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Business Ethics in Poland: A metatheoretical analysis*

Abstract

From the beginning of the 1990s, a considerable interest in business ethics has been observed in Poland. It seems that the legacy of Polish researchers concerned with this academic discipline is already rich enough, and at the same time so diverse, that it is worth making an attempt to systematise it, exploring and appropriately naming the basic approaches to deal with business ethics in Poland.

The carried-out analyses allowed to determine the following leading methods in the formal aspect: firstly, metaethics of business ethics; secondly, business ethics practised in the framework of various modifications of normative ethics (mostly deontology, utilitarianism, virtue ethics and ethics of responsibility; on the other hand, it has been observed that there is a complete lack of clear references to personalistic ethics); thirdly, business ethics practised as descriptive ethics in economic life.

Keywords: business ethics in Poland, method, metaethics, normative ethics, descriptive ethics

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1. Introduction

Dynamically growing interest in business ethics has been observed in Poland since the transformations of 1989. It seems that the legacy of Polish researchers concerned with this academic discipline is already rich enough, and at the same time so diverse, that it is worth making an attempt at its systematisation, exploring and appropriately naming the basic approaches to deal with business ethics in Poland. The aim of the article, however, is not only the presentation of these key approaches but also an attempt at their evaluation.

Determining what the main formal approaches to business ethics in Poland are, i.e. how—in the methodological sense—it is usually practised is of key importance for discerning certain characteristic trends in its development. Essentially, ethics is divided—based on the generality or specificity of analysed moral issues as well as the justifications for advocated directives, standards and recommendations—into two broad fields: general ethics and specific ethics. In the framework of the latter, personalistic ethics, which normalises lives of individuals, and social ethics, related to the social dimension of moral life, are also distinguished (cf. Sułek & Świniarski, 2001, p. 35). In order to determine the main methods of dealing with the issue of business ethics, it is worth referring to the existing—on the basis of moral philosophy—division into theoretical ethics (metaethics), normative ethics and descriptive ethics (aetiology)¹, since such differentiation is clearly reflected in the approach to practising business ethics in Poland. The article, therefore, will be focused on showing the approaches to dealing with ethical and economic issues based on thus differentiated types of ethics.

2. Metaethics of business ethics

Quite often business ethics in Poland is practised in a metatheoretical manner.² In general, it can be said that metaethics of business ethics consists in exploring business ethics as a scientific discipline. It aims at searching for an answer to the question what business ethics is, pointing to its main sources, determining the scientific method and establishing linkages with other scientific disciplines. This kind of reflection also analyses in the philosophical-methodological manner, the norms and moral judgements characteristic of economic activity and assesses the suitability of different types of ethical systems for resolving moral issues in economic activity.

¹ This type of division of ethics is referred to in the literature, among others, by Klimczak (2003, pp. 37–38), Nogalski and Śniadecki (2001, pp. 49–53), Sułek and Świniarski (2001, p. 35), and Tomczyk-Tolkacz (1997, pp. 10–11).

² Among publications concerning meta-reflections on business ethics as a scientific discipline found in the Polish market, the works by Filek (2004b), Klimczak (2003), Porębski (1997), and Zadroga (2009) are worth mentioning.

In addition, in business ethics practised in accordance with theoretical ethics, axiological issues concerning types or areas of values related to economic activity are an important subject. Therefore, economic, utilitarian and praxeological values need to be analysed above all due to their relationship to other types of values, especially moral ones, as they can often come into conflict. Another question requiring consideration in this field of ethics is the question of values (particularly ethical values) the implementation of which determines the virtues (courage) of business people. Values that mark economic activity as good or evil (in the moral sense) require some reflection. In this respect, such values as honesty, justice, loyalty, reliability, etc. are mentioned (cf. Daszkiewicz & Gierasimczuk, 2003, pp. 39–40; Maciuszek, 2002, p. 75).

