

May 2023

A Tool-Kit for Ethics Self-Assessment (ESA)

Anna Karmanska

SGH Warsaw School of Economics, Poland

Recommended Citation

Karmanska, Anna (2023) "A Tool-Kit for Ethics Self-Assessment (ESA)," *Journal of Global Awareness*: Vol. 4: No. 1, Article 4.

DOI: <https://doi.org/10.24073/jga/4/01/04>

Available at: <https://scholar.stjohns.edu/jga/vol4/iss1/4>

This Article is brought to you for free and open access by the Journals at St. John's Scholar. It has been accepted for inclusion in *Journal of Global Awareness* by an authorized editor of St. John's Scholar. For more information, please contact karniks@stjohns.edu, fuchsc@stjohns.edu.

Abstract

The primary objective of this article is to present the concept of the original tool **Tool-Kit for Ethics Self-Assessment (ESA)**, which was created to strengthen ethical values important in human conduct not only in the area of business but also in other fields of human activities.

The text includes a reflection on the search for a universal set of ethical values, a presentation of the context important for undertaking the related initiatives following “**An Appeal for a Global Ethics Framework & A Tool-Kit for Ethics Self-Assessment**,” a general description of the process of creating and characterizing the ESA concept and information about the declaration of its universal availability. The tool is currently working in twelve languages (esa.sgh.waw.pl). The text also expresses the need to share knowledge of initiatives that, regardless of the format (whether small or large), can contribute to the desired changes in ethics: global, national, and on any other scale.

The last part of the study presents observations resulting from the survey conducted in a group of people belonging to Generation Z, using the characteristics of seven clusters of ethical values used in A Tool-Kit for Ethics Self-Assessment (ESA). The survey allowed us to obtain information, thanks to which it could be determined how the views of Generation Z preparing to work in business differ in the area of ethics from the views of mature people. The diagnosis referred to the compliance of choices made by university students with the cluster ordering of ethical values (ideas) used in the *Tool-Kit for Ethics Self-Assessment* (ESA) tool and those made by a group of mature people, well acquainted with the philosophy of ethics and business practice, and at the same time sensitive to ethics in every aspect of life, not only in economy. This idea stemmed from the assumption that the identification of similarities as well as discrepancies in this respect may be cognitive in determining generational differences.

Thanks to the survey, a generalized description of the respondents' ethical awareness and sensitivity was made, as well as an original *radar of student perception of the importance of ethical values in defining an ideal ethical attitude in business*, presented here in the formula shown in the Tool-Kit for Ethics Self-Assessment.

Keywords: ethics, homo ethicus, ethical values, clusters, self-improvement, moral norms, self-esteem

Introduction

There is quite a common opinion that ethical values are taken from the family home, from the environment in which a young man grows up, is brought up, and from which he takes patterns and authority for his behavior. However, there are many examples proving that the values guiding people at various stages of their lives can differ significantly – even fundamentally – from those mentioned before, if they are subject to in-depth assessment and reflection during consciously conducted insights, thorough study, vivisection of their own behavior and attitudes revealing those of them that in their opinion require a serious correction. **This possibility can be seen as a chance for people’s self-improvement, which is strongly connected with their will to accept or ignore ethical values.**

Defining a set of ethical values (specifications and interpretations) that could be considered universal in space (on a global scale) and timeless is complex. It requires noticing cultural and linguistic differences; it is conditioned by multifaceted current realities (e.g., Wakunuma & Masika, 2017). It is related to such issues as equality, property, dependence, privacy, trust, and security. It has long been addressed not only by philosophers, ethnographers, and academics from various fields of science (e.g., Castafieda, 2006) (Buller & McEvoy, 1999). With varying degrees of success and in various aspects, it has tipped the balance of entities important in the world of global politics, an example of which can be the fact that in the years 1997-2000, UNESCO organized a series of conferences on the ethical and legal dimensions of the information society, called INFOethics, the intention of which was to seek consensus on ethical values for global information ethics in the conditions of an extremely dynamically developing digital era (Pohle, 2015).

In view of the fact that there is no simple answer to the question of what is good and what is evil in different national cultures (Buller & McEvoy, 1999) and the diversity of ethical values on a global scale (Rengger, 2012) can lead to cross-cultural ethical conflicts, making ethical decisions in today’s common actions in a multicultural environment a complex process (Buller, Kohls & Anderson, 2000) and may involve choosing one of three responses to a conflict situation (Buller & McEvoy, 1999, p. 329). An attitude of moral relativism may be adopted, i.e. recognition of the importance of local moral norms. It is also possible to express a position consistent with the concept of cosmopolitanism and to identify a common moral basis for different cultures. Alternatively, one can also lean toward universalism, which predetermines a set of moral

principles. However, regardless of the chosen attitude, looking for values that could form the framework of intercultural ethics is legitimate. Their determination is not an easy task, but this does not mean that it cannot be supported by research, initiatives and concepts dedicated to selected aspects of this complex issue.

