EVALUATING THE ETHICAL POSITION IN EIGHT CENTRAL AND EASTERN EUROPEAN COUNTRIES AND FINLAND

(THE RESULTS OF AN EMPIRICAL RESEARCH PROJECT)

József Poór

Szent István University, Gödöll,
Hungary

Péter Kollár

Szent István University, Gödöll, Hungary

Katerina Legnerová

University of Economics, Prague, Czech Republic

Gábor Fecske

Szent István University, Gödöll, Hungary

Anna Slocinska

Czestochowa University of Technology, Poland

Sonia Ferencikova

School of Management, Bratislava, Slovakia

Sinikka Vanhala

Aalto University School of Business, Helsinki, Finland

Ruth Alas

Estonian Business School, Tallinn, Estonia

Agnes Slavic

Faculty of Economics, Subotica, Serbia

Kinga Kerekes

Babe-Bolyai University, Cluj-Napoca, Romania

Monica Zaharie

Babe-Bolyai University, Cluj-Napoca, Romania

Anton Barasic

Chronos Consulting, Zagreb, Croatia

ABSTRACT

The objective of this paper is to explore the ethical perspectives of respondents in Hungary, Slovakia, Romania, Serbia, Croatia, the Czech Republic, Poland, Estonia and Finland, and, to this end, to show the similarities and differences among these nine, mainly Central and Eastern European countries. Their ethical positions are defined by examining the related cultural dimensions. The obvious differences in national history and culture may well suggest that ethical positions will differ in these countries, but we believe that our findings do contribute to a better understanding of moral standards in relation to business in the Central and East European (CEE) area.

Keywords: Ethical position, Idealism, Relativism, CEE.

LITERATURE REVIEW

Ethics is the study of morals, of systems of morality and principles of conduct. The study of ethics is concerned with the 'rights and wrongs', the 'shoulds and should-nots' of human decisions and behaviour (Lane et al. 1997). The main roles of ethics (Pojman, 2002 are (1) preventing society

from falling apart, (2) lowering human suffering, (3) supporting human development, (4) finding just solutions for conflicts of interest and (5) rewarding or punishing right and wrong behaviour. Weiss (2014 p1.4) argues that approaching ethical problems means "using a moral frame of reference which can influences solution paths". A synthetic definition brought by Spence and Van Heekeren (2005) emphasises that ethics refer to prescriptive regulations, values and principles that guide the interpersonal and intrapersonal behaviour: that is, people's behaviour in relations to each other and the conduct of people towards themselves.

Business ethics are a form of applied ethics which examine the ethical principles and moral problems arising in a business environment. The term applies to a large variety of business behaviour and is relevant to the conduct of individuals and of entire organisations. The nature of business ethics at national level depends on - amongst other things - cultural specialities (Show, 2005).

Belak and Rozman (2012) cite Morris et al. (2002) who developed a framework of ethical structures deriving from core values. Informal ethical structures are crucial for the emergence and actualization of formal ethical structures. Typical forms of the informal are found in a variety of stories, legends and myths about the ethical behaviour of individuals, communicated within a business. Formal structures which lay down the norms of ethical behaviour include a company's mission statement, a code of conduct, policy manuals on ethical guidelines, ethical standards, assigned employees responsible for ethical problems, development programmes focused on ethics, and punishment in the case of transgression.

According to Ferrell and Fraedrich's (1997), ethical issues are problems, situations or opportunities which require a person or organisation to choose among several actions which must be evaluated as being either right or wrong. An ethical perspective requires one to extend consideration beyond one's self-interest to consider the interest of a wider community of people, including employees, customers, suppliers and the general public - or even foreign governments. (Lane et al. 1997) This ethical view is required even more in international management processes. Jackson (2011) cites Hofstede (1980) who warned against the unquestioning transfer of management knowledge from Western culture to other cultures. Crane and Metten (2010: 24) believe that business ethics are an "American invention" and "became visible in Europe from the beginning of the 1980s".

Gini (2004) believes that 'ethics' refers to the evaluation of values, given the fact that life is value-laden. Individual moral principles are based on the classical ethical theories of deontology, teleology and moral scepticism. Within this framework, the ethical philosophies can be framed in terms of whether individuals accept and position themselves on high or low levels of idealism and relativism.

According to Lane et al. (2009), cultural relativism means that there is no single, right way and that people should not impose their values and standards on others. Perry (1970) gives a more considered insight into relativism, which managers may find useful - namely, that it is the product of a process of intellectual and ethical development. The first category is dualism, in which a bipolar structure of the world is assumed. This is followed by relativism, which means that the importance of the context is accepted, since this helps an individual to see that knowledge and values are relative. The third, and final, level is commitment to relativism, in which a person understands the relativistic nature of the world, but, at the same time, commits himself to a given set of values and beliefs.

