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Business ethics and social responsibility in the transition economies

There are few scientific disciplines that could rival business ethics in popularity. The reason behind this popularity is, among others, the explosion of scandals surrounding even the most reputable firms, and research⁵⁾ clearly shows that an increasing number of people, not only in democratic countries but worldwide, see the link between respect of the ethical behaviour of businesses and their profitability.

No longer is the practice of bending the rules or outright fraud perceived as an inevitable, albeit necessary means to attain success in business. On the contrary, an increasing number of companies give a high or a very high priority to social responsibility.

The core of the issue

This notable increase in the level of respect for ethical and social norms by businesses would have not been possible without growing pressure from the public, who is increasingly aware of its force in controlling corporate appetite for profit regardless the way it is obtained. In this area populations of the newly enfranchised countries of Eastern and Central Europe still have an uphill battle to wage. The long periods of the economy of shortages, as the time of real socialism is often referred to, have put the populations of these countries rather on the defensive in dealing with business firms' abuse of consumer rights. An ordinary citizen in the former communist states of Eastern and

Central Europe is still relatively powerless in contacts with administration and its deeply entrenched bureaucracy. A client of institutions of various levels of administration has to prove his/her point and can expect little assistance from agents who should normally be helpful. Pension funds, health system and many other domains of public service are plagued with such attitudes. While these slowly change, the progress seems slow in comparison with mature democracies. In the former communist states the opinion that administrative bureaucracy is not for the citizen but the other way round, is confirmed by evidence. The problem of the arrogance of power has been well documented in recent publications in those countries¹¹⁾.

The terms business ethics and social responsibility are not only closely linked to each other; they are used almost interchangeably. The question arises whether a business firm can act ethically on one hand and not be socially responsible on the other. The answer to this question cannot be straightforward since in etymological terms ethics and responsibility are two different concepts. But in practice they would be rather difficult to delineate.

There exist many definitions of business ethics and of their scope of application. J. Vellentzas and G. Broni¹⁵⁾ define it as *behaviour that a business adheres to in its daily dealings with the world*. Quoting from a variety of references the authors further state that business ethics apply not only to how business interacts with

the world at large, but also to their oneon-one dealings with a single customer.

It should be emphasized that certain definitions of business ethics do not stress sufficiently enough the ethical part of the concept. The reasons for that have to do with the philosophical, moral and religious aspects of ethics. This is where differences of interpretation, and thus the application of ethics to business activity may occur. What is ethical for one business firm may be an unnecessary burden for another. That explains, at least partially, why such a great number of large corporations are found these days guilty of not behaving ethically. Some people see business ethics as an oxymoron.

Two main philosophies relating to business ethics and social responsibility prevail. One, represented by Milton Friedman, is rather straightforward: There is one and only one responsibility of business—to use its resources and engage in activities designed to increase profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud.) In other words, a firm that does not break the law acts ethically and is socially responsible.

M. Friedman's approach stands in sharp contrast to the views expressed by other authors. A.B. Carroll for example, proposes that the management of business organizations have four major responsibilities: economic, legal, ethical and discretionary.

Economic responsibility coincides with the earlier quoted statement by M. Friedman, and relates to a business firm's goal of producing goods and services of value to the society, in order to be able to repay its creditors and shareholders. Legal responsibilities stem from the laws and regulations which business firms are expected to abide to. For instance, in North America many companies often put in their job advertisements "a statement equal opportunity employer", which

means that all candidates for the position announced would be treated without prejudice regardless of their race, religion or sexual orientation. In the city of Montreal, the Transit Corporation (STM) has for a number of years adopted a recruitment policy that reflects the demographic composition of the agglomeration. What used to be a white male French-Canadian-dominated profession of drivers and subway workers, has turned into a multicultural group of employees, where a nonwhite female worker is a normal occurrence. Ethical responsibilities mean that business firms are expected to follow the generally held beliefs about behaviour in the society.

For example a firm is expected to work with the employees and the community in planning lay-offs, even if there is no specific law that imposes that. Discretionary responsibilities involve purely voluntary obligations that a corporation imposes on itself. These can include philanthropic contributions, training of unemployed, day-care or medical services and the like. One of the explanations why the Chinese firms gained so much in Africa is the fact, that they provide a lot of the above services as a by-product of their business involvement. To some it may simply be a very smart marketing strategy, but to an ordinary African, often deprived of elementary services, it means a lot.

