

## The Codes of Ethics as an Approach to Ensuring Organizational Reputation (Evidence from Some International Experiences)

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### Abstract:

This article aims to clarify the conceptual and theoretical aspects of the code of ethics and address the benefits and effectiveness of this code, as well as review some of the international experiences in the context of its adoption. A case study of some international experiments showed that there is a positive impact on the ethical behaviour of individuals, where it achieves legal compliance and enhances organizational reputation, which is why all organizations offer their own ethical rules.

**Keywords:** Ethics; Code of ethics; International experiences.

**Jel Classification Codes:** J50, M14.

### 1. INTRODUCTION

There has been an increasing interest in research on the code of ethics since the early 1980s. The focus has mostly been on private-sector organizations (Svensson and Wood, 2009). Commitment to ethical principles and ethical behaviour at the individual level in organizations is of great importance to different segments of society, consequently, this commitment strengthens holding on to principles of correct and honest work, It makes the organization not see its interests from a narrow perspective that can only accommodate criteria that suit it. There are many sources from which an individual derives his ethics, and is reflected in his work, negatively or positively, depending on the quality of morality itself, and the quality of the source derived from them, and these sources vary between religion, self, family, educational institutions, society,..etc.

There are numerous ideas of what the meanings of codes of ethics are.

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Many researchers looked at it from different perspectives starting from Heermance's (1924) handbook on the topic of “codes of ethics”. Nevertheless, confusion still exists on the precise nature of ethical codes emanating from different names used to describe the phenomenon such as codes of ethics, code of conduct, business principles, corporate credo, corporate ethics statement, and code of practice (Ho and Oladinrin, 2016). At the institutional level, there is an urgent need to adopt a code of ethics for the institution as it offers many advantages: preserving and improving its image, reducing fines for excesses, enhancing performance, improving the work environment, etc. In practice, however, few institutions adopt a code of ethics.

Through this paper we will try to answer the next question:

How can the code of ethics be embodied in practice for purpose of regulating the conduct of a profession or activity to ensure legal compliance and strengthen organizational reputation?

The objective of this paper is to discuss and analyze the roles of codes of ethics. In particular, the specific objectives of the paper are to:

- Demonstrate the need for endowment development;
- Explain and clarify the concept of the code of ethics;
- Explain the benefits and effectiveness of the code of ethics;
- Explore the reality of codes of ethics in different organizations and demonstrate how well it reflects both good organizational reputation and legal compliance.

To demystify concepts related to the Code of Ethics, we will work through an extensive review of the literature from original research and studies, focusing on what is published in authentic, discreet, and specialized journals. We will use the case study approach to review the practical application of the Code of Ethics in various organizations around the world.

## **2. THE CONCEPT OF A CODE OF ETHICS**

### **2.1 Moral**

Poon and Hoxley (2010) noted that Moral theory facilitates the categorization of the underlying justifications for an individual's moral judgments. Consequentialism and deontology have dominated moral reasoning over the last 300 years while virtual ethics was developed in Aristotle's time.

- **Consequentialism:** In consequentialism, the consequence of an action

justifies the moral acceptability of the means taken to reach that end. The results of actions outweigh any other considerations, including intention and process, and the right action is the one that has the best consequences; in other words, “the end justifies the means”. The goal of morality for consequentialism is to improve the state of the world as much as possible (Poon and Hoxley, 2010).

- **Deontology:** a criticism of the consequentialist theory is that it is so concerned with ends that it may overlook the moral importance of the means, which is the way to achieve the ends or goals. Deontological is the moral theory that focuses on means. It uses rules rather than consequences to justify an action or policy. Deontology or duty-based theory is an approach to ethics that focuses on the rightness or wrongness of actions themselves. This can be contrasted with the consequences of those actions as the foundation for rightness, for example, in the utilitarianism of consequentialism. The rigorous version of deontology was developed by Kant (1785/1898). It focuses on duty or moral obligation. The term “deon” comes from Greek and means duty, so in the general sense, a deontological theory is concerned with duties, obligations, and responsibilities rather than the consequences of that action. Deontologists believe that moral decisions should be made based on one's duties and the rights of others (Poon and Hoxley, 2010).

