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METHODOLOGICAL PRINCIPLES OF THE FORMATION OF BUSINESS ETHICS IN MODERN CONDITIONS

Abstract. The goal of the article is to determine the essence and main purpose of business ethics and to analyze the main problems of business ethics in modern conditions. It should be noted that business ethics is a component of the ethics of business relations, which examines the peculiarities of the functioning and development of morality in the field of entrepreneurial and commercial activity and formulates appropriate recommendations for this field. Investigates such issues as the existence of mass poverty and the concentration of significant wealth in the hands of a small number of the population, the relationship between small and large firms, competition, pricing, and the truthfulness of advertising. Business ethics reacts to the problems of preserving the natural environment. On these and many other issues, she convinces that the minimum moral duty of business is not to harm society, people, and the environment. The following are highlighted as the main principles of international business: from the good of shareholders to the good of its key partners; the economic and social impact of business on the development of progressive processes in the world community; business ethics: from the letter of the law to the spirit of trust; respect for legal norms; support of multilateral trade relations; care for the environment; refusal of illegal actions. In the research process, general scientific methods were applied: analysis (to form the main problems of business ethics), comparison (when comparing the ethical behavior of different enterprises), synthesis (to generalize the concept of business ethics). It was found that each company has its own moral system, but people compromise with their own values under the influence of the conditions of the business "organization" in which they work, so it is necessary to use such

measures and methods as ethical codes, ethics maps, ethics committees, social audits, ethical behavior training, ethical expertise, ethical counseling. The conducted research made it possible to investigate the problem of business ethics, evaluate them and provide recommendations on the implementation of the principles of ethics in the business environment. The obtained results can be used in building good neighborly relations between enterprises.

Keywords: business ethics, ethical codes, business environment, social responsibility, norms of business morality, competitiveness.

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МЕТОДОЛОГІЧНІ ЗАСАДИ ФОРМУВАННЯ ЕТИКИ БІЗНЕСУ В СУЧАСНИХ УМОВАХ

Анотація. Мета статті полягає у визначенні сутності й основного призначення етики бізнесу та проведення аналізу основних проблем етики бізнесу в сучасних умовах. Слід зазначити, що етика бізнесу – складова етики ділових відносин, яка досліджує особливості функціонування і розвитку моралі у сфері підприємницької, комерційної діяльності і формулює для цієї сфери відповідні рекомендації. Досліджує такі питання, як існування бідності широких мас і зосередження значних багатств у руках незначної кількості населення, відносини малих і великих фірм, конкуренція, ціноутворення, правдивість реклами. Реагує етика бізнесу на проблеми збереження навколишнього природного середовища. З цих та багатьох інших питань вона переконує, що мінімальний моральний обов'язок бізнесу полягає в тому, щоб не шкодити суспільству, людині, довкіллю. В якості головних принципів міжнародного бізнесу виділені наступні: від блага акціонерів до блага його ключових партнерів; економічний і соціальний вплив бізнесу на розвиток прогресивних процесів у світовому співтоваристві; етика бізнесу: від літери закону до духу довіри; повага правових норм; підтримка багатосторонніх торгових відносин; турбота про навколишнє середовище; відмова від протизаконних дій.

У процесі дослідження було застосовано загальнонаукові методи: аналіз (для формування основних проблем етики бізнесу), порівняння (під час зіставлення етичної поведінки різних підприємств), синтез (для узагальнення поняття етика бізнесу). Виявлено, що кожне підприємство має власну систему моралі, але люди йдуть на компроміс із власними цінностями під впливом умов ділової «організації», в якій вони працюють, тому необхідно використовувати такі заходи і методи, як етичні кодекси, карти етики, комітети з етики, соціальні ревізії, навчання етичній поведінці, етична експертиза, етичне консультування. Проведене дослідження дало змогу дослідити проблему етики бізнесу, провести їхню оцінку та надати рекомендації щодо впровадження принципів етики в бізнес-середовище. Отримані результати можуть бути використані в побудові добросусідських відносин між підприємствами.

