

HYPOCRISY MANAGEMENT: HOW TO RESOLVE SOME BASIC BUSINESS ETHICS PROBLEMS?

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*„You can not drink the Lords cup and the Devils cup. You can not be participant of Lords table and Devils table!“
(Second Epistle of Paul the Apostle to the Corinthians 10, 21)*

Abstract

This paper deals with three ethical paradoxes in the contemporary business ethics, pointed out in form of questions:

- 1) Can people serve to two different/opposite value systems (instrumental/extrinsic/egoistic/practical vs. humanistic/intrinsic/prosocial/altruistic/universal/true one)? Accordingly: How to resolve paradox between „what should be“ and „what it is“ in business ethics, i.e. how to resolve ethical paradox between „profit (egoism) maximization“ vs. „moral (altruism) maximization“?*
- 2) Is contemporary dominant capitalism ideology/idolatry most appropriate for business ethics? Accordingly: How to resolve paradox of capitalism ideology/idolatry vs. humanism ideology/idolatry?*
- 3) How to overcome contemporary hypocrisy as a result of opposite values in different value systems? Accordingly: How to balance practical need and mercenary (utilitarian i.e. egoistic values) which are functional (i.e. beneficial) but not moral, with humanistic/prosocial values which are moral but not functional (beneficial) in order to diminish widespread hypocrisy?*

It is used methodology of literature review, reflection and conceptualization. Major findings showed:

- 1) If business ethics should not be ethical (with humanistic values) we haven't ethical problem. Paradox of profit vs. moral (ethics) maximization have several quite different possible solutions: a) opt for moral maximization; b) opt for profit maximization; c) opt for philosophical solution where reality is exactly as it should be, so as result of such solution we have problem of hypocrisy (speculative solution is to equal „what it is in reality in ethical sense“ with „what ethically should be“).*
- 2) Contemporary dominant capitalistic ideology and appropriate idolatry (profit maximization with combined idolatry of profit/competition/power/egoism has serious ethical deficits in theoretical and practical sense. There is to propose change/improvement with humanistic values and humanistic ideology/idolatry.*
- 3) As in contemporary business/economic life dominate hypocrisy as inadequately solved paradox between instrumental/egoistic/practical and humanistic/prosocial/altruistic*

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values. Solution is seen in cultural change from socialization to oppression to unhuman instrumental values (e.g. violence).

Implications of this paper arise from the insight in present systemic metaethical paradoxes and possible solutions so for business ethics theorists offer framework which can produce deeper discussions and new heuristics; for researchers give guidelines for future empirical research; for practitioners/managers offer insight in relevant business ethics paradoxes and possible solutions which can be practically implemented and for decisions makers and general public also implies value system humanization by mentioned solutions.

Keywords: moral crisis, hypocrisy, value system paradox, profit maximization, moral maximization, business ethics, instrumental/extrinsic/egoistic/practical values, humanistic/intrinsic/prosocial/universal/true values, ideology/idolatry, balancing values.

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1. Introduction

In business and in market oriented economic system rule two opposite ethical imperative which take effect in different directions regarding the ethics:

a) Be altruistic, non selfish, just, do not do to the other what you do not want for yourself! (so called Golden ethical rule). This values also arise as humanistic/prosocial¹/intrinsic/non-egoistic/true/universal/moral maximization values which have their own ends in themselves. Typical example of such value type are: right doing, truth, love, equanimity/peace, nonviolence, i.e. originally Sri Sathya Sai Baba humanistic values (Baba, 2004-2015. available on <http://www.saibaba.ws/teachings/subvalues.htm>)², or truth,

¹ According to all important theories of ethical behavior (morality) key criterion of morality is always „care for other people“, i.e. care for human good, so called PROSOCIALITY (Pastuović, 1999, p. 225-226). Exceptions are moral theories which „egoism“ i.e. „rational egoism“ present as ethical/moral value/virtue e.g. theory of Ayn Rand (which is taught in some business schools in USA under presumption as „valid“ ethical theory).

² There are 5 basic and 108 humanistic subvalues: 1) LOVE (Bliss, caring, compassion, dedication, devotion, empathy, friendship, forgiveness, generosity, helping, human dignity, inner happiness, joy, kindness, patience, purity, sharing, sincerity, sympathy, tolerance, wisdom); 2) TRUTH/LOVE IN SPEECH (Consciousness, creativity, curiosity, discrimination, equality, honesty, integrity, intuition, natural environment, optimism, quest for knowledge, reason, self-analysis, self-knowledge, self-worth, sense control, spirit of inquiry, synthesis, truthfulness, unity in thought word and deed, unity in diversity); 3) RIGHT CONDUCT/LOVE IN ACTION (Cleanliness, contentment, courage, dependability, duty, ethics, gratitude, goals, good behaviour, healthy living, helpfulness, initiative, leadership, perseverance, time management, resourcefulness, respect, responsibility, sacrifice, self-sufficiency, self-confidence, simplicity); 4) PEACE/LOVE IN THOUGHT (Attention, calm, concentration, contentment, dignity, discipline, endurance, focus, happiness, honesty, humility, inner silence, reflection, satisfaction, self-acceptance, self-confidence, self-control, self-discipline, self-respect, understanding, care for environment, national responsibility); 5) NON-VIOLENCE/LOVE IN UNDERSTANDING (Appreciation of other cultures and religions, brotherhood, ceiling on desires, citizenship, compassion, concern for all life, consideration, co-operation, forgiveness, global awareness, good manners, inclusiveness, loyalty, national awareness,

goodness, beauty, spirituality (Lukšić, 1995, p. 12), also e.g. Christian values in 10 Lords rules or New testament values (e.g. love, justice, social equalness).

b) Eliminate the competition, be better, more successful, more powerful, keep monopoly, be egoistic, be rich no matter how! (so called competition/domination rule). This values also arise as instrumental/extrinsic/egoistic/profit maximization values which have not its ends in themselves. Typical example of such values are the scientific management values (Lukšić, 1995, p. 8); pagan values (Lukšić, 1995) or neoliberalistic Darwin values (Lawrence and Nohria 2002).³

Although Fromm (1984) tried to resolve the dilemma of contrary value systems, his solution is speculative (deviding human egoism in two categories, i.e. amoral/antimoral called patological/cynical egoism and moral one called rational egoism, so „functional, low profile egoism” is considered as moral virtue). Such solution than misused authors which threatred different levels of egoism as moral virtues/values in term of christian personalism.