## *2.2 Moral philosophy*

There are two branches of moral philosophy – “descriptive and normative ethics”. Descriptive ethics includes the description, characterization, and understanding of the morality of individuals or society. It is attributed to different moral codes of conduct and systems and mainly emphasizes “what are” the accepted sets of ethical standards in an organization.

## *2.3 Definition of code of ethics*

The word “ethics” is used to describe rules or principles that define right or wrong conduct. Ethics embody the notion of morality, and what is morally right or wrong, these rules attempt to provide guidelines for human unethical behaviours within society (Katamba et al., 2016). Ethics, by definition, is a

social, religious, or civil code of behaviour considered correct, especially that of a particular group, profession, or individual. What is accepted as an ethical practice depends on the culture in which an accountant finds himself (Onumah et al., 2012).

Ethics are moral principles that attempt to determine what is morally right and wrong regarding human activities and have been described as the science of morals and rules of conduct in human life (Mesafint et al., 2019). A Code of ethics could also be a code of conduct, a code of practice, a corporate credo, or even a value statement. However, the most commonly used terms are “codes of ethics” and “codes of conduct”, and the two terms are complementary (Ho and Oladinrin, 2016). Ethics codes benchmark the standards of right and wrong and prescribe what humans ought to do. Ethics shape people and the institutions where they co-exist. If the ethical principles are well-installed society will mutually adhere to them and achieve good living. Ethics calls for individual self-policing (Jason, N., 2019).

A code of conduct (or ethics) is a central guide and reference for users in support of day-to-day decision-making. It is meant to clarify an organization’s mission, values, and principles, linking them with standards of professional conduct (Curtis and Williams, 2014). A code of ethics is a statement of principles that describes desirable professional conduct and guides individuals in resolving ethical issues. Essentially, codes of ethics distinguish between what is permissible and what is not, and inform employees of actions that will lead to trouble. From the corporate point of view, codes of ethics represent the culture of an organization and act as vehicles to communicate the ethical nature of both (Mion and Bonfanti, 2019).

In their simplest form, these policies provide a frame of reference for acceptable standards of behaviour for a member of the workforce representing the organization. This is an important distinction to note, as the focus of interpreting the issues by senior management in formulating a decision on an incident or incidents, needs to be considered in the context of fair and reasonable workplace behaviour. This more than implies a central role for human resources. A second reason why human resources should be central to these issues is that the perceived breach can happen at the level of senior management or senior management does not have the skill to investigate the incident(s) associated with a perceived breach of the code of conduct, nor the objectivity (Liang and Holland, 2019).

So, codes of conduct or codes of ethics formalize detailed rules designed to guide managers and employees in their decisions and their daily behaviours

inside and outside the enterprise (Nakhle and Davoine, 2016). An ethics code is “a distinct and formal document containing a set of prescriptions developed by and for a company to guide present and future behaviour on multiple issues of at least its managers and employees toward one another, the company, external stakeholders and/or society in general”. As the foundation for an ethics program, the code of ethics helps foster an ethical culture and it is an efficient means to signal ethical intentions. As such, an organization’s code of ethics often underscores its ethical norms and values, which are ideally adopted by its members (Valentine et al., 2018)

In business, we find the term corporate code of ethics which means a written, distinct and formal document that consists of moral standards used to guide employee or corporate behaviour. (Babri et al., 2019). A corporate code of ethics is a statement setting down corporate principles, ethics, rules of conduct, codes of practice, or company philosophy concerning responsibility to employees, shareholders, consumers, the environment, or any other aspects of society external to the company. These documents vary in length, breadth of topics covered, and the extent to which topics are covered (Svensson and Wood, 2007).