Surveys show that behaving ethically and being socially responsible enhances a firm's reputation *vis-a-vis* its customers. A study by the strategic marketing firm CONE INC. found, that 8 out of 10 Americans remained loyal to a specific brand if its manufacturer supported social causes⁴). In 1997 that percentage was less than 60.

M. Friedman may have a point when he argues that business cannot have responsibilities: What does it mean to say that "business" has responsibilities? Only people can have responsibilities. A corporation is an artificial person and in this sense may have artificial responsibilities, but "business" as a whole cannot be said to have responsibilities, even in this vague sense. The first step toward clarity in examining the doctrine of the social responsibility of business is to ask precisely what it implies for who¹⁰⁾.

But this statement can be argued with. While a corporation cannot be readily personalized, in the same way an individual can, it nevertheless represents share-holders' particular interests which are embodied in pursuing the goal of profit maximization. This, contrary to what M. Friedman says, cannot be an excuse for unethical and irresponsible behaviour of a business firm. One can only wonder if M. Friedman would stand by his idea had he written his paper today (in 2014) and not nearly half a century ago.

An ethical job is a broad term to describe a job which accords with a person's ethics or values. Ethical jobs may include green jobs, community sector jobs and jobs in the international aid sector. Survey data from various countries confirm a trend for jobseekers to seek out ethical jobs.

It could be argued that ethical behaviour is synonymous with the respect of law. This view, however, does not seem to hold in real life. In his excellent contribution M.L. Michael¹³⁾ maintains, that behaviour is usually bad in the areas where law is largely absent but this popular wisdom may actually be different in reality. He claims that the two areas of everyday life: driving cars and paying taxes are probably the most regulated but where the largest amount of self-conscious cheating occurs. He cites the example of the U.S. Space Agency - NASA where allegiance to hierarchy and procedure had replaced deference to NASA engineers' technical expertise.

It may be perfectly legal for a pawn shop manager to buy at half price or less a diamond ring from a customer that looks suspicious if the latter can produce two pieces of identity, even if there are strong reasons to believe that the ring might have actually been stolen. But is it ethical and moral? This simple example, like many other cases of a conflict between legality and ethical behaviour, justifies the view that it is rather difficult to put a sign of equality between these two notions.

Ethics in business are much more difficult to ensure than ethics in sports, education or even in politics. It is so because business is almost without exception about making profit. Business activity without profit would make no sense. But how much ethics in business should be observed? This question is hard to be answered unequivocally.

Business ethics is largely different from work ethics, although the two concepts are strongly related. How far the conflict between work ethics and business effectiveness can go can be best illustrated with workers' attitudes during the era of the real socialism. Absenteeism, alcoholism and the generally low productivity of labour at that time was a direct result of the conflict between work itself and appropriation of its fruit. Workers employed by the state-owned plants or agricultural domains did not see a connection between their work and their remuneration. Consequently they worked negligently and with the least possible effort. Can one therefore conclude that they behaved unethically?

But there was a much more serious aspect of the above problem, and it was the question of a simple honesty of people. A double-standard morality evolved. For some people taking of a government property was not considered sinful, despite severe punishment, but stealing of even the smallest thing from a private person was. While the advent of a market economy in the Central and East European countries has eliminated this kind of thinking, the remnants of such attitudes can still be found in day-to-day behaviour on the job.

What is the scope of application of business ethics?

There exists a large body of literature as to what constitutes the essence of business ethics and social responsibility¹⁶⁾. Due to space limits this paper will not quote even the most important contributions to this subject, rather focusing on the areas business ethics and social responsibility are most frequently referred to. However, before tackling this problem in more detail it seems worthwhile mentioning, that the United Nations' ten principles of Global Compact have had tremendous impact on the development of this discipline. These principles are derived from the following documents:

- The Universal Declaration of Human Rights,
- The International Labour Organization's Declaration on Fundamental Principles and Rights at Work,
- The Rio Declaration on Environment and Development,
- The United Nations Convention against Corruption.

