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Codes of Ethics and Security of the Enterprise

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Wojciech Huszlak*

Codes of ethics and security of the enterprise

Introduction

The literature as well as business practice present the approach according to which maximising profit or market share is the main objective of business, and the company is responsible mostly for maximisation of the value for owners and shareholders. The views of M. Friedman¹ and the followers of this theory (shareholders) indicate an extreme approach to meeting social needs. They believe that the objectives of other groups of interest are protected with negotiated contracts and are supported by regulations, e.g. the labour law. With time, these views have become less and less corresponding with the social and economic reality. During discussions on business responsibility and objectives in 1960s, the concept of corporate social responsibility (CSR) emerged. The base of this concept is the stakeholders theory. It is related to the view that the company is part of the society and has obligations not only towards shareholders, but also towards other groups of stakeholders: employees, consumers, suppliers, local communities, etc.

The changing surroundings of the companies puts increasing pressure on managers to take into account the interests of not only owners in the functioning of the business. Among the reasons of increased interest in CSR, the following may be indicated²:

- an increase in social needs resulting from state institutions' inability to satisfy social and environmental needs;

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¹ M. Friedman, *Capitalism and Freedom*, Chicago 1962, p. 133; D. Mele, *Corporate Social Responsibility Theories*, [in:] *The Oxford Handbook, Corporate Social Responsibility*, eds. A. Crane, A. McWilliams, D. Matten, J. Moon, D.S. Siegel, Oxford 2008, p. 55.

² J. Adamczyk, *Społeczna odpowiedzialność przedsiębiorstw*, Warszawa 2009, p. 18.

- an increase in expectations regarding business transparency;
- a need for improvement in the credibility of enterprises on account of business scandals publicised by the media;
- a search for new methods of competing based on trust in view of non-acceptance of aggressive marketing;
- a desire to create competitive advantage based on social sensitivity of the enterprise;
- creation of competitive advantage based on social sensitivity of the enterprise.

The CSR concept is discussed quite extensively in the literature. It is analysed in the context of management, economics, political sciences, business ethics, law or sociology. From the point of view of management sciences, attention is specifically paid to whether social responsibility of a company is strategic and dynamic in nature and is based on continuous improvement and regular cooperation with stakeholders.

The literature provides a number of approaches to the structure of areas of interest in social responsibility. J. Adamczyk lists, for example, the economic, sociological, ecological, ethical, legal and philanthropic areas (Fig. 1). The economic area is dominant in many views. The focus of the business only on maximisation of profit simplifies its responsibility. Taking responsibility in the economic area means not only creating profit, but also pursuit for innovations, increasing competitiveness, increasing market share, popularisation of positive image of the company. The execution of economical social responsibility of companies results in, for example, increasing proceeds of the state from taxes, creating work places, developing quality and differentiation of goods and services, development of human resources with training of employees, as well as development of local entrepreneurship (business activities contribute to establishing of new companies). Sociological responsibility of a company means making effort to ensure work places and safety of work, enhancing social welfare, especially in the communities within which the company is functioning. The ecological area of CSR results from the fact of including protection of the environment in business management. The protection of the environment is not the goal in itself, because it is quality of life that counts most. The scope of responsibility towards the natural environment should be determined with the ethics of operation. Ethical behaviour may consist in self-restraint, which would dictate, among others, economical using of the resources of the natural environment. The ethical area of CSR includes perception of consequences of own decisions and taking responsibility for them and following the ideals of respecting social welfare within the commonly accepted standards. Institutionalisation of ethics in a company means introduction of specific values, standards and moral duties in the form of standards and procedures³. Observing these standards is the condition of trust, and trust in turn has major effect on success in business activities.

³ *Ibidem*, pp. 53–64.

