Comparative Business Ethics – Idealism and Relativism in Light of Empirical Researches in Eight CEE Countries, Finland, and Turkey

[1] József Poór, [2] Yavuzaslan Abdulkerim, [3] Bariscil Ahmet, [4] Péter Kollár

[1] Professor of Management, Szent István University, Hungary

[2,3] Ph.D. student, Szent István University, Hungary

[4] Assistant lecturer, Szent István University, Hungary

Abstract: There are some factors determining business ethics: the situation of the individual, culture, age, gender, marital status and many other factors. Different ethical, ideological questions may arise from the characteristics of persons (age, gender, status), organizational identity, but depend on their national cultural abilities. The globalization process makes the question of business ethics the main issue. Authors strongly believe as the business becomes global, the study of the ethics becomes increasingly critical due to the different cultural and country environments. The actors of global trade have to bear in mind that people from various cultural backgrounds might have different attitudes towards business ethics. To investigate respondents' ethical attitudes, we have used the Ethical Position Questionnaire (EPQ), developed by D.R. Forsythe. Our research was conducted in Hungary, Slovakia, Serbia, Croatia, Poland, Czech Republic, Estonia and Finland and data collection was spread in Turkey. Our sample comprises 2548 respondents from these countries. The obtained data partly confirm our initial hypothesis, that because of the different national culture and history, the ethical position is different in the analyzed nine countries.

Keywords: Business ethics, Idealism, Relativism, CEE countries, Finland and Turkey, JEL Code: M51, M54, M59

1. Introduction

There are some factors determining business ethics: the situation of the individual, culture, age, gender, marital status and many other factors (Sivadas et al., 2003). Different ethical, ideological questions may arise from the characteristics of persons (age, gender, status), organizational identity, but depend on their organizational and national cultural abilities (Hendry, 1999). The globalization process makes the question of business ethics an important issue. Vitell et al. (2003:151) strongly believe that "as the business is becoming global, the study of the ethics is becoming increasingly critical due to the different cultural and country environments". The actors of global trade have to bear in mind that people from various cultural backgrounds might have different attitudes towards business ethics. Hofstede, (1980; 2011) has proposed an explanation to this understanding of the business environment. In the beginning, he introduces six main dimensions. Power distance (PDI) shows the extent of the inequalities between different people. Uncertainty avoidance (UAI), means preference to structural situations in unstructured situations. Individualism-collectivism (IND) considers whether the individuals behave as individuals or persons taking part in a group. Male-female approach (MAS) makes the difference between the so-called male or hard and so-called female or soft characteristics. Long-Term Orientation (LTO) means that one focuses on his or her future goals and is ready to delay all short-term aims and obligations. Indulgence (INDG) societies let the individuals live according to their desires.

In our time, in our globalizing world, the importance of business ethics is growing day by day. It has its visible impacts in a developing country such as Turkey. It has an increasing role in the quickly evolving economic development of the Middle Eastern nation. After the military coup in 1980, and especially after 1983 when Turgut Özal became the prime minister of Turkey, the main economic policy was centered on "market economy" (Öniş, 2004). According to Türker (2015, p.485-489) in this period, Turkey has undergone considerable economic, social and cultural changes. Equally, in this era, there were some irreversible developments as far as business culture is concerned.

Table 1: The elements of national culture in the analyzed countries

Country	PDI	IND	MAS	UAI	LTO	INDG
H	46	80	88	82	58	31
SK	100	52	100	51	77	28
SRB	86	25	43	92	52	28
CRO	73	33	40	80	58	33
PL	68	60	64	93	38	29
CZR	57	58	57	74	70	29
EST	40	60	30	60	82	16
FIN	33	63	26	59	38	57
TR	66	37	45	85	46	49

Source: http://geert-hofstede.com

Concerning the four dimensions proposed by Hofstede, there are important differences between the data of the analyzed nine countries. Slovakia and Serbia can be characterized by a high power distance index; in Finland and Estonia, people do not accept inequality, Serbia and Croatia are collectivist countries, in Hungary, people prefer personal interests over collective ones. In Slovakia, Finland, and Estonia, people are ready to accept uncertainty, whereas Turks, Serbs, and Poles prefer more structured situations. The inhabitants of Estonia, the Czech Republic and, Slovakia are more persistent and prefer ordered relationships, whereas Finns, Poles, and Turks seem to base themselves on personal steadiness and stability. Finland and Turkey from among the surveyed countries correspond the most to this picture, whereas Estonia can be considered a very restraint nation.