The UN Global Compact asks companies to embrace, support and enact, within their sphere of influence, a set of core values in the areas of human rights, labour standards, the environment and anti-corruption:

Human Rights:

- Principle 1: businesses should support and respect the protection of internationally proclaimed human rights; and
- Principle 2: make sure that they are not complicit in human rights abuses.

Labour:

- Principle 3: businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
- Principle 4: the elimination of all forms of forced and compulsory labour.
- Principle 5: the effective abolition of child labour.

 Principle 6: the elimination of discrimination in respect of employment and occupation.

Environment:

- Principle 7: businesses should support a precautionary approach to environmental challenges.
- Principle 8: undertake initiatives to promote greater environmental responsibility; and
- Principle 9: encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption:

 Principle 10: businesses should work against corruption in all its forms, including extortion and bribery.

Some critics of corporate social responsibility (CSR) and business ethics argue, that only those companies that place profit maximization above anything else are likely to survive10). For them organizations are not capable of a moral behaviour which can only be required of individuals but not of business firms. Such opinions, however, become more and more isolated as business ethics and social responsibility are increasingly perceived by consumers and theorists alike, but also by businesses themselves, as prerequisites for profitability, partially due to reasons evoked earlier, and in particular by loyalty to brands produced by ethically behaving companies. There is a lot of conclusive research in that respect⁷⁾.

Scholars and business practitioners alike mostly agree on what should be the realm of interest in corporate business ethics and social responsibility. The areas of interest involve, but are not limited to, the following issues¹⁶⁾:

- General business ethics,
- Ethics in finance,
- Ethics in human resource management,
- Ethics in marketing,
- Ethics in the process of production,

- Ethics in management of human capital (intellectual property, knowledge and skills),
- · Ethics in use of technology,
- Ethics of economic systems,
- Law and business ethics,
- · International business ethics,
- Ethics in the educational system.

The issue of ethical behaviour of businesses and social responsibility requires firms to adhere to some kind of a code of ethics (code of conduct). The Sarbanes-Oxley Law of 2002 requires firms to disclose if they have or have not adopted such a code. Codes of ethics of various firms naturally differ from one firm to another, but in essence they ought to include similar enunciations. According to M.L. Michael¹³⁾ a code of ethics must address the following matters:

- Honest and ethical conduct, including the ethical handling of actual or apparent handling of interest between personal and professional relationship.
- Full, fair, accurate, timely, and understandable disclosure in the periodic reports to be filled by the issuer.
- Compliance with applicable government rules and regulations.

Existence of a code of ethics notwithstanding, business ethics and social responsibility issues are not free from conflicts. Perhaps the most frequent conflicts arise in the sphere of application of ethical rules by an individual (worker) and the corporation that employs him. What is ethical for the worker need not be identical with what is considered ethical by the corporation.

Difference of approach to ethical behaviour between an individual and the firm is probably the most blatant example of conflicts. The roots of these are embedded in the very conflict between capital and labour, especially in the case of hired and remunerated labour. While the owner of capital, either a private owner or shareholders, would always seek the highest profits, the owner of labour (worker) will seek the highest possible income from employment. These two objectives are inevitably conflicting with each other²⁾.

The above areas of application of business ethics and social responsibility differ in significance and relevance. It would be thus worthwhile devoting some attention to each one.

General business ethics

This area is almost self-explanatory and relates to a set of general rules pertaining to business firms' behaviour. No matter how many rules can be quoted here or cases brought up, the issue can never be considered closed. One of the latest and most blatant examples of this is the recent proposal by the Parti Quebecois in the Province of Quebec of the Charter of Values, which bans religious symbols, such as kipa, turban, cross or hijab from workplace, in case of employees of the public sector (nearly 10 percent of all jobs in Quebec). It should be emphasized that the proposed law runs counter to the Charter of Rights and Freedom of Canada. Is it therefore ethical?

Business ethics, as it is generally perceived, should be similar across different cultures. It should transcend political or cultural borders. This is hardly so in real life. Business ethics differs considerably between nations and, as already mentioned earlier, what is considered ethical and socially responsible in one country need not be considered as such in another. Only business ethics based on moral and religious principles may be universally accepted.