Such different value systems in business and economic life create paradox of values (value systems), namely moral/prosocial values and useful/practical/mercenary values. In business word (expecially management) the human relationships are grounded on power which is achieved by manipulation and adaptation of weaker one, but not moral virtues, where is mostly destimulated personal moral judgement (Lukšić, 1995, p. 6). Value paradox means that values conflicts with one another, or they are mutually exlusive, e.g. morality and humanism orientation can conflict with achievement and success. This is also present throughout the histoy of the world, not only exclusively in contemporary dominant capitalistic socio-economic formation. Therefore instrumental and also pagan values are highly present parallel with humanistic/prosocial/intrinsic values, they are not consistent, so they create specific value paradox. The crucial paradox of ethical behavior in business, economics and management (in the organizational, corporate, social and global sense) i.e. business ethics area is also obvious in the fact that ethical behavior on the one hand should enable enough i.e. optimal satisfing human needs (e.g. needs by well-known Maslow hyerarchy), so it should be connected with everyday life-which is possible by instrumental values (i.e. instrumental/profit/benefit maximization), and on the another hand should strive to ideal state i.e. moral maximization by means of intrinsic ethical values. Because of satisfiying the human/organizational needs instrumental (extrinzic) value system is often in contradiction with moral demands and humanistic/prosocial/intrinsic moral values. Instrumental values have not its ends in themselves. Such value approach is quite subjective

recycling, respect for property, service to other, social justice, sustainable growth, universal love, unwilling to hurt) (Baba, 2004-2015).

³ Values of *scientific management* such as: a) survival, b) success, c) happiness and d) health (cf. Lukšić, 1995, p. 8) , or similar *pagan values*: a) domination, b) superior killing skills, c) replacement of law with the power (Lukšić, 1995) also in renewed *Darwin neoclassic value theory* such as: a) achieving resources for the live sustain, b) defending from the factors which threaten the life, c) connecting with other people in longterm carefull two-way relationships, d) understanding the world around us (Lawrence and Nohria, 2002). Values „Be successful/ profitable/powerful/dominant, eliminate the competition, keep monopoly, be better, do what is necessary to achieve“ i.e. maximize profit are the values of instrumental approach.

and ethics based on instrumental values is achieved by means of the power. Instrumental values which are mediated by manipulation and adjustment of weaker ones, not by intrinsic moral values (those which have their ends in themselves) and moral judgement have therefore serious ethical deficits, and can not be treated as moral virtues. Namely mentioned instrumental values have the purpose in satisfying of egoistic interest, and therefore are not intrinsic values which have his ends in his own, i.e. which purpose is in themselves, in specific virtue (Žitinski, 2014). So selfish interest which is obvious in instrumental values can be treated as negative term of good (Edel, 1955, p.170). Another big ethical problem with instrumental values is that if they are treated as absolute, i.e. intrinsic ones, it is allowed to use every means to achieve them (e.g. success) what often means evil, and such situation is not characteristic for intrinsic values. In the same time humanistic/prosocial/intrinsic values of religion (e.g. christianity or other religion values) and humanistic values (e.g. correct behavior, truth, love, peace/equanimity, nonviolence) are not highly practically valued and lived in business/economic life, they are mainly treated in hypocrisy manner (as only appropriate in idealistic sense) and are used when it is needed for manipulation of human minds (employees or citizens) what easily turns to the evil.

Also psychologically speaking in terms of reward and punishment appropriateness/efficacy (Čudina-Obradović, 1991.) it is not enough to satisfy human needs (instrumental values) in the hypothetical life after life (e.g. living in the Jesus Christ value system and enjoy almost all the benefits in life after this Earth life or in cosmic rebirth), and due to this ethical consideration to behave ethically in the everyday life for the benefit in hypothetical another life. Therefore, if by ethical behavior can not be enough satisfied human needs, i.e. if by means of moral behavior humans/organizations can not satisfy even the basic human needs (i.e. existence values), or perhaps some of the higher human needs (development/growth/social advancement), in practice we will have serious problem in business ethics implementation/application (especially in the business settings). Therefore real life produces need not only for humanistic values (egoism is often needed). So there is obvious the problem of balancing those values (instrumental and humanistic values).

On the other side it is ethically not correct to use only instrumental values, so e.g. if those who strive to the organizational top, can achieve this goal without regard of intrinsic value ethics (e.g. where goal excuses every mean, without mercy for other people/competitors, without concerning right doing or hiding the truth). Also people mostly behave according to the consequences which their behavior have for them, so awarding of appropriate (moral) behavior and punishing of inappropriate behavior (amoral/antimoral) should be the main broad strategic tool, because it is empirically proved that external consequences which people suffer for his asocial/antisocial/prosocial behavior are mostly effective (Pastuović, 1999, p. 252).