In this article, the results obtained in Hungary, Slovakia, Serbia, Croatia, Poland, the Czech Republic, Estonia, and Finland, are compared to studies done in Turkey. More specifically, in this study, we benefit from the literature describing business ethics and the results of works concerning business ethics. Later, we detail the three main factors (Age, Gender, Generation) determining business ethics in Turkey.

2. Theoretical Framework

2.1 Ethic

Ethics is a term that comes from the Greek "ethos" which means character or habit. Poór et al., (2015) cite Lane H.W. et al. (1997) saying that ethics differentiates from morality between true and false or between good and evil. The works on ethics determine the decisions and the actions of an individual.

2.2 Business Ethics

De George (1987) who distinguishes between general ethics and business ethics says concerning business ethics the following: "The field is necessarily interdisciplinary because all of these are necessary and each discipline involved is to some extent changed by its union with the others. Philosophers interested only in ethical theory do not work in the field of business ethics even if some of their examples are from business" (De George, 1987:204). Crane and Mat-ten (2016) describe business ethics as follows: "The study of business situations activities and the decision where issues of right and wrong are addressed" (p.5). If one follows the above advice in the business life, would respect the laws and the societal morality. Besides this, ethics can vary from one historical period to the other and from one society to the other. Therefore, ethics is a dynamic system (Kocak and Kavi, 2010, p.72-73). Having said so, the understanding of good and bad also vary from one organization to another, let it be a government agency, a private institution or an NGO (Crane and Matten, 2016:p.15).

Al-Kathib et al. (2016) categorize moral philosophies and ethical approach in two groups. De-ontological and teleological concepts can be defined regarding whether individuals approve of high or low idealism and relativism. Forsyth et al. (2008) draw four ethical positions according to idealism and relativism dimension (Table 2). Absolutists (high idealism – low relativism); Exceptionists (low idealism – low relativism); Situationists (high idealism – high relativism); Subjectivists (low idealism – high relativism). Idealism is a personal belief in moral absolutes; such that all ethical

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judgments are based on ethical principles and that the right actions will lead to expected results. Highly relativistic individuals refuse universal moral principles, but non-relativistic individuals accept universal principles when making ethical decisions.

Table 2: Ethical Positions by Forsyth

		Relativism	
		LOW	HIGH
Idealism	LOW	Exceptionism: Individuals should act in ways that are consistent with moral rules, but one should remain pragmatically open to exceptions to these rules	Subjectivism: Individuals' personal values and perspectives should guide their moral choices, rather than universal ethical principles or desire to achieve positive consequences
	HIGH	Absolutism: Individuals should act in ways that are consistent with moral rules, for doing so will in most cases yield the best consequences for all concerned	Situationism: Individuals should act to secure the best possible consequences for all concerned even if doing so will violate traditional rules about ethics

3. Literature Review

3.1 Gender

Has gender any importance? According to Ryan (2017) yes: Males and females are not the same at work, just as they are not the same at home (p.771). A part of the literature proves that there are certain differences between the men and the women. According to those works, females give more importance to work than males (e.g., Akaah, 1989; Eweje and Brunton, 2010; Smith and Oakley, III, 1997; Roxas and Stoneback, 2004; Chen et al., 2016). Poór, et al. (2013) adds to these observations that women in 7 European countries tend to be more idealistic than men. According to Singh et al. (2007), evaluating the moral intensity of the bribery scenario, men are not the idealist. Having said so, there some other studies stating that there are no major discrepancies between the two genders (e.g., McCuddy and Peery, 1996). Besides these studies, Marques and Azevedo-Pereira (2009) underline in their study that men value more the business ethics than women.

