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## A DILEMMA EXPERIENCED IN BUSINESS LIFE: ETHICS AND COST



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### Abstract

In today's business world, competition is the most important concept. On the other hand, it became quite difficult to survive and ensure a sustainable development for the businesses. Achieving success in the global world requires not only to be productive and creative, but also to give importance to ethical values. While conducting ethical behaviors in business life provides profitability and competitive advantage, unethical behaviors add additional costs to businesses. However, ethical values sometimes vary from one society to another. While the behavior of a firm is unethical according to one society, it may be considered as normal according to another. In such cases, firms may have difficulties in making decisions. In this study, when there is a dilemma between making a profit and behaving ethically, which of the enterprises should be preferred is evaluated in terms of ethical and cost relation. Moreover, the reasons behind the decision is explained in the perspective of the moral and legal order of the country which the business is located in. In addition, the types of unethical behaviors of firms and the effects of these behaviors on the costs were investigated. As far as it is known, this study is expected to contribute significantly to the literature because there is no study linking ethical behaviors of businesses to their costs in the current literature. According to the results of this theoretical literature review, the reasons such as political structure, economic situation and legal regulations affect the needs of the enterprises. For this reason, enterprises should first follow through the objectives of cost minimization and profit maximization, then consider the ethical values of the

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country and legal order applications. In other words, the costs incurred by enterprises not behaving ethically are better than the profit loss by behaving ethically.

**Keywords:** Ethics, Cost, Ethics and Cost Relationship

## İŞLETMELERİN YAŞADIĞI BİR İKİLEM: ETİK VE MALİYET

### Öz

Günümüz iş dünyasında rekabet edebilmek en önemli kavram haline gelmiştir. Diğer taraftan, işletmeler için hayatta kalmak ve sürdürülebilir bir gelişme sağlamak oldukça zorlaştı. Küresel dünyada başarı sağlamak, üretken ve yaratıcı olmanın yanında etik değerlere önem vermeyi de gerektiriyor. İş hayatında etik davranışlarda bulunmak kârlılık ve rekabet avantajı sağlarken, etik olmayan davranışlar ise işletmelere ek maliyetler yüklemektedir. Ancak etik değerler bazen toplumdan topluma farklılık gösterebilir. Bir firmanın davranışı kimi topluma göre etik dışıyken, kimi topluma göre normal kabul edilebilir. Bu gibi durumlarda firmalar karar verirken zorluklar yaşayabilir. Bu çalışmada kâr sağlamak ile etik davranmak arasında ikilem yaşandığında, işletmelerin hangisini tercih etmesi gerektiği etik ve maliyet ilişkisi açısından değerlendirilmiştir. Bununla birlikte, verilen kararın arkasındaki gerekçeler, işletmenin bulunduğu ülkenin içinde yer aldığı ahlaki ve hukuki düzen açısından ele alınmıştır. Ayrıca, işletmelerde etik olmayan davranış türleri ve bu davranışların maliyete olan etkileri araştırılmıştır. Bilindiği kadarıyla, mevcut literatürde işletmelerde etik davranışları maliyetle ilişkilendiren bir çalışma bulunmadığından, bu çalışmanın literatüre önemli katkılar sağlayacağı düşünülmektedir. Teorik bir literatür derlemesi olarak yapılan bu çalışmanın sonuçlarına göre, siyasi yapı, ekonomik durum ve yasal düzenlemeler gibi sebepler işletme ihtiyaçlarını etkilemektedir. Bu sebeple işletmeler öncelikle maliyet minimizasyonu ve kar maksimizasyonu hedeflerini gerçekleştirmeli, daha sonra ülkenin etik değerleri ve yasal düzeni gözetmelidir. Bir başka deyişle, işletme olarak etik davranmamak sebebiyle meydana gelen maliyetlere katlanmak, etik davranarak kar kaybı yaşamaktan karlılık açısından daha iyidir.

**Anahtar Kelimeler:** Etik, Maliyet, Etik ve Maliyet İlişkisi.

## 1. Introduction

A Business always tries monitor the changes in their environment throughout its lifecycle and keep up with these changes. Moreover, a business tries to anticipate these changes before they happen by considering its past experiences and the data obtained from them. The issue of ethics is sometimes a problem and sometimes an advantage as a result of the changes around the enterprises.

