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THE CONCEPTS OF CODES OF ETHICS
AS EXPRESSION OF BUSINESS VALUES

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The article gives the analyses of some concepts of the conceptual system "Business ethics" based on the codes of ethics developed by American companies. Analysis of the concept of INTEGRITY and COMPANY has enabled us to consider the basic business values that are embodied in a code of ethics.

Key words: the conceptual system of "Business ethics", the conceptual metaphor, the concept, the addresser.

Corporate ethics is gaining significance in business world today, for that reason research of the language of codes of ethics is of **actual relevance**. Companies create codes of ethics to ensure their employees' compliance with legal regulations, as well as the company's policy itself. In other words, **a code of ethics** (otherwise an ethical policy, code of conduct, statement of business practice or a set of business principles) is developed by the company to establish and articulate the corporate values, the responsibilities, and the ethical aspirations of the organization, as well as the mechanisms for acquainting corporate employees with the ethical principles espoused by the company, and for dealing with infractions of those established principles.

A code of ethics which articulates a specific set of corporate values generally includes traditional virtues such as integrity, trust, loyalty, commitment, honesty, respect for one another, as well as avoiding conflicts of interest. Values may also include newer elements such as innovation, teamwork, customer focus and continuous improvement. Scholars argue that codes as expressions of values are an integral part of corporate ethics; the addresser of the code uses fundamental business values to create a positive image for the company [Calhoun 1995, 235–260; Cox 1999, 125–141; Putman 1996, 237–246].

The conceptual system of codes of ethics is a set of basic concepts that categorize knowledge in the field of business ethics. It includes four main concepts which the writer of the code of ethics uses. The central position in the system belongs to the concept of COMPANY. It performs the function of unifying and linking all the other interrelated concepts, which are REPUTATION, SUCCESS, and INTEGRITY. The above mentioned concepts are different in nature. COMPANY, REPUTATION, and SUCCESS are characterized by a social dimension, whereas the concept of INTEGRITY is characterized by a purely ethical dimension. This article **focuses** on the concepts of COMPANY and INTEGRITY as expression of business values.

The metaphorical analysis of the concept of COMPANY has revealed that the writer of the code uses metaphors of personification in order to present the company in the most favourable light. As a result, the inanimate object "company" is endowed with human qualities as if it were an actual human being who acts as a social entity. For example: "*Cummins is committed to* quality, innovation and integrity". "*What is Otis doing to* apply and strengthen ethical business practices worldwide?*". "*Mannatech shall not knowingly or willfully infringe* the valid intellectual property of any party or breach its obligations of confidentiality with any party".

The following expressions *is committed to / is doing to apply and strengthen ethical business practices / shall not knowingly or willfully infringe* along with the proper nouns *Cummins, Otis, Mannatech* personify the companies as living beings who play the role of a social entity with social responsibilities.

Here is another example of personification in the code of the *Cadbury Schweppes Company: "Ethical business sits at the heart of Cadbury Schweppes".* Having taken on the image of a living being, the company is presented in the code as having the human body. *Cadbury Schweppes* has a heart with the priority of the ethical approach to doing business.

Further analysis of the codes of ethics has shown that the concept of COMPANY is always presented as a positive and useful member of society. The writer of the code gives the company one of the following roles: a steward, a role-model citizen, or a leader. To create a positive image of the company, the writer uses various figures of speech and descriptive words, such as the following examples: "*...to recognize our position as stewards of our customers' business. To place the best of our thinking, energies and abilities into supporting customer enterprises"* (Lockheed Martin). "*We serve society by providing life-enhancing products and services at a fair price, and by actively supporting the communities in which we operate"(Motorola),* "*…we reflect the diverse world we serve…",* "*...giving back to the people we serve…"* (Levi Strauss). As we can see from these examples, some companies want to be perceived by the reader as stewards doing everything within their power to support the communities' welfare.

Other companies are trying to create an image of a perfect citizen. Here are some examples: "*We must be good citizens – support good works and charities and bear our fair share of taxes. We must encourage civic improvements and better health and education."* (Johnson & Johnson).

However, the company McDonalds prefers the leadership role: *"...being a leader in social responsibility", "We realize that in today's world, a business leader must be an environmental leader as well… We will lead, both in words and deed", "We take a leadership role in education matters".*

Thus, the writer of the code of ethics uses metaphors of personification to endow the company with human qualities, emphasizing the role the company plays in the society acting as a servant, a role- model citizen, or a leader.

Ethical concepts, on the other hand, serve as motivators, incentives, excuses for certain actions, as well as serving as criteria for performance evaluation. The capacity to form ethical perceptions and to apply those perceptions in real-life situations is arguably one of the most important features of a human individual or of a society as a whole, in the sense that it has a bearing on all spheres of life.

When all of the separate elements which are part of the ethical perceptions of an individual or of a society are viewed as a whole, they may ultimately be referred to as "universal ethical concepts". Universal ethical concepts are the essence of ethics of the individual and society, their actual semantic content is dynamic and depends on time, economic, ethnic and cultural, social, political, psychological and other factors.

Analysis of the concept of INTEGRITY has enabled us to consider the basic business values that are embodied in a code of ethics. The choice of the concept has not been arbi-

trary – INTEGRITY is considered by a number of scholars to be the most fundamental ethical values [Calhoun 1995, 235–260; Cox 1999, 125–141; Putman 1996, 237–246].

This concept is represented by means of numerous nouns and adjectives which express the social and ethical evaluation of the addresser of the code of ethics.

We have observed the following pattern: the more significant for the addresser the value is, the greater the number of synonyms used by the addresser in the code to express it. That is the reason why the concept of INTEGRITY is represented by an elaborate system of synonyms and expressions, such as honesty, the highest ethical standards, respect, justice, trust, commitment, responsibility, fairness. For the addresser of an ethics code INTEGRITY is the foundation of the company which determines its reputation, as reflected in the following phrases: *integrity is "an enduring value", "our most valuable asset", "fundamental principle", "at the core of the values", "strong foundation", "essential to ethical business practices", "at the heart of the company's philosophy", "fundamental basis", "...underlies how we compete in the marketplace and how we behave", "...forms the basis for all of our relationships", "the highest standards / degree / sense / level of integrity".*

Thus, the analysis based on codes of ethics has revealed that the addresser of the code considers INTEGRITY to be the most fundamental and all-encompassing business value. The addresser uses metaphors of personification to endow the company with human qualities of a servant, a role-model citizen, or a leader. The concepts COMPANY, REPUTATION, and SUCCESS are socially determined, whereas the concept of INTEGRITY has a purely ethical dimension. Further research should be focused on the concepts REPUTATION and SUCCESS.

У статті розглядаються концепти, що належать до концептосфери ділової етики, виокремлені на матеріалі текстів етичних кодексів американських компаній. Аналіз концептів INTEGRITY та COMPANY уможливив розгляд основних етичних цінностей, закладених у тексті етичного кодексу.

Ключові слова: концептосфера, "ділова етика", концептуальна метафора, концепт, адресант.

В статье рассматриваются концепты, принадлежащие к концептосфере деловой этики и выделенные из текстов этических кодексов американских компаний. Анализ концептов INTEGRITY и COMPANY позволил рассмотреть основные этические ценности, заложенные в тексте этического кодекса.

Ключевые слова: концептосфера, "деловая этика", концептуальная метафора, концепт, адресант.

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