Therefore every ethical behavior should have some impression/promise of awarding, intrinsic or extrinsic one, also can be actual/immediately or postponed one – but because of declining power of manipulation of intelligent human mind in contemporary society (Bogdanović, 2016) from practical view it is not effective that it is postponed so long that it can be achieved only in hypothetical life after life. Known numerous ethical principles in business/organizational ethics only state that everyone should behave with integrity (Sikula, 1996; Porter and Kramer, 2006, Amman and Stahowicz-Stanush, 2013), not how

to resolve this crucial ethical paradox in the business ethics, and what should really motivate people/employees in behaving in such ethical manner. Such actual unclear ethical situation (in terms of which type of values in which extent and how to apply) make the achieving of this integrity principle very hard or impossible in contemporary business/economic world i.e. business ethics. Therefore it is important to resolve this crucial paradox of systematic nature of unethical behavior which is a product of socio-economic systems, where the psychology of groups and individuals make the background of organizational (group) evil behavior⁴ (Zimbardo, 2007). Nowadays is also clear that existing forms of values depends on culture, that evil is an idea that is relative to culture (its content is determined by the time, nation and culture in which it lives). People are also often fascinated with evil because it is about power (some people like to have power to control, dominate and extinguish life).

In ethics, there is discrepancy between theory and practice that needs to be overcome. Namely, ethics that can't be applied in practice must suffer from a serious lack of theory, because the essence of ethical principles is that they lead to practice (Singer, 2003, p. 2). Therefore without solving this „meta-ethical“ strategical paradoxes, ethics in practice often can be not effective. Namely, if crucial systematic business ethical questions which create basic ethical motivation are not resolved, nothing crucial and nothing radical can be made with only formal measures unconnected with broader socio-economic ethical reality. Therefore it is obvious that such theoretical lack in business/economics ethics need strategical change for more balance with humanistic values to overcome present hypocrisy.

To enable more ethical behavior in contemporary business and economy, there should be resolved some important systemic meta-ethical paradoxes in business ethics such as:

- I. Problem/paradox of balancing profit/competitiveness and morality/humanity. Is in competition (local/global competition with unequal conditions for achieving competitiveness), and in non-perfect market society, some extent of amorality/antimorality necessary, although it is not right?" If it is, what kind/amount of amorality and anti-morality should be tolerated and how should be balanced this two opposite ethical goals/basic value systems (competitiveness/profit and morality/humanity)? How to solve this problem of morality and economic efficacy when they have goals which pulls in different directions? Also here is important ethical question: „If something make profit, i.e. is economic good but not quite moral, is it appropriate? What is more important? How balance existence and morality? How to create system in which is good balanced morality and economic efficiency? Where should be such a balance? **MAIN QUESTION HERE IS: How to solve the ethical paradox between „what should be“ and „what ethically is“ in business ethics** **MAIN PARADOX: „profit maximization vs. moral maximization.“**
- II. Problem/paradox of choosing the most appropriate moral ideology/idolatry for the business/economic life in regard of morality/humanity. Which is the optimal ethical way of doing business? Can this way of doing business be separated from way of living or should be in the same ethical framework? (i.e. can good human life be lived according the same values, i.e. in the private and also in the business

⁴ According Philippe Zimbardo „Evil is knowing better, but willingly doing worse“.

life or not?). Is here present the dual system of values (good and evil Lord)? How should live/work the people with different cultural origin, or concrete, what is the better/best way which should be adopted for living-working area values? Should be adopted the model of work/life (value system) from USA, West Europa (ie. France, Germany, Great Britain or else?), China, Japan or some other dominant way of doing business and way of living? **MAIN QUESTION HERE IS: Which ideology/idolatry is/should be the most appropriate one and in business ethics MAIN PARADOX: „capitalistic ideology/idolatry vs. humanistic ideology/idolatry?“**

III. Problem/paradox of value systems hypocrisy in business ethics. This is the problem of relationship between declared (PUBLIC- which has the character of „what should be“) and actual (working) but hidden (SECRET-which has the character of „what actually is, and how we actually do and work“) value system (sometimes called „hidden curriculum“) and the relationship between this two value systems (real/actual - and parasystem). It is known the hypocrisy as the product of such hidden value system nowadays. The existence of such SECRET para-systems tell us that the question of ideal/optimal value system/ideology neither in organizational nor in the social life is not good resolved, also neither on theoretical nor on practical level. Although this old Hume dilemma between „what should be“ and „what it is“ some philosophers try to solve on theoretical level by equaling it, practically can not be solved in such a way because produce evil of hypocrisy. **MAIN QUESTION HERE IS: How to overcome contemporary hypocrisy as a result of opposite values/value systems? and MAIN PARADOX:“ how to use instrumental/practical or humanistic/ prosocial values in business/economic world to overcome/deminish hypocrisy?“**

The main paradox/dilemma in this paper is illustrated by the Picture 1.



Picture 1. *Paradox/Duality of values (value systems) in business ethics*

Source: Sikula (1996, p. 94)

2. Methodology

This paper uses reflection about problems, literature review from empirical and theoretical publications, analysis and synthesis/inference about ethics and business ethics, personal experience, so are mainly used verbal-logic methods i.e. (method of analysis and

synthesis), and finally method of creative solving the problems, in literature known as „insight method“.