Forsyth (1980, 2008) conceptualised a two-dimensional view of moral philosophy to identify the ethical judgments of individuals, i.e., idealism or relativism. Idealism and relativism play a major role in the development of the ethical position theory (EPT), as ethical ideology can explain differences in the moral judgment of individuals (Forsyth 1980, 1992). Idealism focuses on the specific needs of individuals, as idealists believe that the inherent goodness or badness of an action must allow one to determine its ethical course. Relativism concentrates on the consequences of the deeds of individuals, since relativists judge an act as right only if it produces a greater balance of positive results for all people than do other available alternatives" (Rawwas et al. 2013).

Forsyth and Berger (1982) assert that ideology may predict intrapersonal changes in an individual

(such as guilt, self-devaluation and anxiety) following immoral behaviour by him.

Idealism is a personal belief in moral absolutes, such that all ethical judgments are based on ethical principles and that the right actions will lead to expected results. Individuals with strong idealistic principles tend to avoid engaging in activities which conflict with their beliefs, whilst those who adopt a less idealistic stance, pragmatically assume that good is often mixed with bad and so adhere to the strict application of a moral code. Idealism was found to be an important factor in predicting ethical behaviour (Newstead et al. 1996) and a negative determinant of unethical action (Rawwas et al. 2013). In their study of middle management in Marketing in Trinidad and Tobago, the authors Rawwas, Arjoon and Sidani, (2013) highlighted Forsyth's notion that idealists have a firm belief that morality will guide a person's actions, judge unethical practices harshly and show a strong ethical propensity to caring. Also, high idealists were less likely than low idealists to engage in either form of deviance (Hastings and Finegan, 2011). In respect of generation Y, idealists are less tolerant of ethical violations and show stronger teamwork and leadership characteristics (VanMeter et al. 2013).

Conversely, when resolving ethical problems, highly relativist individuals refuse either to formularise or to rely on universal ethical principles. When forming judgments about others, they prefer to evaluate the event in question with a sceptical perspective rather than on the basis of clear ethical principles. Less relativistic individuals, however, accept the importance of universal moral rules. Rawwas, Arjoon and Sidani, (2013) emphasised that relativism was even found as a positive determinant of unethical behaviour. According to the research carried out by Culiberg and Bajde (2013) in Slovenia, idealism was proved to be a relevant predictor of ethical recognition, whilst relativism was not found to be so in relation to the consumer side of consumption tax evasion (CTE), a subcategory of the shadow economy. In respect of injustice, the authors found that people who were low in idealism and high in relativism were more likely than any other group to engage in organisational deviance when procedural justice was low (Hastings and Finegan, 2011). VanMeter et al. (2013) found that relativists are more tolerant of ethical violations, but they did not find

any significant relation with teamwork.

Rather than classifying individuals as either relativistic or idealistic, Forsyth (1980) advances a set of typologies based on both dimensions. The persons who show both high relativism and idealism are named situationists; they believe that individuals should try to perform to produce the best consequences possible, but that ethical principles are not applicable to all situations. Absolutists, just as situationists, also prove idealistic; they support the actions that lead to positive effects. However, compared to situationists, absolutists do not show relativism. They believe that the moral absolutes are fundamental and need to be part of any code of ethics. The subjectivists show high relativism by rejecting ethical principles. They also show less idealism about the chances of success in reaching humanitarian objectives. Exceptions are low in both relativism and idealism; they believe that moral rules should guide our behaviour, but that actions which yield some negative consequences should not necessarily be condemned. Hence, they are willing to make exceptions to their moral principles.

This classification applies to different fields. Tansey et al. (1994), for example, found in their research that Forsyth's taxonomy is a useful tool for selecting new sales personnel or segmenting current employees. In selecting new sales personnel, for example, a firm might hire applicants who match its (current or planned) ethical image or customer style. With its existing sales-force, on the other hand, a firm might use the Ethical Position Questionnaire (EPQ) to measure changes in the ethical orientation of sales personnel who participated in an ethics-awareness programme or to track career-stage-related changes in ethical orientation.

Globalisation, clearly, raises issues of international business ethics. Not only the managers of multinational companies and the leaders of international governing bodies, but all those involved in international business must recognise differences in the moral standards and ethical positions of people from different cultures. Crane and Matten (2010: 25) assert that there is "international variety in business ethics".

