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THE ROLE OF ETHICS IN INTERNATIONAL BUSINESS

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INTRODUCTION

Business relations are complex, multifaceted process of developing contacts among people in the service sphere. Its participants act in official statuses and are focused on achieving the goal, specific tasks. A specific feature of the named process is the regulation, i.e. compliance with the established restrictions, which are determined by national and cultural traditions, professional ethical principles. An obligatory condition in the process of business relations is effective communication skills. I will consider the ethics of business relations by the example of communication, relationships, because at competent dialogue, ability to arrange the interlocutor the final result depends also to itself. Business relationship is closely related to communication, interaction, production activity - this is the most massive type of social communication. It represents the sphere of commercial and administrative-legal, economic-legal and diplomatic relations. New economic and social conditions have led to the commercial and organizational activities of the broad masses of the population. This circumstance highlighted the need to teach linguistic forms of business communication, the need to increase the linguistic competence of persons entering into social and legal relations, guiding people's actions. Linguistic competence becomes in the market conditions an indispensable component of the general professional training of managers, municipal employees, referents, managers of all levels. Business communication now penetrates into all spheres of public life. Businesses of all forms of ownership, private individuals, enter commercial, business relations.

Competence in the field of business communication is directly related to success or failure in any business: science, art, production, trade. As for managers, entrepreneurs, organizers of production, people engaged in management, communicative competence for representatives of these professions is an important part of their professional image. The nature and content of the relationship are formal (business) and informal. Business relationship is a process of interconnection and interaction in which there is an exchange of activities, information and experience that involves achieving a certain result, solving a specific problem or realizing a specific goal. On the whole, business communication differs from the ordinary (informal) ones in that in its process a goal and specific tasks are set that require their solution. In business communication, we can not stop interaction with a partner (at least, without losses for both parties). Business communication can be conditionally divided into direct and indirect. Direct business communication has greater effectiveness, strength of emotional influence and suggestion, than indirect, socio-psychological mechanisms operate directly in it.

The topic of this research work is relevant because the issue of ethics of communication in business has recently received broad attention, and even a separate branch of science has emerged with a name that defines itself as an interdisciplinary one, based on moral theory, management, economics and psychology. The reason for attention to business ethics issues is primarily related to the economic damage caused to the company by unethical behavior of employees and business partners, as well as to environmental, economic and social damage inflicted on citizens and society as a whole by corporations and individual entrepreneurs in an effort to reduce costs and raise its competitiveness.

The purpose of writing this course work is to consider my chosen theme: "Ethics in business." For the disclosure of the topic, it is necessary to bring clarity to the concept of ethics in communication, to consider the structure and functions of business communication, general ethical principles and the nature of business communication, to analyze the ethical and cultural requirements for speaking in front of the audience, and to summarize by underlining the importance of ethics and communication in business partnerships.

Literature review

Although the literature suggests that international marketing research should be conducted in developing markets rather than in developed ones, taking into account market opportunities, The United States (USA) (18.2%) and the People's Republic of China (PRC) were the most studied people in the study (46%) compared to England (7.1%) and Germany (5%).

The fact that the majority of works has been developed and published in the US can be explained by the fact that international and global firms are over-represented in this country and academic work is more concentrated in this country. On the other hand, PRC is preferred especially for the studies related with the issue of coming to the top of emerging markets in recent years. In addition, it can be said that the first two countries in which the most studies are conducted are two very different cultural representatives. Therefore, these countries are selected especially in the studies in which different subjects are applied in different cultures and their comparisons are made. The studies performed in Turkey, with the number 33 article constitutes 4.8% of the examined articles.

1. INTEGRATING ETHICS WITH ORGANIZATIONAL NORMS AND STRUCTURES

Existing organizations in a competitive environment experience a great influence of the environment. Reflecting this influence, they form the internal environment as a way of self-protection and development. One way is to define the mission and goals of the organization, which serve as the basis for the basic values of organizational culture.

Ethical values of organizational culture are influenced by objective and subjective factors.

The objective factors of the organizational culture are the life cycle of the organization, the organizational structure, the factors influencing the external environment: economic and political conditions, national, ethical differences (Delius, 2000: 5).

The subjective factors of organizational culture are the mission and goals of the organization, the ideology and philosophy of management, the development strategies of the organization, the nature and content of the work, qualifications and competencies, education and the overall level of development of workers, the identity of the manager, ethical standards and business relations (Erol, 2010).

At the stage of creation, formation, when the goals are not clear enough, the creative process of value formation occurs intensively. The main efforts are aimed at creating a product or services and for survival in a competitive market. The distribution of functional duties, powers and responsibilities is only being formed. The organization is concerned with seeking access to the necessary resources and mastering the mechanism of competition.

An important resource of the organization's formation is its culture as "a set of core beliefs formulated independently, learned or developed by a certain group as it learns to solve problems of adaptation to the external environment and internal integration (D'Amato , at all, 2009:7)."

The objective nature of the search for value orientations at the stage of growth is supplemented by the subjective factor inherent in any organization, the culture of management. It is from the managers that the standards of culture, the norms of ethics, will become the filter that is able to preserve and pass on to subsequent generations the values of the material and spiritual culture of the organization. Researcher Joan Martin notes: "When people come into direct contact with the organization, they are faced with the manner of dressing, the stories of employees about what is happening in the organization, the rules and practice of work, the generally accepted norms of behavior, traditions, tasks, payment system , jargon and jokes, which are clear only to members of the organization. These constituent elements are manifestations of organizational culture (Baunhart, 1997: 4-7) ".

The ethics of culture at the stage of formation of the organization can be defined as the ethics of clarifying the meaning, which makes it possible to clarify the meaning of joint activities, to anticipate the results and side effects of joint practice. "We are changing our value beliefs and beliefs about what is due, based on knowledge about the side effects of our activities and the consequences of those value beliefs that we had before, if this knowledge gave rise to weighty value and existential arguments in favor of changing our value beliefs (Driscoll, 2011: 153). " Moral norms and values describe the influence of the future on the actions and choice of the individual person whom this social group wants.

Growth of the organization is the second stage of the life cycle; characterized by the existing structure of the organization, the system and management style, formal and informal ties, a stable moral and psychological climate, a clear understanding of the functional responsibilities and obligations. At this stage innovative processes develop, the mission (mission) of the organization is formed. Its members spend a lot of time on work, demonstrate collectivism and high obligations.

Moral problems can arise when the organization begins to grow rapidly, there is a need to identify certain activities, the process of division of labor and specialization begins, there is a need for delegation of authority and hierarchy of responsibility. Before the organization at this stage there are tasks of creating conditions for economic growth and ensuring the high quality of goods and services. The effectiveness of management depends on the policy of maintaining a stable balance between permanence and innovation. At this stage, ethics plays the role of a system of organizational values. Values are significant for a person phenomena of the material or spiritual world, determining his preferences and meeting his needs, interests, intentions, goals, plans (Engel and Schutt, 2014: 295).

Ethics of organizational culture of modern organizations is in the making. It experiences, on the one hand, the impact of global cross-cultural interactions and, by external ethical standards, is approaching the western level. Often this leads to obvious paradoxes of the discrepancy between the exterior of the office, the elegance of the costumes, the memorized greetings of the employees and the working atmosphere of everyday work, communication with customers, and non-mandatories that cast doubt on the willingness of an employee to work according to

civilized standards. Although here, researchers note progress. For example, G.L. Tulchinskii asserts: "More and more successful firms are resolutely refusing external gloss in favor of the effectiveness of their work. Today the client judges the company's successes not so much by the clothes of its employees, but by the way the company takes care of them (Fisher and Lovell, 2006: 3)."