If we examine the studies done in Turkey, we obtain the results discussed further. In a study done with managers graduated from the Boğaziçi University in Turkey (Ekin & Tezölmez, 1999), female managers are shown as the ones having a stronger connection to business ethics than their male colleagues. There are similar results if we take into consideration the university students who are enrolling in higher education institutions. Öcal and Üstun, (2005) studied the students of the Economics Department of the Marmara University on the topic of "bribery". In this study there are no significant differences between genders, female students carry a little bit more ethical value than their male counterparts. In the same way, the works of Atakan et al., (2008) also prove that female students find ethical values more important than male students. Çağlıyan & Akkaya, 2015 studied the attitudes of female and male students in trade situations where they are in the position of a buyer. It seems that female consumers tend to pay more attention to ethical issues of the company while purchasing a product or a service. This same study also shows that in general terms there is not an important schism between the female and the male public. Ergeneli and Arıkan, (2002), Yılmazer and Çevik, (2011) and Cengiz et al., (2012) also share the view that there are no differences between the women and the men.

3.2 Age

There is a high number of studies concerning the impact of age on business ethics. Peterson, et al., (2001) "Chamber of Commerce and from the graduates of a business school" and Sidani, et al., (2009) studying Lebanese workers say that the ones older than 30 years of age tend to be more concerned by the question of ethics than their younger colleagues.

The same results were found by Deshpande (1997) who described some "middle-level managers of a large non-profit charitable organization." He found out that people under the age of 40 are less concerned by the issue of ethics than the employees over 40 years of age. Ruth et al., (2012) conducted a study in 4 different European countries and realized that young people tend to be less idealistic. Besides, Peppas (2006) proves in his work that there is any considerable difference between the data obtained from the young and the elderly.

In a study done in Turkey, Ekin and Tezölmez (1999) found that the employees over 40 years of age consider more ethical issues than the ones under 40 years of age. The same results were obtained by Arıcıoğlu & Tutan (2008) who saw the older generations more attached to ethical values than the younger generations. Çobanoğlu et al., (2005) support the same view as the above studies and this study also underlines the fact that older employees tend to be more ethical than the young generation. On the other hand, Bayraktaroğlu and Yılmaz, (2012), Bozkurt and Dodan, (2013) and Bozyiğit and Akkan, (2013) did not find any important difference between the distinct age categories.

3.3 Generation

Generations are the products of diverse phenomena like the socio-cultural evolution and the impact of wars experienced by a nation. Generations are highly determined by the historical background of a country. The social, political and economic events of a given era shape a generation as well as its values and belief system, expectations and actions. As generations differ in many aspects of daily life, they approach the issue of work in diverse manners.

A generation can be defined in the following way: a group of individuals born in the same period and influenced by the same socio-cultural events (Pyöriä, Ojala, Saari, & Järvinen, 2017:2). In the literature, there are some ways of grouping the generations. According to Andrea, et al., (2016) "the generations are not sharply divided, but their characteristic features are adequate for the whole age-group in general." Zemke et al., (2000) describe generations (The Baby Boomers, Generation X, Generation Y) in the following way.

- The Baby Boomers 1943–1960, Born during and after World War II, Boomers are passionately concerned about participation and spirit in the workplace.
- Baby Boomers put their work in the center of their lives (Bolland & Lopez, 2014:56). Zemke et al., (2000) described their attachment to work with the following phrase: "Thank God, it's Monday! And the sixty-hour workweek"(p.21).
- Generation X-ers or X 1960–1980, X-ers are very clear about their lives: work to live, not live to work.

Even though the Generation X is better educated and more open-minded than the previous generation (Okan & Yalman, 2013), Generation X has a different approach to work. Compared to the older generations, they have weaker values and are more individualists (Twenge, Campbell, Hoffman, & Lance, 2010).