Forsyth, O'Boyle and McDaniel (2008) summarised the findings pertaining to cross-cultural variations in ethics meta-analytically and

related these differences to cultural values. They found that the population of nations which Inglehart (1997), in his analysis of the World Values Survey, identified as having adopted secular-rational values rather than more traditional cultural values, displayed higher levels of relativism. The inhabitants of less relativistic countries such as South Africa, Canada, the US, and Israel, on the contrary, tended to express more orthodox, classical beliefs and virtues, such as the importance of family values, patriotism and deference to authority – and to reject liberal, social practices such as divorce and abortion. Forsyth et al. (2008) also found that the residents of countries which were more focused on manufacturing and more entrepreneurial by nature, such as the USA, China, and Hong Kong, showed lower levels of idealism, and they concluded that the individuals in these countries were more prone to adopt a morality of expediency rather than of care. In his recent research, such as a project from China, the author surveyed 256 senior managers from Mainland China and found that they are, in fact, less relativist and more idealist (also called absolutists) than the global average – which implies that these "managers believe that positive consequences should result from ethical decisions based on universal moral rules" (Ramasamy and Yeung 2012:129).

The findings of Forsyth and O'Boyle (2011) showed that companies in more relativistic countries were less likely to have adopted a code of conduct or ethics, to have communicated ethics-related standards to their employees, to have established procedures for dealing with lapses in moral conduct and to have included a policy relating to bribery and other forms of corruption in their ethical guidelines. These countries included Spain, the UK, Hong Kong, and Ireland. By contrast, businesses with headquarters in countries where residents were less relativistic operated with better-developed moral codes. These countries included Austria, Belgium, Australia, Canada, New Zealand, and the USA. The authors, however, emphasised that the level of moral idealism expressed by the residents of a country did not predict the degree of codification of the companies based in that country. Moreover, their idealism did not predict the one aspect of ethics which particularly referred to the outcomes caused by one's actions to others: the codification of

guidelines to approach when doing business in countries with an unclear record of focusing on the employee's' rights and well-being (e.g. Burma, North Korea and Zimbabwe). Even though history, culture and values within Europe are similar and differ from those in other parts of the world, in terms of national culture Europe is a heterogeneous region.

In one of the first cross-cultural explorations of ethical ideology among physicians, authors from six countries made a study which involved a total of 1,109 physicians from Canada, China, India, Ireland, Japan, and Thailand. The Ethics Position Questionnaire was used for the exercise. The authors undertook a comprehensive Bayesian Confirmatory Factor Analysis and demonstrated the strengths of the idealism and relativism dimensions as central across countries, with remarkable cross-cultural differences (MacNab et al. 2011).

SAMPLES AND METHODS

The following paragraphs give a brief insight into the main idealism and relativism-related topics of our paper in respect of the countries we are studying:

Croatia: Croatian business ethics are perceived as very poor. The significant majority of employees are satisfied with the minimum level of ethical behaviour (Koprek and Rogošič 2009). Managers violate regulations massively, especially when dealing with domestic partners and in terms of meeting contract obligations (Županov 1998). Typical forms of unethical behaviour are information manipulation, environmental issues, legal issues, using individual or group power and business decisions out of line with ethical principles. (Dabić 2009, Koprek and Rogošič 2009). To re-build the Croatian economy, an improvement in its ethical environment is needed (Fox 2000; Krkač 2007; Dulcic 2012,).

Estonia: Estonian business ethics and organisational culture in general were a mixture deriving from the country's geopolitical status as well as from its history. Estonian work ethics are a mixture of German-Lutheran traditions and the American self-made outlook. Estonians are mostly dedicated, creative workers who will follow instruction and rarely criticise management decisions in front of their superiors - but who may

also have their own ideas about making the process easier and more effective. Regarding ethical behaviour in organisations, there has been a shift towards the recognition of social responsibility (Alas and Tafel, 2008). Ethical values are more important for older or female employees with a university education and certain professional interests (Alas 2009).

Finland: Finland is traditionally seen as a corruption-free – or low-corruption - and transparent country. Any corruption which exists is mainly structural, such as an "Old Boys' Club" based on mutual trust. Finnish managers are ethical in their values emphasising honesty as the prime value (Kujala 2010). Whilst strongly recognising the importance of ethics, the role of formalised ethics codes and reports has remained a minor issue as Finnish companies tend to promote their ethical values internally. A similar lack of formal rules and regulations, and trust in openness, and public scrutiny, are highly visible in corruption prevention.