The common themes amongst the definitions of corporate code of ethics are that they are centred upon a code is a statement that encapsulates the moral standards of behaviour that the company wants to see exhibited by its employees. Codes recognize that employee actions must be considered in light of a myriad of stakeholder interests both internal and external to the organization and that their actions will impact their society as a whole (Wood et al., 2019).

Three basic formats of Codes of ethics can be distinguished: (Rodríguez-Domínguez et al., 2009)

- Regulatory documents give staff specific advice on behaviour and conduct.
- Short and more widely phrased creeds include statements of aims, objectives, philosophy, or values.
- Elaborate corporate code of ethics covering social responsibility to a set of stakeholders and a wide range of other topics.

## **2.4 Multidimensional Legitimacy for code of ethics**

The code of ethics has been associated with supporting the success of global corporations, forming a means to articulate institutions and institutionalising ethics to gain and maintain legitimacy (Joseph and Hashmi,

2018). These six stages of code development (initiation; development; adoption; education; implementation and review), and one quality of the code (its content) each provide opportunities for capturing one or more of the ten sources of legitimacy. For simplicity figure only illustrates the main links (the black arrows) between the specific stages (on the left) and the resulting legitimacy sources (on the right). The actual situation is more complex and opportunistic, with most stages offering multiple avenues for securing (or losing) specific legitimacy sources (Breakey, 2019).

According to Breakey (2019), listing all the ways that a code can achieve legitimacy can make the task seem daunting. Through six stages, and one substantive quality, code developers are called upon to be right, fair, inclusive, democratic, authentic, judicious, sensitive, effective, cosmopolitan, and empowering. However, the goal for real-world code developers is never perfection, but rather an awareness of what is feasible within their current context. For every code of ethics, in every given context, there will always be some decisions code developers can make that substantially improve, or catastrophically threaten the code's legitimacy. The multidimensional legitimacy framework allows code developers to consider and act on the critical legitimacy challenges and opportunities their unique context presents.

### **3. BENEFITS AND EFFECTIVENESS OF THE CODE OF ETHICS**

#### **3.1 The benefits of a code of ethics**

In ethics research, codes of conduct are a common proxy for ethical climate because organizations and members consider codes to be relevant and important in making ethical values explicit, informing members as to organizational standards on ethical behaviour, and establishing accountability for individual actions (Curtis and Williams, 2014).

Some studies have found that having a code of ethics does have a positive impact on the ethical behaviour of the employees of the organization. Other studies have found this causal relationship not to be conclusively the case. These findings are in many ways contradictory, yet they suggest that codes may be potentially valuable in corporate decision-making and as a signal to stakeholders of a company's organizational values. Codes of ethics provide a framework that helps employees understand what is expected of them and therefore assists them to be able to evaluate different possible courses of action in a variety of situations (Wood et al., 2019).

It appears that the most common motivations for the adoption of a code of ethics can be appropriately truncated into seven reasons: (Rodríguez-Domínguez et al., 2009)

- ensuring legal compliance and other statutory requirements;
- providing a guide for behaviour and formalized expectations;
- protecting and enhancing organizational reputation;
- ensuring employee, management, and supplier compliance and minimizing risk;
- ensuring consistency across global networks;
- creating and maintaining trust and confidence with stakeholders;
- communicating principles and commitments to stakeholders.

### **3.2 Effectiveness of code of ethics**

There are two terms to describe the management of ethical codes within an organization: (Ho and Oladinrin, 2016)

- “implementation” of ethical codes, referring to the extent to which an organization attempts to communicate its code to employees and ensure compliance; and
- “embeddedness” of ethical codes, describing the degree to which the code is integrated into the organization’s culture.

Both the implementation and embeddedness as described here connote what is expected of an organization in the attempt to ensure that ethical expectation is properly met within a company (Ho and Oladinrin, 2016).

According to Liang and Holland (2019) code of ethics has the potential to create and shape an ethical and effective organizational culture. In many studies, the effectiveness of the codes of conduct is assumed to mean generally ‘influencing behaviour’. effectiveness of code of ethics in organizations as meeting three criteria:

- evidence of codes with content that explicitly states legal and ethical guidelines governing the behaviours of corporate agents (e.g. employees, managers, and senior executives);
- at times of code violation, transgressions are reported, acknowledged, and promised to be addressed by the organization to prevent their repetition;
- the final decision and outcomes are consistent with the general ethical values and specific ethical guidelines outlined in the codes.