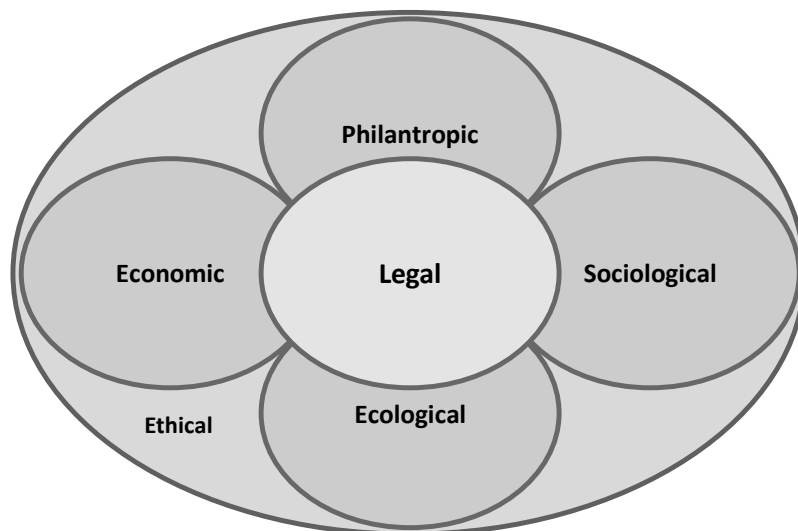


Figure 1. The basic areas of CSR

Source: J. Adamczyk, *Spoleczna odpowiedzialność...*, op. cit., p. 54.

Ethical values of a company

Ethics of business is the basis for the activities which are referred to as corporate social responsibility (CSR). Companies more and more often recognise the role of ethical values and standards in conducting business activities. Ethics is a philosophical field related to studies in morality and developing systems of thought resulting in creation of moral principles. Ethics constitutes a set of recommendations (rules) concerning behaviour and resulting from the moral point of view⁴. The term of ethics is related to perceiving business activities in the so-called three E dimensions, which take into consideration⁵:

1. Effectiveness (efficiency) understood as a degree of execution of activities, a measure of the achieved result;
2. Economicality, regarded as the ratio of the achieved result to the expenditures necessary for the activity;
3. Ethicality, presenting the moral aspect of the activities which constitute business life.

The first two dimensions determine the area which constitutes the core of all practical activities, whereas ethics of business is related to the moral dimension of

⁴ A. Chodyński, *Legitymizacja działań przedsiębiorstwa odpowiedzialnego społecznie*, [in:] *Państwo demokratyczne, prawne i socjalne*, Vol. 4 [The jubilee book dedicated to Prof. Z. Maciąg], Kraków 2014, pp. 397–419.

⁵ B. Rok, *Etyczność, ekonomiczność i efektywność w koncepcji społecznej odpowiedzialności biznesu*, [in:] *Współczesne wyzwania nauk praktycznych*, ed. A. Lewicka-Strzałecka, Warszawa 2007, p. 248.

business activities and constitutes a set of moral standards recognised in the world of business, which specify what is morally appropriate in business, and what is improper.

According to P. Pratley, ethics of business adapts methods and objectives of normative ethics, adjusting them to specific requirements related to moral problems in business activities. It deals with assessment of moral attitudes in the milieu of the conducted business activities, using clearly defined moral standards for this purpose, and develops specific moral recommendations which correspond with the actual issues at hand in business⁶.

The interest of ethics of business as a study discipline is focused on specific levels. W. Gasparski indicates that ethics of business tackles issues related to four levels⁷:

1. Basic (micro): the level of human behaviour (employees, consumers, etc.),
2. Central (mezzo): the level of organised behaviour (companies),
3. System or structure (macro): in the scale of the state or of a group of states (e.g. the European Union),
4. Global: the level of world economy.

The second, central level refers to activities organised internally, occurring in the organisation, and externally, occurring in the closer and farther surroundings of beneficiaries, including the natural environment. The factors which affect ethical values of behaviour in the organisation (endomoral) and organisation against external beneficiaries (exomoral) include: behaviour of executive personnel (leadership), behaviour characteristic of the industry or of the professional corporation, behaviour of people on the same posts, the formal policy of the organisation, own financial needs. The activities dedicated for developing the moral climate of the organisation include: creating moral awareness by the top management, formulation of realistic objectives, making decisions with a view on their ethical dimension, creating programmes and codes of ethics, ethical consulting, establishing a procedure to signal non-ethical behaviours, training in the scope of ethics of business, reviling non-ethical behaviours, recognising behaviours exceeding standards⁸.