3. Possible solutions on defined ethical paradoxes/problems

3.1. Paradox profit/competitiveness vs. moral/humanity i.e. profit maximization vs. moral maximization

Economy, market and monetary system are not natural forces, humans have created and planned this systems so they can be arranged in the way that it is possible to make money on ethical i.e. human way, but also on exploatatory, damagefull i.e. non-human way. Therefore the task of economy should be in protecting rational values not in spreading moral evil (Žitinski, 2014.) and the first step is to clear the paradox of profit making on the humanistic, i.e ethical way. The nature of business/economic organization is that they have two opposite side. At the same time as it is feeding, housing, educating, and transporting us, it is also exploiting, polluting, poisoning, and impoverishing us (Mayer, 2013., p. 23). Such duality is result of duality of values and value systems in business/economic system and business ethics i.e. profit vs. humanity. E.g. when profits are threatened, costs and jobs (staff) are reduced and nobody (or rarely) is asked about ethics/humanity or even social costs of such approach - this is typical scenario in business organizations/corporations. Although the employees enthusiasm/motivation and also morality/humanity is lowered in the situation of employee cost cuts, the most important thing remain money/profit and neither humanity/morality nor morale (employee motivation). So it is important to practically see what should be done in the usual situation in business companies, where is obvious that profit/money is the most important value. So we clear see the hypocrisy that human beings and ethics are really not the most important in the business and most business organizations (although it can be stated declaratively), and although some authors argue that ethics and humans are more important than money (Sikula, 1996; Pupavac, 2006), the reality is often quite opposite. Namely, market is an abstraction which institutionalize irresponsibility (Solomon, 1999, p. XX). In fact market is blind mechanism which in the same way promotes good and evil and the space and freedom needed for internalization of virtues simply destroy (Žitinski, 2015). If we adopt the view, that business ethics in market society and business is crucial for socio-economic development, ethics becomes very important issue, with important questions which arise in management/government of society and business. Ethical companies should ethically behave to people i.e. buyers, suppliers and employees (Gini, 1998, p. 33). By means of ethics we should distinguish what is correct (ethical) and what is not correct (violence). What is correct can be defined so that at first we define what is not violence (Reiman, 1990, p. IX). So if market impact is such that from some people, group of people, organizations, nations makes victims we have violence in practice (opposite to the ethical approach). Therefore Entitlement Theory/Libertarian theory which promote that the right on social and economic freedom should be regulated only by the rules and procedures of economic profit and exchange on the principles of free market is by ethical view not appropriate (market do not create honorable virtues in humans). Also such libertarian approach which promotes egoism, makes invisible the social structure (Reiman, 1990, p. 242-243) and destroys common people without concern on wellbeing of every human being. If we ignore what is correct,

just, and favorize something or someone outside the frame of justice we practically have only power without morality in action what is in fact - violence (Ciulla, 1998, p. 12), not only in order to improve economic performanse (egoistic values) but also because of humanistic reasons (prosocial values). Violence is the opposite term of correctedness, ethics and integrity.

Is there needed some integration of capitalism ideology/idolatry (where money/profit is the Lord, i.e. main value with market as nonquestionable honourable authority) with e.g. humanistic moral values in broader sense (e.g. main values of truth, correct behavior, love, peace/equanimity, nonviolence). This is really great ethical problem because is known (according Bible, 1968) that people can not serve to the two masters/Lords (value systems) i.e.:

- a) Value system of money/greediness, i.e. egoism values (Symbolized by Lord Mammon in Bible story of „Golden Calve“).
- b) Value system of love, truth, justice, social equaleness, i.e. prosocial/altruism values (Symbolised by Lord Jahve or his soon Jesus Christ in Bible).

So if we insist on business ethics (humanistic values i.e. intrinsic value approach) in business world which operates with the main value of profit/greadiness approach which also highly value the values of power, dominance, control over other human beings i.e. pagan values, (cf. Lukšić, 1995) we have an systemic ethical error/problem because is not possible to make good composite between this two systems and so as result we have dual systems i.e. very good conditions for developing hypocrisy.

If we have the resolved value paradox profit/greediness vs. humanism ethics or defined clear value system this dark-side of business/economic would be much easeir to resolve, but in the situation of unclar values i.e. relativity of values we do not have hard ground from which we can destroy the injustice and non-moral behavior (Edel, 1955, p. 21). If we have unique clear/transparent value system (not one for „naivee“ and one for „smarter“ e.g. rulers), than is more difficult to govern and manage. With this is also connected the problem of implementing ethical standards on powerfull and extremely intelligent people (political, social, economic, educational elite) which is difficult to manipulate. Today becomes obvious that for very powerfull people do not exist neither legal nor moral norms. What is crime to usual/ordinary people is not for the powerful ones. This is also especially difficult problem if such elite/quasi-elite do not come to their social position by means of moral acts and values (e.g. by negative selection-i.e. they are champions in negative selection) and in the same time they should be models (moral verticals/pillows) for other subdominant people/groups i.e. followers. Also here we can ask: „Which type of morality is appropriate to whom?“ (e.g. which values are appropriate for collective life, and which values are appropriate for specific human groups life e.g. leaders/„Lords on the Earth“, if we accept the existing ethical principle from pagan value system "Quod licet Iovi non licet bovi!", and so normalize the fact situation in practically every social entity. Namely, those which are in power mostly have no interest in practice humanistic/intrinsic ethics all the time (e.g. politicians to achieve their own goals often lie, and according humanism i.e. Bible this is one of main human sins) and this should be changed as strategic need in creating moral business/economics but also individuals,

groups, organizations, society, civilization. Another problem here is how to organize control of controllers (elite) because without any control we will most probably experience the violating of the ethical principles.

Solution on the main question/paradox: „Can people serve to the two different value systems (egoism and altruism) i.e. to the two Lords?“ (This is metaphoric represented by the first Bible imperative „Do not have any other Lords besides me?“ or there are two value imperatives i. e. On the one hand to Lord Jahve imperative in Bible and Lord Mammon on the other hand), can be methodologically resolved in two steps.

STEP 1. Here we can easily distinguish two different value systems which denotes ethical paradox:

- a) Value system of money/greediness/egoism (competitiveness, domination, power)-known also as Lord Mammon (values);
- b) Value system of justice, truth, love, social equalness/altruism?-known also as Lord Jahve (values).

Here we can mention speculative mixed solution of Fromm (1984). He proposed that egoism can be also moral value in the form of so called rational egoism (i.e. lower but functional level of egoism can be treated as moral virtues/acts). But egoism even rational egoism is not acquired trait through socialization but inherited one, therefore can not be treated as moral, ethical virtue. Namely moral is by definition acquired through socialization, and is not inherited. Similar is with inherited instincts by animals (i.e. social behavior of ants, bees, etc.) but we do not speak about rational or irrational morality of animals, and therefore animals are not moral/have no ethics. Therefore egoism can not be treated as moral virtue neither it is present in low and quite functional form and amount.