3.3.1 Generation Nexters or Y, 1980-2000, Grow up with Technology

In general, the Generation Y gives more importance to their salary, status and a leisure time (Bol-land & Lopez, 2014:55-56). Generation Y value more the nourishment, protection, and praise of their parents than the previous generations (Kamińska, 2017:228). It is a matter of the fact that the Generation Y is the best at technology as they were already born into a society of and were surrounded by technology (Crumpacker & Crumpacker, 2007:354; Venter, 2017:500). Even though the Generation Y is well-educated and good on the labor market, on the level of communication, stays under the older generations (Crumpacker & Crumpacker, 2007:354). This is more specifically true to face to face communication as they are used to the modern means of communication (Venter, 2017:501).

3.3.2 Generation Nexters or Y, 1980-2000, Grow up with Technology

The Generation Z is subject to very fast changes in their social, political and economic environment. They can be described as self-aware, persistent, realist, innovative and self-reliant in this ever-evolving world around them (Marriman, 2015:3).

4. Sample and Methods

In this paper empirical research also included. To investigate respondents' ethical attitudes we have used the Ethical Position Questionnaire (EPQ), developed by D.R. Forsythe. It contains 20 statements and requires individuals to indicate

their acceptance of these statements - which vary regarding relativism and idealism. The relativism scale includes assertions such as "Different types of morality cannot be compared regarding 'rightness'" and "What is ethical varies according to the situation." The idealism scale, on the other hand, measures an individual's perspective on positive and negative consequences with such assertions as "Individuals should ensure that their actions are free of any intent to harm others - even to the slightest degree" and "If an action could harm an innocent third party, it should not be taken" (Forsyth, 1980).

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

Our research was conducted in Hungary, Slovakia, Serbia, Croatia, Poland, Czech Republic, Estonia and Finland and data collection was spread in Turkey. Our sample comprises 2548 respondents from these countries. In our previous studies (for example, Poor et al. 2015; 2016) country variable (living place) also was included. To avoid distortion and to aspire to homogeneity we have analyzed data among nationality variable, and we have closed off respondents whose nationality, and living place differs, for example, Hungarian minority who live in Slovakia or Serbia. The sample, for the most part, was collected among business students, as well as employees from both the private and the public sector. Figure 1. illustrates the distribution of respondents in terms of nationalities.
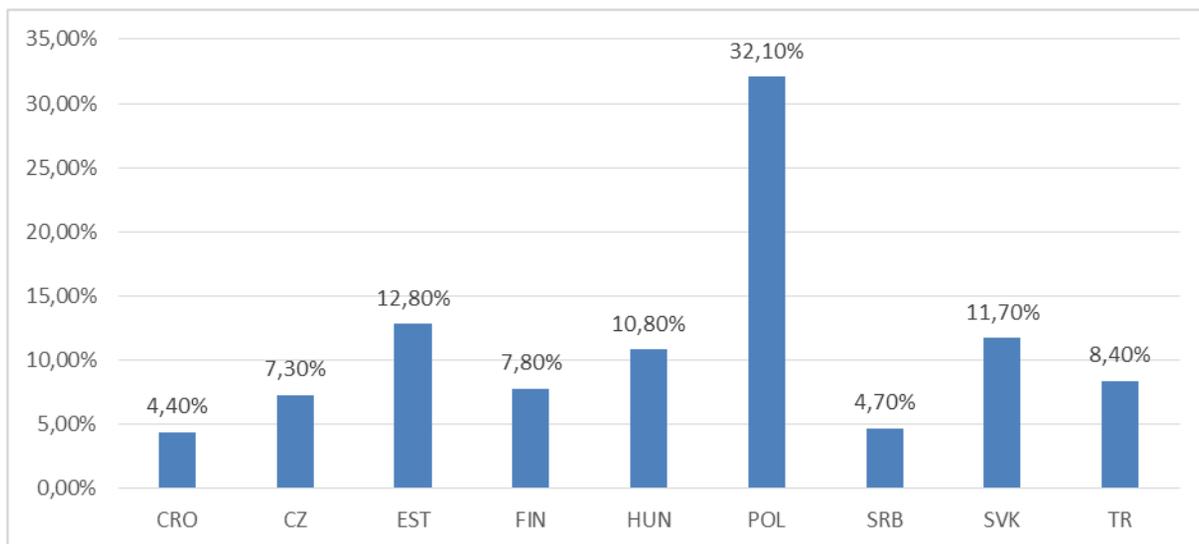