Hungary: With the change of regime in 1989, the structure of Hungarian society - and also of ownership - has gradually changed, and today Hungary is a fully developed market economy. New values became important and customer orientation is now crucial in the business world. As globalisation spreads, foreign language proficiency has become a necessity for success. The overwhelming majority of the Hungarian population belong to the Judaeo-Christian cultural tradition, although the proportion who practise religion is no more than moderate (43%) according to research by the European Values Study (EVS) of 2000 (Halman, 2001).

Poland is the only EU country to have experienced positive GDP growth since the global financial crisis. However, many challenges remain, one of which is corruption (Nowak-Lewandowska 2000; Wasilczuk 2000). Studies concerning the owners of businesses in Poland reported that being ethical is positively related to facing challenges in developing ones business (Valentine et al., 2006) and that being ethical will lead to economic success. In management practice, ethical issues are recognised mostly in the context of corporate social responsibility, in codes of ethics and in the context of building the brand of the CEE organization (Rosińska-Bukowska and Bukowski, 2011).

Romania: Favouritism in decisions by government officials, corruption and a poor work ethic in the national labour force represent the most problematic areas for doing business in Romania (Schwab 2013). Regarding the values and ethical behaviour of individuals, Şandor and Popescu (2008) pointed out that religious beliefs are shared by almost two-thirds of Romanians and – even though ethics is supposedly greatly influenced by religion – they also found a small but significant correlation between professed religious belief and acceptance of some forms of unethical behaviour, such as a poor work-ethic.

Serbia: According to Upchurch and Marinković (2011), poor business ethics and bad corporate governance in Serbia may be a consequence of labour exploitation for competitive advantage, and the prevalence of one-party authority over the control of industrial production. Erić (2011) explored the role of business ethics in the economic development of Serbia. According to the results, the majority of respondents were ready to engage in morally "problematic" behaviour, but, in general, the ethical climate was considered by managers to be better than in 2005.

Slovakia: Ethical questions are certainly a problem in Slovakia – primarily at government level, but also at corporate level. According to the Global Competitiveness Report (Schwab 2013), favouritism in decision-making by government officials, excessive bureaucracy and corruption are the most important macro-level problems. Other problems related to ethics are the poor work ethic in the labour force and crime – essentially theft. The ethical behaviour of companies is also very poor. Recent comprehensive research shows that Slovak organisations "should start to bring ethical programmes into practice" (Remišová, 2016:139).

Czech Republic: In the Czech Republic after the socialist period there are still ethical problems in the field of legislation, jurisdiction, political life, the functioning of the police force and the state administration. The causes of these problems include inadequate law and jurisdiction, the low level of support for ethics in law and the low interest of political leaders and government in ethics. (Bohata, 1997). Many companies in the Czech Republic are - due to the weakness of business ethics – are suffering major problems/ In particular, these include the non-observance of terms of payment, non-compliance with commitments or promises, non-compliance with

contracts, the feeding of false information to its employees, but others are also responsible. Another issue which has a negative impact on the political, economic, social and environmental aspects of society is corruption. The Czech Republic was, in 2014, ranked 25th among the 31 West European countries in terms of corruption perceptions in a survey conducted annually by the non-profit, non- organization Transparency International. On the other hand, an increasing number of Czech companies use Codes of Conduct and follow the principles of Corporate Social Responsibility

To investigate respondents' moral philosophy we used the Ethical Position Questionnaire (EPQ), developed by D.R. Forsythe. It contains 20 statements and requires individuals to indicate their acceptance of these statements - which vary in terms of relativism and idealism. The relativism scale includes assertions such as "Different types of morality cannot be compared in terms of 'rightness'" and "What is ethical varies according to the situation." The idealism scale, on the other

hand, measures an individual's perspective on positive and negative consequences with such assertions as "Individuals should ensure that their actions are free of any intent to harm others - even to the slightest degree" and "If an action could harm an innocent third party, it should not be taken" (Forsyth 1980).

In the current questionnaire each statement was rated on a 5-point Likert scale from 1 (strongly disagree) to 5 (strongly agree). To show the Idealism and Relativism scales we counted the averages of items 1-10 (Idealism) and items 11-20 (Relativism). Higher scores reflect higher levels of idealism or relativism.