The issue of ethics is a topic discussed for 2500 years, and it is a discipline where serious studies have been carried out by philosophers like Plato, Socrates and Aristotle. In the twenty-first century knowledge world, business ethics shed light on the visions of enterprises. Business ethics have a great share in the transition from the exploitation period to the world where the human values are at the forefront and the ethical values accepted by everyone are spreading rapidly. The main reason behind this is that due to the ethical scandals in the western world, the perception that unethical behaviors are less in developed countries than in developed countries is over. Owing to that situation, the issue of ethics has become a topic that the whole world cares about.

In the definition of ethics, ethical and moral distinction is mentioned, and the definition of ethics is made according to this distinction. More specifically, the definition of ethics includes right-wrong and good-bad interpretations while for the morality there is no definite good-bad or right-wrong distinction.

In this study, when there is a dilemma between making profit and behaving ethically, which one of them should be preferred by businesses is evaluated in terms of ethics and cost relation. Moreover, the reasons behind the decision need to be explained. In addition, the types of unethical behaviors of firms and the effects of these behaviors on the costs are investigated. The relationship between ethics and culture and social responsibility is evaluated in this study. In part 2 gives the relationship between ethics and morality. In addition, ethics-related topics are discussed in the part 3. In part 4, unethical business behaviors are defined while the ethics and cost relationship discussed in part 5. Finally, literature results are theoretically discussed and evaluated in part 6.

## 2. Ethics and morality

The phenomenon of complexity created by postmodernism has fueled the debate on the "ethics", but the origins of ethics and the debates on it are based on the discussions in ancient times. The word, "ethics" is derived from the Greek word, "ethos-etikos" and means tradition, character, human behavior and science. Ethics often interprets the daily life behaviors as true and false (Ülgen and Mirze, 2004:440).

Aristotle is the one who brings the word ethics into philosophy as a term, and ethics is accepted as a discipline of philosophy since Aristotle distinguished ethics from theoretical philosophy as a field of philosophy itself. According to Aristotle, ethics is the art of living good (Morgan and Thiagarajan, 2009: 482-484). Ethics is defined as the philosophy of human behavior that examines the issues about moral values and it questions what is right and wrong while trying to set principles accordingly (Ferrell, *et al.*, 2008). Ethics focuses on how people should treat each other in different cultures and organizations (Hurn, 2008: 347-354). Ethics is a set of principles and standards that try to explain right and wrong behaviors and guide people towards the right ones (Yılmaz, 2012: 4-5). Ethics is a state of knowing what to do and what to want through realizing the events and objectives (Ünlü, 2005:4). According to the philosopher Solomon's statement, ethics focuses on the features required by being a good person and the boundaries that determine the behavior of individuals and where these boundaries should stand (Öncel and Çınar, 2008:112).

Ethics and morality are two very similar words. Morality is derived from the Latin Word "moral". According to TLA (Turkish Language Association), morality is the rules and behaviors which people in a society must follow (www.tdk.gov.tr, 2018). Ethics provides guidance to individuals about good and evil and right and wrong. In the cultural context, traditions and behaviors are differentiated as good-bad, that causes the morality classification to differ in each culture (Yıldırım, 2009: 115-118).

There are differences between ethics and morality. Ethics is a branch of philosophy that conducts studies of ethics while morality is a set of rules (Shahriari and Diken, 2016: 167). Ethics is the theory of good or evil, wrong or right, and just or unjust. Morality, on the other hand, makes assessments of relatively more general issues such as social life (Pinnington *et al.*, 2007: 1-20). Moral issues include local

values while ethics includes universal values. Ethics includes unchanging truths across societies (Akgeyik, 2009: 285-290).

### **3. Issues related to ethics**

The dynamics of ethics are mentioned in literature as time and culture. Ethics is trying to reveal what is acceptable and what is not acceptable at a specific time and place. Ethical values and principles affect organizational culture (Yılmaz, 2012: 52).