The stage of maturity is the third stage of the organization's life cycle, which is characterized by a complex, hierarchical and formalized structure of the organization. At this stage, the organization is bureaucratized. The degree of division of labor and specialization is increasing, centralization is increasing, the role of the top management is growing, the decision-making process becomes more balanced and conservative. Emphasis is placed on the effectiveness of innovation and stability.

The ethics of organizational culture at the stage of the maturity of the organization can be defined as the ethics of order. Bureaucratic rationalization is, according to M. Weber, a distinctive feature of capitalist market relations. A person in a capitalist system can not act out of habit or because of his propensities. "If an official is in the bureau at a certain hour, then this behavior is caused not only by habit (custom) and not so much by one's own interests. <...> As a rule, it is caused by the "significance" of the system (service regulation) for him, expressed in the demand, the violation of which would not only harm him, but (in most cases) incompatible (to a greater or lesser degree) with his "sense of duty" as a rational value (Golafshani, 2003: 598). "

1.1. The evaluation of business ethics and its main concepts

In the ethics of business, there are four basic approaches to the moral problems of business, based on four ethical directions: religious ethics, utilitarianism, deontological ethics (ethics of duty) and ethics of justice.

The first of them is based on religious ethics. It is based on an orientation toward absolute moral values, originating in the Judeo-Christian tradition: "do not lie," "do not steal," "do not bear false witness against your neighbor, " etc. It is well known that the first entrepreneurs were very religious people. As M. Weber showed, it was the religious features of Protestantism that led to the rapid development of capitalist relations in the New Time.

However, although it is true that in dealing with any moral problems a person necessarily has to rely on some absolute moral values, yet the direct use of religious ethics in business has certain limitations.

The influence of religious consciousness on economic behavior can not be understated. Studies have shown that the emergence of capitalism was largely due to the Protestant worldview. Religious foundations of human behavior, including in business, turned into a cultural tradition, are manifested even when a person does not think about the roots of his preferences and preferences. It is not by chance that, therefore, the realm of management that studies the specifics of behavior in different countries is rapidly developing (Ryuzaburo, 2016: 1).

One of the most influential in the ethics of business is the theory of utilitarianism. The founder of the theory of traditional utilitarianism is considered to be Jeremiah Bentham (1748-1832). Bentham defined his main principle as "ensuring the greatest happiness of the greatest number of people" through the satisfaction of their private interests (Shionoya, 2005:

5-6). At the same time, the morality of an act can be mathematically calculated as a balance of pleasures and sufferings resulting from it.

"Utilitarianism is an individual moral and philosophical conception that considers the main moral principle to be to" provide the greatest benefit to the majority "and provides a moral assessment of behavior in terms of the costs and benefits of the consequences of behavior. If benefits overlap costs, then behavior is considered moral. If not, then behavior is considered immoral. This philosophical concept underlies the economic principles of capitalism, so it is not surprising that its positions are shared by many business leaders and students studying business.

Knowledge of the basic principles of ethics, supported by a basic understanding of the causes that generate immoral behavior, helps in the moral evaluation of managerial decisions. In the end, the norms of moral behavior are determined individually, and the consequences of such behavior affect a wide range of persons (Velenquez, 2006: 4)."

Rights are a powerful tool of social regulation, their purpose is to provide for the individual the possibility of freely choosing a goal or a kind of activity, and to guarantee this choice by protecting it. The most important among the various kinds of rights are the so-called moral rights (or human rights). These are the rights that all people have, only because they are human. Moral rights have three features (Velentzas and Broni: 2010: 795).

1. They are closely related to duties. If I have the moral right to do something (or have something, or strive for something), then other people have the moral obligation not to stop me from doing it (and sometimes - in the person of the state - even to help me).

2. They provide the possibility of individual autonomous and equal choice of purpose. No one can force me not to worship a shrine only on the grounds that society will receive from my refusal some profit: whatever the goals of other members of society, they can not justify interference in plans or activities protected by moral law. To recognize that a person has a moral right means to recognize that there is an area in which this person does not obey my wishes and his interests are not subject to my interests, i.e. There is an area in which individuals act as equal and autonomous.

3. They form the basis for justifying the mode of action of some individuals and for protecting and assisting others. If I have a moral right, then my actions are morally justified. Moreover, if I have the moral right to do something, it means that the actions of others aimed at preventing me are not justified. On the contrary, actions of other persons aimed at restricting the activity of persons impeding my pursuit of exercising my right may be considered justified.

Rights are a more perfect instrument than the standard norms of utilitarianism, but they contain elements of the latter: for example, in the war, certain moral rights are limited in order to protect the interests of society (Edwards, 2015). "

Many researchers believe that the categorical imperative of Immanuel Kant explains the person's moral rights. It is the ethics of Kant attract business ethics experts for a different approach to the problems of business life. Let me remind you of his approach to assessing the ethics of an act. Unlike utilitarianism, the Kantian approach focuses on the internal motives of action. You can not lie because if this action becomes universal, the connections between people will be distorted, people will lose confidence in each other and society will fall apart. It is possible, of

course, to challenge Kant's conclusions on the grounds that lies are very common, and societies still do not disintegrate. But still it is worth thinking about the prospect of developing such a relationship. After all, one of the main problems in the ethics of business is. that people too easily come up with the most incredible justification for permitting them for something that is not permissible for others.

From the point of view of business ethics, perhaps the most promising is the following formulation of the categorical imperative: "Do your best so that humanity, both in your face and in the person of everyone else, is seen as a goal and never as a means alone (Garbus, 2013). "

We always have a strong temptation to implement any plans and achieve personal goals to use other people as a means. Unfortunately, in business this is a particularly frequent phenomenon.

The "ethics of justice" proceeds from the premise that people are by their very nature social beings who must live in society and create social structures to support its functioning. The main value for its representatives is human equality and justice as its expression. As a consequence, it is a moral duty, as it is understood in the "ethics of justice". are subordination to the law, which should be the same for all, the adoption of fair laws, the lack of discrimination and privileges.

M.L. Luchko in the book "Business ethics - the factor of success" tells how the establishment of norms of ethics in business is connected with the religious faith of this or that part of the world. "The ethics of business, rooted in the ethics of the universal, is closely linked with the religious and philosophical views of people. An appeal to various systems of socio-cultural values makes it possible to understand why, for example, Protestantism contributed to the development of a spirit of

entrepreneurship in the West, and Confucianism in many ways determined the specifics of the development of entrepreneurship in the East. And also why the Orthodox religion was actually an obstacle to the construction of capitalism (Goodman. 2014: 3).

According to the Protestant ethic, the main signs of God's chosen person are his faith, his work activity and business success. Thus, the Protestants believed that the basis of God's chosen (apart from faith) is the daily activities of the person himself. A true Christian must prove by his own labor that he is God-chosen. Labor is productive, honest, based on knowledge, skill and discipline, striving for entrepreneurial success. Work began to be considered a form of service to God. True Protestant had to comply with certain requirements in both labor and life (Greenwald and MacAskil, 2016: 5):

- Be neat, tidy, disciplined.
- Learn and teach your children, apprentices and apprentices.
- To be true to your word, commitment and duty not only to God, but also to household members, employees, business partners and all surrounding people. "

Max Weber (1864-1920) in his works "Protestant ethics and the spirit of capitalism", "Economic ethics of world religions" showed that of all world religions, Protestantism was the most consistent with the spirit of capitalism. Weber believed that the basis of cultural and social development of society is not economic relations, but, on the contrary, the forms of economic activity of people depend on cultural, and especially religious, factors. At the very beginning of the work "Protestant ethics and the spirit of capitalism", written in 1904-1905, Weber notes:

"When you become acquainted with the professional statistics of any country with a mixed religious composition of the population, one

phenomenon attracts attention ... We mean the undoubted predominance of Protestants among owners of capital and entrepreneurs, as well as among the higher skilled layers of workers, and above all among the higher technical and commercial personnel modern enterprises (Swanson , 2015) ".