However, one should consider the point of metatheoretical deliberations on business ethics. Why is this kind of reflection needed? Is it associated with other types of exploration in the area of ethical aspects of economic life? What is the possible significance of these interrelationships for the integral practice of business ethics? It is also worth confronting the objection raised against metatheoretical approaches to business ethics formulated by one of the Polish authors concerning the fact that these approaches are becoming devoid of the character of practical science in favour of the theoretical dimension. Arkadiusz Jabłoński (1999, p. 88) states that such

[b]usiness ethics must deal with [...] two problems: 1. How to formulate at the level of metaethical considerations the principle that determines moral activity in the business including the motive of self-interest. 2. How to influence personal motivations of individual participants of business activity from the level of general and impersonal ethical theses.

Another author—Ryszard Wiśniewski—in his article *Three Types of Ethical Theories and Business Ethics* [Trzy typy teorii etycznych a etyka biznesu] observes that:

[p]ractising business ethics raises many preliminary questions concerning the sense, possibility, and scope of transferring the entire theoretical and methodological structure of ethics, along with the divisions and doubts surrounding it, into the area of a specific type of life activity, subject to principles other than ethical ones. This creates not only the need for business ethics but also for a kind of “business metaethics”. What has been happening in ethics for centuries sometimes plays out with a particularly dramatic effect in the area of its application in economic relations, management, and trade. There are serious metaethical issues behind serious moral dramas. At the same time, understanding morality often happens only when dealing with professional problems in the work environment. Business ethics may thus prove to be not only a translation of general ethics but an opportunity to stimulate morality and ethical awareness. (2002, p. 38)

Karol Wojtyła wrote in his *Ethics Primer* [Elementarz etyczny] about the issue of mutual relations between theory and practice in the following way:

[e]thics is a science; it is a collection of assertions, judgments, which are indubitably set forth to direct actions; nevertheless, their relation to these actions is like the relation of a particular theory to practice. Above all, particular human acts always have a concrete, strictly individual character, and the principles formulated and justified in ethics have a general and abstract character. There arises the problem of how these general principles are to be joined with concrete acts if these principles are to form these acts or if from these principles we are to evaluate particular human acts. This application of general principles to concrete acts is the concern in part of so-called casuistry (the word originates from *casus*, a case or instance, for the object of this knowledge is particular facts, i.e., moral “cases”). (2017, p. 23)

It would seem that the above-mentioned statements explain to a large extent the methods of dealing with business ethics and the interrelationships existing among these methods. However, it turns out that in the field of business ethics there is a lack of in-depth methodological analysis for the casuistic approach and that it functions as an approach detached from a number of metaethical considerations (cf. Jabłoński, 1999, p. 88). This lack of theoretical justifications—as Aniela Dylus observes (2002, pp. 362–380)—may constitute its weakness and lead to a crisis, as was the case in the 17th century casuistic moral theology. In addition, it seems that in the field of business ethics “deliberations on particular examples are based on the assumption that in everyday life [...] conventional knowledge and conventional wisdom allow one to resolve moral dilemmas” (Sójka, 1995, p. 108). It is a manifestation of a cultural situation defined by a lack of absolute moral norms.

In the context of emerging doubts about the participation of the theoretical element in the search for thoroughly practical solutions to moral dilemmas of economic life, it should be emphasised (after Karol Wojtyła) that:

[t]he starting point of morally good activity must be a theoretically true view of reality, a view which will enable one to determine the purposes of activity. Any practice without the establishment of such aims, which are true goods properly arranged in a hierarchy, would be a blind practice. Man would then run the risk of being engaged in his activity at random. Practice, which is joined with the philosophy of appetition, the philosophy of activity, of creativity, of realization, is of itself not yet a reflection upon the good which is the aim of this activity. (Wojtyła, 2017, p. 57)

Wojtyła (2017, pp. 57–59) also writes that:

Keeping all this in view, the following conclusion may be set forth: a. the theory is no substitute for practice, b. practice in separation from theory can become to some extent a mechanical activism, and sometimes it will be a waste of effort, c. in a certain way practice corroborates theory, and to a certain degree, it lets us perfect the theory. All these conclusions are of greater significance for the technique of activity, but they also have a bearing upon ethics. Of particular significance for ethics is that the aims of activity should be well thought out. The need

to think them through is born of the needs of morality as practice, yet it is realized on the foundation of a view on the world, and what follows this—an honest philosophy of being.