Culture sets standards through values and attitudes about what life is and what it should be. At this point, the relationship between ethics and culture is initiated by revealing what is right and what is wrong (Örselli, 2010: 26). Culture consists of ethic elements, but the basic stones that make up the culture feed the ethical principles (Gül and Gökçe, 2008:380).

Ethical or unethical behaviors are associated with the society's own culture. An ethical behavior in a society may not be seen as ethical in another community. It is accepted that a business ethics approach that ignores cultural differences is meaningless. Ethical behavior is a relative of culture and sets standards for acceptable behavior. Therefore, managers in the enterprise determine the ethical principles by using the organizational culture and constitute the ethical standards. Briefly, ethical and unethical behaviors arise by blending with the culture of a society (Steinberg and Austern, 1996: 140).

Social responsibility is the impact of globalization on competing enterprises. In the nature of business ethics, protecting the interests of the stakeholders, and the moral behavior of the managers are necessary concepts for social responsibility (Barca, 2015: 74-75). Businesses have been established not only to make profits, but also to protect their environments and the interests of the society. Businesses have added their social side to their economic structures (Balı and Cinel, 2011: 46). The concept of social responsibility has the ability to bring business and society closer, and it increases the welfare of society (Wood, 1991: 691). According to Milton Friedman, the first aim of social responsibility is to increase profitability. Businesses are established for this purpose and continue their lives around this purpose. This aim fulfills the responsibility of the enterprises against both themselves and the market and also leads them to behave ethical (Demirci and Aydemir, 2006: 314).

Social responsibility enables businesses to achieve profitability in the long term. The relationship of enterprises with social responsibility started at the economic dimension and expanded to legal, ethical and philanthropic dimensions. An enterprise must first consider the economic interests of stakeholders, and then fulfill its responsibilities to the state within the legal framework. Then, it should share the rights of employees and stakeholders depending on the code of ethics. Finally, it should give back to the society what it has received from society in a way that increases the welfare of society. The ethical dimension has a significant impact on the sustainability of the corporate social responsibility (Atakan and İşçioğlu, 2009: 126).

There are both similarities and differences between ethics and social responsibility. While ethics is related to the individual, social responsibility is related to the enterprise or organization. However, the origin of social responsibility is based on ethics. The most ethical value of a business is the conduct of social responsibility activities. In addition, ethics forms the basis of social responsibility activities of a firm. (Aydın, 2002).

#### **4. Business ethics and unethical behavior**

The ethics of organizations and how ethics are applied in organizations are discussed under the title of business ethics (McNamara, 2003). Business ethics tries to find answers to questions about which behaviors are acceptable and which are unacceptable for a good working life (Ferrell *et al.*, 2008) in the context of interrelationship between the ethical principles and the organization (De George, 1987). Business ethics is defined as a management discipline which is based on the relationships between working life players, tries to regulate these relations in accordance with common principles, and questions acceptable behaviors in business life within the framework of the cultural elements shared by the society which the organizations operate in. (Yılmaz, 2012: 20).

Business ethics is both necessary and important for businesses in the globalizing world economy. As a result of globalization, multinational firms have been established and employees from different cultures for working in these companies. For this reason, business ethics is necessary to understand each other and to respect their culture. Business ethics has played an important role in the environmental awareness of the enterprises (Doğan, 2017:186-187). In business ethics some generally accepted

principles are desired such as justice, equality, honesty, fairness, impartiality, responsibility, respect for human rights, humanism, loyalty, rule of law, love, tolerance, respect, prudence, democracy, transparency, resisting illegal actions, giving the share of the labor and being an example to employees. (Tonus ve Oluç,2012:150).

Hitt expressed his thoughts about the ethical decisions in his seminar as follows (Aydın, 2002: 21-33, Hitt, 1990):

*“The results I expect are the basis of my decisions on a subject. It is one of the important issues whether or not the subject of my decision is lawful. The main basis of my decisions is the values and strategies of the organization. In my decisions, my personal beliefs and my conscience also have a voice.”*

The words of some scientists about the ethical systems and the moral accuracy of an action are presented below (Örselli, 2010: 29):

- John S. Mill, The moral accuracy of an action is determined by the intended results.
- Immanuel Kant, The moral accuracy of an action depends on standards and laws and is determined by them.
- Jean Jacques Rousseau, The moral accuracy of an action is determined by the norms and traditions that society has.
- Martin Buber, The moral accuracy of an action depends on one's conscience.

