

ETHICS IN THE FUTURE MANAGER'S PROFESSIONAL TRAINING

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1. Business Ethics in the Czech Republic

In the Czech Republic business – or professional – ethics has become a vital part of many a university syllabus. Incorporating ethical issues – business or professional ethics – into study programmes of faculties with non-humanistic studies belong, if we take into account their graduates' fields of activity, among essential decisions. Several textbooks have been issued on business ethics in the Czech Republic in the last ten or so years. Even though each author approaches business ethics in their own way, all these works have much in common. Namely, several core topics of business ethics appear in all of them, for instance the relation between ethics and the law, codes of conduct, ethics and the environment, working relations including discrimination or whistle-blowing, ethics in advertising and so on.

Nevertheless, the question remains how to access the ethical matter. The concept of ethical includes theoretical as well as practical aspects. An ethical way of thinking moulds certain desires, and appeals to carrying out one's duties, meeting given targets, fulfilling ideals. It may possibly even prevent unethical actions or decisions. The field of ethics is normative; it covers values, norms, rules, principles, which orientate human practical activity. The ambiguity of ethical phenomenon as "the-what-is" and "the-what-should-be" is an expression of the factuality of real human action on the one hand and transcending this action towards idea, value, norm, an ideal of what is right, appropriate, imperative, adequate, etc. on the other hand. Czech expert literature in the field of business ethics is not so wide as in western Europe but there have been several interesting publications.

Bláha's book [2] features a number of case studies and codes of conduct. It contains information about institutions active in the field of

business ethics like European Business Ethics Network, Transparency International, or Business Leaders' Forum, which has had its branch in the Czech Republic since 1992. The author mentions an important event, namely the Caux Round Table, which was held in 1986 and listed Principles for Business. The most important ones are the so-called kyosei, i.e. live and work together for the common good), and human dignity.

Fiala [5] devotes much space to ethical theories, problems and concepts as well as various historical kinds of morality. In the main part on business ethics, Fiala treats in detail the concept of profit, the relation between ethical and economic rationality, corporate culture and so forth. In the final part the author explains how important are discussions, case studies and sharing experience in teaching business ethics at universities.

Čaník, Řezbová and van Zavrel [3] among other things list reasons for ethical behaviour in business. They emphasize the fact that economy is a part of a much wider social and environmental organic whole of the world. Among the key factors of business ethics they count corporate social responsibility and corporate culture. The authors also explicate Kohlberg's Theory of Stages of Moral Development (of an Individual) and the Reidenbach and Robin Model of Moral Development of the Company. Moreover, the reader can get further information from various business ethics websites mentioned in the book – for example, the author lists these websites: <http://ethics.acurd.edu/>; <http://globaletethics.org/index.htm>; www.businessethics.org; www.eben.org; www.galilean-library.org/int11.html; www.ibe.org.uk; www.korektnipodnikani.cz; www.smekey.org; www.transparency.cz; www.businessethics.org; www.eben.org; www.galilean-library.org/int11.html; www.ibe.org.uk; www.korektnipodnikani.cz; www.smekey.org; www.transparency.cz.

Ševčík [25] dedicates many pages to the cultural and psychological aspects of interpersonal

relations. According to him, it is very important to look good and care of oneself. Therefore, the cultivation of personal expression – that is behaviour, speech, non-verbal expression, and the looks – is a must. Ševčík also mentioned Jef van Gerven's Common Moral Rights and Responsibilities of the Employee and the Employer. The author is quite critical of the ethical state of Czech society. Unlimited individualism, uncultivated and badly educated new elites with strong power, insufficient consumer protection, corruption, and tax evasion are only some of the problems.

Of course, there have been several other books on business ethics on the Czech market and by Czech authors. Business ethics is taught at most universities in the Czech Republic even though the contents of business ethics courses differ. It is however clear that business ethics is becoming more and more widely known and young people are aware of its existence. Hopefully, they will take it into account once they are in practice. Nonetheless, it remains to be seen.