Ключові слова: етика бізнесу, етичні кодекси, бізнес-середовище, соціальна відповідальність, норми моралі бізнесу, конкурентоздатність.

Statement of the problem. Throughout its history of development, humanity has gone through various stages in relation to enrichment, changing views on the essence and role of wealth and accumulation. It is ironically confirmed that ancient thinkers were among the first to think about moral existence, which is not determined by material gain. Thus, Plato in "The State" considered the desire to accumulate material wealth as a passion that has no limits, and the cause of all injustices and vices, and if it is not limited in any way, it will threaten the well-being of the state. Aristotle, in the fifth book of Nicomachean Ethics, devoted to justice, examines the conditions for concluding a just contract between producer and consumer and concludes that the question of justice would not arise if the producer and consumer did not need. The problem of a person's social responsibility as responsibility for his actions before society and himself has a complex, complex nature. Recently, there has been an interest in scientific and applied aspects of responsibility in general and social responsibility in particular, as well as in many related ones. This is due to the discrepancy between the need to raise the moral and spiritual potential of society, on the one hand, and the real course of events, namely: undesirable changes in the structure of values and social norms of behavior of members of society and its institutions, on the other.

This problem affects not only the everyday life of society, but also the conduct of business activities. World business is increasingly focused on solving social problems both at the national and global levels. Enterprises with a social purpose are recognized as a separate special direction of economic activity. Therefore, the introduction of forms of management that are effective

in social and moral contexts will make it possible to form a sustainable society and ensure the continuous activity of the management cycle. Factors of economic efficiency should be significantly supplemented by factors of an ethical, social and environmental nature. Ethical priorities of an entrepreneur: confidence in the usefulness of his business not only for himself, but also for society; recognition of the need for competition and the simultaneous desire for cooperation; respect for the individual; respect for any property, state power, social system, legislation; trust in others, respect for people's professional skills; recognition of the value of education, science, culture; desire for innovations; humanism; assistance to vulnerable people; raising the level of religious, ethical, cultural values in society.

The current stage of national state formation is characterized by democratization and improvement of the national legal system. Under these conditions, special attention is paid to the formation of the legal framework of Ukraine, taking into account the experience of European communities. The key vector of the constitutional reform started in Ukraine is ensuring the decentralization of national power, which acts as the main tool for the transformation of social relations today and is characterized by the maximum approximation of power, management tools and services to every citizen, while involving them in the implementation of the process of managing state affairs. Accordingly, it becomes clear that Ukraine, under such unfavorable conditions of the internal and external environment, needs not only a partial transformation and the implementation of individual reforms, but also the implementation of significant radical changes in the economy and society.

U. Beck, M. Porter, M. Kramer insist that the well-being of enterprises depends on social progress, raising social standards for the entire population. So, the latter put forward the idea of \u200b\u200bvalues that are common to business and society. The authors believe that business takes only third place, at best, to social problems. If the priority for business is economic efficiency and profit, then the priority for society and the state is social order and social peace, because without a social world, there is no need to talk about any efficiency and profitability. And one of the means of ensuring the social world is social justice, observance of moral norms and principles. Modern business ethics is an attempt to restore the lost value, meaningful unity of the world of economy and the world of culture. The study of the problem of business ethics is conditioned by the development of a democratic, legal, social state with a market economy in Ukraine, as well as integration into the international economy and the European Union, where an ethical approach to business management based on the principles of social management operates.

Analysis of the latest research and publications. In the field of understanding the ethics of Ukrainian management and its social responsibility,