Causes of interest in companies with ethical issues

One of the causes of this situation is related to people: managers. Their taking care of ethics of business is part of a well developed process of professionalisation. A professional usually handles ethics by way of learning and observing codes of behaviour and the procedures imposed by them. In planning, organising, making decisions, etc., managers are responsible not only for technical aspects (processes of manufacturing) or financial plans, but also for people. They have to take care about funds of investors, protect the natural environment, not expose consumers to harm, and care of safety and health of employees. High-level managers often have a wide scope of responsibility, running into financial ruin, ecological disasters,

⁶ P. Pratley, *Etyka w biznesie. Podstawy zarządzania*, Warszawa 1998, pp. 34–35.

⁷ W. Gasarski, *Etyka biznesu*, [in:] *Biznes, etyka, odpowiedzialność*, ed. W. Gasparski, Warszawa 2012, pp. 80–83.

⁸ *Ibidem*, pp. 81–82.

death of people, which may result from wrong decisions, crimes or failure to observe procedures⁹.

Own interest is an important premise of the interest in ethics in the conducted business activities, understood in the categories of remaining in the market, growth and profitability. Ethics may serve this interest taking into account relations with consumers and public opinion, relations with employees and relations between companies. One has to notice that in case of relations with consumers and public opinion, breaking the commonly accepted moral principles may carry sanctions in the form of social disapproval, which may endanger success or even existence of the company. For example, disapproval in reference to some activities may result in political pressure to subject them to legal inspection, resulting in changes of legal regulations which restrict such practices as not informing clients about the level of risk (the case of granting credits in Swiss Francs) or pollution of the natural environment (the cases of Bhopal, Exxon Valdez or Piper Alpha). Moral disapproval may turn into political pressure, control, or even boycott of consumers, which is a sufficient reason to pay attention to ethical issues. There are no doubts in case of ethical behaviour towards consumers and public opinion, but it is not so obvious in reference to ethical activities directed inwards the company and its employees. An assumption may be taken in this case that an organisation which cares of the employed and their needs will gain the benefit in the form of more efficient work, higher loyalty and commitment, thus application of ethical principles will serve the interest of the company. In the third case (relations between companies), using ethical principles goes without saying. Companies could not function in the milieu deprived of moral imperative. That is to say, if frauds, theft or deceitful activities were standard in business transactions, they would finally become impossible. Therefore application of ethical principles will serve interest of companies also in relations between them¹⁰.

Ethics of business is the foundation for initiation of activities which are referred to as corporate social responsibility (CSR). A significant role is assigned in execution of CSR to the key values of the enterprise, professed by most of the participants of the organisation and are of essence for its continuation and development¹¹.

Execution of CSR

Companies, in undertaking social obligations, strive to work out certain patterns of behaviour to facilitate their management of social responsibility.

For social responsibility to become effective, it must be an integral element of a company. If it is regarded as a „foreign matter” in the organisation, it will not bring about positive results to the environment or to the company itself. If employees and the management of the company do not identify with the values introduced by social responsibility, then the activities undertaken in its execution may be interpreted as an expression of cynicism.

⁹ G.D. Chryssides, J.H. Kaler, *Wprowadzenie do etyki biznesu*, Warszawa 1999, pp. 30-31.

¹⁰ *Ibidem*, pp. 29-34.

¹¹ A. Stachowicz-Stanusch, *Potęga wartości. Jak zbudować nieśmiertelną firmę*, Gliwice 2007, p. 47, 66, 98-99; A. Chodźński, *Legitymizacja działań...*, op. cit., pp. 406-407.

For this reason, social responsibility of companies must be reflected not only in statements and speeches, but also in plans and activities. Companies which truly want to behave in a socially responsible manner are expected to introduce such formal solutions to the company system that would create permanent grounds for ethical operation and that would, at the same time, constitute a barrier against non-ethical decisions and behaviours.

Social responsibility should be the core of strategic management, which includes:

- determination of its purpose and strategic mission,
- setting of strategic goals and operational goals,
- formulation of strategies to ensure that missions and goals are met,
- implementation and realization of the strategic plan, and
- assessment of strategic efficiency¹².