2. Business Ethics Elsewhere

Business ethics pays close attention to the international character of business. In the times of such a great cultural diversity, there is the need to understand and bring into accord various ethical approaches and requirements. International companies should try to come to terms with the fact that different societies and communities follow different rules. Legal systems as well as moral principles and rules differ from country to country. Even though something is somewhere legal, the same act might well be illegal elsewhere. If some behaviour is morally acceptable in a given community, it may be unacceptable in another one. In other words, there is no common global legal system or moral code of conduct, no law or morality obligatory for everyone. Therefore, people from other cultures must be treated with utmost care. The key question in this turbulent globalized world is whether or not there are – or even if there ever might be – any common set of values shared by all people of all cultural and historical backgrounds. By the way, philosophers, linguists and others look for the answer to this question. As a significant Czech 20th century philosopher Jaroslava Pešková has it, all of us – human beings – know there is something we cannot understand and we all share the feeling of respect towards

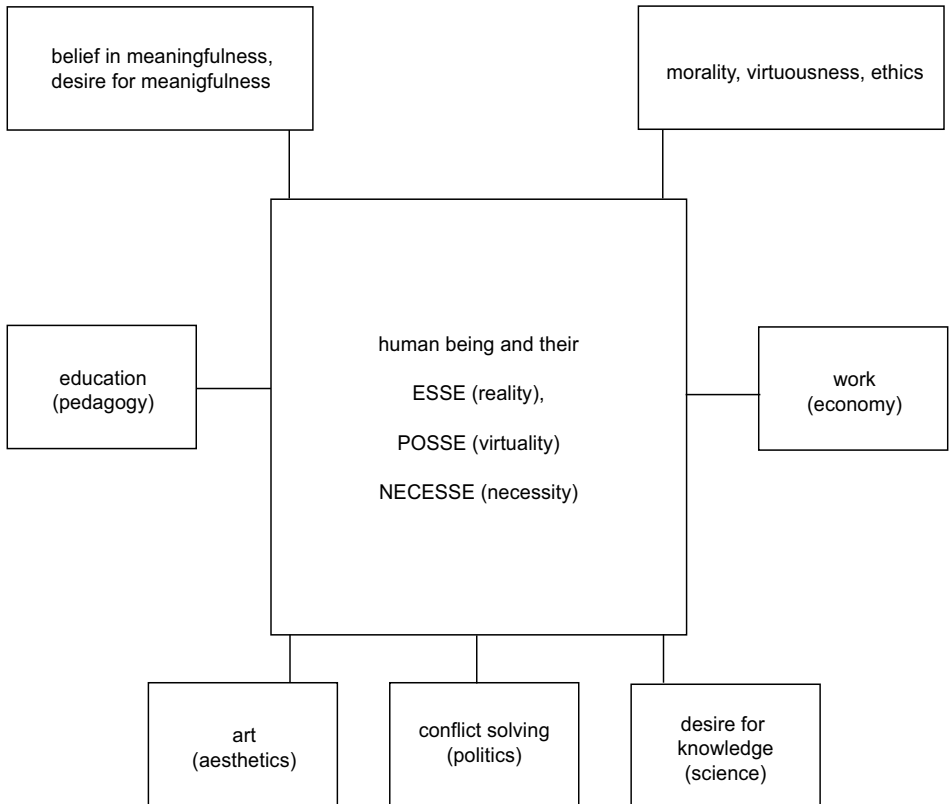
this transcendence as well as towards ourselves as beings capable of realizing that there is something above us, which must be treated with respect and awe [13, p. 152-163]. Similarly, cognitive linguists try to determine whether or not human languages share some ways of grasping reality or remain utterly unique in describing reality [26, p. 37-45].

For obvious reasons, international companies are confronted with the issue of how to create and found a single company culture, i.e. shared by all employees. Company culture is an important issue, which is closely linked to company codes of conduct. A multinational workforce poses, among other problems, an important language question. A number of international companies have already realized the need to make their own sets of values accessible and comprehensible to all their employees. Codes of conduct therefore exist in a lot of versions. First, they are – if possible – translated into all employees' native languages. Second, there might be several versions of different length. The full version may have about 50 pages, a shortened one about 10 pages and a basic one – a 1–2 page-long manual. All of them should be easy to get and understand. Moreover, ways how to ask for information are usually described – that is, if necessary.