Our research was conducted in nine European countries - Hungary, Slovakia, Romania, Serbia, Croatia, Poland, the Czech Republic, Estonia and Finland and our sample comprises a total of 2,734 respondents from these countries. These, for the most part, were collected among business students, as well as employees from both the private and the public sectors. Figure 1 shows respondents in terms of country.
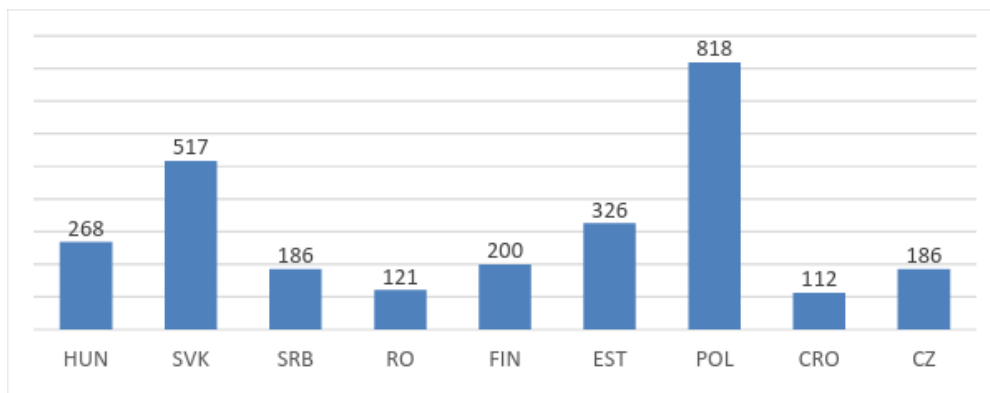

Figure 1: Respondents in term of country

RESULTS

The first variable examined was gender. We had to use a non-parametric test, as the requirements of normal distribution and equal variances in respect of the sample are not fulfilled. To investigate the relationship between gender and the idealism and relativism scales, the Kruskal-Wallis test was used - a method which compares more than two related conditions. Table 1 shows

the mean rank and the sum of the ranks of gender categories in relation to the two scales. On the basis of table 2, we can say that females are more idealistic than males, although, in respect of relativism, the difference is not great. The Kruskal-Wallis test found that the idealism level in gender variable differed significantly at the 0,000 level, but that regarding relativism the scores do not differ (sig.: 0,959).

Table 1: Mean rank and sum of ranks of males and females in respect of idealism and relativism.

Gender		N	Mean Rank	Sum of Ranks
IDEAL	Male	1038	1252,33	1299923
	Female	1696	1437,98	2438822
	Total	2734		
RELAT	Male	1038	1366,52	1418445
	Female	1696	1368,10	2320299
	Total	2734		

From this point, we investigated how groups of countries differ in respect of idealism and relativism. We formed 3 clusters: the V4 states – Hungary, Poland, Slovakia and the Czech Republic; the Balkans – Serbia, Romania and Croatia; and the Northern countries – Finland and Estonia. First, we calculated mean values, and Figure 1 shows these results. Figure 2 shows that we can safely conclude that those respondents from the V4 countries are more relativistic and more idealistic than those from the Northern countries and the Balkans.
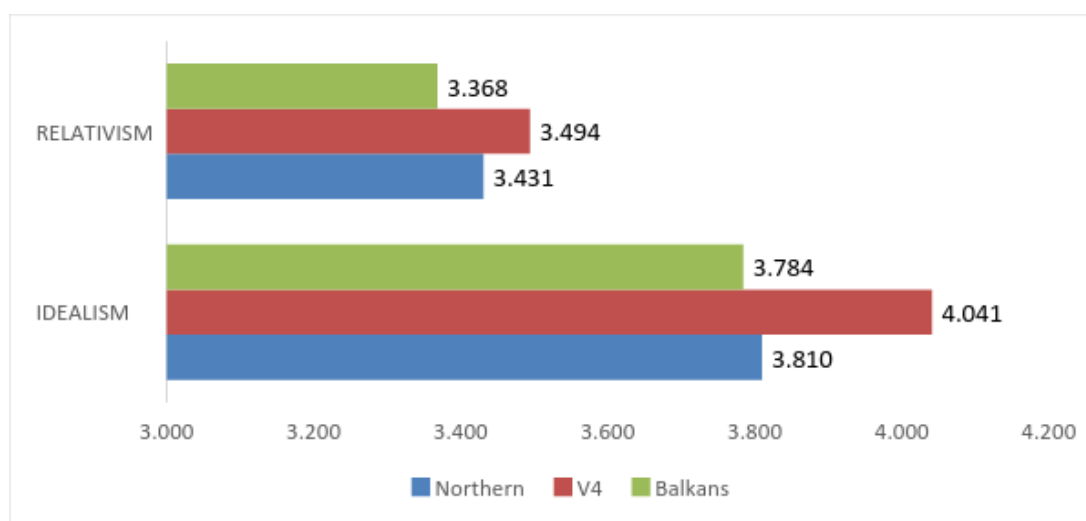
Figure 2: Mean values of idealism and relativism by country group

We used the Krsukal-Tallis test to compare countries, and we can see the results in Tables 2 and 4. According to these, we can say that participants from the V4 countries differ the most from other respondents in respect of both scales, although there are no significant differences between the Northern countries and the Balkans. This is confirmed by the mean values (Figure 2).