Ryszard Wiśniewski makes a similar statement concerning the need to combine theoretical ethics and applied ethics:

I cannot imagine an effective, creative approach of ethics to moral problems of business and all economic practices without the assumption that there is a connection between ethics of principles and empirical ethics, between ethics in the proper sense and the ethos of business. The pool to be raked encompasses the field that can become common ground for both perspectives. The failure of these perspectives to meet leads to the flourishing of futile moral philosophy—on the one hand, and to simple utilitarianism—on the other. (2002, p. 54)

3. Normative business ethics

Normative ethics—in general—deals with the construction and justification of moral systems regarded by their creators as valuable or right. Therefore, it is a reflection on values, norms and models on which an internally cohesive ethical system is built. In addition, normative ethics seeks basic principles from which evaluation methods and specific norms can be derived; it also deals with their justification (cf. Klimczak, 2003, pp. 37–38).

Danuta Miller in her article *Ethics in the Economy from a Methodological Perspective* [Metodologiczne spojrzenie na zagadnienia etyki w gospodarce] states that

[i]n normative business ethics, principles, guidelines and rules are formulated by perceiving business from an idealistic perspective. Selected areas of knowledge that are considered important, correct, and cognitively-established are referred to. Basic ethical norms commonly accepted in society, universally recognised as overriding norms, are also taken into account. Business conduct standards are formulated from this perspective. It can be said that these standards are to a large extent created outside the business area. It is worth asking the question who is the creator of rules and guidelines in the field of normative business ethics and who gives these people a sufficiently high level of authority to create ethical standards in business. (2005, p. 50)

In Polish business ethics, we can distinguish several dominant ethical doctrines³ determining directions of normative business ethics. They are particularly

³ Based on the criterion of the highest good (Latin: *summum bonum*), at least twelve ethical doctrines are distinguished: ethical intellectualism, eudaemonism, hedonism, epicureanism, stoicism, theocentrism, personalism, perfectionism, rigorism (also called deontology), utilitarianism, evolutionism, and reverentism (cf. Nogalski & Śniadecki, 2001, pp. 55–57; Sulek & Świniarski, 2001, pp. 38–39). The highest good is always “the sum of all goods and their generalisation in some value from which individual goods can be implied. All other goods are subordinate to this good. It is the normative apex of ethical systems. At the same time, it is the autotelic good, i.e. one that should not be sacrificed for instrumental goods. All other goods subordinate to the highest good are seen as instrumental goods and virtues that can be sacrificed and disposed of, especially for

evident in the context of teaching business ethics, as the lecturer faces the necessity of choosing an appropriate ethical system, which—in his or her opinion—is the most adequate to solve the problems of economic life. Analysing the book entitled *Business Ethics as a Teaching Subject [Etyka biznesu jako przedmiot nauczania]* (Gasparski & Lewicka-Strzałecka, 2001), a collection of articles written by Polish business ethics lecturers regarding their experiences and methods of conducting this type of classes, it can be noted that they most frequently refer to ethics of obligation (deontology) (cf. Bittner, 2001, p. 17; Gasparski, 2001, p. 54; Kopycińska, 2001, p. 102; Lewicka-Strzałecka, 2001, p. 135) and ethics of utility (utilitarianism, pragmatism, consequentialism) (cf. Bittner, 2001, p. 17; Gasparski, 2001, p. 54; Kopycińska, 2001, p. 102; Lewicka-Strzałecka, 2001, p. 135; Sójka, 2001, pp. 205–214). Quite often, in their curricula, they also incorporate ethics of responsibility (cf. Filek, 2001, p. 24; Rok, 2001, p. 174) and virtue ethics (cf. Bittner, 2001, p. 17; Gasparski, 2001, p. 54). Christian personalism, however, is very rarely the main concept of classes, which is puzzling (cf. Polańska, 2001, p. 165). A similar distribution of emphasis concerning the issue of preferred ethical doctrines is observed in the vast majority of Polish-language publications, where deontology (cf. Klimczak, 1999, pp. 117–119; Kwiatkowski, 2000, pp. 283–284; Vasiljeviene & Kubka, 2006), utilitarianism (cf. Sternberg, 1998; Sztombka, 1998, pp. 36–39; Klimczak, 1999, pp. 115–116; Turek, 1999, p. 220; Ondrejko, 1999, p. 232; Sójka, 2002, pp. 21–26), ethics of responsibility (cf. Filek, 2002; Klimczak, 2003, pp. 58–79) and virtue ethics (cf. Jackson, 1999; Klimczak, 1999, pp. 119–121; Tomczyk-Tołkacz, 2000, pp. 183–185) mostly prevail. Individual thinkers and their normative ethical concepts are also pointed out as valuable for solving issues of business ethics. For example, the ethical thought of Tadeusz Kotarbiński (cf. Gasparski, 2000, pp. 217–223; Miller, 2004; Nogalski & Śniadecki, 2001, p. 68; Szulczewski, 2001, pp. 231–234) and Maria Ossowska (cf. Dudek, 2001, pp. 303–310).