Language problems, linked to the international character of business, are only the tip of the iceberg, though. Western multinationals are in practice unable to prevent shoddy labour practices in their overseas factories. No code of conduct or auditing team can put everything right. Clearly, it is unrealistic to impose Western code of conduct ideals and corporate social responsibility standards overseas. It is currently impossible to meet all commitments listed by Western multinationals in their overseas branches. Some standards are too difficult to fulfil, others are in discord with the moral rules of the given society. In practice, "the goal for many firms is no longer perfection, but more nuanced policies and a gradual raising of standards" [14, p. 48]. The discrepancy between "the-what-is" and "the-what-should-be" is probably the main problem in the field of ethics.

Also the position of business ethics differs country to country. Its position is quite specific in Germany. Hans-Ulrich Küpper [10] explains why business ethics – in contrast to Anglo-American countries – has not become a standard part of research and academic education there. He main-

Fig. 1: Basic Anthropina



Source: own by Iлона Semrádová

tains that German-speaking countries were after World War II sceptical of all normative positions, which was caused by the terrible experience of the Nazi dictatorship. Until the 1980's Max Weber's concept of value-free scientific statements dominated but in the last 20 years discussions appeared on the relationship between economic theory and ethics. Moreover, since the mid 1990's several corporate scandals – including those in German companies such as Enron, VW or Siemens – have proved the necessity of implementing business ethics in German companies. The theoretical positions vary a lot from those based on the economic theory of free markets that relate to Friedrich von Hayek's or Milton Friedman's positions to the concepts of dialogue-oriented business ethics based on Jürgen Habermas's discourse ethics. Küpper himself does not see the starting point of business ethics in the nor-

native position. He prefers logical and empirical methods. He claims that companies are constantly confronted with various moral problems, which they need to recognise, analyse, solve and manage themselves. The importance of business ethics is seen in directing attention to human beings, in analysing and discussing in which situations and to what degree profit seeking should be limited and in establishing relations between economic categories and individual as well as social values.

3. The Subject of Business Ethics at FIM UHK

Teaching ethics at FIM UHK is based on basic anthropina, (Fig. 1: Basic Anthropina), i.e. basic human characteristics, which differentiate humans from other living creatures, as well as on the

European philosophical tradition and also on pre-philosophical, non-philosophical as well as non-European philosophical foundations of ethics. We ground our course in traditional ethical concepts and problems (e.g. the origin, essence and function of morality, relations between morality and law, reason and emotion in decision-making and acting, individualism and universalism, subjectivism and objectivism as well as transversalism) and concentrate on the discussed problems of contemporary ethics – mainly business ethics. We respect multi-level ethical analysis covering the universal – global dimension, the dimension of socio-cultural changes in current heterogeneous societies, professional and institutional dimension as well as company codes of conduct, and the dimension of individual morality.

An important topic is cultural diversity and the need to understand various ethical approaches and diverse moral requirements in various countries. Case studies are solved and ways of their solving are confronted with the Framework for Resolving Ethical Problems [8]. The Czech economy is still being transformed and as such it needs to adjust the bounds of law as well as develop ethical awareness and promote ethical values. Ethical problems are topical and therefore we should not ignore opportunities offered by ethics, which makes us contemplate our life, life values, and our responsibility for the part of reality we can influence by our decisions.

We have been teaching Business Ethics at the Faculty of Informatics and Management for more than 10 years. It is a very popular optional subject for second-year students, which is taught in Czech but we are planning to offer it to our international students in English, too. In the 2007/8 academic year we started teaching Business Ethics in both winter and summer terms even though it is in study programmes only for the winter term. The reason for this change was a large number of students who wanted to attend this optional subject. Students are particularly interested in topics such as ethical problems of advertising, human relations at workplace / at school, discrimination or Fair Trade. The method of teaching which proves to be the most suitable is based on studying and discussing case studies presented in seminar works of former participants of the course, who attended the lessons in previous semesters. The fact that we use seminar works from previous terms makes it possible for

the students to easily learn how to structure their own, how to quote and use sources of information and what mistakes they should beware of. This is particularly important in view of the current debate on plagiarism.