STEP 2. Crucial practical question here is: „Should economic system and market economy/business ethics be moral (humanistic/prosocial) according basic humanistic/intrinsic-Jahve values (not instrumental) values?

Solution 2a)

If answer is „NO!“ - we have no ethical problem, only the problem of people which act in hypocritical manner. This solution supports Milton Friedman (Nobel laureate in economics) and neoliberalist (Pupavac, 2006, p.35-41) with argumentation that this paradox/dilemma can not be successfully resolved because ethics is not the part of economic/business world either not business ethics. Business ethics is oxymoron according to this approach. Therefore MORAL MAXIMIZATION is in the world „what should be“ (idealism) and PROFIT/POWER MAXIMIZATION is in the another business/economic world „what it is“ (realism).

The implication of such approach is that business is not moral activity, and therefore we have clear ethical situation (without hypocrisy). Namely in such approach true humanistic ethics can not be applied, only it is possible to „act humanistic values as an actor but in fact live instrumental values, or live some mixture of instrumental and humanistic values“ because humanistic values are not functional- although this produces than an „evil“ hypocrisy. Using this pure approach is an honest one, but hypocrisy in contemporary world brings great benefits, and it can be treated as widespread modern sin

which is often treated as virtue (in political world especially). Because hypocrisy is more socially appropriate (desirable) than this honest neoliberalistic approach (not pretending that people are morally better than they really are) in solving such dilemma, although in intimate and practical sense a lot of people adopt such approach.

Solution 2b)

If answer is „YES!“ - we have ethical problem on the relation „PROFIT MAXIMIZATION“ vs. „MORAL MAXIMIZATION“, i. e. what is more important, or how to balance this two value systems!? Here we can mention three different solutions

Solution2b1. i.e. Opt for moral maximization!

Business ethics author Sikula (1996, p. 95-101) argue for moral maximization in the business/economic with the statement: „Moral is much more important than the profit!“ Namely people creates profits, so creators should be more important than the created money/profit. He sees moral maximization as behaviours, actions and decisions that result in the greatest enhancement of individual and collective human rights, freedom, equity and development. In such a context he proposes transformation of business, organization and society through gradual changes over a period of time in the areas of a) human rights; b) human freedom; c) human equity and d) human development (Sikula, 1996, p. 97-99). Such approach is theoretically good, although in some cultural surroundings is still not accepted⁵, and in practice has shortcomings and implementation problem because of existing hypocrisy.

Solution 2b2. i.e. Opt for profit money maximization!

Another approach is that „PROFIT is much more important than the MORAL“-money is the most important value in human life (mostly determine contemporary human existence), because people do not live from the moral. Moral is treated as luxury which can afford only small number of human beings (economically independent).

Here we can identify also opportunistic approach, which distinguish moral and benefit/profit, but give advantage to the benefit: „Yes it is not moral, but is useful/beneficial“.⁶ This is also very near utilitarian approach and solution in classical ethical dilemma. Example how much people agree with such utilitarian ethical approach is to test them with classic ethical wagon dilemma (lose-lose scenario) which has two opposite but the both „lose“ solutions (utilitarian- not moral and not utilitarian - moral).⁷

Also e.g. objectivists (cf. Ayn Rand according to Locke, 2017) and practical ethics approach which is quite close to the utilitarian approach (Singer, 2002). This solution

⁵ The majority of management master students on business ethics course on large faculty in Croatia do not support „moral maximization in business“ approach with argumentation that this is to idealistic and do not correspond with reality. Source: personal authors teacher experience in classroom.

⁶ Well known public phrase in Croatia in situation when people are confronted with ethical dilemma on relation „benefit-moral“.

⁷ Classic wagon dilemma ask respondents to choose between two options in lose-lose scenario: a) active negative doing (push one human being in the death to prevent more human deaths; b) passive negative doing (doing nothing and as a result train will produce death of several human being).

which to the value of „rational egoism“ needed for business success attribute moral value/virtue. Such approach similar to Fromm (1984) try to solve this paradox by replacing moral values/virtues with amoral/instrumental values what is in fact cheating in basic premisses i.e. changing intrinsic/instrumental with extrinsic/humanistic values. Therefore such approach has serious ethical deficits (human being have no dignity- and they have not his ends in himself (cf. von Kimakovic 2013 according Kant, 1785).

Solution 2b3. Opt for solution „moral maximization is equal to the profit maximization!“

Solution of G. W. F. Hegel is an unusual, also speculative solution. Namely he thought: „Unless we equal this two worlds („what it is and what should be“) we can not resolve this paradox/dilemma“. According Hegel this world is exactly as it should be, therefore it is no need to discuss the problem „what it is“(reality) vs. „what should be“(ideality). But making such mental transformation in the spirit of „end of philosophy“ (what Hegel thought he achieved by his own philosophy) do not really resolve anything in practical sense, especially not in the existing metaethical paradox. Such solution in fact only excuse every reality, also every malpractice and evil so it is quite far from the good ethical solution.

3.2. Problem/dilemma of choosing the most appropriate moral ideology/idolatry for the business ethics in regard of morality/humanity

Every social entity therefore also business and economic system have some kind of socialization/indoctrination - this is well-known fact of social entities. Dominant value system determine the way of socialization i.e. dominant ideology and accordingly idolatry. So in life of social entities is important the specific value internalization especially early socialization (e.g. it is known from developmental and social psychology that poor children have different values than rich ones and that early socialization has significant impact also in adult age).