Table 2: Pairwise comparison – IDEALISM scale

Sample1-Sample2	Test Statistic	Std. Error	Std. Test Statistic	Sig.	Adj.Sig.
Balkans-Northern	31,740	51,691	,614	,539	1,000
Balkans-V4	394,165	42,835	9,202	,000	,000
Northern-V4	-362,426	39,144	-9,259	,000	,000

Table 3: Pairwise comparison – RELATIVISM scale

Sample1-Sample2	Test Statistic	Std. Error	Std. Test Statistic	Sig.	Adj.Sig.
Balkans-Northern	44,570	51,691	,862	,389	1,000
Northern-V4	-111,742	39,144	-2,855	,004	,013
Balkans-V4	156,312	42,835	3,649	,000	,001

We also examined how respondents differ according to citizenship, and to investigate this the Kruskal – Wallis test was used. The significance levels of the test are 0,000 in respect of both scales (individualism - relativism). From the the results, we note that there are significant differences between our respondents depending on their citizenship. In our research a pairwise comparison of citizenship was also included, and the results can be seen in Figure 3. Yellow lines mean significant differences, whilst black lines apply to cases where none are observed. Figure 3 shows that Romanian respondents differ most of all by country, whilst we also see that Poland, Croatia and Hungary form an apparent cluster. Serbian, Estonian, Finnish, Slovakian and Czech values are similar, whilst Estonian and Czech values differ significantly in terms of idealism.
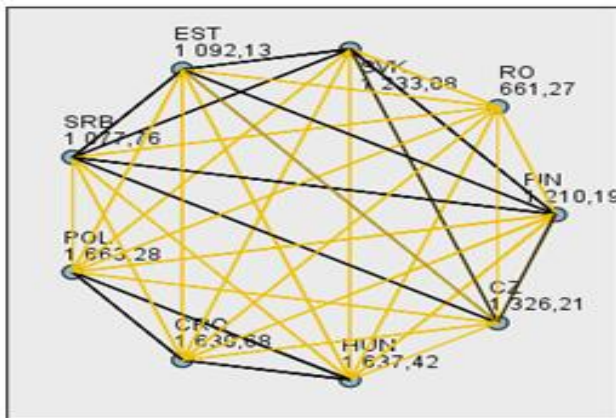

Figure 3: Pairwise comparison of countries - idealism scale

We can also see the results of pairwise comparison in terms of relativism, but here the separation is not simple. Based on Figure 4, Polish and Slovakian respondents differ most of all from the other countries. We measured the highest level of relativism in these countries, whilst the remaining countries are very similar.
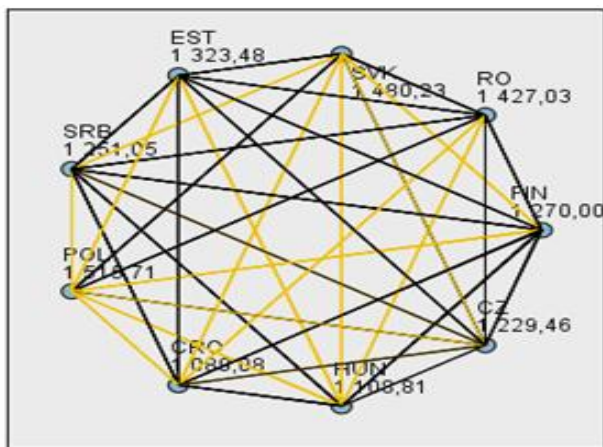
Figure 4: Pairwise comparison of countries 0- relativism scale

CONCLUSION

According to the results of our intercultural research on the topic of ethical positions of businessmen and business students in our target countries, we can conclude that idealistic values, attitudes and behaviour are more characteristic than their relativistic counterparts. However, cultural differences can be noticed. We found that gender and citizenship have an influence on the ethical position. A limitation of our study relates to the individual country samples, which are not truly representative of these countries. Consequently, the results must be interpreted with a degree of caution. Finally, we would note the fact that our study does not make judgements of moral attitudes. In practice, when people make decisions or find themselves in an ethical dilemma, they search for a balance between right and right. According to Agle et al. (2016), resolving hard or difficult situations impacts on people's character and personal well-being and also affects both character and emotional state. We agree with the creator of the Ethical Position Theory (Forsyth 1992/ 2008) that there are no good or bad views.