Apart from the case studies, every lesson features a business ethics topic:

- Ethics – an introduction (terminology, etymology, ethics, morality, values, ...).
- Professional ethics – ethics on medicine.
- Business ethics – its establishment, main topics and problems.
- Business ethics in the Czech Republic – Czech authors writing on business ethics (e.g. Bláha, Čanik, Řezbová, van Zavrel, Fiala, Rolný, Ševčík, and others).
- University of Hradec Králové Code of Conduct, codes of conduct – their creation and contents.
- Ethics and human resources – frequent problems (discrimination, sacking, ...).
- Ethical aspect of communication in business.
- Ethics in advertising (Czech Advertising Standards Council, Oliviero Toscani).
- Corporate Social Responsibility.
- Fair Trade.

When preparing the syllabus, we responded to the fact that a lot of universities incorporated into their curricula subjects like Corporate Social Responsibility (e.g. the University of Hull, England, with which the FIM UHK, Czech Republic closely cooperates and where we have also lectured on business ethics). This subject is in fact quite close to what we teach in Business Ethics and therefore we have introduced CSR into our BE lessons. Similarly, we have also included into our course a short introduction to Fair Trade, which is a movement trying to help people in developing countries by offering them fair prices for their products and is highly relevant as far as business ethics is concerned. These are just two examples of new topics we have recently added to our course. Undoubtedly, the course will not cease evolving.

At the end of the term, students get credits when they have proven in a debate with the teacher that they are capable of taking their own stance to a typical business ethics problem, which they solve in their seminar works, which

are handed in at the end of the term. Students are allowed to choose whatever relevant ethical issue. Some seminar works are very well-done according to the Framework for Resolving Ethical Problems and feature brilliant analyses and lists of possible solutions, sometimes even backed with corresponding paragraphs from legal codes or other relevant literature. Apart from talking about their seminar works, students prove in the debate that they know and understand the most important issues linked to the business ethics topics from the list above.

4. Framework for Resolving Ethical Problems

But first, students are taught how to approach these problems. Namely, they have to follow, depending on the particular case study, the framework of ethical decision-making. The discussions are not therefore accidental or random. We more or less follow the pattern called 'Framework for Resolving Ethical Problems' as it is described in the ICAEW's Code of Ethics [8]. The procedure is as follows:

How to resolve ethical problems:

- 1) *Gather the relevant facts and identify the problems*
 - Do I have all the facts relevant to the situation?
 - Am I making assumptions? If so, could facts be identified to replace these assumptions?
 - Is it really your problem? Can anybody else help?
- 2) *Identify the affected parties*
 - Who are the individuals, organisations and key stakeholders affected?
 - In what way are they affected?
 - Are there conflicts between different stakeholders?
 - Who are your allies?
- 3) *Consider the ethical issues involved*
 - Have you referred to ... (your company's code of conduct)?
 - What are the professional, organisational and personal ethics issues?
 - Would these ethical issues affect the reputation of ... (your) profession?

- Would these ethical issues affect the public interest?

4) *Identify which fundamental principles are affected*

What are the threats to compliance with the fundamental principles of:

- Integrity.
- Objectivity.
- Professional competence and due care.
- Confidentiality.
- Professional behaviour.

Have you considered the following threats?

- Self interest.
- Self-review.
- Familiarity.
- Intimidation.

- If so, are the threats to compliance with the fundamental principles clearly insignificant?
- Are there safeguards which can eliminate or reduce the threats to an acceptable level? Safeguards can be created by:
 - Profession, legislation and regulation.
 - Work environment.
 - Individual.

5) *Refer to the employing organisation's internal procedures*

- Does your organisation's policies and procedure provide guidance on the situation?
- How can you escalate concerns within the organisation? Who should be involved, in what role and at what stage?
- Does the organisation have a whistle blowing procedure?
- At what point should you seek guidance from external sources ...

6) *Consider and evaluate alternative courses of action*

- You should consider:
 - Your organisation's policies, procedures and guidelines
 - Applicable laws and regulation
 - Universal values and principles generally accepted by society
 - Consequences
- Test your proposed course of action. Ask yourself the following questions:
 - Have all the consequences associated with the proposed course of action been discussed and evaluated?