In the social history are well known different social ideologies with analogue idolatries, which can be applied in the socio-economic system and different social entities, e.g.:

- a) Ideology of fascism with idolatry of the race.
- b) Ideology of capitalism with idolatry of the capital/money/economy.
- c) Ideology of communism/socialism as easier variante with idolatry of the proleteriate (workers/human resources).
- d) Ideology of New Testament (Bible) with values of love, justice, social equality is also some kind of value system i.e. ideology with idolatry of humanism (which has as idolatry tool the Golden ethical rule).
- e) Other types of ideologies and analogue idolatries. E.g. today in organizational life there exist many moral ideologies, the famous are: idealism, relativism, machiavelianism, golden ethical rule, narcissism, utilitarianism, cost-benefit analysis and altruism (cf. Chudziska-Czupala, 2013). Also some philosophers try to promote interesting total but abstract ideology of global human race (similar to ideas in science-fiction novels of Isak Asimov where the main governor of several worlds/foundations is artificial/robotic intelligence, or Star Tracks e.g. „Borg

ideology“) as objective will of human race where individual interest should transform in the global human race goal/interest by means of global law and accordingly global state (cf. Bosnić, P. Petrus, 2019).

Important question here is what socio-economic ideology and analogue idolatry is most appropriate? Is this capitalistic ideology and idolatry, or we have some another good options? Also it is important to answer: „Is the most efficient economic ideology the best solution for social development?“, because economic goals can be subordinated to social goals, and vice versa. Namely it is known that fascism was extremely economic successful in Germany, although we know it was not moral/humanistic because people were sacrificed for higher unhuman goals. Therefore democracy as value is also not necessarily connected with economic efficiency - also civilisations based on slave work were in history very economically successful with long life circle of such civilizations (e.g. Roman empire, Chinese empire), but also old Greece (Ancient Athena) state which developed and lived first democracy (but not for slaves). Today we can also learn a lot from the organization on this slavery based work societies and their way of doing the business/projects (i.e. aqueducts, military strategy, etc.), but also from the democracy system work in old Athena (building the Parthenon where all names of the builders were imprinted in stone). Capitalism historically showed also economic more successful than communism/socialism in implementation. But capitalism is not moral system „per se“ it is primarily economic system, i.e. some authors argue that capitalism is amoral system (Marx, 1887, 1885, 1894; Kulić, 2010), but for better functioning of capitalism is important indoctrination also with humanistic values of democracy, freedom and free choice, which in practice are mostly illusions i.e. some kind of manipulations of human mind, if we think thoroughly about that and have insight in empirical evidence about the essence of the socio-economic system. Communism/socialism although it was a noble idea and somewhere also in the implementation because is near humanism (Christianity), because it has similarity to Christian values (e.g. social equality, principles of communist/socialist social justice in distribution (Visković, 1981), self-management in former Yugoslavia (Horvat, 1983), etc. The problem with communism was because of deviations in implementation because of dominant selfish (evil) human nature. For thousand of years people try to find socio-economic system where the people will live better, without exploitation (e.g. from slavery, feudalism, capitalism, socialism, communism), but still we can not escape from exploitation of one human being over other human being (power is therefore still key value for humans), and this is not because of lack of knowledge, or difficulty in solving this problem but in dominant selfish (evil) human nature, which wants to exploit, have under control nature and other human beings (Bogdanović, 2017).

For morality i.e. ideology/idolatry here is the crucial question how to integrate dominant capitalism ideology/idolatry with humanistic values (e.g. truth, correct behavior, love, peace/equanimity, nonviolence), or simply 10 Lords imperatives from the Christian Bible. The rulers/government should create such ideology with such the spiritual ideas which can give the global hope and purpose. Today with the domination of capitalism management tool (money and fear) this is not possible. True leadership is possible only with higher spirituality (superior value system i.e. ideology/idolatry). We should seek and find appropriate ideology which is appropriate for the future civilization and of course in

analogy another social entities. Yet, in the ethical context it is not ethical to base his own freedom on someone else's slavery, i.e. non-freedom (i.e. violence, exploitation). Therefore in contemporary civilization we have not the final answer what ideology/idolatry is the best (optimal) one, so this is still an open (philosophical) and practical question. Also there is need for justice and right philosophy which could help in creating new better ideology/idolatry. As conclusion it can be stated that ideology/idolatry should be moral i.e. rational, i.e. honorable which enable dignity of human beings by means of virtues. Integrity in fact means that people have internalized and practice the basic human virtues by habit, because virtue humans achieve through habit-this is not natural characteristic of humans (Aristotle, 1998, 20, p. 1103a). The first aim of intellectual and moral elite is to block the egoism in order that it can not be wide-spreaded so it becomes legitimate principle against nobody protest. Evil spreads when nobody cares about the misery which is not our (lack of solidarity). Namely in business/economic world is important to achieve the dignity of human beings which means that the humans have their aims in themselves.

Solution on the main question/paradox (problem two): „Which ideology/idolatry is/should be the most appropriate one and MAIN PARADOX: capitalism ideology/idolatry vs. humanism ideology/idolatry is still not quite clear, but there are some arguments for more humanistic approach.

Namely, contemporary capitalism ideology and combined idolatry profit/competitiveness with dominant political democracy idea is not an ideal ideology/idolatry system. In the complex of democracy definition near political democracy which is quite from optimal state (it is related on representative election in higher governmental bodies), there is evident lack of social democracy (it is related on free/costless education, free medical care, free social care, adequate pensions, moderate income ranges), and also evident lack in economic democracy (it is mainly related on self-management in the both areas: operative and strategical choices) (cf. Bogdanović, 2005 according to Horvat, 2003). The main ethical arguments for that are:

- A) Theoretically because capitalism is economic (not moral) system and is combined with political voting principle (not economic democracy-which define distribution of important goods/power in an democracy way).
- B) Practically because capitalistic morality are in fact amorality:
 - b1) Procedure justice for powerful and powerless is not the same,
 - b2) Distribution justice between equal and no-equal is extreme (with capitalistic distribution which is in fact un-just),
 - b3) Final result justice is also not equal for people with different power levels,
 - b4) Interactive justice produces only hypocrisy because it is obvious that people do not behave in the same way when they have different levels of power.