Max Weber believed that the historical merits of Protestantism are as follows: First, Protestantism contributed to the rationalization of production and the bourgeois legal order; secondly, the Protestant work ethic has established in the minds of people and in practice such values as thrift, economy, diligence, honesty in business relations, reverential attitude to property and wealth.

Max Weber quite rightly believed that the rapid economic and cultural growth in countries of Western Europe and the United States was associated with the ideas of Protestantism, which served as a kind of spiritual driving forces for these processes.

I would like to consider how the views of the East on ethical principles were affirmed. In this, M.L. Luchko and her book "Business ethics - a factor of success (Weinglass and Ilmari, 2015). "

"In the teachings of Confucius, there is the idea that a person must observe the principles of moral behavior in his life, constantly improve his personality both culturally and ethically in order to achieve the level of jun-tzu (noble husband), a kind of ideal person. At the same time, according to the idea of Confucius, a noble husband is not one who has a noble origin, but one who educates himself and possesses the quality of jen (fidelity), whether (ritual), and wen (culture). Thus, "noble husband" all his life aspires to some ideal, and its main quality is humane and respectful attitude towards others, honesty, education, observance of the principle of filial piety and other rules of ritual.

1.2. Principles of ethics of modern business:

Corporate and professional ethics

Under business ethics is usually understood the moral culture of relations of people within the corporation, with customers, with partners, investors, competitors, social environment. This, then, is both about the general moral prerequisites of business life, and about the moral aspect of specific business relations.

The ethics of business relations plays almost the decisive role in the dynamics of the morality of society. Unlike national traditions, religious values and norms that accumulate and preserve the common spiritual guidelines of morality, the ethic of business activity has a decisive influence on the formation of a real moral culture, thus acting as a kind of practical reference-a model for the moral culture of other spheres of public life (Weisul , 2011).

Ethics of business is important not only for society, but for every single corporation, as it creates favourable long-term prospects for it, forms and develops a positive image of the company, promotes the development of corporate culture. Getting involved in business relations, every entrepreneur, manager and employee, even pursuing exclusively selfish goals, ultimately has to take into account the interests of other people, firms, the country. Moreover, the simultaneous and consistent observance of moral and ethical standards by members of the business community generates a powerful multiplicative incentive.

What can hinder the formation of constructive business ethics? Or, on the other hand, what are the causes of unethical business and management practices? Here are a number of the most obvious similar

factors: the principle of maximizing profits often puts the manager in a situation of moral choice; additional costs for social activities reduce the financial performance of the business; competition, which is not always guided by ethical considerations; social transformations and crises that reduce the general importance of ethics in society; weak expression or lack of positive assessment by the society of ethical conduct of managers.

Unfair business is: the production of products and the provision of services, the quality of which does not correspond to the advertised; secret collusion; use of foreign trademarks for marking their products; abuse of dominant positions in the market; deliberate disruption of transactions and other agreements; economic damage caused by industrial espionage; extortion and racketeering; psychological pressure in the form of threats, blackmail, compromise and "black PR"; corruption and other forms of bribery; use of crime (Wojdyla, 2011)...

A person with a "market face" is characterized by a split consciousness. The final expression of this contradiction can serve two positions. In business, ethics are not needed. The main task of the manager is "to make as much money as possible," adapting himself in every way to the norms of society embodied in laws and ethical traditions. "

In short, ethics - a hindrance to business. Morality, duty, CSR, ethical ideals do not enter into the everyday life of business communication. We need only freedom, more precisely, permissiveness. Ethics are a prerequisite for business development: it is both the goal of its development and a means to increase profitability, strengthen business ties, build trust, recognize and ultimately succeed.

In general, business ethics includes the following levels. Application of internal ethical standards to all types of interaction: society - organization, leader - subordinate, subordinates - subordinates,

organization - clients, organization - partners, organization - competitors. At this level, the actions and relationships arising in these systems are formed. Assessment of the behavior and actions of the organization's staff in terms of ethical standards of a universal nature adopted by society. At this level, the organization is evaluated by customers, partners, competitors - the actions of the company's personnel are influenced by the expectations of customers, partners and competitors. Evaluation of the organization as a social institution, within which the staff is included in a wide range of relationships with the external environment (Wood, 2015).

Does business ethics need to be cultivated consciously or is it formed by itself, expressing the nature of business relations depending on the state of society? There is no unequivocal answer. Rather, the second occurs, but what is the very state of society as not the formation of certain norms and rules? Therefore, business ethics is directly affected by legislation: civil, administrative, labour - and enforcement of laws.

An important role in the formation and maintenance of business ethics is played by the development of professional codes of honour designed to, on the one hand, orient employees towards the traditions of the firm, and on the other - to make certain ethical norms not an object of free choice of workers, but institutionalize them. At the same time, the labour contract includes the requirement to comply with the ethical code of the firm.

Violations entail penalties until dismissal. So, the code of the Coca-Cola company is prescribed to strictly observe the laws and traditions of any country, proceeding from absolute loyalty to the corporation and its interests. Employees are prohibited from having their own private commercial interest in the affairs of suppliers, customers or

competitors. Strictly distorted distortion of reporting documentation, a biased picture in financial or marketing analysis.

Professional ethics is a collection of rules and principles that help to maintain the level of morality in individual professional communities. The main tasks of professional ethics are the definition of moral boundaries and landmarks, concepts and judgments that become moral characteristics of behaviour for representatives of a particular working group. Moral restrictions that regulate the relations of representatives of a profession with other people that are necessary for the performance of their official duties, as well as explanations to the tasks and objectives of the profession as a whole, constitute the content of professional ethics. It consists in the following: the identification of motives and the setting of the objectives of official activity; definition of standards and ways to achieve the goals; a description of the results of labour and an assessment of their significance for society (Dowie , 2015)

Despite the fact that business ethics has some universal principles, the field of work ethics is characterized by a clear professionally oriented specification. Most often, specialists in the fields of medicine, education and the service sector come into contact with the requirements for following professional ethics. Ethics of professional conduct is in demand where the specialist is in direct contact with other people and where special requirements of a moral nature are needed.

The emergence of professional ethics was due to the identification of common cultural values in people who belong to the same professional community. Professional ethics has its own traditions, which change and improve as the field of activity develops. Nowadays the foundations of professional ethics are often fixed in laws or are reflected in generally accepted moral norms and rules.

Professional ethics is closely related to one or another profession within which it is applied. For example, the medical secret and the "Hippocratic oath" concern medical experts, and objective and impartial coverage of events or facts is one of the most important professional and ethical laws among journalists (Feely and Johnson, 2013: 5). A truthful and responsible approach to the performance of their professional tasks is one of the most important categories of professional ethics. But some young professionals can neglect some important subtleties or nuances of the specialty. This can happen because of ignorance or due to lack of experience and is fraught with the recognition of their unfitness to perform professional tasks. Today, everything is changing very rapidly, including that concerning professional ethics and social relations.

Therefore, it is important to maintain respectful attitude to the surrounding world and other people, because this is what is considered the main virtue of corporate ethics and is highly valued in any community.