Ethics in finance

This is a domain where most violations of ethics rules actually take place. Complaints against the banking system are commonplace and abuses, like for example excessive user charges, are frequently quoted. There are other blatant examples of financial institutions' greed. The recent initiative by the Swiss banking system to substantially reduce top management emoluments is undoubtedly a reaction to public criticism of the disproportionate remuneration of banks' high ranking officers. Ethics of finance in general had been brought to the forefront at the beginning of the 2000s with a series of scandals, and in particular the Enron scandal.

Ethics in human resources management (HRM)

This is an area where violations of ethical rules occur with a similar degree of intensity as those in the area of finance. HMR deal with real people, their behaviour at work and their problems outside the work place. Occasions for violations are very frequent and involve discrimination, nepotism, favouritism and other forms of abuse. Gender inequality in salaries and wages, discrimination due to religion and sexual orientation, disabilities, ethnic background, etc., constitute the core of the problem in this area. In the mature democracies these are very sensitive issues. One has to recall the case of a Sikh RCMP officer, who was dismissed from service for his refusal to remove his turban and wear a Stetson like any other Mountie, or a Sikh boy removed from school for wearing a kirpan, a ceremonial knife - symbol of manhood in the Sikh faith.

In the former communist states that embarked on the programme of market reforms the issue of gender inequality in terms of remuneration is acute. In Poland, for instance, it is estimated that women are paid on average 30% less than men employed at similar posts.

Ethics in marketing

For some people marketing ethics is anything not specifically forbidden by

law that brings profit. At the other end are those who believe that consumers are entitled to honest information about the products they buy, and the danger to life or health these products can hide. The latest revelations about the teeth whitening pastes are the best example of this controversy. A lot is also being said about the products from China such as detergents, toys and other products which may contain dangerous substances such as lead or mercury. The most frequent problem with marketing tools is that advertisements tend to omit some crucial information, either consciously or by ignorance, which nevertheless may play a decisive role in finalizing a sale.

Ethics of production

This area of business ethics gained importance with the introduction of new technologies, some of which are barely tested for their harmful effects. These harmful effects involve three major elements: production workers, consumers and the environment. The harmful effects of emissions (Bhopal disaster in India), radiation (Fujishima) or Quebec asbestos, are just some examples of the ethical aspects of production processes. GOM organisms, stem cells, etc. may also be quoted although they overlap with other applications of business ethics.

The sphere of application of business ethics regardless, one should emphasize the crucial role of the media. TV, Internet and other ITs have a tremendous impact upon our lives. This aspect could be treated apart as ethics of the media is quite recent as a discipline, and not always separated from other applications of business ethics.

There exists close, two-way relationships between business ethics and media ethics. On the one hand businesses use media for promotion of their products or services and for marketing in general. On the other hand, media can exert direct and strong impact on practically any business; promote it and expand it, hamper its progress or even destroy it. No one could overestimate the role media played in denouncing fraudulent practices at Enron and other corrupt firms. It is therefore of crucial importance that media possess their own ethics and use their power for the benefit of all the parties involved; business and the public, governments and individuals alike. This, unfortunately, is not easy to implement.

Ethics in use of intellectual property

The advent of computerisation has allowed practically anyone to have instant access to information, even the most sensitive one. At the same time it has greatly facilitated theft of intellectual property or invasion of privacy. While one of the greatest inventions of the XXth century, the personal computer has become one of the worst calamities of the modern era. Child pornography, identity theft, intrusion into privacy of people have become unwanted by-products of technological advance.

Business ethics and codes of conduct notwithstanding, there is an urgent need for legal regulation of intellectual property on a global scale. There exist laws and international conventions that provide protection of intellectual property, but this protection is often porous and thefts frequently occur. To curb these practices more international co-operation is necessary, bilaterally and multilaterally. But such protection means control which is costly. Deterrents to theft are nonetheless necessary.

Like in any other field of application there exists a fine line between ethics and law. Without legal protection business ethics would remain soft, if not outright ineffective. Law has to be supportive of ethics.