Among actors that enhance the effectiveness of corporate codes of ethics: (Rodríguez-Domínguez et al., 2009)

- the corporate code itself, specifically, how it was written and

publicized, whether it was relevant, applicable to all levels of the organization, accepted and contained sanctions and rewards;

- top management actions of ethics, meaning codes were supported by top management and with communication that unethical behaviour is not tolerated as well as an overall commitment towards ethical behaviour at all levels of the organization;
- the extent of ethical problems within the organization, that is, the extent that ethical problems are limited and that peers are perceived to behave ethically; and
- the external environment, where industry competition is limited and the national culture supports organizational core values.

## **4. RESULTS AND DISCUSSION**

### **4.1 Ethical code in universities**

#### **4.1.1 Overview of the code of ethics in Algerian universities**

The codes of ethics of Algerian universities - emanating from a broad consensus of the university family- affirm general principles based on international standards and values of Algerian society, which are required to be an engine of learning and embodied in the university.

The themes of this code of ethics focused on three axes: (Ministry of Higher Education and Scientific Research, 2010)

#### **-Axis 1: Basic principles of code of ethics of Algerian universities:**

- Integrity and sincerity
- Academic Freedom ;
- Mutual respect ;
- Scientific, objective, and critical thought must be observed:
- Equity;
- Respect for the campus.

#### **-Axis 2: Rights and obligations of the researcher professor**

The research professor has a role in forming the nation's human resources and contributing through research to the economic and social development of the country. To carry out his duties, the State must guarantee him a means of subsistence, and he must secure a job in the various public institutions of higher education.

#### **-Axis 3: Rights and obligations of administrative and technical personnel in higher education institutions**

The research professor and student are not the only active actors in the



university but are closely associated with the administrative and technical staff, who, in turn, have rights accompanied by obligations.

This Charter encourages all parties in the university to abide by this Charter through the last following paragraph:

*“The members of the university family are committed to upholding ethics and morals of the university by respecting this Charter text and spirit”.*

#### **4.1.2 Ethical code in Italian universities**

Specifically, the International Education Practice Statement (IEPS) four lists ethical principles of conduct generally associated with and considered essential in defining the distinctive characteristics of professional behaviour. They include: (Onumah et al., 2012).

- Commitment to technical competence
- Ethical behaviour (independence, objectivity, confidentiality, professional competence and due care, and integrity)
- Professional manner (such as due care, timeliness, courteousness, respect, responsibility, and reliability)
- Pursuit of excellence (such as commitment to continuous improvement and life-long learning) and social responsibility (such as awareness and consideration of the public interest).

All public-sector organizations such as universities have to follow rules, values, and prescriptions of conduct to share what is regarded as appropriate conduct and implement ethics in their daily activities. For this purpose, a university draws up a code of ethics, that is, a formal written document that states an organization’s primary values and the ethical rules it expects its employees to follow (Mion and Bonfanti, 2019).

Mion and Bonfanti (2019) refer that the Italian university system is characterized by a large number of public institutions (66) and a smaller number of private institutions; 58 universities offer all orders of studies (bachelor, master and PhD programs), 2 are committed to foreign students and 6 are schools for advanced studies. In terms of students, public universities receive more than 89 per cent of bachelor's and master's students. In total, 64 codes of ethics are included in this study because three universities – that are situated and operate in the same geographical area (region of Piedmont) – have chosen to draw up a combined code.