Ukrainian scientists are working quite productively: B. Budzan, F. Khmil, H. Shchokin, G. Dmytrenko, O. Kuzmin, Yu. Palekha, V. Gerasymchuk, G. Kovalenko, A. Shegda, G. Hast and others. Theoretical positions on the formation and application of adaptive strategies in coverage in the works of domestic and foreign scientists, in particular: R. Akoff, Y. Anisimov, I. Ansoff, A. Baranovskyi, A. Bulatov, G. Burenina, O. Vykhanskyi, L. Vorotina, J., P. Reynolds, M. Stegney, D. Storey, I. Strutynska, A. Fayol, J. Schumpeter, and others. Scientific and practical aspects of the use of adaptive strategies in the development of small business enterprises in the conditions of functioning of territorial communities were made by such researchers as: O. Balabenko, Ya. Belinska, M. Budnik, Z. Varnalii, O. Dovgalova, O. Zavyalova, I. Irtishcheva, O. Kirylenko, O. Kolodina, P. Kotler, G. Kosharna, Zh. Krysko, M. Luchka, S. Mocherny, K. Orlova, O. Panukhnyk, N. Popadynets, L. Rozhkova, V. Sakharov, L. Sokolova, Yu. Stepanova, S. Shults and others.

Setting the task. The purpose of the study is to determine the essence and main purpose of business ethics, as well as to analyze the problems of business ethics in modern conditions.

Presentation of the main material. Economic ethics presupposes the supremacy of man over material flows in the production process, which he controls, giving it a humanistic character, because it is through labor that the desired profit is achieved. This means that the economic goal, the means, forms and methods by which it is achieved are economically and ethically justified only when they contribute to the general increase in the productivity of individual and social labor and, on this basis, to the improvement of the well-being of each person.

Another factor of ethical business is the presence of moral and legal prerequisites for its functioning. Such prerequisites are a set of legal and ethical principles, norms and rules that regulate the relations of economic market entities with the state, with consumers, with society as a whole, as well as interpersonal relations in entrepreneurship and personal ethics of management. The principles and norms of business morality and the morality of a businessman include honesty, trust, justice, partnership in relations, conscientious performance of duties, openness, and faithfulness to one's word.

In its most general form, a business goal is defined as a business goal whose main principles are fairness and efficiency. It includes the following elements: the goal of management; the purpose of relations with the state, business partners, consumers, society; ethics of interpersonal relations, business negotiations; moral principles and social responsibility of business; the personal goal and business culture of an entrepreneur, the goal of self-affirmation [1-5].

The functioning of business ethics is associated with an ambiguous interpretation of such a philosophical problem as the compatibility (incompatibility) of business and morality.

The purpose of business (commercial, entrepreneurial, any other activity permitted by law for profit) with a component of the ethics of business relations. These relations cover not only the production, organizational, legal spheres, because even very close people (relatives, friends, loved ones) from time to time with їx subjects, for example, during the distribution of inheritance, joint purchase of housing, vehicles, a6o cooperating in the same organization . The purpose of business in a broad sense is a set of ethical principles and norms that should guide the activities of organizations and their members in the field of management and entrepreneurship. The purpose of business is to study the conformity of moral standards of human activity with the goals of a business organization [2].

Ethics expresses the purpose of business through utility, acting as means of doing business.

Under the conditions of historical changes in the organization of the modern business world, business ethics is becoming an important component of culture and entrepreneurship, increasing the level of corporatism and the information revolution. With the help of business ethics, the necessary aesthetic values for each person are formed, entrepreneurs better navigate complex problems.

It is known that business ethics as a special ethics includes descriptive and normative parts in its definition. 3 on the one hand, it reflects the manifestation of general principles of morality in a specialized sphere of human activity, records and describes the specifics of this manifestation. 3 others — acts as a kind of summation of moral requirements — norms, with the help of which specific problems should be solved, and which constantly accompany the professional activity of a businessman.

The business goal, therefore, will sink both a purely theoretical function and a practical function, being a system of ethical guidelines in business [3]. Corporate ethics, unlike universal ethics, is determined by the specifics of the organization's activities and goals, as well as stereotypes of behavior that have historically developed in this organization. It is part of the territory — normative — system, the so-called corporate culture. The latter includes not only ethical, but also other values, as well as beliefs, rituals, symbols [2,7-9].

Business ethics is aimed at distinguishing between ethical and unethical, and at the same time the rules of cultural, civilized relations in any business affairs of equal, independent partners interested in combining efforts to solve the problems of the organization whose interests they represent.