While evaluating ethical systems, these opinions bring solutions to unethical behaviors and ethical problems.

The answer to the question of what are the behaviors that are not suitable for business ethics by businesses are summarized as substances. These are (Güven *et al.*, 2004: 802,803):

- Tax evasion,
- To show a tendency to monopolize,
- To make negative propaganda about competitors,
- To create an unfair competition environment,
- To make unfair pricing,
- To make unfair charges,

- Printing and using counterfeit invoices,
- Not to respect consumer rights, to violate consumer rights,
- Launching products against human health,
- To disrespect the rights of shareholders and employees when purchasing a business,
- To be disrespectful to nature and environment,
- Ignoring worker safety and not taking necessary measures,
- To employ uninsured workers,
- To employ workers under the minimum wage,
- To make deceptive-misleading advertising,
- Smuggling,
- Usury,
- Printing counterfeits and scams

##### **5. Linking ethics and costs**

Acting in accordance with the code of ethics has become an indispensable requirement for businesses in the globalized business world (Doğan, 2009: 179). Business ethics plays a protective role for enterprises in today's competitive business environment. By adopting business ethics, businesses are protected from the dangers and risks of unethical behavior (Wells and Spinks, 1996: 21-29).

The main purpose of the businesses is to obtain big profits by offering products and services to their customers. However, most businesses are also involved in many problems. What should be the company's decision when the interests of a business conflict with the interests of society and customers? How can profit making be conflicted with accepted principles of a society? (Boone and Kurtz, 2016: 36-38). Based on these problems, the ethical and cost dilemma has been evaluated in this section.

Today, businesses are expected to benefit their environment, society, employees and customers while protecting their interests. It is desired that enterprises comply with the rules of business ethics, which can be sorted by many other principles such as not harming natural resources, not causing environmental pollution, enriching social life, avoiding tax and obeying the principle of merit. In particular, achieving a



minimum loss in trading relations is the most desirable for the businesses (Taşçı, 2010: 45).

Some responsibilities for businesses are inevitable and they bring serious costs to the business. What kind of measures should be taken to accept these responsibilities? Businesses may cause losses and damages during or after operations. These damages are classified as measurable damages and immeasurable damages. Measurable damages can be compensated, and businesses pay fines for these losses. But the consequences of unmeasurable damages can be more severe (Çelikkol, 2017: 25-33). Unethical behaviors experienced in enterprises are affected by individual and organizational factors. These behaviors have the potential to undermine the organizational culture, reduce the performance and motivation of the organization and create a loss of reputation (Özdevecioğlu and Aksoy, 2005: 96).

Corporate reputation is spreading information about the image of enterprises quickly owing to mass communication tools. Corruption inside or outside of the company, undesirable illegal activities and unethical practices in enterprises cause damages in reputation of the enterprises. One of the ideas that must be adopted by each employee in enterprises is to establish reputation within the organizational culture. The loss of corporate reputation as a result of unethical behavior cannot be easily repaired for the enterprises and cause the enterprises to suffer serious costs. (Sabuncuoğlu, 1998: 57).

Organizational performance is the success and effectiveness of a business, that is, how much a business has achieved its objectives. The performances of the employees, managers and businesses all affect organizational performance. The failure of the employees to perform their duties will cause disruptions in the production of the business which leads the business to be unable to meet the demand. Non-functioning and unethical behavior of managers will affect organizational performance. All of these impacts will increase the costs of the enterprise (Eren, 2011, 61).