Even if the practice of drawing up a code of ethics has a long tradition in both the private and the public sector, only in 2010 has the law introduced the mandatory publication of this document for all Italian universities. Law 240/2010 sanctions that codes of ethics have to establish the basic values of academic communities to promote the protection of individual rights and the acknowledgement of obligations toward the institution and the community. Although there is no precise instruction about the content of codes of ethics, a minimum content is required regarding the regulation of conflicts of interest, intellectual property, and discrimination. The law has left considerable autonomy to universities to draw up their codes of ethics to allow adaptation of the document to specific institutional frameworks or vocations. For example, in some territories of Southern Italy where organized crime is widespread, values, such as legality, are emphasized more than in other parts of the country. Despite this autonomy, it is possible to recognize some common references in all codes: the Italian Constitution, in particular Articles 3 (principle of equality), 9 (promotion of the development of research culture), 33 (freedom of arts, science, and teaching) and 34 (right of all capable and worthy citizenship to reach the higher studies degrees); the European Charter for Researchers and Code of Conduct for the Recruitment of Researchers (European Commission Recommendation 2005/251/EC); the Charter of Student Rights and Responsibilities, adopted by the Ministry of Instruction, University and Research; the Berlin Declaration on Open Access to Knowledge in the Sciences and Humanities, implemented in Italy by the Messina Declaration of November 4, 2004; and the European Commission Recommendation of November 27, 1991, on the protection of the dignity of women and men at work (92/131/EEC). These references are often explicitly mentioned in the codes of ethics, while in other cases they remain unexpressed, even if they are the common source of the core values of universities (Mion and Bonfanti, 2019).

#### **4.2 Tanzania's code of ethics**

Tanzania's code of ethics intends to promote acceptable behaviour at the workplace through principles of accountability, confidentiality (information control), conflict of interest, diligence and competence, fairness against abuse of power, impartiality, integrity, and honesty (avoiding corruption), loyalty and public property control. Adherence to the public service code of ethics is considered to work as a stopper of maladministration and corrupt behaviour in the public sector (Jason, N., 2019).

The public service code of ethics principles is shared across all

employees from the time of recruitment and daily through observing professional ethics. The government employs various mechanisms of informing the general public about what is expected from the political class and the bureaucrats such as the use of radio, and newspapers and sharing telephone numbers with the public to report on any misconduct. However, the implementation of the public service ethics code has not yielded the expected results of developing a professional public service. Corruption and misconduct have been highly registered almost in all service sectors in the country since the adoption of the code of conduct in 2005 (Jason, N., 2019).

Despite the government's efforts to have a code of ethics to guide the behaviour of providers and consumers, there are some basic constraints such as poor remuneration and patronage that have made adherence to the ethical conduct by the service providers quite difficult. As a result, the soliciting of gifts which naturally leads to double standards in serving customers has become a common practice among service providers. Hence, the situation depicts the ethics project in the public sector to be hard to achieve in Tanzania. Therefore, this is further evidence that the ethics code tool in the Tanzanian public sector remains a failed project (Jason, N., 2019).

#### **4.3 Medical Ethics in Ethiopia**

Professional ethics applied to medical practice date back to the earliest civilization and the Hippocratic oath. However, health professionals' codes of ethics have been developed and updated from time to time based on various contexts. Medical ethics principles and codes are universally accepted. However, countries can make some amendments and develop specific elucidations consistent with countries' existing culture, religion, beliefs, social norms, laws of the country, and medical practice standards in the healthcare system (Mesafint et al., 2019).

The Ethiopian Health Professionals' Code of Ethics has been developed and endorsed through regulation 299/2013 according to Food, Medicine, and Healthcare Administration and Control proclamation 661/2009. The Federal Health Professionals Ethics Committee (FHPEC) was reorganized in 2014 based on this regulation. According to the Ethiopian Health Professionals' Code of Ethics, medical doctors shall not provide any health service for their benefit that does not serve the needs of their patients, and they shall render the same level of care to their clients/patients in overtime and regular practice. No medical doctor shall provide any preferential treatment to a client/patient by considering the relationship established with him/her in other health institutions where the same medical doctor works. In addition, a medical

doctor shall not refuse on grounds of personal belief to provide such services as contraception, legal abortion, and blood transfusions. The fundamental elements of the code of ethics are to respect patient autonomy and obtain informed consent, respect patient confidentiality, privacy, choices, and dignity, and provide medical service without discrimination (Mesafint et al., 2019).