The CSR idea should permeate all the levels of management and direct the system of strategic objectives, starting with the mission through to the measures used to assess achievement of the objectives. Institutionalisation of the activities undertaken within the execution of CSR is already present at the stage of determining the mission of the business. Mission is one of the more important elements of institutionalisation of ethics in the operation of a company. Finding grounds in ethics is the beginning of the system of corporate social responsibility.

Defining the mission provides the possibility of informing all stakeholders of the intentions of the company. It is a tool to shape social awareness as regards the essence and objectives of the company and helps generate positive attitude of the milieu.

Depending on how companies react to social problems and how they include social objectives in the process of company management, various CSR strategies are executed (passive, reactive, proactive, interactive)¹³.

Various tools and methods are used to express the social policy of a company in the execution of a CSR strategy. Code of ethics is one of them. Codes of ethics constitute the central element in wider ethical programmes and are signs of socially responsible activities.

According to J. Penc, ethical programmes are intended to give business ethic the rank of a standard of strategic importance, and they cannot be treated as a supplementary element in running a company¹⁴. According to A. Lewicka-Strzałecka, „ethical programmes should be used to prevent, detect, report and correct non-ethical behaviours”. The ethical layer has a significant impact on whether companies are able to act in a socially responsible way. Therefore, enterprises construct ethics programmes. A. Lewicka-Strzałecka lists elements that make up an ethics programme¹⁵:

- a formalized code of ethics containing standards recognized by the company,
- training to familiarise the employees with those standards,
- promotion of ethical behaviour (publications, seminars),
- an ethics unit dedicated to monitoring and enhancing compliance with the ethical principles.

¹² P. Banaszyk, as cited in: J. Adamczyk, *Spoleczna odpowiedzialność...*, op. cit., p. 125.

¹³ *Ibidem*, p. 115.

¹⁴ M. Żemigala, *Spoleczna odpowiedzialność przedsiębiorstwa*, Kraków 2007, p. 93.

¹⁵ A. Lewicka-Strzałecka, *Etyczne programy firm: teoria i praktyka*, [in:] *Etyka biznesu, gospodarki i zarządzania*, ed. W. Gasparski, Łódź 1999, pp. 161–171.

They fulfil two main functions: internal – they make the enterprise staff aware of the ethical activity it conducts, and show the goals and the means to achieve the same, and external – they support the creation and maintenance of trust among stakeholders.

CSR and security

The literature provides various breakdowns of the security notion. One of them includes¹⁶:

1. Security of the individual or of the group (an individual, a small group, the society, mankind),
2. Security of objects (buildings, machines, products, etc.),
3. Security of finances (the cash desk, money, securities, etc.),
4. Security of information (data, correspondence, etc.).

Due to the increasing significance of ecological requirements, ecological security is also claimed, increasingly considered at the enterprise level as a component of its security¹⁷. Ecological security is most often associated with mitigation and elimination of ecological hazards for the natural environment¹⁸.

CSR-related aspects of security of the enterprise are reflected in documents and guidelines in many international institutions, as well as in codes of ethics, social reports and practices followed at the enterprise level. Taking them into consideration results, among others, from following domestic and international acts of law, resolutions and regulations in force, as well as regional and local law. These regulations define, among others, standards of security, protection of the environment and operational use of technical equipment, describe requirements for quality of products and services, indicate the proper behaviour in various markets or ban specific practices.

Each enterprise has its own circle of beneficiaries in relations with which it may apply different approaches¹⁹: proactivity, adjustment, defence and ignoring. Each one of the groups of beneficiaries is interested in a specific type (area) of enterprise security, e.g. employees in safety of employment, working conditions, clients expect safe products, protection of personal details (information), ecological products, owners (stockholders, shareholders) seek security in all the possible areas, because any limitation to it or its lack may have direct financial consequences and effect on perception and reception by beneficiaries, which translates into the reputation of the company. Having a code of ethics is the sign of executing CSR principles and the declaration of ensuring security for various groups of beneficiaries.

¹⁶ L.F. Korzeniowski, *Podstawy nauk o bezpieczeństwie. Zarządzanie bezpieczeństwem*, Warszawa 2012, p. 77; *Bezpieczeństwo wewnętrzne państwa. Wybrane zagadnienia*, ed. S. Sulowski, M. Brzeziński, Warszawa 2009, p. 33.