Ethical issues in the application of technology

The second half of the XXth century and the beginning of the 3rd millennium have witnessed an unprecedented advance in practically all spheres of technology. The technological advances have raised new ethical issues, particularly in such areas as IT, pharmaceutical industries, and medicine. The recent scandal surrounding the American listening to phone conversations, even of high profile foreign politicians such as the German Chancellor-Mrs. A. Merkel, is the best illustration of the problem. Euthanasia, assisted suicide and other practices are good examples of ethical issues that result from the application of modern technology.

The problem of the pharmaceutical industries deserves some extra attention. It is nobody's secret that drugs, particularly those which can be life-saving, are inaccessible for poorer people. Yet the death toll due to malaria, HIV and other infectious diseases is staggering, particularly in Sub-Saharan Africa and in Asia. The pharmaceutical companies are at pain to reject accusations that greed and profit-seeking are the main motives behind the horrendous price of medication that could save millions of lives. They claim the cost of research and drug approval procedures prevent them from producing and selling cheaper drugs. Few people are buying such arguments.

Ethics in international business

In a global economy business transcends national borders and becomes increasingly international. That creates problems of cultural clashes. Religious differences also play important role in this sphere. Business ethics in international economic relationships is continually gaining importance. But there are few options that are practicable. Which cultural model should prevail? The West-

ern traditional Judeo-Christian model or "their" model, that is to say the model that is applicable for other cultures and beliefs?

It would be a great challenge for researchers to determine in which areas a consensus between clashing business ethics could be sought. Most definitely basic ethics, be it business ethics or ethics based on religious principles, include a set of principles acceptable to all. Misdemeanour of any nature should be condemnable in any religious or secular system. There is no excuse for not including these basic principles into the conduct of business dealings among the nations of the world.

Yet unethical behaviour in business dealings between various countries is commonplace. Such behaviour should be outright rejected and condemned or else it will hurt the business itself.

Ethics in the educational system

The last sphere to consider in this paper, although not the least important, is the question of ethics in the educational system. This issue has gained a lot of significance in the newly enfranchised countries of Eastern and Central Europe after their liberation from the communist system. While every member of the academic community in these countries is bound by some kind of the rules of conduct, there hardly exist specific codes of ethics in many universities and academic institutions in this part of the world.

Yet there is an unquestionable need for such a code of conduct that would be adoptable across the board in the educational world. It does not have to be identical in its form but it should be similar in its contents. Both the teacher and the student community should be aware of what is acceptable and just, and what is condemnable. Otherwise abuses will occur with devastating results.

Business ethics and social responsibility in the postcommunist countries

The short overview of main problems relating to business ethics and social responsibility presented earlier does not exhaust the problem which dynamically evolves. It would nonetheless be worthwhile to provide a succinct description of how it is respected in these countries. Poland will serve as reference, although the countries in question experience very similar problems in that area.

Novelty of the issue

Business ethics in Poland and in other post-communist countries is still a relatively new issue which continuously gains importance. Good progress has been achieved in some domains and Poland belongs to the leaders in this respect among the countries concerned.

Internationally, some 80% of companies declare their commitment to the objective of ethical conduct of their business and a similar percentage of companies have some kind of a code of conduct (Chartered Global Management Accountants). In Poland and other countries which introduced market economy this ratio is much lower; some authors advance a figure of around 1/3 of firms. Yet declarations are one thing and practical implementation of such codes is another (Academia HR News1). Still most business firms in the country do not possess any code of conduct which would fully adhere to ethical norms of carrying out business activities. However, in the long run businesses in this part of the world will have to act more ethically and abide by the rules accepted by the international business community, or suffer set-back.

Ethics in the educational system of the post-communist countries

Under the old regime academic teachers, as well as other groups of employees,

were assessed according to the criteria of their "socio-political attitudes", i.e. membership in the communist party, participation in public events, such as the 1st May parade, the October Revolution anniversary, etc. Professionalism, integrity, honesty and other attributes of a good teacher were of lesser importance.

The strongly politicized and indoctrinated system of ethics of the educational system in the era of real socialism has greatly changed since the demise of the communist system. This does not mean, however, that the educational system is free from abuse of ethics. There are too many examples of the opposite. More research and the establishment of a solid and truthful data base is however necessary, and some kind of a code of ethics for the educational and research workers that would be binding for all of them is indispensable.