The norms and rules of professional ethics are passed down from generation to generation, forming for a long time the peculiar traditions characteristic of each particular kind of this ethic. The foundations of such foundations are universal norms in the field of labour, which in general are preserved, although there are many different social transformation processes. There are also such types of professional ethics, to which from the side of the society are set especially high moral requirements. First of all, special rules concern professionals working in the healthcare sphere, as well as workers in the sphere of providing various services (education, upbringing). These types of professions are difficult to strictly and strictly regulate, no instructions and special standards can not provide a high level of moral and moral behaviour of representatives of these specialties.

Moral qualities of employees are considered as necessary elements of their professional suitability and ethics of corporate activity (Gambino, 2015:5).

2. IMPLEMENTING BUSINESS ETHICS IN A GLOBAL CONTEXT

Globalization is defined as a dynamic process, driven by financial markets or advanced technology, and seeking new balances with different accumulations and activities of countries. Globalization, which is defined as the structure or articulation process in which different socioeconomic structures in the world go beyond merely interdependence and into each other, is one of the most important factors affecting contemporary business world and management by Özgen and others. Countries and economies are becoming increasingly dependent on each other day by day and underline the emergence of a new world economy in a sense that borders are left (Batten, at all, 2008).

Happy is expressed as businesses managed by global citizen executives who operate global business operations around the world, use advanced technology, carry out global product, price, etc. policies. In another definition, global businesses are those that operate without any discrimination in the mainland, employing senior managers from many different countries with a global perspective and employing senior managers from many different countries, often operating from different ethnic, religious and national bases and thus integrating their global operations expressed. In another definition, global corporations are evaluated as companies pursuing global markets (Dyer, 2009: 4).

Global companies; It is seen that there are companies operating in global markets, thinking globally, organizing, conducting, coordinating

and managing all activities with a holistic approach. These companies face many ethical problems in their global operations. These problems need to be solved in the most efficient and efficient way.

Particularly in recent times, scandals related to global ethics have transformed the attitudes of such businesses into ethical issues and forced them to think and act on this framework. In the following, ethical and business ethics are discussed in general terms before entering global business ethics. Then, global ethics, global ethical problems and global ethics, which is an effective strategy to solve them, are discussed (Goodpaster, 2006: 385).

One of the most important elements underlying global business ethics needs is the need for ethical problems faced by businesses in a global context and the need to resolve them effectively, efficiently, rationally and quickly.

Different cultural perspectives and assessments of countries' ethical issues are difficult for the end-effectors to decide what to do, how to behave and how to decide.

Businesses face various ethical problems in their international activities. These problems also need to be addressed in a global context and to create global ethical principles in this framework. Secure and Sanyal have mainly assessed the ethical problems faced in the context of international business, especially in developing countries, in three categories. These categories include: working conditions (low salary, poor working conditions, children used as workers, prisoners used as workers), policy and law (lack of democratic government, lack of right to union, lack of laws to protect patents and trademarks and corruption) environment (lack of regulations, weakness of regulatory systems, lack of compelling factors to enforce laws). Payne et al. The Conference Board

mentioned the survey they conducted on 300 companies around the world and found that the following ethical problems existed in this survey. These; giving inappropriate gifts to company personnel, sexual harassment, confidentiality of employees' information, environmental problems, unauthorized payments and positive discrimination.

Simpson mentioned the ethical problems faced by global businesses and the criticisms they face. The greatness of global corporations reduces the bargaining power of states and competitors, global corporations enter into cartels, and they pose great problems for small businesses. Global businesses focus more on jobs that generate big profits, while leaving the rest to local firms. Global businesses compete with local companies on unfair and unequal conditions. Global businesses do not transfer new technologies to developing countries. Global businesses are exploiting the resources of developing countries. Global businesses provide more benefits to developing countries than to developing countries. Global businesses are very over-economic gentlemen, and they are influencing the country's politics with this power (Popa and Filip 1999: 5).

Mellahi and Wood have indicated that there is no doubt that modern managers will face many ethical dilemmas. They expressed that the ethical problems encountered mostly concentrated around four main issues. These are the ethical issues that arise as a consequence of businesses' associations with employees, society and the environment, and globalization.

Globalization offers a variety of opportunities from one side to the other, while the other side faces problems in different qualities. Firms have to manage the threats that can arise from the other side in the best way and turn them into their own, while using the best opportunities of

globalization from one side. One of the biggest problems brought by globalization is the ethical problems. One of the most important methods that can be taken into account in solving these problems is to create global business ethics.

Desai and Rittenburg stated that global ethics is a popular topic among researchers, and that it has emerged and developed under international management discipline. From the definition of business ethics it is possible to define global business ethics as ethical principles that will shed light on the ethical problems faced by businesses in global business operations and direct businesses to the right actions and decisions (Price, 2009: 5).

Ethical problems in global markets and the necessity of resolving them have attracted attention to the issue of global business ethics. At the heart of global business ethics, many motivating and compelling factors are at the forefront.

Many theories and approaches have been proposed in the literature to solve the ethical dilemmas and problems businesses have in global markets. These theories and approaches present a number of standards at the point of how to act and take decisions in response to ethical problems in business. But in many cases these approaches lead to different decisions and behaviors. Mellahi and Wood have made this point clear. Mellahi and Wood have stated that there are many theories and approaches at work and that they all offer a set of standards for work ethics. In time, they pointed out that the subject of work ethics has also expanded so much that this situation makes it impossible to see the context exactly. They have even argued that these ethical theories and approaches are in conflict with one another in the context of appearance and prescriptions that they reveal. This leads many managers to look at these theories and approaches with

suspicion and cause them to choose their own logical ways. This situation also implies the necessity of ethical principles acceptable to all in the global context. Otherwise, each manager will create and implement their own ethical principles. This will take the complex ethical issue one step further and make it even more complex.

Küng talked about the inevitability of globalization and the necessity of global business ethics as a result. Buller et al., Noted that increasing globalization and concern about ethics constitute a good opportunity to create ethical principles and work in the global context. Yücel et al. Stated that universal ethical norms and regulations are necessary to attract attention to the ethical issues of globalization, increasing cross-border activities, investments, the resulting ethical problems, and to manage this process in the best possible way (Schwartz and Weber, 2006: 45).

Payne et al. the excellent global ethical principles, the cultural and administrative problems of ethics that can be found in every culture and country. These ethical principles should be clear, clear and understandable to everyone, and sanctioned for their implementation. The principles laid down are positive and constructive.

From these points, the researchers formed a global ethics model. This model shows ethical behavior. The lowest level of ethical behavior indicates the least ethical behavior whereas the highest level indicates the best ethical behavior. There are standards that are practical under the top, indicating the necessary sensitivity to be ethical.

Below these are the standards that have been obtained. This is more of an ethical standard of lawfulness and goodwill. Businesses are expected to achieve the highest ethical principles. These standards are also considered together with the four core values. These values are: reliability

(truthfulness, sincerity and sincerity), justice (impartiality, conscious action, ruefulness, commitment), ability (having talent, having sufficient talent) and being useful at least damage the person) (Tarantiono, 1997: 48).

2.1. Ethics in cross-cultural and international context

The ethical / moral philosophy, which strives to determine the correct and good behaviour in a systematic manner, is also theoretical initiatives on how the states should act in the international dimension. Collectivism and cosmopolitanism, the mainstream theories of international ethics, also called international political theory, are based on philosophical considerations as far as the ancient era.

The relationship between ethics and politics in international relations is taken up by these mainstream theories, which are anti-thesis. As a matter of fact, critical, feminist and post structural approaches discuss ethical and political relations beyond collectivist - cosmopolitan opposition. These approaches discuss international ethics around a broad range of topics and reflect efforts to identify and overcome moral problems by maintaining dialogue between international politics and ethics.

