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ETHICAL BEHAVIOUR PATTERNS

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ETHICAL BEHAVIOUR PATTERNS

- THE RESULTS OF EMPIRICAL STUDIES

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Summary. The article develops a thesis, according to which the ethics of economic organisations depends on behaviour patterns regarded at economic organisations as effective in terms of their basic objectives, i.e. generating profit. Based on the criterion of coordination of actions among employees, three types of organisations have been identified: organisations of procedures, leaders and emotions. The aim of the article is to show the strength of link between the distinguished types and behaviour patterns (manipulation vs. cooperation), constituting business ethics of a given company. The basis of the article are the results of survey carried out on a sample of representatives of 305 Polish enterprises. A type of organisation based on procedures and emotions is conducive to ethics based on behaviour related to cooperation. The most important conclusion from the survey is the statement that one of the reasons of good financial position of a company is normative trust in the management staff. It can cause a number of dysfunctions of the entire system, and thus management focused on the maximisation of profits in the future is very important, even at the cost of current benefits.

Key words: organisational culture, business ethics, trust.

1. Introduction

Let us assume that business ethics focuses on human behaviour based on the system of values (Tullberg 2012; Gasparski, 2007, p. 27; Baggini & Fosl 2007; Thiroux & Krasemann 2007) deriving from, generally speaking, the culture of the society in which people had been raised. Usually the culture of economic organisations is not closely related to its environment, since it applies different mechanisms of the activities coordination. Additionally, the basic objective of a company is to generate financial gains, which distinguishes it from other types of organisations. Many entrepreneurs claim that a market success is not possible without reference to the principles of ethics (Winch 2010; Thiroux & Krasemann 2007; Gasparski & Dietl 2001). On the one hand it provides criteria for determining what is "good" and "bad". On the other hand, it allows for the reduction of transaction costs.

The fact that enterprises have the same objective does not result in identical ways of its attainment. The article assumes that these are determined by the culture, which in consequence means different ways of the company development and further - different ethics (Hofstede & Hofstede 2004; Trompenaars & Hampden-Turner 1998, Brown 1998). These assumptions lead to the general thesis of the article: the company ethics depends on behaviour patterns regarded at economic organisations as effective in terms of their basic objectives, i.e. generating profit. It is assumed that the organisational culture determines two types of human behaviour - cooperation and manipulation (Mayer et. al. 2009). The basis of the first one is normative trust, and the basis of the second - strategic trust (Uslaner 2002).

The essence of cooperation-based behaviour are agreements taking account of interests and objectives of the parties participating in the decision-making process. Implementation of these interests requires the disclosure of functioning circumstances of a given company, and consideration of the other party's point of view. It is assumed that cooperation supports the continuation of the relation and provides an instrument creating the employees' loyalty (Fischer, Ury & Patton 1991; Winch & Winch 2010).

On the other hand, there is a tendency to manipulate, which does not have to result from somebody's personality, it is rather an instrument, especially in crisis situations, helping to implement interests and objectives. That is when enterprises focus on the effectiveness, which in turn allows for actions performed in accordance with the principle that "the end justifies the means". Employees may feel that manipulation

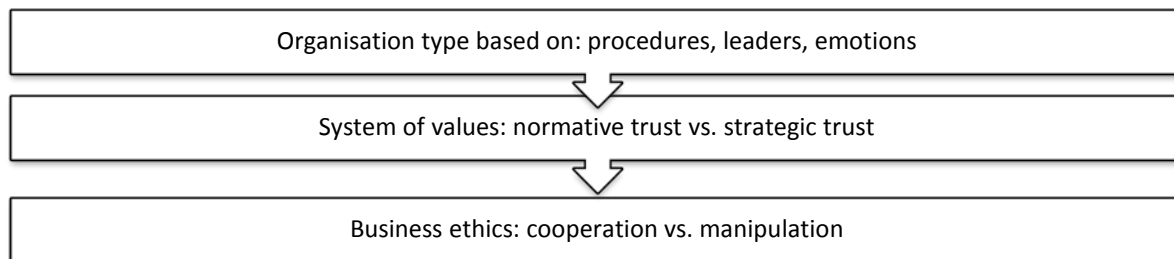
can lead to the satisfaction of both people's and company's needs in a faster and more effective way (Winch & Winch 2010; Paintner - Morland 2008; Ferrell, Fraedrich & Ferrell 2002). In this context the choice between cooperation and manipulation is not just a question of ethics but a strategic decision of an enterprise.