Mesafint et al (2019) indicate that regulations in Ethiopia have been endorsed and the Federal Health Professionals Ethics Committee (FHPEC) established to examine, investigate, and propose appropriate administrative measures on complaints made concerning substandard health service and incompetent and unethical health professionals to take administrative measures with those who violate the code of ethics. However, complaints submitted to the FHPEC indicate that clients and patients have grievances about medical doctors' ethics.

#### **4.4 Reality of Ethical Code of Indonesian Advocate**

Artaji et al, (2018) mentioned that the code of ethics of the advocate has not been fully implemented by the advocates in performing their professional duties. Some cases of violations of the code of ethics can be seen in several cases, namely, the case reported to the advocate's Honorary Council. The accusations varied for not acting professionally; providing improper and inappropriate legal advice that does not conform with the provisions of the law in Indonesia; disrupting the familial relationship of husband, wife and children; lying to the client regarding facts and actual legal events, and using the services of thugs to carry out their work that violates Article 14 Paragraph 3 Clause 5. Those advocates are proven not to carry out their professional duties honestly, fairly and responsibly. In addition, they do not comply with the law and justice system to maintain their conduct and perform their obligations according to honour, dignity and responsibility as an advocate. Those advocates were proven to violate Article 2 of the Code of Ethics of Indonesian Advocate on the Personality of Indonesian Advocates' duties (Artaji and all, 2018).

The advocates should uphold the behaviour and nobility because the advocate is an honourable profession. As a professional, advocates have a code of ethics that must be upheld and applied in carrying out their professional duties. Although the advocate's roles and functions have been regulated in the code of ethics of Indonesian advocates and the Law on Advocates, there are still many advocates in Indonesia whose conduct has not reflected professionalism. Some cases show violations of the code of ethics of Indonesian advocates, such as the lack of expertise of the advocate in handling

a case; negligence of a client by an advocate; conflict of interest; overcharging a client; and advocates' fighting over a client. The client, however, may not indemnify the advocate who violates the code of ethics. The immunity right given to the advocates in performing their professional duties as regulated in Article 16 of Law No. 18 of 2003 on Advocates has led to advocates being unpunishable either by the Civil or Criminal Code as a consequence of malpractice in performing their professional duties (Artaji et al., 2018).

With the violation of the code of ethics by the advocate, the Indonesian Advocates Association should revise the advocate recruitment pattern, improve the advocate resources and enforce the code of ethics by giving strict punishment to those who violate the code of ethics. In instilling responsibility for the implementation of the code of ethics, besides the advocate organizations, law schools should educate the graduate students who seek a career as advocates (Artaji et al., 2018).

#### **4.5 Code of ethics in Indian business organizations**

Sharma (2014) points out that Clause 49 of the listing agreement for stock exchanges in India requires the board to develop a code of conduct for all members and senior management of the company and that this code of conduct is posted on the website of the company. It also requires that all board members and senior management personnel affirm compliance with the code on an annual basis. In India, the violation or breach of a code of conduct is dealt with differently by different companies; the intensity of the disciplinary action varies from minor punishment to dismissal.

The main problem lies with the small- and medium-sized enterprises in India; these are often family-owned enterprises managed by family members, which creates challenges for reporting unethical conduct and managing conflicts of interest. Furthermore, companies are focusing on their human resources (HR) systems and practices, such as training, to institutionalize organizational values and beliefs. More careful selection and employee background screening ensure value congruence between employees and their companies. Companies are increasingly testing honesty and other values in employee selection. When adopting suitable selection processes, an enhanced understanding of personality and other causal factors that affect ethics adversely is gaining ground too (Sharma, 2014).