Modern ethical philosophy realizes the coding of right and good behaviour according to the benefit or goodness of what is termed 'consequentialist ethics', or 'deontological ethics', just because of the correctness of the action itself . Ultimately, ethics finds it morally right for action to be taken if the benefit or benefit to be obtained as a result of action is greater than harm or harm. Deontological ethics considers that a priori is a definite moral duty or obligation to fulfil the act which is supposed to be correct, without any consideration of the consequences of

the action. In conclusion, while keeping the ethics in front of the truth; By distinguishing between both of the deontological ethics; It keeps the truth in front of the benefit (Velenquez, 2006: 16).

Judging by the history of ethics, it seems that many ideas and theories have been put forward on morality. These approaches, which are very different from each other, can not be categorized in two, of course, only conclusive and deontological. However, conclusion and deontological approaches constitute two important mainstreams of modern moral theory. Moreover, both approaches contain the most influential ideas of the modern era.

These modern ethical theories are in this area with all their philosophical depths, claiming that they will take away the moral concerns of international relations. Ultimately ethical approach to collectivism from international ethical theories; In cosmopolitanism, we encounter deontological perspectives(Young, 2009).

Communitarianism sees the state or society as possessing moral superiority because it sees people's rights and freedoms as the only place where individual benefit is provided, and therefore it is true that it is necessary for the state to determine and act politically in relation to the interests of the state it is legitimate. Communist advocates that the interests of the state representing society, that is, national interests, can never be put at risk.

Feminist thinkers are trying to show that certain values and practices are morally indispensable. Kimberly Hutchings, one of the leading thinkers of these thinkers, sees feminism with 'ethics of care', 'ethical essence' as 'recognition and responsibility'.

Hutchings argues that ethics emphasizes four key points in the global context: First, contrary to the rather narrow world description of the

mainstream international relations theories (diplomatic relations and conflict), the ethic of interest is that the integrity of human relations is the point of departure it is determined. Second, the question of private - public / international distinction of interest ethics. Thirdly, 'inner' can be a source for international relations both in terms of intellectual and application. Finally, it focuses on the fact that ethics is against the idealization of moral relations based entirely on rationality. The ethics of interest offered by the feminist perspective touches concrete problems seen in the international arena such as war rape, female circumcision and human rights. In this context, Hutchings speculates, in particular, that the assumption that women have universal human rights does not remove the injustices they have encountered and that special measures for women are necessary. In sum, feminist international ethical point of view distinguishes traditional approaches from women, drawing attention to the weak and difficult situations in which women are primarily at war (Corporate Responsibility Review, The Coca-Cola Co, 2016).

Sigmund Bauman, a postmodern thinker, addresses the moral problems of modern ethical theories by putting conclusive and deontological theories, the product of direct enlightenment, in a holistic approach. Bauman starts to work by criticizing the modern mentality, the designer or the fictitious mentality as claiming to destroy natural associations and trying to reveal the main causes of the lack of space for modern ethical approaches to 'the other.' Bauman then tries to give the answer to how and where to look for moral possibilities.

In this context, first of all, according to Bauman; through modernization, justification of everything; in the form of self-obsession with purposefulness and utility, and the inability to save sadly all things that are autotelic (that is, to have one's own purpose, not to mean anything

else), and to continually justify morality, as services, suggest that this thinking is far from being able to understand morality.

"A postmodern ethic is an ethic that will re-accept the Ötekin as a neighbour, close to the hand and mind, from the world of affordable interests, to the essence of moral selfhood; an ethics that reconstructs the autonomous moral meaning of neighbours; It will be an ethic that re-establishes the other as a very important character in the process that your moral self has reached its worthy position (Global Reporting Initiative, <http://www.globalreporting.org/AboutGRI/>, 2015) ".

Bauman placed Ötekin in the centre of his ethical understanding; He continues to follow Levine's. Bauman, who agrees that Levin as defines 'humanity as a responsibility for others' and believes that responsibility is the essence of human unity, and that this responsibility can be established between people; it can only be diverted and destroyed by imposing it from the outside; but suggests that postmodern ethics has lifted this possibility altogether. Both philosophers do not see human beings as possible without unity, and then assume that responsibility for the other is unconditional, bound by no prejudice and knowledge, and comes before them. The closeness established with responsibility is to recognize the other as only one hundred. It can be said that responsibility is the establishment of human existence as the subject, or the establishment of human existence as the subject is possible with responsibility ("Global Reporting Initiative, „The Amsterdam Declaration on Transparency and Reporting", <http://www.globalreporting.org/CurrentPriorities/AmsterdamDeclaration/>, 2017).

Thus, by attributing the responsibility of man as subject to; it is revealed that the basis of the relationship between the purest, unspoiled

and purest subjects is not the same as the other factors such as interests, benefits calculations, rational solutions, prints. Bauman argued that morality is not a product of society; "Since the essence of morality, a task different from necessity, is a task that comes before any kind of self-interest, the roots of morality extend even further down the social regimes, such as domination and cultural structures".

When we look at Bauman's view, modern ethical theories, and of course, collectivism and cosmopolitanism, which are mainstream international ethical theories, aim at directing behaviour and actions of self by justifying ethical behaviour within a certain rationality. Thus, moral norms, which are fiction that is formed far from nature, direct the political units, especially the individual and the state. As a result, only individual or collective self-interest-oriented behaviours identified in a particular rational framework become legitimate. Therefore, the 'other' that postmodern ethics has centred on the relations and the responsibility towards it has disappeared. In postmodern ethics, however, morality precedes reason and is the starting point of the community; it never ends. In fact, only a sense of responsibility towards the other can establish true moral cohesion among people. In questioning whether the actions and behaviours envisaged by modern ethics bear responsibility for the other, Bauman shows that modern ethical approaches are born in a moral crisis, with a critical approach that he brings.

Unlike other postmodern / post structural thinkers, reveals how modern ethics, a product of modernity and a design, transforms all the natural relationships that preceded modernity, and how it opens the moral distance between 'I' and 'the other' and suppresses the sense of responsibility. This radical and striking critique of Bauman towards modern action shows that morality can not be achieved by staying within a

modern ethical understanding. He thinks that the modern ethics, which suppresses and manipulates the natural moral associations before a social and political idea exists for the other, needs to be understood. It can be argued that this point, which has led Bauman to reject the assumptions of reasoning and utility of modern ethics, has taken it to the farthest point of postmodern / post structural thinking. Thus, Bauman's postmodern ethic indicates that modern international ethical theories also lived in the same moral crisis (International Labour Organization, Corporate Codes of Conduct, <http://actrav.ilo.org/actrav-english/telearn/global/ilo/code/main.htm> , 2017).

2.2. Importance of ethics training and communication in preventing cultural misunderstandings arising in the implementation of international economic transactions.

After 1950's years technological developments in the field of mass communication have progressed rapidly and there has been a revolutionary change in this area. The rapid changes in the field of communication have caused the societies to be named as 'information society' or 'communication society', and in the age of " space age " or " communication age ".

Although the concepts of mass communication with communication are sometimes used in place of each other, it is useful to point out that the two concepts have different meanings. While communication can be established with all means, mass communication is established with technical means. Baran (1997) states that the concept of

mass communication can be defined as the transmission of all kinds of information through a broad mass of technical means (“International Labour Organization, Codes of Conduct for Multinationals”, <http://actrav.itcilo.org/actrav-english/telearn/global/ilo/guide/main.htm> 2017).

In mass communication, which is believed to be a mutual interaction, it is the question of bringing together the reader with the newspaper, the audience with radio, and the spectator with television. With this convergence, people are affected by messages through mass media like television, internet, newspaper, radio.