In Search of a Universal Set of Ethical Values

A specific area of research on ethics deals with the professional activities of people. If we focus on them, it can be stated that the *status quo* in the perception of ethical values as **a set of moral norms recognized at some time, by a social community, as a reference point for the assessment and regulation of conduct in order to integrate the group around certain values**, is in favor of the emergence of various codes, including so-called professional codes, which are a reference point in promoting ethical values in various environments. These codes are usually formulated for professions involving public trust (such as a physician, judge, lawyer, nurse, banker, civil servant, auditor, or person performing work in the field of accounting). Breaking them – although it is not a crime defined by the letter of the law – has a big impact on the level of public trust in a given profession. For this reason, environmental organizations often apply their own organizational and disciplinary solutions that oblige their members to comply with the rules of professional ethics.

It is worth noting here that professional ethics is embedded in the culture of the organization and the attitude of its managers (Miska, Stahl & Fuchs, 2018) – “*tone at the top* is essential in shaping organizational ethical values” (Elias, 2004, 94) – which create the conditions for the ethical climate in the organization (Newman, Round, Bhattacharya & Roy, 2017) and can be subjected to difficult tests (Kaptein, 2017). It can be associated with organizations in business but also with any other type of entities in which professional work is performed, regardless of whether it is remunerated or not (e.g., volunteering).

The context for researching professional ethics is complex because it is determined by the environment in which the work is provided. Therefore, the issue of broadly understood ethics, also ethics in business, which includes, apart from professions of public trust, also other professions, is of primary significance. Against this background, some curiosity arises: **is ethics in business more “complex” than ethics relating to specific professions?** The reflection on this issue seems justified, since

“(...) each player of the economic game in which we are involved in various roles – as producers, consumers and citizens – is guided by its own logic, interests and values, and the actual model of action is often quite different from what is nominally declared. Economic processes therefore take place along paths marked out by specific vectors, the resultant of which is right and profitable. They are a function of the clash of interests but also values. (...) In the environment of economists and – more broadly – theoreticians of social sciences, also philosophers, historians, political scientists, sociologists, psychologists, there is no unified view regarding values and there will never be; it is altogether impossible. They are really different, and when we enter the realm of value dispute, we automatically adhere to different ethical norms. (...) All the more so, because the scale of interdependencies between various phenomena and processes is greater than ever before in the history of humanity. The liberalization of national economies and the consequent integration of local, national and regional markets into a comprehensive world market has implications for the moral dimensions of production and trade, the transfer of capital and investment, saving and credit etc. It does happen that what is considered ethically laudable in a specific place of the economy, market segment or at a specific organizational level, and at the same time consistent with praxeology or with the principles of economic rationality perceived from the position of the interests of the company, municipality, region, industry or even the state and society – may be harmful and ethically reprehensible from another point of view.” (Kołodko, 2007).

Leaving the above question unanswered at this point, we would like to draw attention to the fact that ignoring the principles of ethics and ethical problems arising either in a specific profession, business, institutions important in the economy, or in any area of human activity, and the lack of reaction to them may contribute to the significant image, legal and financial burdens in professions, enterprises, institutions, and other affected entities in different regions of the world. The lack of ethics in business can reverberate around the world, with disastrous consequences even for the world’s most powerful economies, as in the case of the 2007-2009 crisis (Schoen, 2017).

The need to strengthen ethics and, consequently, trust is evident and universal.

A review of the 2022 Edelman Trust Barometer (2022) clearly shows that the world has a problem with trust on many levels. In 2022, the Edelman Trust Barometer was applied to data covering more than 36,000 respondents in 28 countries. The 2022 Trust Index, like in 2021, amounted to 56 points globally, which means that the lack of overall trust persists and, in many of the areas surveyed, gets even more profound. According to the research assumptions, trust is evidenced by obtaining a result of at least 60 percent. The report shows that half of the people in the world do not trust governments and the media. Trust in business and non-governmental organizations look a little better, although even here, due to the pandemic, trust is on the decline. Fake news, which is perceived as a potential information weapon, is a growing problem. 2/3 of respondents believe that the people we hear in the media or other places are lying. Sixty-seven percent of respondents believe that journalists are deliberately trying to mislead us by lying or exaggerating their statements. Sixty-six percent of respondents think so about government leaders (a 9% drop compared to 2021), and sixty-three percent about business leaders (a drop of 7%). 2/3 of people in the world believe that they are deliberately misled and lied to. This picture is all the more frightening because the **effect of global ethics oriented to both the present and the future** has been noticed and communicated for a long time (Ciążela, 2005). It is widely recognised that:

“The moral condition of modern people may be frightening. In economic, social and private life, they are often involved in such phenomena and situations as: corruption, nepotism, mobbing, consumerism, social conflicts or axiological nihilism. Thus, they face many challenges, dilemmas and ethical choices. Hence, many thinkers, philosophers and scholars, recognizing the need to indicate to contemporary people the directives of conduct and solutions to ethical problems, have devoted a great deal of intellectual effort to discover the path of life that people should follow. Considerations concerning the adoption of a specific attitude that should be followed in life have become a central issue in the investigations of many authors. Many of them encourage readers to make attempts at implementing or achieving – within a given attitude – specific virtues, directives of conduct, norms, goals or adopting a specific system of values.” (Zegzuła-Nowak, 2009, p. 61).

Thus, certainly, the world needs to be active in the field of promoting ethical principles. This causes the need to find a common axiological denominator not

only for businesspeople but also for all other people representing different cultural backgrounds and religious or philosophical beliefs. Although establishing such a common axiological denominator seems to be an extremely difficult matter, and according to some, it is even impossible, some attempts to deal with this problem have already been made. Three of them are mentioned below.