The business implications of our study can, perhaps be listed as:

- it may help foreign investors to acquire a better understanding of the business;
- environment of the countries studied and of the behaviour of local management and employees when choosing a country for their investment;

- in such cases it may help to understand the behaviour of the other stakeholders: government, local community, customers, suppliers etc.;
- if foreign investors are to choose their participation entry strategy (for example joint venture), the study may help to understand better the local business partner;
- it may help foreign investors in the recruiting process, especially in respect of gender diversity and the choice of HR practices for the new unit;
- it may also help in respect of all HR functions carried out by foreign investors. in the countries studied.

REFERENCES

Alas, R. (2009): The impact of work-related values on the readiness to change in Estonian organisations. Journal of Business Ethics, 86(2), 113-124.

Alas, R., Tafel, K. (2008): Conceptualizing the dynamics of social responsibility: Evidence from a case study of Estonia. Journal of Business Ethics, 81, 371-385.

Agle B., Miller A., O'Rourke B. (2016) The Business Ethics Field guide, Wheatley Institution, Provo

Bass, K., Barnett, T., Brown, G. (1998): The moral philosophy of sales managers and its

influence on ethical decision making. The Journal of Personal Selling & Sales Management, 18 (2), 1-17.

Belak J., Rozman. P. (2012): Business ethics from Aristotle, Kant and Mill's perspective, Kybernetes, 41(10), 1607-1624.

Bohata, M. (1997). Business ethics in Central and Eastern Europe with special focus on the Czech Republic. Journal of Business Ethics, 16(14), 1571-1577.

Crane, A., Matten, D. (2010): Business Ethics (3rd ed.), University Press, Oxford.

Donelson R., Forsyth, D. R. – O'Boyle, E. H. and McDaniel, M. A. (2008). East Meets West: A Meta-Analytic Investigation of Cultural Variations in Idealism and Relativism, Journal of Business Ethics, (83), 813–833.

Ferrell, O.C. & Fraedrich, J. (1997): Business Ethics, Ethical Decision Making and Cases. (3rd ed.) Houghton Mifflin Company, Boston.

Forsyth, D. (1980): A taxonomy of ethical ideologies. Journal of Personality and Social Psychology, 39(1), 175–184.

Forsyth, D. (1992): Judging the morality of business practices: The influence of personal moral philosophies. Journal of Business Ethics, 11(5–6), 461–470.

Forsyth, D.R., Berger R.E. (1982): The effect of ethical ideology on moral behaviour. The Journal of Social Psychology, 117, 53-53.

Forsyth, D.R., O'Boyle, E. Jr./McDaniel, M.A (2008): East meets west: A meta-analytic investigation of cultural variations in idealism and relativism. Journal of Business Ethics, 83, 813–833.

Hartikainen, O., Torstila, S. (2004): Job-Related Ethical Judgment in the Finance Profession. Journal of Applied Finance, 14(1), 62-76.

Hastings, S.E., Finegan, J.E. (2011): The role of ethical ideology in reactions to injustice. Journal of Business Ethics, 100(4), 689-703.

Hofstede G. (1980), Culture's consequences: International differences in work-related values. Sage, Newbury Park (CA).

Jackson T. (2011): International Management Ethics – A Critical, Cross-Cultural Perspectives, Cambridge University Press, Cambridge.

Koprek, I., Rogošič, N. (2009): Business ethics in the Republic of Croatia-results of a study. Disputatio philosophica, 11(1), 51-81.

Kopycińska D. (2000): Koncepcja społecznej odpowiedzialności firmy. Etyka biznesu. PWN,Warszawa.

Krkač, K. (2007): Uvod u poslovnu etiku i korporacijsku društvenu odgovornost, (Introduction into the business ethics and corporate social responsibility – translated by the author) ZŠEM, Zagreb.

Kujala, J. (2010): Corporate responsibility perceptions in change: Finnish managers' views on stakeholder issues from 1994 to 2004. Business Ethics: A European Review, 19(1), 14-34.

Lane H.W., DiStefano J.J., Maznevski M.L. (1997), International Management Behaviour (3rd ed.) Blackwell Publishers Inc., Malden.

Necasova, V. (2015). Etika v podnikani 1. Vydani Vydala Vysoka skola polytechnicka Jihlava, Tolsteho 16, Jihlava, 2015 Tisk Edicni oddeleni VSP.

Newstead, S./ Franklyn Stokes, A., Armstead, P. (1996): Individual differences in student cheating. Journal of Educational Psychology, 87(2), 229–241.