The human domain of the mass media, which has become a vital necessity, brings the functions of these tools to the agenda. The messages between the mass media and the people who receive these messages open the direct functions of communication. Sean Mac Bride points out the functions of mass communication in a report called "One Voice, One Voice, One World:" "Journalism function, socialization function, motivation function, discussion and dialogue function, educational function, cultural development function, entertainment function, integration function". All these functions are the source of some ethical problems in the messages of mass media.

Today, with the advent of mass media, some changes have been experienced in individuals, society and state institutions and they continue to live. From a general point of view, we are witnessing that the media experienced a period in which the influence as a fourth power felt in every area, and this period was called as "media age". With this development of the media having a power that exceeds the geographical boundaries, it is understandable that some ethical problems are also experienced. In some respects, the media is having both problems and problems with the

influence of power; as in every profession, people in the media are abusing this power and causing some ethical problems. As such, the need to look at the media from the outside also manifests itself. From outside the media, thinking and evaluating media ethics is usually done by communication scientists and journalists in our country. Because it is the value of human being, ethical knowledge and philosophical direction, it is also necessary for these studies to be done by social scientists and philosophers at the same time. Ethics as a sub discipline of philosophy has a meaning beyond those of professional men who come from within the practice alone and attempt to solve their problems. Along with the increase in professional problems, the proliferation of professional ethics and the illusion that ethical knowledge is a relative domain of knowledge is accompanied by the illusion. According to this approach, the more profession there is, the more ethical it is and thus the more different ethical views are becoming more natural. According to Tepe, the ethical view is also open to the escape of some partnerships in ethical information (“International Labour Organization, Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy”, http://actrav.itcilo.org/actrav_english/telearn/global/ilo/guide/triparti.htm, 2016)

Media ethics have many subjects. Many people are involved in this area, from journalists preparing publications to those responsible for publishing. The media is not only journalists, but also the ethical problems of different kinds of media tools, if one considers the widespread network (internet) that is very important for today. To make it possible for us to know what is going on around the world and the main aim of the media, especially the journalism, despite all the various perspectives; that is, contributing to the basic right of the person to make his own opinion about

what is happening ". Today, the media in the world does not act as a mediator only to contribute to the formation of people's opinions, and the fact is that the opinions of the media are determined by the media writer. Such a reality seems to be the first problem that confronts the media in terms of ethics. As in every country, the Press Law in our country has an important role in terms of media ethics.

These subjects include the removal of legal liability, correction and the publication of the response, the failure to influence the judiciary, the sexual assault negation, incitement to murder and suicide, obstruction of printed works, destruction and destruction. According to the Melek Press Law, coordinated by the Directorate General of Press and Information of the Prime Ministry, the press professional organizations are prepared jointly by academicians, journalists and lawyers. Nevertheless, although the ideas and official sanctions put forward about the media increase the sensitivity of the ethical dimension to the issue, sometimes undesirable consequences arise. The reason for this is the lack of consensus on which principles of media ethics cover and the ignorance of what these principles are. Although different explanations are being made to determine ethical principles in the media, it should be recognized that some common points exist; but it is also a fact that only the existence of ethical principles is not enough. There is a "crisis of confidence" between society and the media. The existence of some mechanisms in which behavior contrary to ethical principles is also observed is required. According to Altun, " the most effective mechanism for the resolution of ethical problems may be an institutional evaluation procedure in which all employees take part in their own initiative and good intentions " on institutional basis ("The Declaration on International Investment and

Multinational Enterprises[¶], <http://actrav.itcilo.org/actrav-english/telearn/global/ilo/guide/oecddec.htm>”).

The Internet has become the fastest growing system in communication systems. The following explanations are the best outlines of this situation: "According to the 1999 International Telecommunication Union's data, the phone reached 50 million people for 74 years, the radio for 38 years, the television for 13 years. It took 4 years for the internet to reach this number of people. In all this technological multi-media environment it is impossible to say that everything went well. The different information in the data stream confront us with the trust problem. The negative consequences of the internet in our country have been recognized and a board has been formed to prevent this. Erol states that the Internet Board of Ethics Declaration published on January 3, 2002 changed all aspects of the life of the Internet in all its dimensions and brought new threats that no one has already seen or planned as a result of the developments.

The introduction of prohibited activities on the mass media, the introduction of fraud and immorality in this environment, and the spread of pornographic photographs are the main ethical problems. The vine finds that the uncontrolled and freely used internet jeopardizes the privacy rights and privacy of private life. Erdogan (2005), on the other hand, argues that the internet serves as an important advertising medium for international companies and companies, aside from expanding the freedom of the people. One widely used aspect of the Internet today is social networking. Facebook is the most widely used sharing network in the world. Cakir It is said that 50% of the total number of users of Facebook founded by Mark Zuckerberg, Andrew Mc Collum and Eduardo Saver of Harvard University in 2004 actively entered the site every day,

over 30 billion applications, photos, messages etc. as well as sharing their content. Again Aktaş expresses that the internet is used to convince the masses as an effective means of political communication. According to him, what is happening in the daily life of a person is the place where the diaries kept as memories of the past have been replaced by the "internet" written blogs. What is meant to be expressed is that blogs now have it.

The word ethics is a frequently used word today and sometimes mixed with the concept of morality. Ethics is an area of philosophy before everything else. Especially in the last twenty-thirty years, the areas of ethics have increased and the importance given to ethics has increased to a noticeable level. The term ethos is derived from the term ethos (ἦθος). This word expresses the " natural environment of a creature " where a living creature usually shelters and lives. Delius suggests that ethics is the name of the discipline of philosophy that leads to this phenomenon, in spite of the fact that morality is something that is factual and historically alive.

" Virtue ethic " that Plato and Aristotle lead, " homework ethics " which is mentioned with Kant, " beneficial ethics ", which comes to mind with John Stuart Mill, are prominent in ethical opinions. In recent years, wide-ranging work has focused on the problems that arise in areas such as ethics, nuclear war, suicide, euthanasia, animal rights, the environment, the media and business circles (Rotary International, - "Declaration of Rotarians in Business and Professions", <http://www.sumterrotary.org/Declaration.pdf> , 2017).

In general, the valid ethical view of morality in the history of ethics until the arrival of the 18th century philosopher Immanuel Kant from ancient Greek thought is moral. At the end of this view, people are telling us that their lives are based on happiness. Sokrates was accepted as

a pioneer of happiness morality in ancient Greek thought. Gökberk (1999) and Weber (1998) reveal that the Greek philosopher concentrated on the question of what the main principle of all matter is in the stage until it comes to Socrates. The discussion of philosophical thought with Socrates was directed towards the problem of man from the main material and tried to be based on morality. According to Socrates, who puts his thoughts up to us in the form of discussion and dialogue, though there is no written work left, there is a perfect harmony between being a virtuous person and being knowledgeable. According to him, the virtuous man is at the same time knowledgeable; therefore, "virtue is knowledge". "The only thing I know is that I know nothing," said Socrates, demonstrating the most important example of philosophical stance through discussion and questioning. According to Akarsu (1982), Socrates, who believes that knowledgeable people will not do evil, has argued that the cause of human being to do evil is "ignorance". The person who strives to achieve this can only do so through his virtuous actions. It is intelligence to direct human actions. The mind is the power that determines how people should behave. Socrates influenced the views of many philosophers who came after themselves with their thoughts and behaviors. Epicurus, Stoic philosophers Zenon, Epiktetos and Seneca are just some of them. We are confronted with the views of John Stuart Mill, who, after the ancient Greek philosophy of moral philosophy, aimed at achieving good human action, defended it as happiness. Mill is included in the view of liberalism with his political views and his view of "beneficiary" with his moral views. Mill, unlike his Greek philosophers, placed the majority, not the individual, on the basis of happiness; but the individual is not ignorant. Mill's thinking individual is the individual who exists in society. Mill's view is based on an understanding of the individual as much as the society

and the society. Mill, who laid the foundation for happiness, thinks that the more people concerned, the better (“Social Accountability International”,

<http://www.saintl.org/index.cfm?fuseaction=Page.viewPage&pageId=472>, 2018).