In terms of formulating basic principles of doing business that all business entities would accept, the document developed by the global business leaders' forum *Caux Roundtable Principles of Business* (Caux Round Table for Moral Capitalism, 2023) should be considered a valuable attempt.¹

Among the initiatives aimed at developing moral standards from the perspective of the global economy, the *idea of the UN Global Compact* should be considered important.² Presenting 10 principles covering four areas (human rights, labour standards, environmental protection, and anti-corruption), the UN Global Compact states in its preamble:

“Responsible businesses enact the same values and principles wherever they have a presence, and know that good practices in one area do not offset harm in another. By incorporating the Ten Principles of the UN Global Compact into strategies, policies and procedures, and establishing a culture of integrity, companies are not only upholding their basic responsibilities to people and

¹The Caux Round Table for Moral Capitalism is an international network of experienced business leaders who work with business and political leaders to design intellectual strategies, management tools, and practices to strengthen private enterprise and public governance to improve our global community. (...) The CRT Principles for Business were formally launched in 1994 and presented at the UN's World Summit on Social Development in 1995. The CRT Principles for Business articulate a comprehensive set of ethical norms for businesses operating internationally and across multiple cultures. The CRT Principles for Business emerged from a series of dialogues during the late 1980s and early 1990s. They are the product of collaboration among executives from the US, Europe, and Japan and were fashioned, in part, from a document called “The Minnesota Principles.”

²The UN Global Compact is the world's largest initiative to bring together sustainable business. Since its establishment in 2000 by the UN Secretary-General, it has worked for the environment, human rights, anti-corruption, and decent legal work.

planet, but also setting the stage for long-term success.” (The Ten Principles of the UN Global Compact, 2023).

And finally, an example of an important initiative undertaken by a scientist and consultant of companies and business institutions exploring the spectrum of international business ethics is the concept of Richard De George (Werhane, 2014).³ Its author formulates postulates addressed to the participants of the international market, from which it generally follows that every business entity operating in global business should, above all, be a “good citizen” who behaves responsibly and cares for the “common good” regardless of the country in which he does business (De George, 1993, Cited after Zadroga, 2009, p. 145).

Regardless of the form and channels used in addressing ethical principles, the effectiveness of the process aimed at introducing moral order on a global scale, but also on any smaller scale, depends primarily on the reflection and positive response of concrete people to the voice of their conscience, which always calls every man to do good and avoid evil. A potential, particularly important for the cause of ethics on a global scale, is identified among two groups of people. The first comprises people of high moral level and deep commitment, capable of influencing supranational organizations and governments, collectively creating institutions of the global order that would be binding for those inclined to succumb to temptation. The second group is constituted of influential participants of global markets who, in addition to personal virtues, have the gift of prudence and knowledge of the possible consequences of irresponsible actions (Klimczak, 2003, Cited after Zadroga, 2009, p. 146).

These synthetic considerations illustrate the importance of an intensive – extended on many planes – promotion of the principles of ethics in business and – more broadly – in everyday life. Some projects in this area are often not as effective as expected. On many occasions, people may appear to show their reluctant attitude when it comes to, for example, participation in lectures, discussions, workshops, and speeches on ethics. Although such forms increase sensitivity to ethical issues, they do not guarantee ethical conduct. What may be heard from practitioners and experts in the field of business ethics is:

“Working in business, conducting scientific research and lectures

³Under the leadership of De George, the University of Kansas sponsored one of the earliest conferences in the field. He was an early member of the European Business Ethics Network and founder and first president of the International Society for Business, Economics and Ethics (ISBEE).

for students and cooperating with government administration for the last dozen or so years, I have had an opportunity to observe and participate in many initiatives related to business ethics. Many of them did not achieve the assumed goals, others did not fall on fertile ground or were not implemented in a timely manner.” (Sroka, 2019, p. 59).

With regard to the promotion of the principles of ethics in business, they say:

“With their knowledge, experience, concerns and proposals in the field of raising business ethics standards, scientists from various centers scattered all over the country have been knocking at the main doors of Polish enterprises for 25 years. (...) Conscious business leaders, CEOs and non-governmental organizations also enter through the main door. (...) Sectoral organizations began to fight for ethics in business a little timidly and through the back door. (...) Some government administration institutions are also trying to promote business ethics through the back door. (...) It is through the window that the ethical requirements of international corporations presented to Polish suppliers have entered without asking whether they can and whether the host, i.e. Polish companies, mainly medium and large, are ready for it. (...) Through the chimney, or rather closing the chimney, so far very timidly, investors are beginning to say “no” in the name of ethical and financial ideas, for example, to investing in non-renewable energy sources. (...) Private equity funds implement the principles of responsible investment in their investment policies, create the value of their investments and minimize risk by analyzing ESG factors. (...) The world – so also business – is facing perhaps the most serious challenges in human history: the vision of ubiquitous artificial intelligence or the threat of climate catastrophe. We need new standards, rethought codes of ethics. However, these will always be regulations based on past experience. And to face the unknown, because it is yet to come, we need the virtue of courage in thinking and acting, openness and trust.” (Sroka, 2019, pp. 59-61).