Three types of organisational cultures have been distinguished, based on: procedures (bureaucratic organisation), leaders' competence, emotions. The mechanism of activities coordination of the first type is based on procedures and it is convergent with bureaucratic organisation analysed by M. Weber (Thyssen2009;Weber 1920). The leader's competence type is a kind of organisation where the actions of employees are coordinated by the leaders, the rules change over time and depend on the current calculation of "gain and loss". It is an enterprise where inside games between various groups of interests, not always coincident with the company's interests, are dominating (Avery 2004). The third, emotional type, is based on direct relations among the employees, where the difference between the private and the professional role is faded away. The basis of coordination are relations based on emotions The distance to power in this type of enterprises is usually small (Boyatzis & McKee 2005; Bass & Riggio 2005; Collins 2003)). Naturally, it is difficult to find an ideal organisation type in practice and usually each enterprise has all the listed coordination mechanisms, one of which is dominating.

The definition of ethics refers to the system of values and related norms. For the needs of the analysis, focus has been placed on a value, which is normative and strategic trust. Normative trust is a general view on the human nature, irrespective of personal experience. Its essence is the sense of emotional ties with the others, stemming from the fact of constituting a community acting on the basis of an established system of norms and values. (Uslaner 2002). Strategic trust is based on knowledge resulting from the organisation members' learning from each other and subsequently from negotiations to define priorities of actions and ways of their implementation.

A general research model is illustrated in figure 1.

Figure 1. Research model



Source: own study

The aim of the article is to show relation among the indicated variables and to measure its strength, using statistical indicators. Additionally, the link between business ethics (cooperation vs. manipulation) and the way the employees perceive the company's financial situation is shown.

2. Research problem, hypotheses, research method

The main research problem is the following question: what business ethics (cooperation vs. manipulation) is generated by the listed organisation types? The key hypotheses are as follows:

Hypothesis I. "Bureaucratic" organisations and the "leaders' organisations" create strategic trust shaping manipulation-based ethics.

Hypothesis II. "Emotional" organisations create normative trust shaping cooperation-based ethics.

The basis for verification of the hypotheses are surveys carried out from September 2008 to December 2010 among the postgraduate students at the Warsaw School of Economics. Purposive (typical) sampling has been applied, and this method assumes a subjective way of determining the composition of the group under the survey. It is a biased selection, as the sample includes people having certain features,

interesting for the researchers. In this case it is the knowledge of the norms and behaviours in force in the company, i.e. business ethics. For purposive sampling, applying statistical data to all the population is unjustified, but probable tendencies occurring in a given community can be discussed.

Purposive samples are reproached for certain fortuity in selecting respondents (Aczel 1989). Even if it is so, and a considerable number of certain opinions occurs in the group, they start to be marked by regularity. It cannot be therefore excluded that the observed phenomena would not occur in the whole population, and the conclusions of the respondents' views do not have to be deprived of the research value.

In the presented research the basis of the conclusions are the opinions of postgraduate students. 100% of them have higher education, 63% are younger than 31 years old, 30% are between 31 and 40 years old. The majority of respondents (55%) are people whose job tenure at a given company is below 4 years, and 18% reported job tenure below one year. The remaining respondents - 27% - reported that they had been working for more than 4 years at their company. Among them 6% were representatives of management boards, 20% were directors, 42% - middle management and 32 - executive level employees. The sample is dominated by companies hiring over 250 employees (50%), followed by medium-sized companies hiring between 50 and 250 people (24%), small (20%) and very small-sized enterprises hiring up to 9 people - 6%. The survey questionnaire has been filled in by 305 people representing various enterprises. It seems that the indicated features of the people covered by the sample make it justified to assume that they have knowledge related to the problems under research. The survey questionnaire was provided to the respondents and those who decided to fill it gave it back to the researchers on the next day.

3. Types of organisational cultures

It has been assumed that there is a causal dependency between organisational culture and ethics. Such assumption is consistent with the structural functional approach in the social sciences, where the culture is the situation context affecting the management processes. It plays the role of independent variable and is used, among others, as an explanatory variable in research concerning management styles and comparisons of organisations (Thompson & Luthans 1990). Under this approach, culture is also analysed as internal variable, being the effect of an organisation's activities that can shape it according to the manager's interests (Smircich 1983).

Another assumption provides that the organisational culture can be separated from other elements of the organisation, as a result of which its impact force can be examined. It is a point of view different from e.g. anthropological approach, where inseparable consistency of various human activity spheres is assumed. The reference to various paradigms is supposed to prove that there is no single perspective of analysis and it is worth to be aware of restrictions of choices that are being made. Such a restriction for this chapter is the reduction of the organisational culture to the selected dimensions, which makes it impossible to simultaneously analyse different variable, such as communication processes, power relations, shaping the management processes at an organisation and its ethical basis. On the other hand, quantitative analysis allows for creating a statistical image of the analysed phenomena, providing a basis for diagnosis and recommendations for the managers of economic organisations.