Figure 1: Distribution of sample according to nationality

Source: Authors' research

4.1 Business Ethics Thinking In Examined Countries

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

Estonia: Estonian business ethics and organizational culture, in general, were a mixture deriving from the country's geopolitical status as well as from its history. Estonian work ethics are a mixture of German-Lutheran traditions and the American self-made outlook. Estonians are mostly dedicated, creative workers who will follow instruction and rarely criticize working arrangements in front of their superiors - but may also have their own ideas about making the process easier and more effective. Regarding ethical behavior in organizations, there has been a shift towards the recognition of

social responsibility (Alas and Tafel, 2008). Ethical values are more important for older or female employees with a university education and certain professional interests (Alas, 2009).

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

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

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

Slovakia: Ethical questions are certainly a problem in Slovakia – primarily at government-level, but also at corporate-level. According to the Global Competitiveness Report, favoritism in decision-making by government officials, excessive bureaucracy, and corruption are the most important macro-level problems. Other problems related to ethics are the poor work ethic in labor force and crime – essentially theft. The ethical behavior of companies is also very low.

Czech Republic: In the Czech Republic after the socialistic period there are still ethical problems in the field of legislation, jurisdiction, political life, the functioning of the police, and state administration. Causes of those problems are insufficient law and jurisdiction, low support of ethics in-laws, and little interest from political leaders and government in ethics. (Bohata, 1997). Many companies in the Czech Republic are due to the lack of business ethics on the inadequate level of large problems. In particular, non-observance of terms of payment, non-compliance with other commitments or promises, non-compliance with contracts, placing false information on its employees and many others. Another issue that has a negative impact on the political, economic, social and environmental aspects of society is corruption. In 2014, the Czech Republic held the 25th place among the 31 Western European countries in the ranking of corruption perceptions annually prepared by the non-profit, non-governmental organization Transparency International. On the other hand, an increasing number of Czech companies use Codes of Conduct and follow the principles of Corporate Social Responsibility.

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

Turkey: Akgeyik (2009) mentioned that in Turkey all kinds of social, economic and even political relations is shaped around the fear. He is emphasizing that the Turks, whose business ethics point is at the forefront, are now far behind both in practice and technology. Therefore, a negative outlook in society against business and businessmen in Turkey is inevitable to occur (Arslan & Berkman, 2009). According to Arslan and Berkman, this situation indicates that the position of the State institution in the society is caused by the inadequacy of civil organizations and civil society organizations, bureaucracy and bureaucrats. The number of university graduates increases people every year in Turkey (Yavuzaslan et al., 2016). Therefore, there is not enough business area in public reveals the fact that many university graduates should

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start their career in business life. For that reason, the concept of business ethics in higher education emerges as a condition that should be taught in higher education.