The leading ethical systems to which Polish business ethicists refer to, i.e. deontology,⁴ utilitarianism,⁵ ethics of responsibility,⁶ and virtue

the sake of *summum bonum*. Hence, the highest good is the criterion of creating and determining the main ethical directions” (Sulek & Świniarski, 2001, p. 38).

⁴ **Business deontologies** manifested in codes of conduct are a good form of ethical regulations for communities willing to pursue legitimate conduct respecting only formalised rules. In addition, professional (sectoral) codes of conduct constitute a formal basis for punishing the kind of behaviour that violates the good name of a given profession or company. However, it should be remembered that they represent the minimum of professional morality, expressing the fundamental needs and moral experience related to the functioning in a given profession (cf. Wiśniewski, 2002, p. 47).

⁵ **Utilitarianism** is a controversial concept. On the one hand, it is worth noting that it is universal as it implies that all people are equal and equally important. On the other hand, however, it raises a number of doubts. The basic objection to utilitarianism is that the utility principle is practically worthless. Besides, the most problematic and perhaps the most criticised element of utilitarianism is the identification of pleasure with the good. This concept is also criticised for the fact that in its moral evaluation only the consequences of action are taken into account, while man and his motives are not judged (cf. Klimczak, 2003, p. 46).

⁶ In the field of business ethics, the perspective of **ethics of responsibility** is promoted and developed primarily by Janina Filek. Her main work in this field is the book entitled *On Freedom and Responsi-*

ethics⁷, present a different perspective of creating, justifying, teaching and practising ethics. On their basis, different ways of practising business ethics, resulting from a varied moral-axiological rank, are possible.

However, it must be pointed out that it is necessary to link different types of ethics. As Bożena Klimczak says (based, among others, on views of L. S. Paine, 1999):

[c]orrect ethical analysis does not necessarily entail ethical conduct. Knowledge of ethical systems and the ability to apply them to various situations will not replace the so-called personal character, which consists of virtues ensuring the moral integrity of the entrepreneur. [...] Virtue ethics cannot [however – A.Z.] exist without the deontological justification of a moral choice made by a free person. Entrepreneurs have to filter their basic decisions using the analyses proposed by formal ethical systems. Integrity, however, can be very helpful both in the case of minor choices and situations requiring a rapid response. Virtue ethics provides knowledge of the content of virtues and binds them to systems that serve to achieve the desired goals. (Klimczak, 1999, p. 119)

It must be said in this context that the notion of moral obligation (norm), which consists in indicating what should or should not be done on the basis of adopted ethical criteria, is essential for normative ethics. However, it ought to be

bility of a Business Entity [O wolności i odpowiedzialności podmiotu gospodującego], as well as publications on corporate social responsibility (Filek, 2004, 2006). However, there are also other authors who deal with this issue, especially in the context of corporate social responsibility (cf. Brzozowski & Wróblewska, 2006, pp. 105–112; Grzegorzewska-Ramocka, 2005; Kopycińska, 2001, pp. 186–198; Lewicka-Strzałecka, 1999; 2006, pp. 285–294; Rybak, 2004).