The very idea of culture is defined in dozens of ways and the proposal of A.L. Kroeber and C. Kluchon, focusing on human behaviour shaped and assimilated in the process of interactions, is one of the classic ones from the point of view of anthropology and sociology (Kłoskowska 1980). These models are underlain by norms and values - rules according to which a given group is functioning. Norms grow out of values and are related to the sense of duty, they determine the morals, the customs and the habits (Fisher & Lovell 2003).

The culture of the society is not identical with organisational culture, at least for one basic reason. To put it as simply as possible, organisations are systems intended for the implementation of certain objectives. Their structure, rules of activities and interrelations among their individual elements do not have to reflect mechanisms shaping the social reality. Let us just refer to all kinds of military organisations to see the differences in functioning of a society and organisations established by it.

The basic mechanism creating social culture, i.e. the will to survive, has also become a foundation for the establishment of economic organisations. The moment of change of the organisational culture is indicated by a situation, where its members realise that the effectiveness of their actions is limited. It results with the assumption of a stable relation and constant interaction between the organisation and its surrounding.

For the needs of presented considerations a vision of organisational culture as an experience assimilated and passed over time, enhancing the effectiveness of actions, has been adopted (Hofstede & Hofstede 2004). A basic selection criterion are norms and values shaping all kinds of relations both inside and outside a given organisation. The assumption that there are values providing a basic criterion of what is "good" and "bad" is common for many Authors. With reference to an organisation, this world of values is defined as "business ethics" influencing the shape of human interrelations.

There are many organisational culture models generating different employee behaviour discussed in the literature. The concept of G. Hofstede is a classic one, as it identifies six dimensions of the analysis: Process-Oriented - Results-Oriented, Parochial - Professional, Loose Control - Tight Control, Open System - Closed System, Employee-Oriented - Job-Oriented, Pragmatic - Normative (Hofstede & Hofstede 2004). The discussed research identifies three types of cultures based on: procedures (bureaucracy), leaders' competence and emotions.

The first of the identified organisation types is bureaucracy - the regulations established in accordance with the procedures in force legitimise the power. In this case the employees identify themselves with activity standards shaping human interrelations. It seems to be the most required from the point of view of an enterprise efficiency, type of organisation, since it enables the best use (from the point of view of economic standards) of both intellectual and economic capital of the enterprise, with simultaneous identification with action procedures. In this type of organisation the category of "common good", regarded as the implementation of objectives and interests of the whole organisation, consolidates the actions of its members. In this type of enterprises ethics is closely linked to the procedure in force. In other words, ethics is a procedure of which there can be no defection. Any organisational change, unless it is provided for by the regulations, is regarded as a risk, since it violates the power relations in force. As the change is omnipresent, the functioning of an ethics dimension, different than the procedural one, is necessary. Employees rationalise their behaviour when violating the regulations and thus they refer to other behaviour standards, e.g. those applicable in the surrounding of the organisation and created on the basis of informal relations.

The indicators of bureaucratic organisations in the presented survey where statements such as: "valuing the employees' skills", "linking bonuses with tasks performance", "knowledge of the enterprise's objectives".

The second type is the "leaders' organisation". In this context we can observe identification with the leader. It is the leader on whom the possibility to implement the interests of a given group depends. An example are all the hierarchical organisations, where the "political" skills of the leaders and their charisma play a crucial role. The indicators of this organisation model were statements such as: "valuing the team is a function of the boss's skills", "the most important person in a team is its leader", "when a boss leaves, the significance and role of the team decreases". This type is characterised by focus on current objectives of a given group of interests. On the one hand being a member of a group enforces certain behaviour standards, but on the other hand it is an effect of a strategic choice - calculation of interests. The group's interests vs. enterprise's interests dilemma is usually solved in favour of the group. Organisation as a category of "common good" exists only in declarations, not in virtual reasons for actions: only the interest of group the member of which you are is taken into account.

The third model is an organisation based on emotions. It is characterised by strong ties among employees, based on group solidarity. The normative trust, based on the belief in the observance of identical norms and values underlying behaviour in the organisation, is dominating inside groups. In this type of companies the point of view of the others is considered, a constant process of mutual communication is carried out, the employees feel emotionally tied not only with each other but also with the organisation's vision and mission: they keep finding sense in their work. As a consequence the focus on current results is disappearing, as they are not regarded as a failure or success, but stimulation to undertake innovative actions. The subjective role of the employees, being a foundation of the concept presented herein, links ethics with the process of discussing norms, which are based on the emotional

ties. A typical feature of such organisation is regarding the employees as "one big family", "the readiness to replace and help the others", "maintaining social contacts outside work". These were statements indicating this type of organisation.