Fukuyama makes the connection between organizational trust and ethics by recalling Weber. Fukuyama emphasized that the Protestant work ethic promotes the development of capitalism. Competition requires confidence and confidence is also needed for organizational progress (Fukuyama, 2000). The phenomenon of trust has gained momentum with modern thought. Before the modern management approach

came, only people were important in terms of businesses, but now, technology is also important. Confidence is sought as the basic condition of relations in personal relations, social relations and international relations. Lack of trust returns to organizations as large losses and costs (Erdem, 2003: 72-73).

The culture of an enterprise is influenced by the society in which it lives. If bribery and tax evasion is widely practiced in a society, businesses will be affected and adopt these practices, eventually (Tonus and Oluç, 2012: 152). Businesses may act unethically to protect their profitability. Tax evasion can be seen as beneficial for the firms but not ethical. Which of these options should the company continue with? This behavior may vary depending on the application of ethical rules in management decisions. Sometimes, managers advise the employees to do whatever it takes to win the market and make a profit in order to do make the job done (Tavmergen, 2000: 6). In some countries, the rate of shadow (underground) economy is quite high. In such countries, enterprises are engaged in unethical activities such as employing illegal workers, uninsured workers and child labor. Here, it is necessary to evaluate the relationship between ethics and legal. Legal issues are shaped by the understanding of society. According to Jean Jacques Rousseau, the ethics of society is a reference to legal laws. For example, if a society is opposed to employing illegal workers and child labor, there will also be some laws that prohibit such behavior (Aydın, 2002: 26-29).

The purpose of the business is to make efforts to achieve maximum profit and cause minimum damage to the environment. However, in some cases, the environment can be harmed while achieving maximum profit. Harming the environment is one of the unethical behaviors. Then how should companies evaluate this detail by focusing on cost? In this case, businesses can choose to damage the environment in order to increase their profitability, especially in times when financial activities are lower than expected. Organizations act illegally when they perform poorly and make low-profit. However, there are many reasons for this situation. One of the most important factors is managers. In this case, managers need to encourage ethical behaviors to their employees and businesses as leaders. The cost of unethical behavior is too large for businesses and it is often very difficult to control within the organization (Tonus and Oluç: 2012: 153-154).

## 6. Evaluation and Conclusion

Nowadays, businesses have to take into account the interests of society as well as the economic activity. Businesses need not only make profit but also fulfill many other requirements, because the law expects them to be legal and ethical (Boone and Kurtz, 2016: 65). Therefore, the success of the organization is closely related to the adoption of principles that are appropriate for business ethics. Today, businesses that do not comply with the norms of work ethics are punished by the society by not demanding their services and goods. Businesses are no longer judged by their balance sheets, profits and financial powers, but by their reputation, honesty and image of the society.

There are no ethics, trust and honesty in countries where unethical behaviors such as corruption, bribery, tax evasion, and theft are common, and there are low ethical standards. This negatively affects the success of businesses. Unethical behaviors are applied with the aim of reducing the cost in countries where financial problems are experienced, welfare level is low and there are no ethical principles. In countries where there are high tax rates and financial difficulties, tax evasion can become compulsory for businesses to survive, and it is no longer important to discuss ethical issues in these countries. Because businesses, like humans, are driven by survival instinct, and profit. In taking this decision, the economic situation of the country, the culture it adopts, the principles of ethics and the understanding of society are taken into consideration. This behavior of enterprises supports the Abraham Maslow's hierarchy of needs. That is to say, enterprises first survive, then maximize their profits, and then pursue community interests.

When we look at the vision of today's enterprises, ethical principles stand out. For example, one of the most important principles of a media group is to do their obligation to keep the reputation of the shareholders at the highest level. It is not only necessary to adopt the innovations brought by the globalized world but also to blend these innovations with their own culture and structure.

Finally, acting ethically is an accepted requirement all over the world. However, the geographical position, economic structure, political order, legal system and culture of enterprises change their perspective on ethics. Generally speaking, the costs of enterprises that exhibit unethical behaviors are large. Because when an

enterprise loses confidence and dignity that is essential for its existence, it is exposed to high costs. Often, businesses can cope with high costs, but it is hardly possible to restore trust and reputation.

This study is a discussion in the form of a literature review. Future studies can search for answers to the question of "behaving ethical, or profitable" by surveying with one or more firms.

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