It seems that ethics of responsibility has a great advantage in the form of adaptability of various types of ethics. As emphasised by Wiśniewski, in the case of ethics of responsibility “this is not simply a replacement of regulatory ethics or value systems by autonomous ethics of conscience driven by the need to represent the absent ones but a new dimension and a new challenge, a demand for imagination and moral sensitivity. Only on this basis, it is possible to construct a personality model of the entrepreneur who, along with the values related to professional competence, has a moral competence—responsibility” (Wiśniewski, 2002, p. 51).

⁷ Although nowadays the concept of “virtue” is considered old-fashioned and not compatible with the present times, one can find **references to virtue ethics** in Polish business ethics. One should note references to the concept of Aristotle, who understood virtue as a moral merit (in a narrower sense) but also (in a broader sense) as a permanent disposition to the right, rational action (cf. Klimczak, 1999, pp. 119–121; Tomczyk-Tołkacz, 2000, p. 184), as well as to contemporary search in this field, i.e. the work of Alisdair MacIntyre entitled *After Virtue: a Study in Moral Theory* (1981), the publication on the theory of virtues written by Maria Ossowska (1970), or the book of Jennifer Jackson *An Introduction to Business Ethics* (1996).

While assessing the method of practising business ethics in accordance with virtue ethics, it is worth mentioning the opinion of Jadwiga Tomczyk-Tołkacz, who, recognising the possibility of building professional ethics on the basis of virtues, states that “to organise and improve the professional practice of people, also in business, the rules of correctness and efficiency are not enough—also, and perhaps above all, special dispositions of man are necessary. These dispositions are the said virtues” (2000, p. 184). The author first of all points to wisdom and justice but regards integrity in the sphere of intentions, declarations, actions (including competition), settlements and negotiations as the cardinal virtue in business (p. 185).

noted that there is a kind of “dependability” of norms, as these norms require justification (cf. Maciuszek, 2002, p. 75). Hence, Ingarden in his book *Lecture in Ethics [Wykłady z etyki]* emphasises that

[w]hoever builds or wants to build normative ethics that aims to establish a certain set of normative statements can do so under the condition that at the same time they will supply some kind of theoretical system in which the justification of the given norms will be provided. (1989, p. 167)

Thus, once again the need to connect different types of ethical reflection (in this case, theoretical ethics and normative ethics) can be seen.

The individual norms are justified by the values to which they refer. Thus, when constructing ethical codes to regulate some area of economic activity which is one of the fundamental goals of normative business ethics (cf. Lewicka-Strzałecka, 2002, p. 61), it is necessary to refer to the results of analyses (especially axiological ones) carried out on the basis of theoretical ethics (cf. Maciuszek, 2002, p. 76). Roman Ingarden refers to this issue in the following way:

Ethics, which strives to establish certain moral norms, must have theoretical ethics at its foundations as the justification for these particular and not other norms, must have a theory of moral values and must know the ranks of individual moral values along with various relationships between them (dependencies, superiority or inferiority relations, etc.), and it must also have a further theoretical element, i.e. assessment criteria. And only on this basis, a certain system of norms can be constructed as normative ethics. (1989, pp. 166–167)

4. Descriptive business ethics

When the methods of descriptive ethics are adopted for business ethics, the moral convictions and the actual conduct of business people become its subject (cf. Daszkiewicz & Gierasimczuk, 2003, p. 40). Danuta Miller (2005, p. 50) states that:

[d]escriptive business ethics perceives the state existing in reality, examines and analyses social relations, attitudes, motives of action, as well as cultural determinants, and on the basis of such knowledge describes business conduct. [...] Based on the analysis of the knowledge about «what the situation looks like», guidelines, regulations, and directives concerning conduct deemed as correct, right and efficient in business are formulated.

Practising business ethics in such a manner requires the use of empirical research and an interdisciplinary approach in which the research methods derived from, among others, sociology or psychology are applied (cf. Maciuszek, 2002, pp. 76–77).