The issues of strengthening ethics and, consequently, trust on a global scale are not facilitated by an extremely dynamic development of artificial intelligence (AI) and various digital technologies. The creative intensity in this area and its

pace are unprecedented. Possible new applications of AI (e.g., in finance, defense, healthcare, justice and education, social media) and the use of algorithms correcting some actions (even spelling), managing voice recognition systems, advertisements, or fraud detection, bring significant benefits, but also create numerous new ethical problems. There are concerns about the ethical values embedded in AI and the extent to which algorithms respect basic human values. *“Ethicists worry about lack of transparency, poor accountability, injustice, and partiality in these automated tools. With millions of lines of code in each application, it is hard to know what values are instilled in the software and how algorithms actually make decisions.”* (Gasparski, 2019, p. 22). Thus, it cannot be ruled out that ethical principles “encoded in complex digital procedures created by people” may be non-transparently manipulated, and following them may be difficult to assess, if possible, at all (Magalhães, 2018, 6-8).

In practice, ethical standards are introduced in various forms, including codes, ethical programs, good practices, and standards of conduct, both at the institutional level (e.g., Caserio & Napoli, 2017), between representatives of groups of companies and at an individual level, where professionals become affiliated in unions and associations. Although they are not always perfect, their goal is always to develop competence, knowledge, and the best standards of ethical conduct. These activities are taken at a national as well as international level. A comparison of ethical standards applicable to an important group of professionals on the financial market in Poland or globally shows that a national approach to ethics is, in this case, identical and does not differ significantly from what is required in developed markets (Duda, 2016). This observation and the above-mentioned “virtue of courage in thinking and acting, openness and trust” encourage a constant search for a universal set of ethical values.

With a holistic starting point in thinking about the need to strengthen ethics, it is necessary to use an unconventional approach and universal enough to have a chance to be widely used. This is a challenge, the undertaking of which is associated with various risk factors, both at the stage of its implementation and at the stage of assessment of the obtained effect.

A Tool-Kit for Ethics Self-Assessment (ESA)

A Tool-Kit for Ethics Self-Assessment (ESA) is presented below. It is a tool that can be used to promote/strengthen ethics *sensu largo*, including ethics in business and any professional ethics. Its development is a response to the search for a way to reach the issues of ethics in a different, more individualized way

and, as far as possible, in a universal way on a global scale.

A Tool-Kit for Ethics Self-Assessment (ESA) is a component of the initiative undertaken by Anna Karmańska under the slogan “**An Appeal for a Global Ethics Framework & A Tool-Kit for Ethics Self-Assessment**”. Both the appeal and the tool were announced on 14 October 2019 in Warsaw at the forum of the 31st. Asian-Pacific Conference on International Accounting Issues (www.apconference.org), co-organized in this edition by the SGH Warsaw School of Economics (Poland) and Craig School of Business, California State University, Fresno (USA).

An Appeal for Global Ethics Framework expresses a deep conviction of all its signatories that ethics in the area of economics and related areas: management, finance, and accounting, in all dimensions and at all levels, requires today a constant and common concern of many groups. It raises the issue of a discourse on the universal message of global ethics. It expresses disapproval of unethical actions as socially and individually harmful, attitudes that result in moral damage that severely injure many people and leave lasting marks on the economy and the environment. At the same time, it presents the will to co-create an ethical imperative, universal for all professional areas related to economics, management, finance, and accounting, and to promote an active attitude toward all environments, science, and practice whose activities are important to this idea. The appeal was accepted by acclamation; the signatories were an international group of participants of the Conference.

A Tool-Kit for Ethics Self-Assessment is an IT tool that is an expression of constructive thinking and acting in the field of ethics. It includes seven clusters of values, which are important for global ethics characterizing the ethical behavior of a man involved in business activities (economics, management, finance, or accounting) and, at the same time, for a conscious coexistence in the society of *homo socio-economicus* and *homo ethicus*. It contains a set of statements stimulating in-depth self-reflection. For each person performing the test, it uses a formula creating a graphic image (in the form of a radar) and comments on the ethics findings. It serves only the person making use of this tool.

The tool is commonly available at <http://esa.sgh.waw.pl> in twelve languages. You can read about the initiative and involvement in the discussions in the brochure incorporated into ESA. At this point, it is worth adding that the global importance of the initiative is clearly emphasized by the patronage of the Ethics & Trust in Finance 7th Global Prize.

ESA refers to ethics regardless of whether it is discussed in general, in the context of a business, or a single profession. In no way does it define the addressee. It universally assumes that every person (regardless of the continent on which he lives, religious denomination, age, and origin) can use it for the purposes of ethical self-reflection and self-development of awareness and ethical sensitivity.

This tool was created at the Warsaw School of Economics (SGH) in 2019 by Anna Karmańska under the auspices of the SGH authorities and with the participation of a committee including scientists, journalists, and other people dealing with ethics (including so-called *compliance officers*) and high-level managers experienced in business, finance, and accounting. Journalists, business people in various positions, professors of various universities and specialties, and postgraduate students also played a special role here. Everyone either created a climate for fruitful discussion or provided valuable comments and suggestions.

The initiative matured for a long time. Many people learned about the idea underlying it; many verified its sense and meaning. No one questioned the need itself. Understanding that something small but very important was being created, they supported subsequent ideas and versions with their comments or opinions. Those who could, however, also participated in deliberately organized brainstorming, which took place at the Warsaw School of Economics in the form of three round tables. Let the following characteristics give an idea of their profile.