¹⁷ A. Chodyński, *Nauki o bezpieczeństwie a nauki o zarządzaniu – paradygmaty i tożsamość*, „Bezpieczeństwo. Teoria i Praktyka” 2013, No. 2 (XI), pp. 7–18; M. Kopczeński, J.M. Krawczyk, *Wybrane elementy bezpieczeństwa wewnętrznego państwa na podstawie założeń „Strategii bezpieczeństwa narodowego Rzeczypospolitej Polskiej”*, „Doctrina. Studia Społeczno-Polityczne” 2011, No. 8, p. 104.

¹⁸ A. Chodyński, A. Jabłoński, M. Jabłoński, *Strategia bezpieczeństwa ekologicznego przedsiębiorstwa*, [in:] *Zarządzanie rozwojem przedsiębiorstw i regionów*, ed. A. Chodyński, Kraków 2008, p. 50.

¹⁹ A. Chodyński, *Proaktywne zarządzanie aspektami ekologicznymi w przedsiębiorstwie – perspektywa strategiczna*, [in:] *Ekologiczne aspekty zarządzania rozwojem przedsiębiorstw i regionów*, ed. A. Chodyński, Kraków 2011, p. 18.

Codes of ethics as a CSR tool

Codes of ethics aim to define standards and principles that ought to guide the behaviour of the addressee in a particular way. They are regulatory instruments, they may respond to a broad range of regulatory concerns, and be established at the initiative of governments. A distinguishing feature of codes of conduct is that they are voluntary in nature rather than legally binding²⁰.

In business practice, companies have codes of values, codes of good practice, codes of conduct, codes of compliance, and codes of ethics. Yet, the key importance lies not in the names of the codes, but in two of their properties – normative nature (they are collections of norms of conduct and principles which the enterprise declares to observe), and application (addressed to the company's employees, other stakeholders – e.g. community, suppliers). The literature specifies various types (categories) of ethical codes²¹:

- unilaterally accepted by enterprises – these relate to actions taken by them, or are addressed to their contractors,
- accepted by various sorts of trade business associations or wider groups which gather employers,
- resulting from negotiations between stakeholders, including trade unions and interested non-governmental organizations,
- intergovernmental – developed at an international level by state governments as part of international organizations.

Ethical codes should be designed with the participation of both employees and other stakeholders, and the values contained therein should not diverge from the specificity of the enterprise and the surroundings it operates in²². Company codes specify the scope of responsibility resting with the management and the supervisory board, arising from the obligations towards society undertaken by the enterprise. The code specifies certain rules on what is acceptable and what is outside the category of fair action. A formalised list of ethical values and norms which the enterprise observes helps the managerial staff to run the company and becomes a lodestar for conduct for the staff and other stakeholders.

Codes of ethics constitute the central element of ethical programmes. Companies may undertake various activities to increase their effectiveness: development of professional standards, development and implementation of ethical education programmes, establishing a unit for ethics, promoting ethical behaviour with awards, publications, seminars, continuous monitoring of observation of ethical standards, whistle-blowing (the right to inform about crime and non-ethical behaviour), conducting an audit of ethics, and periodical corrections of the code of ethics.

Codes of ethics differ considerably in terms of scope and detail of content. Usually, they include the issues which are important in the given organisation. The most frequently quoted elements of codes of ethics are: safety of products and services,

²⁰ H. Keller, *Codes of conduct and their Implementation: the Question of Legitimacy*, [in:] *Legitimacy in International Law*, eds. R. Wolfrum, V. Röben, Heidelberg–Berlin 2008, p. 220.

²¹ *SAGE Brief Guide to Corporate Social Responsibility*, Thousand Oaks 2012, pp. 81–93; M. Rybak, *Etyka menedżera. Społeczna odpowiedzialność przedsiębiorstwa*, Warszawa 2004.

²² M. Żemigala, *Społeczna odpowiedzialność...*, *op. cit.*, p. 95.

safety at work, informing about failures in comply of standards (whistleblowing), storing and sharing information, privacy in the work place and outside of it, relationships with politicians, gifts, quality, sexual harassment, environmental protection, confidentiality²³.