There are two basic models of analysis that are relevant to descriptive ethics. In the first model, the main categories are costs and benefits, and the criterion of the ethicality of actions is bringing the greatest benefit to the largest number of people. In the other model, however, the ethicality of actions is considered through rights and obligations, emphasising the conflict of rights and the obligation of decision-makers to consider these rights. It can, therefore, be concluded that in the first model the greatest importance is attributed to the final result, while in the other the greatest emphasis is placed on the method of reaching the final result (cf. Hall, 1993; Lewicka-Strzałeczka, 2002, pp. 61–62).

In the field of descriptive business ethics, one of the most important issues that need to be explored and described is the question of what factors determine the behaviour of people involved in economic activity, in particular when choosing between ethical and profitable actions. Depending on the assumptions made about the human nature, one can mention at least two different positions concerning this issue (Lewicka-Strzałeczka, 2002, p. 62).

The proponents of the assumption that man is autonomous in his choices and responsible will believe that it is impossible to predict, much less to determine, such choices only on the basis of situational (environmental) factors. Man can make these choices freely in accordance with the adopted hierarchy of values. Some stress that only such situations in which morally good conduct is not profitable from the economic point of view for the entrepreneur are a true moral test.⁸

The representatives of situationalism provide a different answer to the question about the possibility of predicting and influencing the behaviour of people in situations of choice between ethical and profitable actions. In their opinion, human decisions are determined strictly by external conditions. They even assume polydeterminism of these decisions, i.e. they claim that decisions are determined both subjectively and situationally. If one adopts the assumption about the relationship between environmental factors and ethical choices, then these relationships can be studied. For example, from the point of view of business ethics, the most important factors affecting the unethical behaviour of business people include a lack of competition, asymmetry of information or chance occurrences of transactions (cf. Lewicka-Strzałeczka, 2002, p. 63).

It should be noted that descriptive ethics (including its application to business ethics) brings one fundamental advantage in the moral area as it provides

[i]n-depth knowledge about a human being which does not fit into the field of either psychology or sociology. Thus, it contributes to a better understanding of the complex moral condition of man, his historical, cultural, environmental and psychological determinants. [...] It allows us to untangle these threads that only

⁸ At this point, the important role of normative business ethics is revealed, as it allows for the construction of the appropriate hierarchy of values, pointing to values such as honesty, goodness and freedom through codes of professional ethics. It should be emphasised that these values are constitutive attributes of man and not only measures leading to possible multiplication of profits (cf. Lewicka-Strzałeczka, 2002).

seemingly give a uniform view of the morality of a given environment and inspires further ethical research initiated in close connection with specific reality, and thus determines the need to revise outdated thought systems and the proper development of the field of morality. (Rosik, 1992, p. 23)

On the other hand, it should be emphasised that the role of descriptive ethics in moral life is only an auxiliary one. It cannot replace the normative ethical system, which, in contrast to descriptive ethics, satisfies the need for definitive knowledge of how to proceed in a given situation, providing appropriate information about the structure and function of moral obligation (cf. Rosik, 1992).

5. Conclusions

The analysis of the selected literature on business ethics allows one to conclude that in Poland the normative style of practising business ethics prevails. There are also many publications of a metaethics nature, while the least numerous are works referring to the methods of descriptive ethics. In the framework of normative business ethics, authors usually refer to four ethical systems—utilitarianism, deontology, ethics of responsibility and virtue ethics.

In this context, the question arises as to how this diversity of approaches to business ethics in Poland should be understood. Anna Lewicka-Strzałecka (2002, p. 59) believes that:

[t]he roots of business ethics are undoubtedly philosophical, but at present, it is not a purely philosophical field. Business ethics is an eclectic discipline; the works included in its framework differ significantly due to research methods, basic assumptions, the level of generalisation of the research subject, assessment criteria, language, etc. [...] It is important to realise that in business ethics, there are not only different answers to the same questions but that there are also different ways to obtain these answers. Certain business ethics theses may have a different meaning depending on which approaches were used in their formulation since there are significant terminological and conceptual differences between these approaches. In principle, the methods used for justifying or proving these theses also differ significantly.

Nevertheless, as Dudek states:

the issues of business ethics should be considered in connection with all forms of practising ethics—one should not resign from the experience of a particular field of ethics or only occasionally reach for the necessary [...] justifications, but ought to seek the right proportions. (2001, p. 305)

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