- About the world, changes and ethics – in the face of civilization challenges.
- On ethical values in various geographical, religious and cultural traditions – their specification and description.
- On ethical values in finance, management, and accounting – similarities and differences in principles.

Brainstorming about the compass list of ethical values.



- About dialogue, trust and empathy in business.
- About experience with/lessons learned from ethical programs in the organizations.
- On the specifics of ethics as the subject for benchmarking and the ability to construct self-assessment and self-discovery tests against ethical values.
- About the role of a business psychology in building self-assessment and self-discovery tests.

Brainstorming about the proposed concept of value clusters and how they are described, cluster capacity/range, and the concept of project communication.



- About the power of word and pro publico bono activities.
- About responsibility for the transmitted content.
- About difficulties and barriers in self-assessment.
- On anonymity and the technique of conducting Ethics Self-Assessment (ESA).
- About the role of ESA in tracking self-development.

Brainstorming: the final wording of **An Appeal for a Global Ethical Framework** and the shape of the **Tool-Kit for Ethics Self-Assessment** and the final approval of both components of the project.

ESA was created *pro bono publico* and is a tool to develop ethical awareness for anyone who wants to use it. It is dedicated to adults who perceive, more or less intuitively, ethics as an important life imperative, although not always easy for everyone to specify. The age, life stage, profession, or dissimilarity of different views of ESA users do not matter.

The ESA concept is based on the definition of clusters of ethical values. By a cluster of ethical values, Karmańska understands a group of related values (ideas of conduct), which in social life determine human ethical behavior.

Clustering ethical values can occur in many diverse ways. Although it will always (or usually) refer to analyzing a universal set of ethical values, it is not always obvious and may not result in an identical set of clusters. The concepts or descriptions of values have different interpretative capacity; they can even include several values bearing completely different names. It is possible to speak about a common cluster for them if it is assessed that they grow from the same stem of attributes of ethical behavior. The perception of the kinship of ethical values is, to some extent, subjective, which may ultimately result not only in a different number of distinguished clusters but also in different views on the qualification of individual values to the distinguished clusters. It was not without significance that there were some in-depth discussions held among people who understand ethical issues and the purpose of creating clusters of ethical values. As a result of this discussion, a consensus was reached for the use of the *Tool-Kit for Ethics Self-Assessment* (ESA). Finally, it was established that in the self-assessment of ethical awareness made by every person interested in the development of their ethical attitudes towards other people, but also towards themselves (regardless of beliefs and environmental conditions), it would be useful to distinguish seven clusters of ethical values. Their interpretative capacity is described as follows:

- (C-1) – EMPATHY – supra-individual (social) sensitivity and identity, social utility, common good, goodness (charity), care for the future – for the good of subsequent generations.

- (C-2) – CHARACTER – individual character and personality, humbleness, independence of mind and conduct, reliability, perseverance, inclination, and ability to reflect.
- (C-3) – ATTITUDE – strength of attitude in action, autonomy, moderation (in general), moderation in the pursuit of profit, rationalism, lack of tolerance for stereotypical assessments.
- (C-4) – PROFESSIONALISM – professional knowledge and skills, truth – acting in accordance with facts and maintaining objectivity, discretion (in general), discretion – professional secrecy, objectivity, and accountability.
- (C-5) – TRANSPARENCY – transparent way of acting, consistency of thoughts, statements, and actions, openness, responsibility for one’s own actions, responsibility for negligence, accountability – the ability to assess the effects of one’s own actions.
- (C-6) – HONESTY – truth and sincerity in action, civil courage, credibility.
- (C-7) – DIALOGUE – search for compromises, willingness (will) and ability to cooperate, building relationships and trust, respect, kindness, dignified and equal treatment, supra-individual thinking.

In ESA, these clusters organize self-assessment, which – in order to be properly carried out – first requires reflection for each cluster in a different spirit so that a person using ESA feels the climate of values included in the cluster. ESA helps to understand the specificity of value clusters; and understanding is the starting point for in-depth reflection and conscious answers to questions related to life, focusing on the self-verification of respect for the values included in the cluster. The functioning of ESA and the role of highlighted clusters of ethical values can best be understood by using this tool (<http://esa.sgh.waw.pl>).

As a result, the respondent receives an interpretation of the results in the form of radar and short recommendations indicating areas that require paying special attention to the self-improvement of ethical attitude. This description can be obtained by him and retained at his own discretion, for example, in order to return to ESA after some time and again make a self-assessment of ethical

behavior. It is not archived in the ESA system, and no information entered by the respondent while using the tool is retained. It has been known since the very beginning of work on the ESA concept. Therefore, it is not possible to use ESA to conduct research, e.g., on the “ethical map of the world”, which would be possible if ESA collected respondents’ registers containing questions about the country, age, gender, profession, religion, e-mail address, etc. ESA does not provide such a possibility and this distinguishes it from other tools operating in a similar formula, which can be considered diligent in providing the person using ESA with declared anonymity.