In Poland, the comprehensive document issued by the Polish Academy of Science (PAS) in 2012 stresses the significance of ethics in scientific research, and proposes a framework from which codes of ethics of academic and other educational institutions should be drawn. The document had been based on the European Code of Conduct for Research Integrity of 2010, itself elaborated jointly by the European Science Foundation and all European Academies. Some documents by Polish Academy of Science were also used.

Being focused almost exclusively on research, the PAS' document does not include the other component of ethics in the educational and scientific world, which relates to the educational process itself, i.e. dealing with students. In practice each and every institution of higher education in the country may develop its own code of conduct of academic teachers. The questions arises if such a separation between ethical issues of academic teaching and research, as it is now set in

Poland, is justifiable. Research and teaching, or the other way round, are mutually dependent. An ethical academic teacher is usually an ethical researcher, and the contrary is simply ruled out. However, in practice each of many academic institutions in the country, or more precisely institutions of higher education, may have developed its own code of ethics. Such codes will naturally differ from each other but will invariably include common elements.

Consequently, in practical terms, the PAC's document is one of the few comprehensive documents dealing with the issue of ethics in research and education. While it principally relates to the high level field of research in Poland, it could be extended on all kinds of academic activities independently from the scientific domain under consideration.

To improve ethics of higher education at Poland's and other post-communist countries' high school and universities several actions are required. Such actions include, but are not limited to, the following:

- Strict application of academic codes of ethics,
- More severe penalties for violations of academic integrity,
- Programmes that respond to job market demands,
- Strict and comprehensive system of assessment,
- Better teacher-to-student relationship,
- More competition for academic excellence and better rewarding system,
- More genuine inter-university cooperation.

The above measures are quoted as examples only. There is no doubt that higher education in Poland goes through a difficult time. There is an urgent need to redefine its goals and approach to meeting the challenges of the third Millennium.

Business ethics and social responsibility in Poland

In Poland the issue of business ethics and social responsibility is still new and the experience gathered differs significantly from that in mature democracies. But the core issues are similar to any democratically governed country and correspond to those quoted earlier in this paper. However, there are some specific aspects of the problem not found in the former countries, and these revolve around the fact that in Poland, as well as other postcommunist states dramatic changes of the system that were started after 1989, overturned the existing hitherto criteria for social values and ethical norms.

One generation after these changes were initiated is insufficient a period to fully reform the society and transform it into what is known as a "citizen society". Still many Poles do not believe that people not only have nominal rights granted to them by the constitution, but they can actually turn these rights to their advantage. They are too preoccupied with their daily lives and challenges they face to make use of their constitutional rights. Such a situation encourages abuse not only by their employers, private or public, but by the administrative apparatus, as well.

Another aspect of the problem of ethics is the syndrome of consumerism. Getting enough income to enjoy all the goodies of a consumer society has become everyone's priority. Ethical issues have been put behind. As long as this model does not change no call for ethical behaviour would ever be heard. To achieve this change will probably take longer than just one generation.

Conclusions

Business ethics and social responsibility have become one of the most impor-

tant challenges of this century, although it is not new. Corporate abuse, nepotism, fraud and other forms of unethical behaviour have become all too familiar at the turn of the centuries and continue to be so. That situation has prompted many governments to introduce legislation that is deemed to curb the abuse. However, theory differs from practice.

Poland and other post-communist states has been confronted with the same problems the mature democracies face, but it still lacks legislation, and more importantly, means to enforce it where such legislation already exists, to improve her overall record in terms of business ethics and social responsibility. Undoubtedly, progress has been achieved in this domain but a lot still has to be done.

One way to ensure that is to promote business ethics at academia and other educational institutions. Businesses have also their part in this task. Only a coordinated effort by all the parties involved, backed by a good legislation, and in particular well defined *codes of conducts*, can make this goal achievable. For that reason, a course in business ethics and social responsibility should be available at any institution of higher education. At the level of high school some kind of introductory course in this field should also be introduced.

But neither the academic courses alone, nor a dedicated legislation, will solve the problem of business ethics, regardless the type of business activity or its size. Companies, institutions and individuals alike should become aware of the crucial significance of business ethics and social responsibility and abide by these rules. For as long as the issue is tackled at the academia and conferences alone it will not become a routine.

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