- Is there any reason why the proposed course of action should not stand the test of time?
- Would a similar course of action be undertaken in a similar situation?
- Would the suggested course of action stand to scrutiny from peers, family and friends?

7) *Implement the course of action and monitor its progress*

- When faced with an ethical issue, it may be in your best interests to document your thought processes, discussions and the decisions taken. Written records will be useful if you need to justify your course of action.

This is of course only an example of proper ethical problem solving and decision making which is not and cannot be followed in classes exactly step by step but our students are aware of it and are supposed to apply it whenever possible. Moreover, their seminar works have to be divided into chapters based on the above-mentioned stages of the procedure. The necessary minimum includes the awareness of relevant facts, affected parties, ethical issues involved, other important related issues, established internal procedures, alternative courses of action and associated consequences. In using this framework we aim at teaching our students how to correctly proceed in dealing with ethical problems.

5. Class Discussions on Ethical Problems

Whereas at the beginning of the semester the students often discuss ethical problems randomly, later, having learned the correct procedure based on the Framework for Resolving Ethical Problems, they are capable of approaching the problems in a more structured and rational way. They are able to ask precise questions in the correct sequence, which often enables them to find accurate or at least suitable answers. Another important incentive of the class discussions is that students get accustomed to talking in front of their colleagues and they learn how to argue and even how to admit that their opinion may be flawed. As the semester progresses, the class discussions are becoming ever more interesting

and their outcomes more relevant. The discussions seem to be a good way of making students aware of ethical problems present in economic life. Our students usually praise the opportunity to express their own views and to partake at group discussions. On the other hand, each group has its own "speakers" who do most of the speaking.

Optional subjects like Business Ethics represent a good opportunity for students to cultivate their communication skills and practise leading dialogue on important issues according to a procedure and specifically given rules. It is extremely important as the world and society are viewed "sub specie communicationis" as the 20th century came up with the so-called "linguistic turn" in philosophy [8, p. 20]. Communication has become a new focus with important consequences in the field of education, too. The way we use language and our ability to participate in serious and properly led discussions is in serious danger in the time of ICT [8, p. 25]. People communicate with and by means of electronic devices (cell phones, computers). The real human face-to-face dialogue has become rare. Yet, the 21st century globalised world cannot be safe without human understanding crossing the borders of different cultures. The ability to properly lead the dialogue with other people is a momentous asset in this differential world.

6. Frequency Analysis

We have done a frequency analysis based on our students' seminar papers. The full-time students of the Faculty of Informatics and Management (FIM), University of Hradec Králové (UHK), who completed the course of Business Ethics, and the students of the West Bohemian University of Pilsen and the Baťa University of Zlín, who participated at the Business Ethics inter-university course, were to write the seminar paper specifying their views of what the most relevant ethical motifs are. More specifically, the students were to think about what problems are in their opinion the gravest in the field of morality in the Czech society. We wanted to identify how sensitive our students are in fields of social as well as individual morality.

The vast majority of students made their seminar papers in a responsible way. They discussed the chosen ethical problems with interest and passion. They handed in and presented 618 se-

Tab. 1: Ethical Motifs

type of motif	incidence	circa %
justice, law, morality	320	51.8
corruption	101	16.3
company culture and ethics	85	13.8
fair action	85	13.8
abuse of information	84	13.6
egoism, altruism	71	11.5
ethical abysses	69	11.2
ethics in business negotiation	54	8.7
ICT, e-commerce, e-criminality	37	6
travel agency codes of conduct	28	4.5
economy versus ecology and ethics	21	3.4
cultural, economic and ethical aspects of globalization	15	2.4
multiculturalism, intercultural differences – sources of misunderstanding and possibilities of understanding	11	1.8

Source: own

minar papers with a wide range of ethical topics and motifs. We evaluated them by means of frequency analysis in order to create the typology of relevant ethical motifs. Namely, we recorded the incidence of these motifs, counted their percentages and subsequently we ordered them – there was usually more than one motif in the students' seminar works and presentations – according to their incidence and dominance as follows:

Currently, this kind of research is not usual. The frequency analysis, or in our case the qualitative analysis of texts, is a qualitative method. This way of collecting data is time-consuming and very difficult to do. The researcher, as we did, first reads the collected seminar papers, underlines and records relevant information (ethical motifs). Having read several dozens of papers we made a typology of motifs and started to count their incidence. When another motif appeared, it was added to the range of motifs. It is clear that this way of collecting data takes much time. Probably for this reason we have not come across any similar research either in expert literature or on the Internet, yet. These days, researchers prefer to employ quantitative approach to gathering information, for example the questionnaire. As these

are completely different ways of collecting data, we think that results of quantitative empirical approaches cannot be compared with qualitative analyses. Moreover, we believe that for our purposes the qualitative analysis is more suitable and provides us with better feedback. We think so because questionnaire questions themselves may be suggestive and influence the respondent's answer whereas a form of the seminar paper enables the text to flow freely from the author's self. It is a more or less free movement of ideas coming to the author's mind.

As Tab. 1 suggests, the most frequently mentioned ethical motifs were justice, law and morality with more than 50 per cent incidence. The second is corruption with about 16 per cent. It means that young people in the Czech Republic are not satisfied with the way the legal system works here. More than 10 per cent incidence is there is another 5 cases, namely, company culture and ethics, fair action, abuse of information, egotism versus altruism and ethical abysses. On the other hand, 11 per cent in case of egotism and altruism is not an expected result and it is surprising – even alarming – that the field of ICT was mentioned in only 6 per cent of seminar papers and multiculturalism

and intercultural differences in less than 2 per cent of them. We therefore decided to strengthen these topics in our courses of ethics as both ICT and intercultural differences have become extremely important and widely discussed topics of the day.

7. Ethics versus Profit / Responsibility

Our students study management and we consequently frequently expose them to topics which could be labelled as “ethics versus profit”. During the lessons we often discuss case studies and look for ways how to explain the role of profit within the ethical frames and the place of economic activities in human life as a whole. These phenomena have much to do with the lifestyle and the set of values. Therefore, we first concentrate on things we value in our life most so that we can later determine the position of profit in our set of values. Subsequently, we put in contrast individual and company approach to profit.

This topic is also closely related to the concept of responsibility, which proves to be the core value in business ethics. For this reason we analyse this concept in detail. The English word responsibility refers to the noun form response – answer, reply, reaction – and the verb form to respond – to answer, to react, to reply. Responsibility infers answering, that is answering questions, and being able to do so. Questions may come from the outside – all other people and social groups involved in the given problem – and the inside – one’s own conscience (guilty / bad or clear?). The key to really being responsible is that one is always able to answer all the questions that he or she could be asked. Based on the structure of responsibility (for what? and to whom?), we discuss possible ethical solutions to the chosen problems.

Of course, we understand that in economic decision-making and acting the decision-maker is often confronted by particularly tricky dilemmas. Even “good” managers and entrepreneurs make ethically wrong decisions. As Semrádová puts it [22, p. 45], in many cases there are the following reasons for their doing so:

- they believe that the wrongdoing is still within the limits of a permissible ethical norm;
- they are convinced that the ethically wrong action done in the interest of the company or individual is in fact expected of them;

- they believe the wrongdoing is “safe” as it can never be revealed and made public;
- they are convinced the company will pardon unethical behaviour and will defend the individual as they acted in its interest;
- they assume it is enough to act legally and that the ethical dimension is above standard.

Nevertheless, it is not only ethical decision-making that we take into account in our lessons. We also thoroughly explain and discuss the creation and contents of company codes of conduct. Recently, we have finished writing a new University of Hradec Králové Code of Conduct, which is another document we use and discuss in Business Ethics lessons. Inevitably, it has a different structure than a regular company code of conduct but it provides a good opportunity to show to our students on an example how to make such a document. And what is more, we want our students to know our code of conduct.