Differences between the identified types and the applied kinds of business ethics is illustrated by table 1.

Table 1. Organisational culture models and business ethics

Ethics - circumstances	Models of organisational cultures		
	Bureaucracy	Leaders	Emotions
Human interrelations	Procedure	Leaders' competence	Emotional ties
Attitude to change	Risk	Opportunity/risk	Opportunity/risk
Type of trust	Strategic	Strategic	Normative
Identification with the company	Limited	Limited	Big
Behaviour	Manipulation	Manipulation/cooperation	Cooperation

Source: own study

4. Organisation types vs. ethics

R. Lewicki and G. Wiethoff assume that trust is the faith in actions and decisions taken by another person and readiness to act on their basis (Lewicki 2006). In this context "faith" is an important category determining further people's actions. It is the trust defined by E. Uslaner as normative, based on the belief that both people and organisations share the same values (Uslaner 2002). If they are also linked by certain cultural ties, i.e. there are standard models of behaviour in certain situations, there exist conditions making it possible to predict actions of the other party. According to this approach, an employee at my company does not have to act for "my" benefit and at the same time there is a belief that he or she will tell "me" about it. In this context actions of the others are predictable, i.e. communication is "open" and independent of the parties' interests. This type of trust is based on emotional ties, which by their nature can be subject to rapid changes. The basis of normative trust is the moral system, where employees are perceived as people belonging to the same community. This trust is stable over time, and the changes are determined by changes in culture.

One aspect of normative trust can be the personal character of contact between the parties, which for F. Fukuyama is a barrier in the attainment the company's market objectives. He says that the culture-specific version of trust is undoubtedly more natural and common, but also more primitive economic rationality requires the trust to be based on more impersonal criteria" (Fukuyama 2007, p. 14-15). Assuming this point of view, we should expect enterprises with dominating normative trust to be in worse financial situation and weaker market position. It results from the fact that in the situation of the "group's interest vs. company's interest" choice, the first one is usually preferred, as human relations are more important than the possibility to implement economic interests. Using G. Hofstede's terminology, collective organisational cultures are characterised by normative trust.

The mentioned authors identify another type of trust - trust based on knowledge, defined by E. Uslaner as strategic trust (Uslaner 2002). This type of trust requires time necessary for the parties to know each other, to mutually verify their credibility, using their experience. Economic organisations are above all to implement economic objectives by coordination of their employees' actions. It is possible, among others, through the exchange of information creating knowledge enabling to attain objectives and interests of individual people and groups. Thus, interests and knowledge are becoming elements constituting strategic trust. This type of trust assumes undertaking risk, since knowledge and experience derive from the past and it is not always possible to be certain that the present actions would realise a known scenario.

The survey included a question about the level of trust (measured by a five-point scale) in colleagues from the team and company management. The intention was to observe possible dependencies between variables, without dividing trust into normative and strategic. For it was not excluded that trust is a term in which the respondents combine the moral sphere with interests and experience. An indicator of the types of trust was the answer to a question about the bases of trust targeted to the above-mentioned groups: everybody is honest (normative trust), we have common interests (strategic trust).

On the basis of presented indicators, 14% of "emotional" organisations /N=41/, 31% of "bureaucratic" ones /N=94/ and 33% of leaders' organisations /N=102/ were identified in a sample. The remaining 22% /N=68/ are mixed models.

It is possible that the division into normative and strategic trust does not differentiate a given community, and what is important is trust itself. It has turned out that percentage distribution of trust is similar in each of the identified organisation types - table 2.

Table 2. Trust in organisation models /%/

Very big and big trust	Organisation types		
	Bureaucracy	Leaders	Emotions
In colleagues from the team	78	78	78
In the management	61	58	31

Source: own study

What makes "emotional" organisations different from the two other types is almost twice smaller trust in the company management. It is therefore possible that emotional ties among employees do not concern the management of the company. The value of the Pearson's correlation coefficient between the identified variables has not exceeded 0.15 with $p < 0.1$.

The next juxtaposition (table 3) presents percentage distribution, depending on the type of trust, which provides a verification of the first of the formulated hypotheses.

Table 3. Normative and strategic trust in organisation models /%/

Very big and big trust normative	Organisation types		
	Bureaucracy	Leaders	Emotions
In colleagues from the team	68	53	68
In the management	50	21	51
Very big and big trust strategic	Organisation models		
	Bureaucracy	Leaders	Emotions
In colleagues from the team	81	61	76
In the management	62	33	52

Source: own study

Percentage distribution of normative trust in "bureaucratic" and "emotional" organisations is very similar in the first part of the table. After an analysis of percentage distribution it is evident that in the "leaders" organisations the percentage of companies where human relations are marked by normative trust is considerably smaller. The very category of the "leaders" seems to refer to colleagues from the team, and not to direct formal superiors.