Basic principles of business ethics:

1) business responsibility — from the good of shareholders to the good of its key partners;

2) economic and social impact of business — to progress;

3) justice and the world community; business ethics — from the letter of the law to the letter of trust;

4) respect for legal norms;

5) support of multilateral trade relations;

6) care for the environment;

7) refusal of illegal actions.

These principles ensure the nature of relations between macro-subjects of the social and economic structure of society — organizations, the state, society. Non-observance of ethical principles at the macro level leads to a constant loss of efforts to solve ethical problems at the level of labor teams.

Each company has its own moral system, but observations prove that if people compromise their own values under the influence of the conditions of the business organization in which they work. In order to confirm the ethical behavior of managers and ordinary employees, you can use measures and methods recommended by business ethics researchers:

1. Codes of ethics. Codes of ethics are standards that describe a general system of values, ethical rules that are expected to be followed by employees of an organization (institutions, industries, companies, enterprises, etc.). The purpose of the Code of Ethics is to establish ethical norms and rules of official conduct of the company's employees for the dignified performance of their professional activities, as well as to help strengthen the authority and trust of citizens.

2. As a rule, organizations provide ethical standards to their employees in the form of printed materials.

3. Maps of ethics. This is a set of ethical rules and recommendations that specify the ethical code of the corporation for each employee of the company. They also contain the name and telephone number of the company's ethics consultant. The method is actively used in Japanese companies.

4. Committees on ethics. They are created by some organizations to evaluate daily practices, almost all members of such committees are senior managers. Organizations that do not create їх employ a specialist in business ethics, a so-called ethics attorney. Its role is to develop a position on ethical issues related to the organization's actions, as well as to engage the function of the "social conscience" of the organization.

5. Social audits. Їх is proposed for evaluating and organizing reports on the social impact of the organization's actions and programs. Supporters of

social auditing believe that reports of this type can indicate the level of social responsibility of the organization, as well as the performance of the function of the "social conscience" of the organization.

6. Teaching ethical behavior. It is used by organizations to confirm indicators of the ethical behavior of managers and ordinary employees. At the same time, workers are introduced to business ethics, which increases their susceptibility to possible ethical problems.

7. Ethical examination. It is a comprehensive analysis of a specific aspect of the organization's activities that is of concern to senior management, staff, or the public and may affect the organization's image and prospects. The result of such an examination is a system of proposals aimed at improving the moral climate and moral respectability of the organization, as well as making corrections in the practice of the organization's activities.

8. Ethical consulting. It is performed when the organization's problems cannot be solved by the organization's own forces due to the complexity and contradiction of the situation associated with specific moral dilemmas, for which competent independent specialists in business ethics are invited. Professional codes come from professional ethics and regulate relations in professional communities and are effective for "liberal professions". Professional ethics is a specifically defined set of moral norms that serves as a guide to behavior in a particular professional activity. Therefore, professional codes are based on the same ethical principles as corporate codes, but they contain standards of conduct for a specific profession or type of activity. Codes regulate the behavior of specialists in difficult situations characteristic of a certain profession, raise the status of the community in society, build trust in the representatives of this profession, and strengthen its significance.

One of the first professional codes was the Hippocratic oath - the code of doctors. Currently, codes of professional ethics are being developed by business unions, bankers' associations, associations of advertising agencies, etc. For example, the Union of Industrialists and Entrepreneurs of Russia created an ethics commission and developed the "Charter of Corporate and Business Ethics", which provides for the announcement of a boycott of those entrepreneurs who violate business ethics. This charter is considered as a step towards a civilized resolution of disputes between entrepreneurs. The Code of Ethics and Standards of Professional Practice was approved by the recently created Ukrainian Association of Managers-Consultants. It stipulates that the members of the association undertake to maintain a high ethical and civil level of activity, to carry it out in such a way as to serve the society in accordance with the existing professional standards of competence, objectivity and honesty. Consequently, the development of partnership relations and the

growing dependence of the business of organizations on both the national and international markets stimulated the development of business ethics. Ethical requirements are reflected in corporate and professional codes and become the core of the corporate culture of organizations. We consider the following to be the main moral criteria of modern entrepreneurial activity in the conditions of the current economic crisis: the culture of business behavior in the market; professionalism, fairness, trust; gaining a reputation as an honest, competent and decent partner; worthy competition, association with like-minded people who share these principles.

