacceptable or even illegal elsewhere. Actually, the globalized (business) world lacks commonly accepted and acceptable global legal system as well as a unified code of conduct. Neither is there any consensus about whether or not there ever might be any set of rules and values obligatory to people of different cultural backgrounds. The so-called supranational companies are becoming ever more important – this category covers both multinational and transnational companies (Hamplová, Kacetl, Kovárník, 2011). These global companies are confronted with a controversial question how to implement their company culture / code of conduct in different countries where they operate. Clearly, it is not possible to instantly impose Western standards overseas as western multinational businesses are unable to hinder shoddy practices in their factories in developing countries. Multinational workforce means the Babel of languages, too. As a result, some multinationals' codes of conduct exist in various language versions.

The UHK itself has a code of conduct. Unfortunately, even though it was made with utmost care, few students know about it. Of course, they are asked to study it within the subject of Business Ethics but relatively few FIM students do this optional subject. Therefore, the fact that a company or institution has a code of conduct does not necessarily mean that it is commonly known and used. The company code of conduct should always be original and feature the most significant problems of the profession in question. Its structure might look similar to the Altria Code of Conduct for Compliance and Integrity, which is more or less as follows:

- the importance of the code of conduct for a particular company
- where and how to ask questions, raise concern and ask for help
- work environment – equality, health, safety, abuse of drugs and alcohol
- conflicts of interest, gift offering and giving, entertainment
- conducting business and dealing with customers
- company information, resources and financial disclosure
- Communities and society.

## 3. The Subject of Business Ethics at FIM UHK

Teaching BE has been a trend in the last two or so decades in many European countries. There are several common topics, which are present in most BE courses in the Czech Republic. (Several books on BE appeared in the Czech Republic in the last ten or so years. Although authors like Bláha, Fiala, Kacetl, Ševčík, Čaník et al. emphasize different topics, their works do not differ greatly. There are a number of core topics that appear in all of them. For instance, the relation between ethics and the law, company codes of conduct, ethics and the environment, ethics and human resources, ethics in advertising and so on.) At FIM UHK this course contains similar topics as elsewhere in the Czech Republic.

First, ethics is introduced as a philosophical discipline (terminology, etymology, ethics and morality, law and morality, norms, principles, values, etc.). The main concepts of ethics and morality are defined, different levels of ethical analysis are introduced – i.e. global, socio-cultural, professional / institutional and individual dimensions. The difference between the-what-should-be and the-what-is and between moral norms and principles is explained. Then, chosen historical ethical concepts, especially those useful for solving ethical problems, are explicated. Finally, human position and limitations are discussed.

The second problem area is professional ethics. Ethics in medicine is debated first as one of the oldest professional ethics. Only then the origin, history and values of BE are introduced together with the most well-known

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