The issues included in the codes should result from the issues and dilemmas indicated by the management and employees. A well designed code of ethics contributes to reduction of costs and increase in profits, because it²⁴:

- creates positive image of a company,
- reduces conflicts of interests,
- increases trust of employees, clients, suppliers, partners (lower transactional costs),
- enhances the credibility and loyalty of employees
- reduces cases of lying, internal theft, corruption, fraud and other acts of abuse.

The literature also expresses negative opinions on codes of ethics, including their encouragement of ethical minimalism, following the rule that „whatever is not forbidden by the code, will be allowed.” Designing codes based on templates of legal documents without justifying the adopted standards, values and rules is also their failure. The same applies to promoting such values as, for example, protection of the environment, life and health, etc., which are universally accepted, thus being banal and lacking motivation power; as well as vagueness which results in lack of decisive power (e.g. „protect the environment”)²⁵.

Security aspects in codes of ethics in Polish enterprises

Codes of ethics are very popular in Western Europe: ca.40-45% of companies have their own codes of ethics. The USA are definitely ahead of the trend, with over 85% of companies having their CoE. In Poland, few enterprises applies ethical codes. For this situation to change, numerous entities would have to take action - the state (in the scope of legal regulations, e.g. corruption, lobbying), or non-governmental organizations, universities (research, education, promotion, popularization).

CSR is the subject matter of interest mostly for large enterprises, most often quoted in the stock exchange and contributing in the indexes, e.g. *Respect Index*. A significant element of execution of the premises of social responsibility comes also in the fact of developing monitoring and reporting systems, collecting data from various sources, internal and external communication of intentions and results²⁶. Effective communication should be done with social reports based on the GRI

²³ W. Gasparski, *Kodeksy i program etyczne*, [in:] *Biznes, etyka, odpowiedzialność*, ed. W. Gasparski, Warszawa p. 234.

²⁴ W. Gasparski, A. Lewicka-Strzałecka, B. Rok, G. Szulczewski, *Rola i znaczenie programów i kodeksów etycznych*, [in:] *Etyka biznesu w zastosowaniach praktycznych: inicjatywy, programy, kodeksy*, eds. W. Gasparski, A. Lewicka-Strzałecka, B. Rok, G. Szulczewski, Warszawa 2002, p. 28.

²⁵ M. Rybak, *Etyka menedżera...*, op. cit., p. 140.

²⁶ A. Chodyński, W. Huszłak, *Determinants of Corporate Social Responsibility (CSR). Implementation in Companies*, [in:] *Socially Responsible Business*, eds. D. Fatula, B. Krstič, Kraków 2014, pp. 23–42.

reporting standard. With the above premise, the author reviewed codes of ethics of the companies which communicate their results with social reports and are part of the most represented area in RespectIndex: the financial industry. The subject matter of the analysis was identification of aspects related to enterprise security. The analysis employed the breakdown which takes into consideration security of the individual or of a group, objects, finances, information and ecology.

Safety of the individual or of the group refers to all entities with their own interests which express ambitions of the execution of these interests²⁷. These may be single persons, various social groups. In case of companies, these may be employees, clients, suppliers, cooperating parties, local community.

Safety of objects refers to the assets of the enterprise, including machines, equipment, means of transport, tools and the related technical performance of these assets and characteristics which may affect, for example, health or life of clients or employees.

Financial safety of the enterprise shall be understood as the financial guarantee of existence and growth of the enterprise resulting from daily long-term efforts of the enterprise to ensure good financial condition²⁸, but should also be related to ensuring protection of the collected funds and executed transactions.

Information safety should be understood as the possibility of acquiring good quality of information and protection of the information at hand against loss. According to this understanding of information safety, the point is not only about protection of information but also about ensuring conditions to meet objectives of the enterprise²⁹.

Ecological safety has many definitions in the literature. One of them defines it as the „permanent and continuous process aimed at achieving the required ecological condition protecting peaceful and healthy existence of all the elements of the ecosystem with various measures compliant with the rules of internal social coexistence of the state and of international communities.” The essence of safety is brought down to protection of the environment and efforts leading to avoiding any hazards, at the same time stating that this process should be executed with participation of many component elements³⁰.