Modern concepts of ethical business conduct are diverse, as are the opinions and ideas of each country regarding fairness, which are the product of its own understanding, based on which it can negotiate business conditions.

However, a number of complex problems arise when defining the criteria of an ethical business organization. The study of the main processes of administrative-territorial reform in Ukraine revealed that the decentralization of power today can improve relations between the government and business at the regional and local levels by forming appropriate conditions for cooperation, as they are interdependent in each other's development. The new operating conditions of small businesses led to the study of the essence of the concepts "enterprise adaptation" and "adaptive strategy". The first of these definitions is defined by the author as a constant process of adaptation, which begins from the moment of creation of the enterprise until the moment of its complete liquidation in order to ensure the effectiveness of functioning and strategic stability through a system of adaptation measures and actions. The second concept in the author's interpretation is proposed to be considered as a strategy aimed at the development of the enterprise in the future in conditions of uncertainty of the market environment, which involves only the initial project action, the choice of making subsequent decisions depends on the results of previous works, and the final effect - on each completed stage.

The current policy of Ukraine is mostly aimed at exporting raw materials, products, labor resources, mainly intellectual, which are not there at all comforting and rational for the state. This acute economic problem can to weaken small business, which is a leading force in overcoming negative processes in the economy and ensuring sustainable positive development society, as well as a powerful element for entrepreneurial development abroad. The world business arena offers great opportunities for conducting activities with the encouragement of healthy competition, new goods and services, as well as entrepreneurial initiative. Small business only needs to overcome technological backwardness, increase the competitiveness of domestic products, and finally leave the monopolized, unprofitable economy and oligarchy that is familiar to everyone.

First, there is the problem of applying the concept of "ethics" to a legal entity, which is a business organization. Many modern business theorists support the statement about the fundamental incompatibility of ethics, business, and moral values. In modern socio-economic literature, the thesis that business is business and ethics is ethics is widespread; economy is one thing, culture is quite another. At the same time, it should be emphasized that this position is not shared by all business representatives. Today, there is a clear tendency to recognize the need for ethics in the economy, in particular business. The following statements are put forward as arguments: an ethically oriented economy becomes the most competitive, behaving ethically in the business environment becomes economically rational. In addition, corporate ethics becomes the most important business asset if it takes into account both economic and non-economic interests of all interested parties. In fact, it is about social responsibility and justice [6]. Secondly, most of the current corporate codes, especially in large corporations, are focused more on the needs of the company itself and declare the responsibility of the enterprise to customers, contractors and partners, society as a whole, than to its own personnel. Considerable attention is paid to the duties of workers and their loyalty to the company, and very little - the duties of the company itself before its formation of corporate ethics are played by business associations, while the role of trade unions is insignificant, so it can hardly be recognized as a positive factor. In fact, the development of corporate ethics could significantly improve the position of hired workers and limit managerial arbitrariness. In our opinion, trade unions are no less interested in the formation of corporate ethics than entrepreneurs, that is, they are an effective means of regulating labor relations at the enterprise.

Conclusions and prospects for further research. Each enterprise has its own system of morality, but observations prove that people compromise with their own values under the influence of the conditions of the business organization in which they work. In order to confirm the ethical behavior of managers and ordinary employees, measures and methods recommended by business ethics researchers can be used: ethical codes, ethics maps, ethics committees, social audits, training in ethical behavior, ethical expertise, ethical consulting.

In order for ethical principles, norms, rules and standards to be transformed into the reality of business life, mechanisms must be used to put ethical norms into practice.

In the process of work, it is necessary to take into account the patterns that determine the peculiarities of interpersonal communication. Disrespect for a person's psychological safety affects the conscious or unconscious encroachment on the leading motives of a person's social behavior.

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