Contemporary capitalism ideology/idolatry **is not moral** (it is mainly egoistic/instrumental with scientific management/neoliberal values), and future ideology/idolatry (advanced level) should be moral (prosocial) i.e. more spiritual. In contemporary ideology/idolatry we urgently need an new ideology/idolatry philosophy which promote and practice **humanistic (higher spirituality) values** such as:

- a) **Truth:** „When an economic/business system (also organization/society/civilization) is in truth all problems are resolved by means of himself-on natural way.”

- b) **Correct (ethical) behavior:** *“If in an economic/business system (also organization/society/civilization) is no integrity everything is in vain!”*
- c) Higher sense e.g. **Love:** *“People are created to LOVE, things are created to USE. The world is in mess because things are loved and people used !”. Business/economic and other human systems are in mess because of mess in the value system.*
- d) **Peace/Equanimity:** *“Where dominate stress, fear/unsafety there is high potential of amorality and antimorality!”*
- e) **Nonviolence:** *„Where is violence of any kind there is no morality” i.e. “Nonviolence is crucial for creating human, happier, productive, intelligent and better system in every sense”. Problem with humans systems (especially economic, political and business) are that they are based on violence (Kulić, 1996).*

Ideology/idolatry with incorporated such humanistic values could be the new ideology/idolatry of future social organization, which could significantly improve existing ideologies/idolatries.

3.3. Problem/dilemma of value systems hypocrisy

Using only humanistic (e.g. christianity) approach/values is hardly possible to survive in practical life, i.e. contemporary world (although this is formally valid value system). Therefore it is used another „para”- system (egoistic, pagan, instrumental - but this is often hidden agenda value system). Therefore we have TERRIBLE HYPOCRISIS IN PRACTICE - which is normalized as normal contemporary business/social behavior. This results in „culture of lie” and „hypocrisy culture” in the business and social system in the relation of moral maximization (humanism) vs. profit (egoism) maximization.

This problem is very connected with the psychological problem of cognitive dissonance, but Coyne (2018) argue that two different world view (values) can coexist in the mind of the same person by the hypocrisy phenomenon, e.g. obedience to the authority and correct doing, be in marriage and in the same time adulterer, be pristers and in the same time peadophil, be in the same time for the Good of Justice (Jahve) and Greed (Baal/Mamon). Two different value systems in one mind lead not necesarily to the cognitive disonance but simply hypocrisy.

Solutions for the value system hyporisy can be seen in the cultural change such as:

- a) Dominant promotion (practice) of humanistic values
- b) Socialization in institutions (also elites)
- c) International promotion (practice) with oppression to the violence and manipulation of any kind and any place in the world (instrumental/pagan value approach).

Because in contemporary business world, also in social life are existing very different contradictory values and whole value systems which pull in totally different directions, it is hardly to avoid hypocrisy of values. Because it is known that by means of humanistic (e.g. christianity values) it is sometimes not possible to survive (e.g. „who tells the truth is in big trouble”), or at least lead succesful life (e.g. without „lies” or „pure

power“ application is not possible successful leadership and the human hierarchy with subordination). Because pure power leading is not popular, we often instead have terrible hypocrisy with manipulation. The question is: „What is better? Management by pure power or by hypocrisy with manipulation of human mind?“ Such a hypocrisy is great ethical problem of social and organizational life, and in contemporary social conditions without resolving the paradox between profit maximization and morality maximization; the problem of dominant social/organizational ideology/idolatry also the problem of hypocrisy and culture of lie/manipulation can not to be resolved. In contemporary society hypocrisy is normalized as normal/usual behavior. For example in business organization is often not known the difference between motivation by manipulation, and motivation by ethical approach. By the motivation by manipulation, management is created additional reason because something by somebody should be done by impressing the employee(s) in the correctness of this approach. By ethical motivation management honestly seek wishes, needs and striving of employee(s) in order to find the solution of together needs (organizations and employees). Ethical motivation is working on together interest. Only ethical motivation is leadership, and true motivation.

By hypocrisy there can be only motivation by manipulation or by the traditional rough (primitive) tools of fear and money. As anachronism here is also the problem of serving to the different value systems (e.g. imperialistic/pagan values or capitalistic and humanistic values in the same time). So, is it possible to serve to the „Good of Mammon“ (idolatry of gold/money/greed-known as the story of „Golden Calf“ in Bible) and in the same time to „Good Jahve“ (justice, love, social equality)? The Bible answered that nobody can serve two masters (two different value systems), because those will hate the one Good (dominant value), and love the other Good (dominant value). So nobody can serve Good Jahve and Greed (Good Mammon) in the same time. Can we have different value systems, to have totally opposite and incompatible values (i.e. humanistic and capitalistic or fascism or pagan values) which in reality can not exist together without hypocrisy, hidden curriculum and existing parasystems of values? Or there is perhaps some of the composite of different ethical systems possible solution? But solution is certainly not to have humanistic value system for presentation and impression management and other value system (e.g. pagan values) for practical everyday usage. This is nothing else than hypocrisy and in fact represent serious crisis of morality. So the main question here is how to integrate, reconcile or transform the existing dominant value system which is e.g. based on capitalism ideology and money/capital idolatry with morality (e.g. humanistic values), as tool for manipulation. Namely morality can not avoid the humanistic framework (doing the good to other people by means of humanistic values) i.e. humanistic values mentioned earlier. So to achieve morality which is humanistic one i.e. with humanistic values (perhaps this could be the spiritual goal, otherwise it is not clear that any real/true morality can exist), the dominant ideology and practice should be also humanistic.