It is the philosopher Immanuel Kant who affects the present as well as his own era in the history of philosophy. Even philosophers who reject Kant's thought had to understand Kant's thought. While "happiness" is on the basis of ethical views until Socrates comes to Kant, happiness in Kant's philosophy leaves its place to the concept of "homework". It is accepted as a milestone in the history of ethics, with the idea of moral law put forward by Kant, the founder of homicide. According to Kant, " even outside the world and the world, there is nothing unthinkable that can be considered unconditionally good without good wishes ". In this way, Kant puts "gute wille" into the moral basis of human actions. According to him, this "good will" is the basis of human being being moral and behaving in accordance with morality. Kant does not think in terms of benefit or happiness (such as Socrates and Mill's thoughts) that he brings to humanity. " Good wish " is only good on its own basis. In Kant's book, which links the value of an action to goodness, not merit or happiness, it states: " Not only is it good for the system, its effectiveness and its success, but its suitability for reaching any purpose which is conceived; it should be valued highly enough to be compared to anything that can be achieved in favor of it, any tendency of it, or even all the tendencies of all trends, if it is handled on its own. If luck is feeble without realizing this desire because of its special fervor or the stingy equipment of a natural structure that has suffered step-by-step treatment; in spite of the greatest effort he has spent, succeeds nothing and remains only as good will (as a

matter of course, not as a wish but as bringing all the means in our day together); yet it glows on its own as a jewel, something that carries all its value in itself. Benefit or inefficiency can add something to this value, or something can be omitted from it (Dyer, 2009: 4).

Today, people are constantly facing mass media messages, including educational environments. On the other hand, those who produce these messages see themselves in the direction of a rapidly expanding and expanding information flow.

Technological developments can create pressure on the point where the flow of data is uninterrupted; therefore, the birth of ethical problems is inevitable.

Not looking at the content of the published messages is accompanied by discrimination, privatization of life and increasing violence. Both directors and directors inevitably find themselves in a culture of conflict.

Ethics education can improve thinking for both sides that protects people's values. The important thing is not to think after an action is made; it is to know that the purpose is the human being before the action and to act accordingly. Among the opinions that have come out in the history of ethics, Kant opens his way with the thought of "good will" (Block, 2001: 3).

Depending on ethical training, thinking education and human rights education can play a role in reducing the problems experienced in mass communication. Thinking education, which is an elective course in our schools today, gives children the opportunity to look critically at an early age. This course, which is very common in the world, can also be spread in the name of value education. It seems important to restore values such as accountability, justice, democracy and respect for the individuals

who have almost abandoned themselves to the mass media that are advancing technologically (Jeter, 2001: 1).

It is a fact that the Internet and television cover every area. Textbooks complementary to education can be rearranged to enrich them with current problems and ethical debates. It is imperative for educators to have a questioning mind structure about the existing reality. Such an education reminds people that a person is always a goal (Cooper and Zimmerman and McGinnley, 2001: 1).

3. METHODOLOGY

This report has benefited from the examination of the existing legal and structural situation and the interviews with the aid of official documents and organization charts in the preparatory work, mainly in the literature review. First of all, domestic and foreign literature has been subjected to a rigorous screening around ethical and ethical platform keywords, and different options have been sought for the processes and structures that have developed within the framework of ethical governance.

On the other hand, efforts have been made to ensure access to all the information and documents that directly and indirectly record the relevant developments, in particular the legislation regulating the duties and authorities of the Office of the Prime Minister's Office of Ethics and the current restructuring. At this time, particularly the "Ethics in the Public Sector Strengthening Project in Turkey" (TYEC 2) were introduced into the scope of the information and benefit from the release documentation.

The interview technique at the center of the field study was preferred because of the help and encouragement of the members of the Ethics Platform and the current situation, due to the acceptance of the problems and possible directions for better understanding of the scenarios. In this context, firstly the main beneficiary and coordinator of the Project were interviewed by persons from the following non-governmental organizations (NGOs) determined by the Ethics Committee of the Public Officers (Kramer, 2003: 17):

- Economic Policy Research Foundation of Turkey (TEPAV)
- World Association for Medical Law
- Local Participation Support Association
- Court of Auditors Association (SAYDER)

- International Transparency Association

Appointments with NGOs were arranged by the project team, two interviews were held in Ankara, two in face-to-face interview in Istanbul, and one interview was conducted via Skype with an NGO representative abroad. If an interview with the participation of the three participants is to be excluded, the representatives of the interviewed parties in the interviews were limited to one person per institution. Apparently, only one representative from the interviewed NGOs did not attend the first meeting; the remaining four organizations participated in the meetings of the representatives who gave interviews.

On the other hand, despite the absence of job description, the Ethics Platform member NGOs, as well as the Platform member, were interviewed on the request, considering that the public institutions could be involved in the business from the outset of the Ethics Platform and that they could contribute to a comparative and comprehensive evaluation, based on their participation. In this framework, face-to-face interviews were held with representatives (four in one institution and two in one) from the following organizations (Nurton, 2002: 39-40):

- Ministry of Interior, General Directorate of Local Authorities
- Customs and trade Ministry
- Ministry of Education
- Presidency of Religious Affairs
- Ministry of Environment and Urban Planning, General Directorate of Land Registry and Cadastre

Finally, it was once again a step beyond the Business Definition and a face-to-face meeting with the former President of the Ethics Board of the Public Service Ethics Committee.

Semi-structured interview technique was used in all interviews. The current study on the Ethics Platform and the interview protocol based on the discussions included the following 11 questions, but instead of directing all the questions to all participants, a flexible method was chosen which allows to make changes in the number and order of questions according to the interests and information of the interviewees (Smith, 2003: 3):

- When and how did your membership / participation process with the Ethics Platform begin and how did it develop? (How did the request / invitation come from? How was the internal and external consultation and decision-making mechanisms operated in your membership process?)

- What were your initial predictions and expectations about the establishment and operation of the Ethics Platform? (What was your first impressions / expectations about the potential, scope, membership, agenda and potential to create impact?)

- What can you say about the operation and operation of the Ethics Platform? (What kind of model / mechanism did the Ethics Platform have in terms of setting up and announcing day-to-day meetings, managing meetings and discussions, monitoring decisions, etc.) Was it enough for you?

- What issues did the Ethics Platform conduct debates? What kind of decisions were taken? Were there any serious disagreements between the members in the discussion and decision-making process? (For example, were there any significant differences between the priorities of NGOs and representatives from public institutions, such as the establishment of a solution proposal?) How and when did they reflect on work and decisions?

- What do you want to say about the role and impact of the Office of the Prime Minister's Ethics Committee on the Establishment and Operation of the Ethics Platform? How can the role and function of the Board be improved in this area?

- How do you evaluate the situation / performance of the announcement of the activities of the Ethics Platform? For example, is the Ethics Platform an active web page? Or did they share their activities on the Ethics Board web page? Do you use social media tools effectively?

- What should you do to ensure that the Ethics Platform is more effectively (re) structured and operational? How can you contribute to this?

- Sharing best practices for the development of ethical behavior in Turkey as a member of the Ethics Platform, promoting ethics, you carry out works such as promoting ethical training? Are there any environments where you share information, experience and practices with ethics and anti-corruption issues with Platform members or with other societies and organizations?