29 enterprises provided CSR reports in 2013, including 22 following the GRI standard. Out of 23 RespectIndex companies, 17 is publishing social reports. The financial industry is most numerous in the Respect index, with 6 companies, including 5 banks and 1 insurance company. One bank of this group does not publish social reports. Therefore, the codes of ethics of 5 companies were taken into consideration. One of these companies did not have a formal code of ethics, which is why the final analysis takes into account 4 companies.

²⁷ S. Koziej, *Bezpieczeństwo: istota, podstawowe kategorie i historyczna ewolucja*, „Bezpieczeństwo Narodowe” 2011, No. II – 18, p. 20.

²⁸ L. Karbownik, *Pojęcie i obszary kreowania oraz zapewniania bezpieczeństwa finansowego przedsiębiorstwa*, „Acta Universitatis Lodzianensis, Folia Oeconomica” 2012, Vol. 267.

²⁹ L.F. Korzeniowski, *Podstawy nauk o bezpieczeństwie...*, op. cit., pp. 147–148.

³⁰ J. Haber, *Bezpieczeństwo jako determinanta stosunków międzynarodowych*, [in:] *Determinanty polityki zagranicznej i międzynarodowej*, ed. E.J. Pałyga, Warszawa 1981.

Table 1. The result of the analysis: security aspects in codes of ethics in Polish enterprises

Type of safety	In codes	Company			
		A	B	C	D
Individuals or groups	Respecting universal human rights and freedoms, equal treatment irrespective of gender, race, ethnic origin, denomination, religion, nationality, sexual orientation, age, disability, political opinions, trade union membership.	x	x	x	
	Clear rules related to the rights to act on behalf of the company: granted to employees by the board of directors or management. This means that no employee may represent the company if he is not authorised. This also applies to making decisions by the proper persons.	x			
	Ensuring proper and safe working conditions for employees, associates, subcontractors and suppliers. Wherever activities are conducted, the regulations of the law and requirements are taken into account which refer to health and safety.	x		x	x
	Unjustified differentiation of conditions of cooperation with business partners is not applied, in particular in respect of nature, form or scale of activities of the intermediaries.	x			
	Anti-discrimination and anti-mobbing rules and procedures.		x	x	x
	Observing the right to privacy of employees.	x	x		
	Ensuring the health care system, conducting preventive activities and propagating healthy, active lifestyle and maintaining the necessary balance between work and personal and family life of employees.			x	
	The rules against official duties executed under influence of drugs and alcohol, having drugs, firearms, cold steel and ammunition in the work environment.			x	
	Cooperation only with the suppliers who meet all the legal requirements and guidelines of the company related to work, employment, HS&E, and who regard employees and others in an honest way and with due respect.		x		
	Observing the regulations related to group contracts, immigration, working time, salaries and work hours, as well as the regulations banning forced work, hiring children, human trafficking.		x		
	The rules related to not undertaking retaliatory actions against an employee who reported a problem concerning violation of policy or law, on the condition that the report is not false.	x	x	x	x
	Rigorous plans of safety and crisis management in order to ensure safety of employees (identification and protection against risk caused by people or natural events which affect employees).		x		

Wojciech Huszlak

Objects	The rules related to using the assets of the company in accordance with their intended use and their protection, including for purposes of conducting business activities, disposing of it.	x		x	x
	The rules taken into account related to caring about resources of the company as about one's own. Protection of tangible resources (e.g. buildings, equipment, computers, including networks, systems, devices) and intangible resources of the company is taken into account (brand, goodwill and reputation).	x		x	x
	The rules are defined related to running safety tests for products before making them available for the user and monitoring cyber safety hazards and susceptibility of these products to such hazards.		x		
	The regulations of the law and the requirements for safe working conditions are taken into account, and all situations and circumstances are immediately eliminated which may constitute hazard, and employees and their clients are obliged to observe safety rules.	x		x	
	Rigorous plans of safety and crisis management: identification and protection against risk caused by people or natural events affecting plants, assets and IT systems, or products, services and the supply chain.		x		
Financial	Professional attitude to sale support: quick liquidation of harm and payment of damages, development of the claims adjustment network, its availability, professionalism of employees and high standard of the support.	x			
	The rules related to customer service which offers and promotes products and services compliant with his profile, consciously not exposing the client to excess risk or offering him products or services incompatible with his needs.	x		x	x
	Clear rules for supplier selection, supervision: observation of the law in conclusion of agreements, purchase decisions based only on criteria of price, quality, technical parameters and necessity, avoiding transactions which could pose doubts or create the impression of improper or illegal, due to their nature or method of conducting trade negotiations.	x	x		
	The rules related to conflicts of interests: refer to, among others, making business contacts, no agreements are concluded on behalf and for the benefit of the company in which members of families are a party, employees are obliged to inform about financial interests in cooperating entities, limitation of personal transactions resulting from the ban on using confidential information, the duty of ongoing reporting to superiors of all conflicts of interests which may cause or cause prospective activities in detriment of the company, avoiding „exclusive contacts”.	x	x	x	x