A regular code of conduct may have the following structure, which of course slightly differs from company to company. Nevertheless, it features more or less common problems in particular professions. The structure is as follows:

- the importance of the code of conduct for a particular company,
- where and how to ask questions, raise concern and ask for help,
- work environment – equality, health, safety, abuse of drugs and alcohol,
- conflicts of interest, gift offering and giving, entertainment,
- conducting business and dealing with customers,
- company information, resources and financial disclosure,
- communities and society. [1, Table of Contents].

8. Experience with International Students

Moreover, we have some experience with international students, too. The FIM UHK participates in student as well as teacher exchange programmes. Every year, FIM students and teachers spend some time at universities in other EU countries. Within the frames of the exchanges we have led a shortened version of the Business Ethics

course in several countries, including Finland, England, Slovenia, the Netherlands or Germany. Our experience proves that young Europeans as well as other international students are interested in business ethics and follow the public debate concerning ethical issues in their respective countries. East Europeans usually criticize shoddy practices ('profit only' approach, exploitation of employees like low wages, long overtime) in their countries (e.g. Poland, Lithuania) but emphasize that their countries are witnessing changes to the better, including implementing ethics in business and a new way of thinking. There are a lot of problems in the West, too. Students from west European countries often talk about illegal immigrants being exploited by some employees, about negative aspects of outsourcing, or culture clashes (e.g. position of women in different societies), etc. To sum up, international students' views help us to better understand people from other (European) countries and problems they face.

Conclusion

In teaching Business Ethics we emphasize that the pursuit of profit should always be ethical. Professionals ought to strive for balance between profit and responsibility, variety and equality, active citizenship and consumerism. People are mortal beings which always exist as physical bodies moving in space and time, which makes them imperfect as they are neither omnipotent, nor omniscient, nor omnipresent. It is therefore human to make mistakes and revise one's own life plan, to take responsibility for self-creation and self-assessment based on accepted values. Nobody in human situation can ever live outside the sphere of morality and it is the gravest reason for constant cultivation of both morality and legality.

As the cultivation is a never-ending task, we strive to further adjust our course of Business Ethics based on a survey we plan among our graduates who have been working for various companies and institutions. We aim to collect information about their current position, their managers' expectations of them and their current insight into ethical problems in business practice. We also plan to ask our graduates' current managers to assess our former students and to specify their own expectations of new employees – (our) university graduates. This time, we are going to use a method of the questionnaire with open an-

swers, which will make it easier to compare our results with similar researches. The survey is meant as an initial probe for the ensuing research in the company sphere. Its results should help us modify the syllabi of our ethics-oriented subjects.

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ABSTRACT**ETHICS IN THE FUTURE MANAGER'S PROFESSIONAL TRAINING*****Ilona Semrádová, Jaroslav Kacetl***

Czech expert literature in the field of business ethics is not so wide as in Western Europe but business or professional ethics has become a vital part of study programmes of faculties with non-humanistic studies. Business ethics pays close attention to the international character of business. The key question is whether or not there is any common set of values shared by all people of all cultural and historical backgrounds. Western multinationals are in practice unable to prevent shoddy labour practices in their overseas factories. The discrepancy between "the-what-is" and "the-what-should-be" is probably the main problem in the field of ethics. With this in mind, we have been teaching Business Ethics at the Faculty of Informatics and Management for more than 10 years. The method of teaching which proves to be the most suitable is based on studying and discussing case studies. Students are taught how to approach these problems and that the pursuit of profit should always be ethical.

Teaching ethics at FIM UHK is based on basic anthropina, i.e. basic human characteristics, which differentiate humans from other living creatures, as well as on the European philosophical tradition and also on pre-philosophical, non-philosophical as well as non-European philosophical foundations of ethics. We ground our course in traditional ethical concepts and problems (e.g. the origin, essence and function of morality, relations between morality and law, reason and emotion in decision-making and acting, individualism and universalism, subjectivism and objectivism as well as transversalism) and concentrate on the discussed problems of contemporary ethics – mainly business ethics. We respect multi-level ethical analysis covering the universal – global dimension, the dimension of socio-cultural changes in current heterogeneous societies, professional and institutional dimension as well as company codes of conduct, and the dimension of individual morality.

Key Words: *ethics, business, enterprise, manager, education.*

JEL Classification: *Z13, Z19.*