- You may be areas in the development of effective ethics policies and practices in Turkey / sectors are? What are your suggestions for priority policies and practices on an institutional and societal basis?

- How does the functioning of ethical commissions interfere with ethical issues in your institution? Is top management getting support in this regard?

- Is your organization collecting data and statistics on cases of ethical violations, examples of incidents that promote investigative outcomes and good ethical behavior?

Interview questions should be sent to interested parties before the interview to be informed. At the end of the interview, they were also

asked whether they wanted to add anything other than the existing ones. Efforts have been made to ensure that the voice recordings of the interviews are taken in an informed and attentive manner during the interviews (Timberg, 2004: 1). While all of the CSO representatives allowed voice recording, three public recordings were allowed to be recorded, and the notes held during the interviews at two institutions were followed up with the following notes. The existing voice recordings were then deciphered and treated as input in varying degrees to the different aspects discussed in this Report, such as the way the Ethics Platform works, discussions, decisions and impact.

Given the globalizing world economy, there are many answers to why business ethics is necessary for businesses. Some of these are as follows:

- As a result of the globalization of people from different cultures working in multinational companies, brought a new set of moral problems. In these environments, people must understand each other and respect each other's culture.

- With the increasing world population, new employment needs are increasing. If new jobs are not created, the poor and the unemployed will be exposed to political and social violence in order to gain a share of wealth, which will threaten civilization.

- Demand for democracy and human rights all over the world is also becoming important in business life. Language, religion, ethnicity, gender etc. should not discriminate in business life.

- Newly developed military and biological technologies are controlled by the business world. If these are not handled with certain responsibilities, there will be threats and threats that can destroy the world.

- How the different religions influence the culture and values of the business world is also being investigated by the business ethics discipline.

- Increasing environmental pollution requires an environmentally sensitive business world.

- Developing countries in particular should strive for a cleaner economic life by fighting corruption. When businesses create policies, they have the power to influence their daily success in daily decision-making, as well as their ethical behaviors in all business activities and long-term success. However, other behaviors also have the power to influence the success of the business in a negative way. Therefore, it is important for managers to maintain the existence of the entity, to take into account the ethical considerations for the growth and profitability of the business, and to act responsibly while operating their profession. Business activities can be exposed to legal obstacles, political repression and consumer boycotts if not ethically accepted. This also affects the image of the operator in the negative direction. Business ethics is an infrastructure for people to increase their values and attitudes, as well as to direct their emotions and increase their efficiency and productivity. An enterprise that acts in accordance with business ethics will be able to sustain its life, develop and grow struggle more effectively with the support it provides from its internal and external environment elements. Trust, responsibility and honesty are as important as the individual as well as the success of organizations. For this reason, it is necessary to provide appropriate behaviors in work places. Mutual trust provides clarity in cooperation and relationships. This reduces risk and fear, mediates the use of time and energy in the positive direction.

Business ethics is very important in terms of establishing relationships based on trust with the interest groups of the employer, regulation of behaviors within the business with the positive behaviors that the image and product in the society can provide and also in terms of increasing the performance. In the absence of work ethics, relations with interest groups will be ruined, resources will become impossible to obtain in a continuous, timely, orderly and low cost manner, and the fields of services and / or products produced will rapidly disappear. In this case, customers may prefer to do business with other companies, sales may be reduced, orders may be reduced and, ultimately, profit may decrease. As a result, declining social prestige can bring corporate harm. In addition, lawsuits filed due to unethical practices and compensation that must be paid may negatively affect the operation. Unethical behavior; resulting in loss of trust between the parties and damage to the image. Nevertheless, it causes loss of effectiveness in group work done within the institution, loss of communication, loss of credibility, loss of self-esteem and devotion, loyalty disappearance and resignation.

The lack of business ethics can also be an additional cost element in terms of business. Business management, which is not aware of ethical problems, faces various losses in financial and legal aspects. All parties interested in organizational ethics need to examine the following issues closely:

- Do not get serious about solving ethical problems.
- Do not reluctantly approach ethical issues that may cause financial loss.
- Referencing the solution of ethical problems to the law department.

- Creating an environment that promotes unethical behavior for employees.

- Investigate ethical issues such as public relations.

- Making long-term plans and paying attention to short-term profits through this.

- Do not give importance to the establishment of professional codes of ethics or pressure.

- Apply unfair or arbitrary performance appraisal standards.

- Not using guidelines that can be references to solve ethical problems.

- Show a different attitude to employees to consumers.

Whether an action is ethically appropriate can vary depending on the time. For this reason, the ethical behavior that needs to be examined over a period of time may increase the operating profit in the long run, although it may seem to reduce the operating profit in the short term. Because, in the long run, it has been seen that the best business decisions are decisions based on ethical bases. However, one of the most important aims of business ethics is the ethical competence along with managerial competence. The business should always be ideal, not only in certain periods. Such behavior also leads to the improvement of customer-competitor relationships, as well as to the withdrawal of more ethical customers.

All these explanations also show that the cost of behaving unethically is very heavy for businesses that can achieve huge gains by paying attention to ethical values.

Ethical issues that can arise from human relationships or from the policies and functions that the employer implements are laying the groundwork for ethical collapses.

Especially problems in accounting and financial ethics are at the forefront of the problems that initiate and accelerate ethical collapse, even in large enterprises dominated by the market.

Significantly increased business scandals, emerging corruption claims and reports, even the largest enterprises, have brought business ethics to a debate issue. Again, the nature of business ethics and social responsibility between businesses and individuals has often become debatable before the public. Nonetheless, corruption and unethical behavior, especially in developing countries, are seen as key points leading to the lack of institutional fragility and democratic elements.

In general, business ethics, which means "knowing what is right and what is wrong at work and doing what is right," has become a decisive factor in businesses' long-term success, along with the globalizing world economy.

The ethical problems that can arise from human relations, the politics and functions that the employer imposes, lay the ground for the ethical collapse of the enterprises. If the basic warning signs can not be determined, the businesses are experiencing significant losses and the collapse is inevitable.

The business circles around the world have learned important lessons from ethical scandals and corporate bankruptcies in the US and Europe. According to this, it has emerged that an operator who is aware of his / her responsibilities towards the business ethics, the interests of the society in which he / she operates, and both internal and external environment, his reputation and long-term success will be positively affected.

4. CONCLUSION

In the first part of the Report prepared under the Technical Support Project for the Prevention of Corruption and the Establishment of Ethics; information about the scope and methodology of the previous review was given and then the information and findings about the organization, member structure, functions and targets of the Ethics Platform were put forward by touching the need for a holistic approach that guided the Ethics Platform like structure. In the second part, the effectiveness of the Ethics Platform was investigated in the task force, and the main developments and problems related to it were tried to be determined and analyzed with the help of literature review, legal-institutional analysis and interviews. In the third chapter, "Road Map: Strategic Options" under the title of different sectors in Turkey and institutions in a more effective communication in the field of ethics and to ensure cooperation and to maintain aiming possible scenarios and options were discussed.

As noted in the introduction, he often emphasizes the need to have a holistic view of this work and itself. In addition, institutional and personal constraints from time to time can make it difficult to explain and / or understand in a clear and detailed way all determinations and criticisms. For example, it is quite difficult for a co-operative platform, extension or plug-in, that needs legal-structural position and functional performance improvement to be considered independently of strategic choices. As a result, it should be noted that the platform democracy and the rule of law, it is necessary to imagine that the Ethics Platform is transformed into a social ethic banquet in the process of being guided by the processes that those values are guided by, not only in search of short term outputs in the narrow arena.

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