#### **4.6 European code of medical ethics**

Ethics has always been at the core of medicine in different times and cultures. Medical ethics provides guidelines for physicians in their interaction with patients, colleagues, and the community and defines behavioural

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standards and decision-making principles expected by the patients, colleagues, and the community of physicians. Professional ethics provides a framework for the development of codes of ethics, which are systematic guidelines that answer questions about normal ethical behaviours and the means of motivating employees. Professional ethical codes can be used as an ethical guideline for performing quality-based professional responsibilities and can also help service providers in performing their professional duties. Also, awareness of professional ethics and its contributing factors could help medical staff and healthcare professionals provide better services for patients (Habibzadeh and Zandian, 2019)

Patuzzo & Pulice (2017) mentioned that to date, the European Charter of Medical Ethics has carried out the following specific actions:

- In 1987, the International Conference of Medical Professional Associations and Bodies, which has a similar remit to the European Charter of Medical Ethics, adopted the Chart of the Principles of European Medical Ethics, aimed at inspiring the professional conduct of doctors. The text contains 37 articles relating to a doctor's commitment, patient consent and free choice, a doctor's moral and technical independence, professional secrecy, the competence of the doctor, end-of-life care, organ transplants, reproduction, experiments on human beings, torture, and inhuman treatment, relationship with society and colleagues, publications and discoveries, continuity of care, medical strikes and fees.
- In 1995 the European Charter of Medical Ethics added appendix 2 with recommendations on health information and the medical profession for companies or associations.
- In 2010 the European Charter of Medical Ethics decided to update the Chart of the Principles of European Medical Ethics "by distinguishing what is ethics, the moral thought which subtends action of what constitutes the deontology, which is a codified concrete action inspired by moral thought".
- In 2011, the European Charter of Medical Ethics was adopted the European Charter of Medical Ethics, which contains 15 fundamental principles of medical ethics.
- In 2013, the European Charter of Medical Ethics adopted the

Deontological Guidelines relating to patient informed consent (in the case of adults and conscious patients, minors or incapacitated patients, and emergencies), professional secrecy, doping in sports, and relations with colleagues, which may serve as a starting point in developing a future European code of medical ethics.

- Currently, the European Charter of Medical Ethics has established an ad hoc commission to progressively update and draft further deontological guidelines.

Although from a narrow and formal legal sense, a binding value of the European code of medical ethics is at present not arguable - and perhaps not necessarily desirable - the following steps may foster the strengthening of its role and its substantive binding value: (Patuzzo & Pulice, 2017)

- At the national level, medical associations willing to adhere to the European code of medical ethics should make it binding for their members, similar to their national codes. This might be feasible because the articles of the common code will contain only those provisions which are substantially shared by all codes of medical ethics. Therefore, from a disciplinary perspective, infringement of the principles enshrined in the European common code will also represent a breach of the national codes of medical ethics;
- At the European level, since the ECMO is not widely known and therefore lacks a proper authoritative role throughout the European Union, a European instrument suggesting a line of action to the national medical associations would be useful in boosting the path towards more shared ethical considerations and a bottom-up harmonization of crucial rules of medical ethics and medical conduct. For instance, a recommendation issued by the European Commission, stressing the importance for both the medical profession and society of such harmonization through a common code of medical ethics, and encouraging national professional associations to adopt the European code of medical ethics once enacted, could play a crucial role in strengthening its role.

## **5. CONCLUSION**

A code of ethics is a written statement from the company that explains its

principles, codes of conduct, ethical attitudes, practices, and philosophy that clarify its obligations to its shareholders and its various actors. The content of the ethical code is very important, as it can affect the behaviour of employees by changing their perception of ethics. We often find two explanations for building an ethical constitution in the organization (defensive reasons, based on corrective reactions; and proactive or preemptive offensive reasons)

Some studies have found that having a code of ethics does a positive impact on the ethical behaviour of the employees of the organization, in addition to ensuring a code of ethics achieves legal compliance and strengthening organizational reputation, that is why all organizations offer their ethical codes because both organizations and members consider codes to be relevant and important in making ethical values explicit, informing members as to organizational standards on ethical behaviour and establishing accountability for individual actions.

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