The situation is similar for strategic trust. Also in this case percentage distribution of the "leaders" is different from the two remaining ones. The value of the Pearson's correlation coefficient between the identified variables was the same as in table 2.

Irrespective of the organisation model, strategic trust is more often than normative. It is interesting that the distribution of percentage value in "bureaucratic" and "emotional" organisations is convergent. It seems that relations based on procedures and emotions could be perceived as more stable over time than in the case of the leaders. Probably the latter are more unreliable and the surrounding cannot be blamed for this. In this context, a failure has a personal dimension. In the "bureaucratic" model the weaknesses could be sought for in the procedures in force. In "emotional" organisations people are more inclined not to blame those with whom they share strong, positive ties.

Hypotheses I and II assume a link between the type of organisation and ethics based on cooperation vs. manipulation. Both kinds of ethics cover different stipulations concerning the reasons of the others' actions. The first one - based on manipulation - tacitly assumes that in conflict situations people do not disclose their reasons of actions because they are afraid that the information about them would undermine their negotiation positions. It further assumes that understatements, bluffing etc. increase the effectiveness of undertaken actions. Possible ethical dilemmas are rationalised by treating relations with the others as a game, similar to poker, were it is possible to bluff and manipulate. According to this convention, there is a tendency to maximise the attainment of one's interests and goals regardless of consequences affecting the other party (Lewicki, Saunders & Minton 1999).

The second approach - ethics based on cooperation - claims that the guarantee of the possibility to attain interests and goals is to disclose reasons and circumstances upon which the parties operate and the assumption that the agreement to be concluded would take into account points of view of all the interested groups. Any manipulation is negated, as it is regarded that it eliminates the possibility of positive relations among people, thus reducing the probability of reaching an agreement that would be satisfactory for all. It is further considered that giving the other party the possibility to attain also its interests and goals enhances the chance to maintain the agreement over time (Winch 2010).

Manipulation behaviour reduces the role of human interrelations. For usually an employee is accounted not for the form of established relations, but for a specific result of his or her actions. On the other hand, supporters of cooperation-based behaviour claim that without human relations based on respect to the other's interests, it is more difficult to optimise actions in time.

An indicator of ethics based on cooperation was the statement: "in conflict situations the interests of the others are taken into account", while for ethics based on manipulation - "the one who manipulates wins".

The influence of the organisation model on the employees' behaviour is illustrated in table 4.

Table 4. Organisation types vs. ethics /%/

Very big and big cooperation	Organisation types		
	Bureaucracy	Leaders	Emotions
Among colleagues from the team	71	56	76
Between employees and the management staff	59	36	52
Very big and big cooperation	Organisation types		
	Bureaucracy	Leaders	Emotions
Among colleagues from the team	32	51	39
Between employees and the management staff	40	56	51

Source: own study

Both in the case of the "bureaucracy" and "emotions" model, similar percentage distribution of the rate of cooperation and manipulation can be observed. Considerable differences concern the "leaders" model. Similar tendencies are observed with reference to the results in tables 2 and 3. Hypotheses I and II assumed similarity between the "bureaucracy" and the "leaders" types, concerning both type of trust and resulting behaviour. It turns out that the similarity does exist, but for the "bureaucracy" and the

"emotions" types. It seems that the reasons of such situation lie in the stability of rules provided by these two types. A characteristic feature of bureaucracy is the constancy of rules regulating its functioning. What is more, a change is predictable, as it is also subject to the procedures. Naturally, there are informal rules of action, but employees usually know the mechanisms applied under them. It is similar for the "emotions" type. Emotional tie between the employees and the management is also stable. As a consequence, these organisations are oriented more toward the future than the present. Naturally, feelings can change over time, but a possible change does not have to occur with such dynamics as it is the case for the "leaders" organisations. An H III hypothesis can therefore be formulated, according to which the perception of time is similar in the "bureaucracy" and "emotion" types (future-oriented) and it is different in the "leaders" model (present-oriented). Time perspective is the location in time of what is important for an organisation from the point of view of its interests and objectives. (Schein 2010; Trompenaars & Hampden-Turner 1998; Hall 1976).