5. Results

Firstly, we have analyzed the relationship between idealism and relativism by gender. Figure 2 demonstrates that woman show more idealistic attribute than men, but ethical position value is nearly equal in case of the gender. It can also be said regarding relativism dimension. In our sample, there is a small difference between the genders. Despite bare relative differences independent sample t-test resulted in the significant difference between gender in case of idealism and relativism too ($p<0.01$).
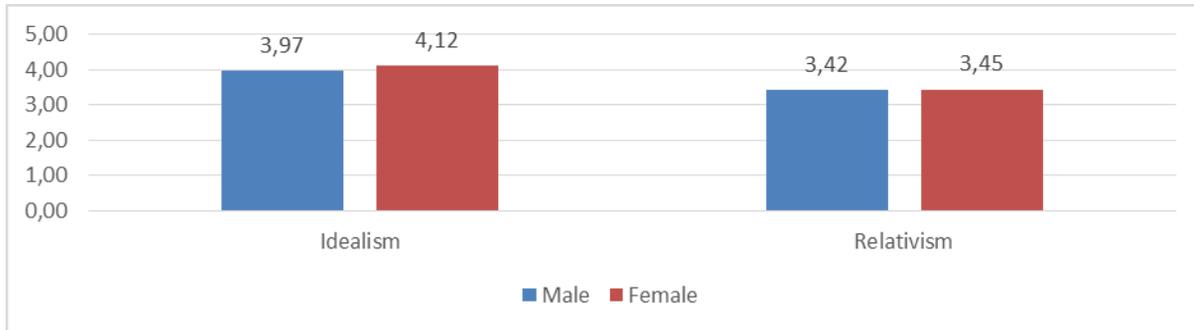

Figure 2: Idealism and relativism by gender

Source: Authors' research

The second examined variable is the nationality. Figure 3 shows the relationship between the ethical position and the nationality of asked people. According to results, we can establish that all nation are more idealistic ($p<0.01$) than relativistic ($p<0.01$). It means that respondents believe in moral absolutes, such that all ethical judgments are based on ethical principles, and the right actions lead to expected results. Individuals with strong idealistic principles avoid engaging in activities that conflict with their beliefs. We have measured the higher idealism value in case of Turkish respondents. According to Figure 3, we can note that Croatian, Hungarian and Polish respondents are very similar. In the case of these nations, we have measured higher idealism values. The less idealistic are Czechs, Estonian and Finnish people. In the case of relativism scale, we can note that analyzed nation are less relativist. We have measured the lowest value in the case of Turkish and Croatia respondents. According to results, respondents do not reject universal ethical principles, rather they accept them in their ethical decision-making process.
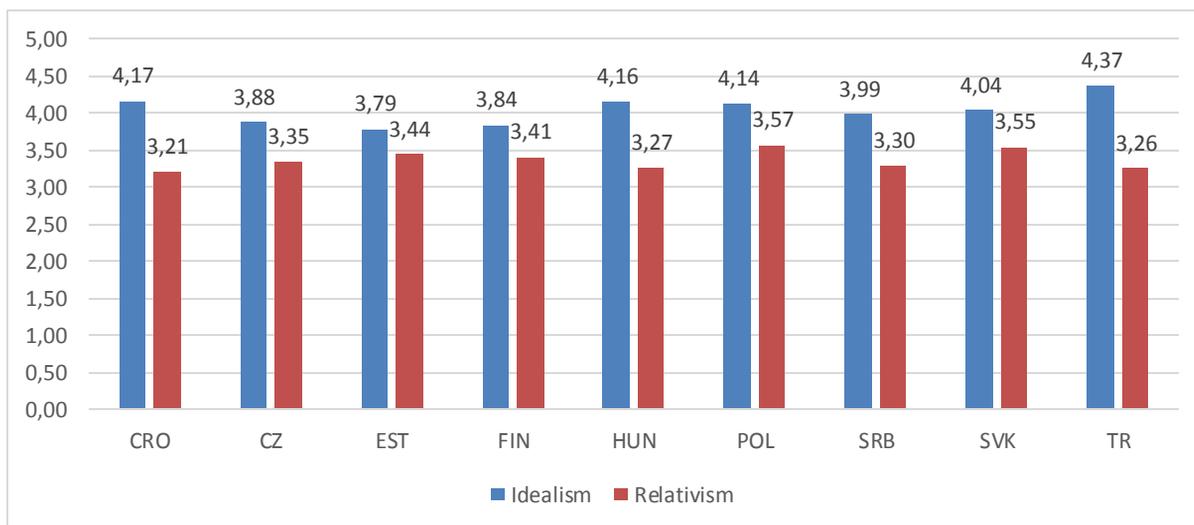