Nowak-Lewandowska R. (2000): Etyczny wymiar korupcji w okresie przemian społeczno-gospodarczych w Polsce [Ethical dimension of corruption during the socio-economic transformation in Poland], In: B. Pogonowska (ed.): Teorie i aplikacje etyki gospodarczej [Theories and Applications of economic ethics]. Wydawnictwo Akademii Ekonomicznej w Poznaniu, Poznań.

Nurmi, R., Üksvärav, R. (1994), Estonia and Finland: Culture and Management, a Conceptual Presentation, Series A-9. Turku School of Economics and Business Administration, Turku.

Perry, W.G. Jr, (1970): Forms of Intellectual and Ethical Development in the College Years: A Scheme. Holt, Rinehart & Winston, New York.

Perry, W.G. Jr, (1970): Forms of Intellectual and Ethical Development in the College Years: A Scheme. Holt, Rinehart & Winston, New York.

Pojman, L. P. (2002). Ethics, Discovering Right and Wrong. (4th ed.) Wadsworth Group, Belmont.

Poór, J Alas, R., Vanhala S., Kollár, P., Slavic, A., Berber,N., Slocinska,A., Kerekes,K., Zaharie,M., Ferencikova,S., Barasic,A. (2015): Idealism and relativism in ethics: The results of empirical research in seven CEE countries & one North European country   Journal of East European Management Studies , 20 (4), 484-505.

Rawwas, M.Y.A., Arjoon, S., Sidani, Y. (2013): An introduction of epistemology to business ethics: A study of marketing middle-managers. Journal of Business Ethics, 117(3), 525–539.

Remišová,A., Lašáková,A., Rudy,J., Sulíková,R., Kirchmayer,Z., Fratričová,J. (2016). Ethical leadership in Slovak Business Environment. Praha: Wolters Kluwer.

Rosińska-Bukowska, M., Bukowski, J. (2011): Etyka biznesu w ujęciu międzynarodowym. Implikacje dla polskiego biznesu [Business ethics in international terms. Implications for Polish business]; In: Letkiewicz A. (ed.) : Etyka w zarządzaniu Policją [Ethics in Police Management]; Wydawnictwo Wyższej Szkoły Policji w Szczytnie, Szczytno.

Șandor, S.D., Popescu, M. (2008): Religiosity and values in Romania, Transylvanian Review of Administrative Sciences, 22, 171-180.

Show W.H. (2005): Business Ethics. Thomson Wadsworth, Belmont.

Spence, E., Van Heekeren, B. (2005). Advertising Ethics. Upper Saddle River: Pearson Education, Inc.

Tansey R./Brown G., Hyman M.R./ Dawson, L.E. Jr. (1994): Personal moral philosophies and moral judgments of salespeople. Journal of Personal Selling and Sales Management, XIV(1), 59-75.

Tarique,I., Briscoe,D.R., Schuler, R.S. (2016): International Human Resource Management. New York: Routledge.

VanMeter, R.A., Grisaffe, D.B., Chonko, L.B., Roberts, J.A. (2013): Generation Y's ethical ideology and its potential workplace implications. Journal of Business Ethics, 117(1), 93-109.

Weiss, J. W. (2014). Business Ethics. (6thed.). San Francisco: Berrett-Koehler Publisher.

ABOUT THE AUTHORS

József Poór email: poorjf@t-online.hu

Dr. József Poór, DSc., CMC is a Professor of Management of J.Selye University (Slovakia) and Szent István University (Hungary), where he teaches a variety of management courses. He served as a guest professor at five different U.S. universities and taught fourteen short summer semesters. He was senior manager at internationally recognized professional service firms (Mercer, HayGroup, Diebold) and at the International Management Center, Budapest. His scholarly publications have appeared in more than fifteen internationally referred journals. He wrote many books in Hungarian, and seven book-chapters in English and one book in Romanian alone or as a co-author.

Peter Kollar is an assistant lecturer in the Faculty of Economics and Social Sciences, Szent István University, Hungary. He has been earning Ph.D. degree on topic of transformational leadership. He is lecturing human resource management, personnel administration and leadership subjects. During his career he has been doing research in topic of leadership, business ethics, competency measurements and "big data" analytics.

Katerina Legnerova works as assistant professor at the University of Economics in Prague. Her specialization is Human Resource Management. Before moving into an academic world she worked in the banking sector as a manager for retail sales, operational risk and HR Manager. After that experience she worked in consultancy business with specialization on HR. In addition to a Master's degree from the Chemical University in Prague Katerina holds an MBA degree and MSc. degree in Strategic Human Resource Management from Sheffield Hallam University. She published articles and books as an author or co-author.