What is happening "here and now" is important for the present-oriented organisations (37.3% of companies under research). Orientation to the present conduces creating instrumental relations among the employees. The value of correlation coefficient between "the present" variable and "a new employee has to match the team he or she would work in" variable was 0.218** (* means p (significance level) < 0.05; ** p<0.01. This symbol is also applied in the rest of the article). In the case of other types of time orientation the value of correlation coefficient was not statistically significant. An employee is therefore useful as far as he or she implements interests of the group. It should not be associated with collectivism, since what matters in the culture of the present is the individual aspect of work ("the superiors allow to work individually and notice the merits of each person" - coefficient correlation 0.156**). Such attitude probably affects motivation systems (e.g. benefits at respectively short intervals), employment, training policy etc. It is also true for customer relations, where attractiveness is a function of current profits. The consequence of this attitude can be a different shape of concluded agreements, form of settlements, entering into strategic alliances etc.

Organisations of this type are not closed to contacts that could give them temporary profits, but the intensity of such actions is considerably smaller, compared to the present-oriented companies (the value of correlation coefficient between "the present" variable" and "organisation of meetings with experts in a given field" is 0.151** while in the case of "future" this value is 0.427**). In this context it can be stated that the future-oriented companies are more open and ready to build long-term relations.

In the case of "the present", there is a culture of "small power distance" (the value of correlation coefficient is 0.215**) and consequently there is greater focus on achievements than formal status factors, which translates into the payment system related to work results (the value of correlation coefficient is 0.286**, while for "the future" it is 0.344**). As far as the company payment system reflects the work input, the number of payment-related conflicts can be small. It seems that at a company oriented toward the present the nature of relations between an employee and the company is best reflected by the phrase "as the work so the pay".

Future-oriented organisations (26.4% of the companies under research) do not lose sight of the profits, but they delay their maximisation, believing that current investments would bring gains distributed over time. Surely people with the perspective of profit are also more inclined to establish cooperation, as a result of which the circulation of information in teams is functioning differently. It is proved by the value of correlation coefficient between time orientation and the exchange of experience among employees. In the case of the present orientation it is 0.080, and for the future orientation it is 0.167**. The exchange of experience among the employees is of key significance for the organisation learning and its response to changes. The value of correlation coefficient between the present orientation and perceiving a change in the category of risk was not statistically significant, and for the future orientation it was (-)0.190**. Thus, the more an organisation is future-oriented, the less a change is regarded as a risk.

Hypothesis III provides that "bureaucratic" and "emotional" organisations are more frequently oriented to the future than to the present, compared to the "leaders" organisations. Percentage distribution is illustrated in table 5.

Table 5. Organisation types vs. time orientation /%/

Time orientation	Organisation types		
	Bureaucracy	Leaders	Emotions

The present	10	19	6
The future	84	69	75

Source: own study The percentage in columns does not sum up to 100, since other time orientations are not taken into account. Eta correlation ratio = 0.102

The distribution confirms the H III hypothesis, although the strength of relation between the variables measured with eta correlation ratio is small. Further it should be expected that in the "bureaucracy" and "emotions" organisations cooperation would be more frequent, as they are more future-oriented - table 6.

Table 6. Ethics depending on the organisation model and its time orientation type

Ethics	Time orientation					
	The present			The future		
	Emotions	Bureaucracy	Leaders	Emotions	Bureaucracy	Leaders
Cooperation management	0	57	23	54	57	35
Manipulation management	50	29	77	50	47	52

Source: own study The percentage in columns does not sum up to 100, since other time orientations are not taken into account. The eta correlation ratio for the identified variables was between 0.471 and 0.679.

Irrespective of the organisation type we can see that the type of time orientation significantly affects the ethics and related behaviour patterns. Where the future orientation is dominating, cooperation in the superior-subordinate relation usually takes place. The "leaders" organisations also still more often decide to apply manipulation.

It cannot be excluded that the reason of the behaviour differentiation is the form of ownership of the enterprises under research - companies owned by the State Treasury (N=45), companies with majority of foreign capital (N=147), companies with majority of Polish capital (N=97). Hypothesis IV stipulates that the bureaucratic type is more typical for the group of state-owned companies. Percentage distribution is illustrated in table 7.

Table 7. Form of ownership vs. organisation model /%/

Organisation type	Form of ownership		
	Companies owned by the State Treasury	Majority of foreign capital	Majority of Polish capital
Emotions	5	15	17
Bureaucracy	46	33	29
Leaders	38	33	34

Source: own study Cramer's V= 0.146

Percentage distribution enables positive verification of hypothesis IV, but the value of Cramer's V is insignificant. It seems that the form of ownership may influence the ethics and related behaviour. Hypothesis V stipulates that in this respect private companies would be similar irrespective of the capital sources - table 8.