Untypical Use of ESA – An Empirical Study with a Generation Z Group

The set of clusters of ethical values presented above was used by Anna Karmańska and Alicja Obrębska in May 2020 in a survey entitled *Ethics – According to Students*, which was to examine the ethical awareness and sensitivity of young people at the initial stage of business-related studies. The survey was essentially guided by two cognitive goals. The first was to find how ethics is perceived – not only in relation to business – by Generation Z, represented by business university students planning to pursue professional careers in business. It was also expected that the survey would provide information to determine to what extent the views of these young people on the cluster ordering of ethical values differ from the values established in clusters used in the *Tool-Kit for Ethics Self-Assessment* (ESA). The authors of the study concluded that identifying both similarities and discrepancies in this respect may be cognitive in relation to the identification of generational differences.

The survey was conducted among first-year university students of undergraduate studies at the Warsaw School of Economics (business university). Its results can be used to evidence the state of ethical awareness of university students not only at the initial stage of education at a business university but also in the initial period of the crisis caused by the COVID-19 pandemic. The study provided generalized ethical characteristics of respondents as well as an original *radar of student perception of the importance of ethical values in defining an ideal ethical attitude in business* in the formula presented in the Tool-Kit for Ethics Self-Assessment. Conclusions about students’ ethical awareness resulting from this research may have implications for the development of study programs. Let us note here that focusing primarily on the findings related to the image of the system of ethical values created as a result of the survey, we do not want to develop in detail the usefulness of the

conclusions from the study for curricular purposes of business universities, referring to other studies (see more: Karmańska, Obrębska, 2021).

With regard to the criteria for selecting a sample of survey respondents, it is worth noting that the admission requirements at this university are very strict, and its graduates mostly want to associate their lives with business or state institutions that are important in business. It is also important that in the first year of SGH studies, the program of study is identical for all students. It can therefore be considered that the students gave their answers with knowledge embedded in a similar (but still more theoretical than practical) business context created by attending the same range of compulsory core courses. In addition, it is observed that at SGH, gender parity is maintained in the academic community, which also gave rise to the expectation of answers from respondents of both sexes on a similar scale. The survey was fully anonymous and was conducted remotely using MS Forms. A total of 162 responses were received. Estimated by the number of lecturers who distributed the link and the average size of the student group assigned to one lecturer, the response rate was 40.5%. Thus, it was found that more than half of the first-year students were not willing to devote their time to issues related to ethics, or more specifically to the research on it, despite the fact that it was not a busy exam period. It is difficult to inquire into the reasons for this attitude. Nevertheless, almost half completed the survey, and further results show that they did so with great commitment.

The opinions of university students on the ethical values perceived by them as crucial in business activities were obtained thanks to the request of respondents to make an individual specification of groups of ethical values. This request had an instrumental meaning, as the provided answers made it possible to compare the radar of *student perception* of the importance of ethical values in defining an ideal ethical attitude in business with the radar of ethical values defined by a group of mature people, well versed in the philosophy of ethics, in business practice, and at the same time sensitive to ethics in every area of life, not only economy. This part of the survey applies the ethical value clusters used in the *Tool-Kit for Ethics Self-Assessment* (ESA): empathy, character, attitude, professionalism, transparency, honesty, and dialogue. Their characteristics were included in the survey in order to exclude conjectures and inaccuracies related to the understanding of what they may refer to.

Based on the respondents' answers (measured on a five-point Likert scale), we created a *radar of student perception of the importance of ethical values in*

defining an ideal ethical attitude in business (Figure 1). The students rated such ethical values as honesty, professionalism, and transparency as a determinant of ethical behavior in business. Importantly, all respondents granted 5 to honesty.

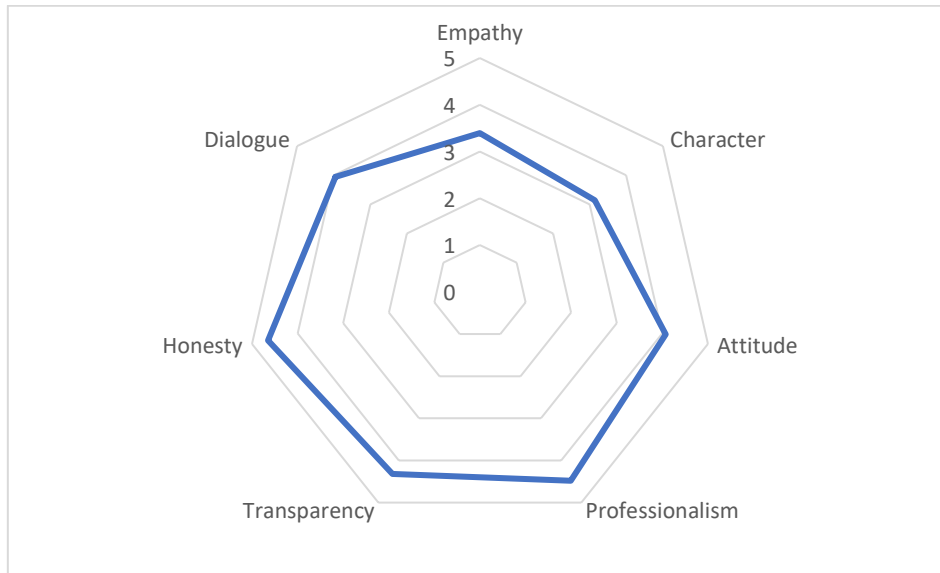


Figure 1. Radar of student perception of the importance of ethical values

Source: Author's own elaboration.