Otherwise, if we do not have real integrity⁸ in every level of aggregation (individual, group, organizational, systemic/social) it can not be expected to have moral individuals,

⁸ Integrity as term can also be treated as result (epiphenomenon) of all human virtues, also uniqueness in thinking, feeling, speaking, doing.

moral organizations, moral society and moral civilization. So when we talk about morality in organizations we can not avoid dominant ideological and idolatric framework, we can not avoid this meta-ethical strategical questions i.e. dominant ethical framework. The solution could be to achieve dominance of humanistic over pagan and instrumental value system, e.g.:

- Good balance of two value systems can be achieved by institutional behaviour which dominantly promote humanistic values not only in declaration but also in practical way.
- Good balance of two value systems can be achieved by punishing pagan values approach, and such way of behavior.
- Good balance of two value systems can be achieved by humanistic socialization in family, schools, enterprises, institutions and also elite education.
- Good balance of two value systems can be achieved by international promotion, and collectiveness in humanistic values approach and to oppression to the violence and manipulation of any kind and from any place in the world (pagan value approach).

The ethical hypocrisy and indoctrination can be also treated as source of alienation and alienation problem in contemporary world. According Marx humans alienates themselves in religious sense, spiritual sense (in form of moral, philosophy, art), economical sense (in form of commodity, money, capital) and in social sense (in form of state, law and institutions). Humanistic approach is the way to self-consciousness, self-actualization and the most developed form of creativity (authentic form of freedom). Interesting view in resolving alienation problem, by discussing Marx alienation theory, gives philosopher Gajo Petrović (Kukoč, 2013, p. 22-23 according Petrović 1973, p.11-15) i.e. „De-alienation is in revolution where people change their social relationships (eliminate class system) and change their nature in the same time. Such a revolution (de-alienation) is an essence of egzistence and egzistence in its essence.“ In ethical sense de-alienation in business need the implementations of humanistic/intrinsic (true) values.

If we know the answers on the above three mentioned main ethical dilemmas (if we know „what“), the question „how“ is the technical one (it is known and can be implemented). Solutions to improve specific ethics are much easier and are known as strategies to improve business ethics. Of course it is difficult to internalize unclear ethical system (or double one which has controversies), where is not clear defined the ideology/idolatry and where exist systemic ethical hypocrisy, i.e. in one word unsolved meta-ethical questions of socio-economic system and business life.

4. Conclusion

This paper discussed systemic meta-ethical paradoxes in the business ethics area:

1) appropriate value system in market society-especially the paradox profit/competition maximization (instrumental/extrinsic value system) vs. humanistic value maximization (humanistic/intrinsic value system). In resolving the paradox of profit/moral maximization there are several solutions the most appropriate in humanistic sense seems to

be moral maximization. But the problem (from ancient time) is still the same: „How to widely and truly implement it in contemporary business and economic world?”.

2) appropriate ideology/idolatry for the need of desirable/ethical socio-economic system. In contemporary unjust capitalism ideology/idolatry with justice deficits (in procedure, distribution, final result and interaction justice) we urgently need a new ideology/idolatry philosophy which promote and practice humanistic (higher spirituality) values such as: - truth, - correct behavior, -love, - peace/equanimity, - nonviolence.

3) resolving the hypocrisy as result of inconsistent value systems (instrumental/extrinsic vs. humanistic/intrinsic one). The hypocrisy of two inconsistent ethical systems (functional and not functional in contemporary socio-economic system) can be relaxed by the means of cultural change i.e.: a) Dominant promotion (practice) of humanistic values, b) Socialization in institutions (also elites), c) International promotion (practice) with oppression to the violence and manipulation of any kind and any place in the world (pagan value approach). This simply means that hypocrisy should not be tolerated as appropriate behavior and that violence (some instrumental and pagan value practices) should be punished and humanistic value approach should be awarded.

If we try to resolve this systemic meta-ethical questions we will find that there are much more questions which arise when we try to resolve this ethical problems then the concrete answers. It is difficult to give answer if something is not ethical but it is necessary because of interest of power/development. Therefore which ethical system, ideology/idolatry to apply, remain the question of socio-economic/organizational choice, without ideal (optimal) practical solution yet. If we are aware of above mentioned meta-ethical paradoxes, and know in ourself the answer „what should be“ to improve „what actually is“ than we can make systematical internalization of values by means of ethical strategies, to deal with mentioned metaethical paradoxes. Of course this unsolved old ethical Hume dilemma between „what should be“ and „what it is“ produce problem in finding the solution of appropriate/optimal ideology/idolatry. The solution of some philosophers which try to solve it on the theoretical level by equaling it (and in the same time declare „end of philosophy“), is not at all good solution, because such solution in practice produce hypocrisy and evil in every social entity therefore also in business/economic system.

The final conclusion about the direction of hypocrisy management can be stated by the following alternatives:

- a) **WE CAN HAVE SEPARATE VALUE SYSTEMS, E.G. ONE FOR BUSINESS/INSTRUMENTAL LIFE (E.G. INSTRUMENTAL ONES) AND FOR OTHER PURPOSES (E. G. HUMANISTIC ONES);**
- b) **WE CAN CHANGE OUR VALUES ON HUMANISTIC ONES AND TRULY HAVE ONE UNIQUE/UNIVERSAL VALUE SYSTEM (ONE LORD)!,**
- c) **WE CAN MANIPULATE HUMAN MINDS SO SUCESSFULLY THAT MAYORITY OF HUMAN BEING THINK THAT THEY LIVE IN UNIQUE/UNIVERSAL VALUE SYSTEM WHICH IS APPROPRIATE AND GOOD!** Although this third option is alive in hypocrisy culture (culture of lie, fake one and without freedom) could be happy one for most/majority of human beings (alike to the Aldous Huxleys „Brave new world“ or science fiction movie „Matrix“).

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