Table 8. Ethics vs. form of enterprise ownership /%/

Ethics - behaviour	Form of ownership		
	Companies owned by the State Treasury	Majority of foreign capital	Majority of Polish capital

Cooperation among colleagues	50	66	60
Manipulation among colleagues	47	44	31
Cooperation with the management staff	33	45	45
Manipulation with the management staff	42	44	31

Source: own study Cramer's V between the variables is between 0.220 and 0.447.

Interestingly, behaviour based on cooperation is less frequent in companies owned by the State Treasury than in private companies. It is possible that they may be characterised by greater uncertainty concerning the company's future. Consequently, the level of trust in the management would probably be lower there.

Table 9. Trust in the management and the form of enterprise ownership /%/

Trust in the management staff	Form of enterprise ownership /%/		
	State Treasury	Polish capital	Foreign capital
Very big and big	41	55	43
Medium	39	34	36
Small and very small	20	11	21

Source: own study

It is interesting that in the context of analysed percentage distribution there are no significant differences between companies owned by the State Treasury and companies with majority of foreign capital. The biggest trust in the management staff is reported in companies with majority of Polish capital (eta correlation ratio = 0.205). It does not confirm the hypothesis formulated before. It was based on the conviction that foreign companies, due to their resources, can ensure better sense of stabilisation, be open to changes etc. It turns out however that this way of thinking is not reflected in the analysed sample.

Companies employing more than 250 people constitute 62% among companies owned by the State Treasury. For private companies this rate is 60%, and for the Polish companies - 34%. It can therefore be stated that the size of a company can be decisive - table 10.

Table 10. Trust in the management staff vs. size of a company /%/

Trust in the management	Size of a company			
	Up to 9 people /N=16/	10 to 49 people /N=56/	50 to 250 people /N=73/	More than 250 people /N=153/
Very big and big	63	55	53	39
Medium	31	30	29	42
Small and very small	6	15	18	19

Source: own calculation.

Percentage distribution shows that the bigger a company, the smaller trust in the management staff among the employees (63% for micro-sized companies and 39% for very big companies). The strength of the link between the variables, measured by eta correlation ratio is 0.188. A relatively small number in the sample of micro-sized enterprises - 16 - undermines the conclusions. That is why the next step was to divide enterprises into two categories - those employing up to 250 people and those employing more than 250 people. In the first group, very big and big trust in the management staff was recorded for 55% of

enterprises, while in the second one the rate was 39%. In this context it is reasonable to formulate a thesis that the trust in the management staff is more typical for enterprises employing up to 250 people.

5. Ethics and financial results of an enterprise

The thesis formulated in the introduction stipulates that the company ethics depends on behaviour patterns regarded in economic organisations as effective in terms of their basic objective, i.e. generating profit. It is therefore important to indicate, which of the identified types of behaviour is positively related to the financial results of an enterprise.

The survey included four indicators of financial situation. For the first one the respondents were supposed to rate, according to a five-point scale, the following statement: "financial situation of my company is very good". The next three indicators evaluate, in a three-year perspective, the level of risks concerning: general financial situation, the possibility to get credits and employee dismissal. The arithmetic mean of the three answers reflects financial situation of a company (1-very good: 1.01-2.00 good; 2.01-3.00 medium; 3.01-4.00 bad; 4.01-5.00 very bad).

Naturally, other evaluation indicators could be proposed, which would surely be interesting for the development of research methodology. Using a survey questionnaire, a researcher faces various limitations being a result of the essence of this tool. The acquired results were subject to statistical analysis enabling to determine the scale of possible statistical errors (significance level).

The relation between ethics and financial result of a company is however a key issue. Percentage dependencies are illustrated in table 11.

Table 11. The nature of the relation vs. financial result of a company /in %/

Financial situation	Ethics	
	Cooperation	Manipulation
Very good and good	46	36
Average	35	41
Bad and very bad	19	23

Source: own study

Distribution of percentage values evidently shows that from the point of view of financial results, cooperation within internal relations is more profitable than manipulation. Considering the strength of this relation, measured by the Pearson's correlation coefficient, it is not statistically significant. It should be therefore assumed that there is a third variable, which significantly affects the observed dependency. This variable will be chosen on the basis of the value of the Pearson's correlation coefficients between dimensions of organisational culture and financial situation of a company - table 12.

Table 12. Selected dimensions of organisational culture vs. financial results of a company

Selected dimensions of organisational culture	Financial situation of a company
	Value of the Pearson's correlation coefficient
Normative trust in the company management staff	0.284**
Knowledge of the objectives of changes	0.223**
Observance of the arrangements set down	0.199**

Source: own study

The values of the correlation coefficient indicate that there is a strong link between normative trust in the management staff and financial situation of a company.