Codes of ethics and security of the enterprise

	The rules related to preventing money laundering and financing terrorism.	x	x	x	x
	The rules related to preventing corruption, e.g. the gift policy (the register of gifts or benefits), the rules related to ban on giving in contacts with state institutions and in the private sector even minor payments to facilitate speeding up routine administrative activities.	x	x	x	x
	Meeting standards of the information policy of public companies, providing the Shareholders timely, clear and appropriate information on their activities.	x	x	x	x
	Observing all export regulations in the international trade, economic sanctions and customs regulations, which regulate transfer of goods and technologies across borders.		x		
	Management decisions based on reliable economic analysis and complete facts along with the appropriate account of short- and long-time risk.		x		
	The rules banning counselling clients in tax issues.				x
Information	Protection of personal details of employees, clients, contracting parties and users of websites and their use only for purposes related to the activities of the company.	x	x	x	x
	The rule of information confidentiality: each employee is obliged to take care about safety of electronic devices provided by the company and to protect them and properly supervise.	x	x	x	x
	Protecting information, including confidential, proprietary, trade, and information related to employees of the company and of its suppliers, clients, including, among others, observing all principles and relevant regulations of the law related to storing documents and books.	x	x	x	x
	Protection of all resources, information, which are the intellectual property of the company: databases, registers and archives, etc., including observing the regulations concerning intellectual property and avoiding unauthorised use of intellectual property owned by other persons or organisations.	x	x	x	x
	Protection of personal details and guarantee of maintaining full confidentiality of the obtained information for persons reporting irregularities.	x	x	x	x
	The rules related to maintaining secrecy after completion of work for the benefit of the company.				x
	The rules related to receiving non-public state information about the process of selection or offer of competitors, unless the person responsible for government procurements clearly and lawfully approved disclosure of such information.		x		
	Security rules related to participation of employees in social media (publishing information, comments, opinions).				x

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	Ban on making available or sharing any of the following types of information with any competitor or its representative, in person or electronically or during a business meeting: prices, offers, clients, suppliers, sale territories, products, conditions of sale, production, costs, profits or margins, share in the market, sale strategy, marketing or development in the scope of products or services, methods of distribution, data concerning employment.		x		
Ecological	The rules related to observing the regulations of the law, the requirements in terms of the natural environment, including, among others, applying environmental clauses wherever such entries may have application, installing, maintaining and monitoring means of environmental control, effect on the environment.	x	x	x	x
	In case of any new activities, risk is assessed related to protection of the environment and HS&E (designing a new product, its sale on a new market, construction of a new plant, purchase of a new company).		x		
	The policy on protection of the environment includes everything from production or repairs of products and purchase of companies, to driving vehicles and waste utilisation.		x		
	Cooperation only with the suppliers who meet all the legal requirements and guidelines of the company related to the environment.		x		

Summary

Codes of ethics constitutes an important element in the execution of CSR. Their application effectiveness depends on undertaking the appropriate actions. It is important that: the implementation of codes of ethics is done on the basis of wider solutions, e.g. programmes of ethics; Codes of ethics does not constitute the „shelf” solution; development of codes of ethics is done with participation of as wide group of stakeholders as possible; Its implementation is preceded with training events; continuous monitoring and updating. As the analysis of codes of ethics showed, enterprises which execute CSR principles take into consideration various aspects of safety of the enterprise, and the normative and preventive nature of the codes may affect the level of meeting expectations of the particular beneficiaries as regards safety.