## BUSINESS ETHICS AS A CORPORATE CODE (ДІЛОВА ЕТИКА ЯК СКЛАДОВА КОРПОРАТИВНОГО КОДЕКСУ)

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Ця доповідь висвітлює сучасні підходи до втілення принципів ділової етики на підприємствах торгівлі, більшість із яких розуміє, що корпоративна стратегія не  $\epsilon$  ефективною без такої важливої складової, як ділова етика.

Most organizations have learned that it is not enough to have a well-designed corporate strategy in place. Equally important is to be able to implement this strategy. In fact, one projection is that only about ten percent of all strategies are effectively implemented. If implementation is to succeed, the entire organization must be committed to the strategy and even the smallest detail should not be overlooked.

Corporate codes have long been viewed as the major organizational structure in which to implement ethical policy. However, codes of conduct continue to be criticized as being too general, containing too many platitudes, serving purely as public relations ploys or being designed strictly to avoid legal problems. Corporate codes should be specific. Employees need guidance in interpreting their actions. Finally, codes should be revised periodically. That is, they should be living documents and updated to reflect current ethical problems.

Ethics committees, training and conferences are a second structural method for implementing ethical business policies.

Another structural suggestion for implementing business ethics is an ethical audit. Just as financial and marketing audits seek to gain information about these functions; an ethical audit would pose questions about manufacturing practices, personnel policies, dealings with suppliers, financial reporting and sales techniques to find out if ethical abuses may be occurring.

The informal organization or corporate culture is the second component of the organizational dimension of ethics implementation. The informal organization creates the culture and formal policies are then a reflection of that culture.

It is not enough to have the structure and culture that support ethical decision making. These organizational dimensions must be combined with implementation responsibilities and tasks so that a firm is ethical in its execution of strategies.