Figure 3: Idealism and relativism by nationality

Source: Authors' research

In this research, the generation variable is also included. According to the obtained data (Figure 4), it can be concluded that age raises the idealistic ethical position of the interviewees. Younger people have lower, while older have higher idealistic values on average. In the case of relativism scale, we can establish that younger respondents are more relativistic than older. According to results Baby boom generation rather think that good results are accessible for everyone, given morally proper actions, whilst non-idealists consider that morally proper actions could also lead to events with negative consequences, than generation Z, while the younger generation rather think that ethical actions depend on the characteristics of the situations.
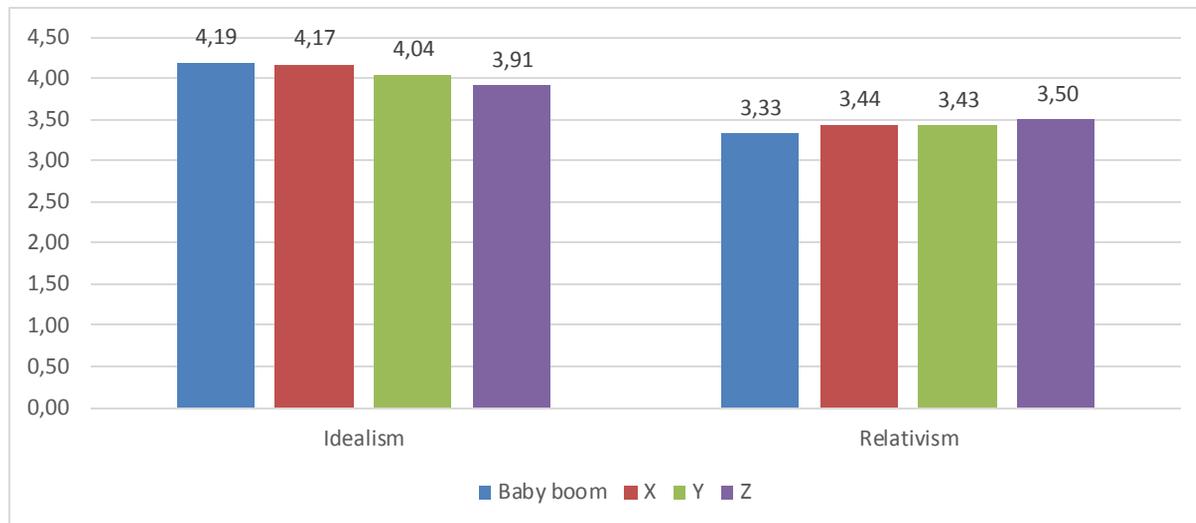

Figure 4: Idealism and relativism by generation

Source: Authors' research

6. Conclusion

The results of this study are very remarkable when compared to their results. When we approach the issue in terms of gender, it is found that women are more idealistic than men in comparison to the indicated countries. We can say that women are slightly relativist in comparison to men, although there is not much difference in terms of relativism. It's compared between nationality idealism and relativism. According to the survey, Turkey is more idealistic than other 8 European Union countries. However, Turkey after Croatian relativism is seen as the country with the lowest rate. When we compared the generation, the baby boom has the highest idealism rate. On the other hand, Z Generation has the lowest idealism rate. Relativism rates results contradict the idealism results. Z generation has the highest result, conversely, the Baby boom has the lowest rate.

The obtained data partly confirm our initial hypothesis, that because of the different national culture and history, the ethical position is different in the analyzed nine countries. The analysis of the reasons for differences, the formation of ethical position in each country and the cultural aspect of dominant ethical viewpoints requires deeper research. Even though the authors hope that the obtained results may contribute to the better understanding of the moral standards in the Central and Eastern European region and help foreign researchers and businessmen to recognize and interpret the moral standards and viewpoints in the analyzed countries. We also have to admit that our sample is not representative of the whole population of the countries studied. Thus, we cannot make generally valid statements for the seven groups. Finally, we want to underline that our study does not aim to make judgments upon moral attitudes. We agree with the founder of the Ethical Position Theory (Forsyth, 1992, 2008) that there are no good or bad views.

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