It was also observed that the more value clusters are associated with emotions and relationships with other people, the fewer respondents are convinced of the appropriateness of including them in defining the framework of ideal ethical behavior. Thus, attitude, dialogue, empathy, and character are less important for university students.

An important observation is that there are no discrepancies in the responses depending on gender or the size of the environment in which the respondents obtained education before coming to university. In the course of another study of a different group of respondents, it would also be interesting to make a comparison of radars of the perception of ethics in business depending on the age and level of professional experience of the respondents.

When dealing with this question, the respondents were asked to provide information on whether they used (and if so, to what extent) any descriptions of

value clusters when answering. A vast majority (3/4) found the names intuitive and did not reach for explanations. Only 1/5 focused on the description of clusters, assuming that an otherwise obvious term may have a description not necessarily as explicit as it may seem. This awareness and inquisitiveness are valuable, although so far identified by few.

In this section of the survey, the authors also concluded that since respondents are most likely to become involved in business in the future, they will be guided by the values that they consider to be most important. It is possible, therefore, that the value clusters mentioned in the previous question do not coincide with how they understand the ethical attitude. It is also likely that the seven value clusters (developed for ESA) do not exhaust the issue, according to the respondents. The authors of the survey made it possible for the respondents to indicate their own types of clusters of ethical values, without imposing restrictions on the choice of terms.

The most common additions were: respect (7 indications), responsibility (5), justice (4), social responsibility (4), standardization (3), and meticulousness (3). A comparison with the descriptions of clusters used in ESA indicates, however, that these are the values that have already been included in ESA, so they do not make both radars different. This leads to a very constructive conclusion that in a situation where respondents already know the set of ethical values characterizing the framework of an ideal attitude in business, their types of values largely coincide with those presented by mature people. It is possible that only because of their age they do not yet see the need for empathy and dialogue and having the right character traits so as not to make ethical mistakes.

Against this background, other indications of the respondents may also be interesting: resistance to stress, purpose, sincerity, faith and views, healthy competition, competence, morality, cooperation, the rule of law, and solidarity. These, too, have already been included in the seven ESA value clusters. The specification of these characteristics as ethical values, however, allows us to see that they are particularly important for the representatives of Generation Z at this stage of life.

Summary

An attempt to develop a universal axiological basis for ethical conduct on a global scale is a challenge, the necessity of which should be publicized intensively. Similarly, it is necessary to undertake initiatives that even to the smallest extent (like the butterfly effect) can change the world in the direction

of strengthening ethics in business and generally ethical attitudes important in the life of every human being. The presented tool Tool-Kit for Ethics Self-Assessment (ESA) fits into this necessity. It is original in its concept; it refers to the need to reflect on oneself and the environment and, at the same time, helps to focus attention on the clusters of universal ethical values crucial for ethical self-improvement. The multilingualism of this tool and its unrestricted, charge-free, and anonymous accessibility make it widely available *pro bono publico*, provided that the knowledge of it is disseminated.

On the other hand, the comparison of the radar of ethical values presented in the study, made as a result of a survey conducted among people from Generation Z (currently business university students), with the radar of clusters of established values as a model for ESA by people from earlier generations, allows us to notice a high degree of convergence. This observation sounds optimistic and brings a lot of hope, despite the fact that only because of age, as can be assumed, Generation Z cannot yet see – to the same extent as mature people – the need for empathy, the importance of dialogue and having the right character traits so as not to make ethical mistakes.

The survey also allowed us to find out that:

1. regardless of whether unethical behavior was experienced personally or just imagined, there were similar emotions felt, mainly: anger, sadness, powerlessness, grudges against the perpetrator, and less often – grudges against oneself; in each case, it was considered a life lesson, but the need for retaliation was rarely felt;
2. young people mostly agree as to whether the business in Poland and in the world (on each continent) is done ethically and notice the specificity of potential sources of unethical behavior;
3. a vast majority of young people want to earn as much as possible, but honesty is an equally important aspect for them;
4. young people notice that the culture of doing business in a company and the patterns of staff behavior are created by managers, but at the same time, they see the responsibility on the part of the staff themselves.

By referring to many different aspects relating to the issue of ethics, the survey aimed to fill the research gap in the area of views and ethical attitudes of university students. However, its results have only been partly used so far, primarily to show an unusual use of the Tool-Kit for Ethics Self-Assessment (ESA).

References

- Buller, P. F., & McEvoy, G. M. (1999). Creating and sustaining ethical capability in the multi-national corporation. *Journal of World Business*, 34(4), Winter, 326-343. <https://doi.org>
- Buller, P. F., Kohls, J. J., & Anderson K. S. (2000). When ethics collide: Managing conflicts across cultures. *Organizational Dynamics*, 28(4), 52-66. <https://doi.org>
- Caux Round Table for Moral Capitalism* (2023). <https://www.cauxroundtable.org> [access: January 2023].
- Caserio, C., & Napoli, F. (2017). Value relevance and codes of ethics: An empirical analysis of Italian listed companies. *International Journal of Business Governance and Ethics*, 12(1), 1-20. <https://doi.org>
- Castafieda, Q. E. (2006). Ethnography in the forest: An analysis of ethics in the morals of anthropology. *Cultural Anthropology*, 21(1), February, 121-145. <https://doi.org>
- Ciążela H. (2005). Zmierzch czy kryzys etyki globalnej? (Twilight or crisis of global ethics?). *Annales. Etyka w Życiu Gospodarczym (Annales. Ethics in Economic Life)*, 8(1), 175-184. <https://bazhum.muzhp.pl>
- De George, R. (1993) *Competing with integrity in international business*. Oxford University Press, USA. Cited after: Zadroga A. (2009). Współczesne ujęcia etyki biznesu w Polsce. Próba oceny z perspektywy teologii moralnej (Contemporary approaches to business ethics in Poland. Evaluation attempt from the perspective of moral theology). Lublin: Wydawnictwo KUL, 143-146. <https://www.researchgate.net>
- Duda, T. (2016). Standardy etyki zawodowej profesjonalistów na rynkach finansowych w Polsce i na świecie a kwestia zaufania do instytucji rynków finansowych. (Standards of professional ethics in financial markets in Poland and globally vs. an issue of trust to financial institutions). Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu (Research Papers of Wrocław University of Economics). Volume 462, 2016, pp. 33-45. <https://www.dbc.wroc.pl>