A factor determining the choice between cooperation and manipulation is the level of trust in the management staff of enterprises. The values of Pearson's correlation coefficient confirm this hypothesis - the strength of link between normative trust in the management staff and cooperation is 0.347**, while for manipulation it is (-) 0.215**. This means that normative trust can be an important variable affecting financial situation of companies (Winch 2009). Thus, it is reasonable to introduce it as a third variable - table 13.

Table 13. Financial situation of a company vs. ethics depending on trust /in %/

Financial situation of a company	Very big and big normative trust in the management staff	
	Ethics	
	Cooperation	Manipulation
Very good and good	58.0	55.0
Average	35.5	37.5
Bad and very bad	6.5	7.5
Total	100.0	100.0

Source: own study

Companies with very big normative trust in the management staff reach very good financial results, irrespective of the nature of relations between the superiors and the subordinates. Percentage data presented in table 13 show that good financial results are slightly more frequently accompanied by cooperation than manipulation. With reference to table 10 - it turns out that this dependency can be ostensible, as it disappears after the introduction of normative trust as the third variable. It can be therefore stated that financial result depends on normative trust in the management staff, not on the ethics. Financial success is reached by a company which is "internally coherent" i.e. its employees consent to the system of norms and values applicable there. If the employees do not believe in the action of the company management staff, it is difficult to reach financial success. Earlier considerations indicated the "time perception" variable affecting behaviour of the people and, subsequently, business ethics. Using a metaphor, it can be stated that orientation to the present is typical for primitive peoples. According to their knowledge, there is no need to store up reserves, develop etc., since each day can be the last one. They should therefore consume what is available "here and now".

A factor reducing orientation to the present can be cooperation. This variable was most strongly correlated with normative trust in the company management staff (0.347**), knowledge of the objectives of introducing changes (0.307**) and the size of bonus for performance of set tasks (0.231**). It can be therefore said that cooperation is present where the people trust the management staff, where the information is exchanged and the "as the work so the pay" principle is applied. Manipulation is supported by the focus on current profits within the company management (0.251**), mutual isolation of the company departments -"state within a state" (0.243**) and defending positions within management (0.234**).

The survey includes also a question about the attitude to "bosses" and the respondents were asked to evaluate their importance in the following situation contexts: "How is the team valued depends on its boss's skills", "The boss is the most important person in each team", "When a boss leaves, it takes a long time to restore the team's position within the company". The values of the Pearson's correlation coefficient between the three variables mentioned above and the financial situation of a company are respectively: (- 0.11); (-0.041); (-0.131*). The first two correlations are not statistically significant. The third one is small, but it is statistically significant at the level of 0.05 and its value is negative. This can prove that the situation that can be described as "the team is me" is not conducive for good financial condition.

The value of the Pearson's correlation coefficient between the "trust in the management staff" and the "financial situation of a company" variable is slightly different. It equals 0.250**. The difference is not big, and the finance is affected by many more factors such as technology, staff qualifications, market situation etc., but it makes the statement about the relation between trust in the managers and the company's financial situation reasonable.

6. Conclusions

There are two hypotheses formulated in the introduction, stipulating dependency of the organisation types on trust and ethics based on two kinds of behaviour: cooperation and manipulation. Statistical strength of this relation was not considerable. The hypotheses assumed similarity between the "bureaucracy" and the "leaders" organisation types, concerning both the type of trust and the resulting behaviour. It turns out that the similarity does exist, but for the "bureaucracy" and the "emotions" types. Subsequent partial hypotheses proved that time orientation significantly affects the kind of behaviour, and further the business ethics. Where orientation to future is dominating, cooperation in the superior-subordinate relation usually takes place. The "leaders" organisations are more inclined to apply manipulation. It has turned out that a strategic resource - a factor affecting financial situation of a company - is the normative trust in the company management staff. It is not important whether relations at an enterprise are oriented to cooperation or manipulation. What is important is the consistence of norms and values between the employees and the superiors.

The existence of these dependencies can also have negative results, as the group can accept positive behaviour for itself and dysfunctional behaviour for the whole system. Moreover, there can be a mechanism of "blind faith", whereby people are overtaken by "social engineers" implementing their particular interests. It is an extreme scenario of an organisation development, but it is advisable to propose mechanisms reducing the probability of its occurrence. One of them is orientation to the future, conducive to the establishment of long-term relations, taking into account the interests of the others. Consequently, setting long-term objectives, rewarding employees for maintaining relations with the others over time, calculating future risk etc. can reduce the probability of such dysfunction. In other words, there is a need to create business ethics supporting future-oriented behaviour.

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