- Elias, R. Z. (2004). The impact of corporate ethical values on perceptions of earnings management. *Managerial Auditing Journal*, 19(1), 84 – 98. <https://doi.org>
- Gasparski, W. W. (2019). Etyka biznesu. Zamierzenia, realizacje, wyzwania (Business ethics. Intentions, implementations, challenges). In: R. Sroka & B. Rok (Ed), *25 lat etyki biznesu w Polsce. Raport 2019* (25 years of business ethics in Poland. 2019 Report). Koźmiński University, Warsaw, 17-23. <https://www.slideshare.net>
- Kaptein, M. (2017). The battle for business ethics: A struggle theory. *Journal of Business Ethics*, 144(2), August, 343–361. <https://doi.org>
- Karmańska, A., & Obrębska, A. (2021). Świadomość etyczna młodzieży studenckiej w uczelni ekonomicznej. Wyniki sondażu. (Ethical awareness of business university students. Survey results), *e-mentor*, 1(88)/2021, 4–18. <https://doi.org>
- Klimczak, B. (2003). Globalizacja gospodarcza - napięcie między wolnością a odpowiedzialnością (Economic globalization - tension between freedom and responsibility). *Annales* Volume 6. Salezjańska Wyższa Szkoła Ekonomii i Zarządzania, Łódź, 109-124. Cited after: Zadroga A. (2009). Współczesne ujęcia etyki biznesu w Polsce. Próba oceny z perspektywy moralnej (Contemporary approaches to business ethics in Poland. Evaluation attempt from the perspective of moral theology). Lublin: KUL Publishing House, 143-146. <https://www.researchgate.net>
- Kołodko, G. W. (2007). Etyka w działalności gospodarczej (Ethics in business activity). *Dziś* 5, 6-9. <https://www.tiger.edu.pl>
- Newman, A., Round, H., Bhattacharya, S., & Roy A. (2017). Ethical climates in organizations: A review and research agenda. *Business Ethics Quarterly*, 27(4), October, 475-512. <https://doi.org>
- Magalhães, J. C. (2018). Do algorithms shape character? Considering algorithmic ethical subjectivation. *Social Media + Society*, 4(2), April-June, 1–10. <https://doi.org>
- Miska, Ch., Stahl, G. K., & Fuchs, M. (2018). The moderating role of context in determining unethical managerial behavior: A case survey. *Journal of Business Ethics*, 153(3), December, 793–812. <https://doi.org>

- Pohle, J., (2015). UNESCO and INFOethics: Seeking global ethical values in the Information Society. *Telematics and Informatics*, 32(2), May, 381-390. <https://doi.org>
- Rengger, N. (2012). A global ethic and the hybrid character of the moral world. *Ethics & International Affairs*, 26(1), 27-31. <https://doi.org>
- Schoen, E. J. (2017). The 2007–2009 financial crisis: An erosion of ethics: A case study. *Journal of Business Ethics*, 146(4), December, 805–830. <https://doi.org>
- Sroka R. (2019). Etyka biznesu. Głównym wejściem, tylnymi drzwiami, oknami i kominem, In: R. Sroka & B. Rok (Ed.), *25 lat etyki biznesu w Polsce. Raport 2019* (25 years of business ethics in Poland. 2019 Report) Koźmiński University, Warsaw, 59-62. <https://www.slideshare.net>
- The 2022 Edelman Trust Barometer (2023). <https://www.edelman.com>
- The Ten Principles of the UN Global Compact. <https://unglobalcompact.org>
- Wakunuma, K., & Masika, R. (2017). Cloud computing, capabilities and intercultural ethics: Implications for Africa. *Telecommunications Policy*, 41(7–8), August, 695-707. <https://doi.org>
- Werhane, P. H. (2014). Competing with integrity: Richard De George and the ethics of global business. Abstract. Research Gate. <https://www.researchgate.net>
- Zegzuła-Nowak, J. (2009). Postawa *homo ethicus* jako ideał etyczny w koncepcji filozoficznej Henryka Elzenberga (The attitude of *homo ethicus* as an ethical ideal in the philosophical concept of Henryk Elzenberg). *Annales. Etyka w życiu gospodarczym* (*Annales. Ethics in economic life*) 12(1), 61-68. <http://www.annalesonline.uni.lodz.pl> [access: January 2023].