

THE PRESENCE OF ETHICS IN MANAGEMENT TEXTBOOKS

Tomasz CZAKON^{1*}, Danuta ŚLĘCZEK-CZAKON²

¹ University of Silesia; tomasz.czakon@us.edu.pl, ORCID: 0000-0001-5697-3651

² University of Silesia; Danuta.sleczeck-czakov@us.edu.pl, ORCID: 0000-0001-6231-3449

* Correspondence author

Purpose: The theoretical goal is to learn what ethical values are actually present in management concepts. We achieve this goal by analysing the content of management manuals. The practical goal is to draw the attention of the authors of textbooks and people teaching the basics of management to ethical deficiencies present in management textbooks and, as a result, deficiencies in the education of people studying management.

Design/methodology/approach: In the article, we used a quantitative and qualitative content analysis method. This method consists in a systematic study of the content of a text in search of the most frequently occurring words and concepts. The aim is to discover ethical content in management textbooks.

Findings: In the analysed textbooks, only an outline of ethics can be found as a set of moral norms and values recognized/preferred in the business environment in business activity. However, we will not find ethics understood as a philosophical reflection on morality/ethos. We also found a great deal of variation in management textbooks regarding the presence of ethical values.

Research limitations/implications: In the study, we took into account nine popular management textbooks. This made it possible to determine the dominant ethical content in the entire group of textbooks, without the possibility of formulating binding conclusions regarding the differentiation between various teaching and research centres.

Practical implications: The results achieved may become an inspiration to write textbooks on the basics of management with more extensive ethical threads, adequate to the humanistic challenges facing management.

Social implications: The results of the study may make us aware of the need to prepare management manuals that will prepare managers for ethical management.

Originality/value: Conclusions regarding management ethics are formulated on the basis of empirical research. In the study, we used content analysis (qualitative and quantitative) not used in ethical research.

Keywords: ethics, business ethics, management ethics, management textbooks.

Category of the paper: Research article.

1. Introduction

Management courses are taught in 163 Polish universities¹. Our initial assumption was that, since management concerns people, management textbooks should have some ethical content, that they would discuss and propagate a set of humanistic and social values, and not only utilitarian or economic ones.

We have decided to examine whether or not and to what extent ethical content and problems are present in the process of education students who in the future may become managers of institutions, organizations, and businesses. In addition, we have assumed that an analysis of the content of these textbooks might reveal the dominant attitude to ethics in management in centers of higher learning.

We have selected nine management textbooks currently in use in Poland². This decision has been made for the following two reasons: 1. it is through textbooks that students are taught the essential values associated with management; 2. textbooks are a more universal tool for transferring knowledge and humanist values than other forms of publication (articles, many-author books); consequently, they can have a greater impact on the formation of students' ethical beliefs and their opinions concerning the importance of ethics in management. The choice of these textbooks has been motivated by the fact that they are most often mentioned in the syllabi of introduction to management courses and approved as teaching materials by various public and non-public universities located in Warsaw, Krakow, Wrocław, and Gdynia.

2. Management ethics or ethics in management?

The search for ethics in management textbooks requires clarification of basic concepts, which is what has made us start to look for the ways in which the terms “ethics of management” and “ethics in management” are used. We have noted several ways of understanding and using these terms:

- They are often used as synonyms, also interchangeably with business ethics (Zbiegień-Maciąg, 1996; Kuzior, 2017, p. 69).

Management ethics is regarded as part of business ethics.

- Management ethics is treated as the professional ethics of managers. It is understood as a set of norms of behavior that managers follow in their actions. It includes the attitude of the organization/company to the employee, the attitude of the employee to the

¹ <https://opinieuczelnia.pl/kierunki-studiow/zarzadzanie/>, 20.07.2022.

² A list of the analyzed textbooks can be found in the qualitative analysis section, point 5 below.

company and the attitude of the company to other entities³. Wojciech Gasparski's and Aleksandra Kuzior understanding of these terms is similar (Gasparski, 2012, pp. 307-318; Kuzior, 2021, pp. 79-82).

- Management ethics is “a specialized field of ethics. Its subject is, generally speaking, morality in business. It is an interdisciplinary science, i.e., it uses the achievements of many academic disciplines, primarily management sciences, ethics and philosophy. The science of management ethics is concerned both with purely ethical issues and with issues related to the social responsibility of organizations”. This concise definition can be found in the Polish Wikipedia entry⁴.
- In *Encyklopedia zarządzania*⁵ (or *Ceopedia*), there is no entry “management ethics” or “ethics in management”; there are others, e.g., “ethics”, “business ethics/in business”, “ethics in marketing”, “ethics in financial reporting”, “professional ethics”. Similarly, in management textbooks, we find no definition or explanation of this term.

Thus, our search for a specific and precise meaning of the term “management ethics” or “ethics in management” has not been satisfactory. This term denotes ethical reflection, or a set of ethical norms formulated and addressed to professions and roles related to broadly understood business operations and the management of an organization. After all, it is of secondary importance whether we use the term “management ethics”, “ethics in management” or “business ethics”; more important than the terminology is whether we want to see the management process in terms of ethical requirements it involves. As Aleksandra Kuzior put it: “Proper management of human resources requires high ethical standards, based on such basic values as: respect for dignity, respect for the right to freedom, following the principles of justice, honesty and responsibility” (Kuzior, 2021, p. 81).

It is worth noting that the *Encyklopedia zarządzania* (or *Ceopedia*), which has 8189 pages and 7891 articles [in *Ceopedia* 3544 articles and 4554 pages], and is, according to the organizers, the largest in Poland and one of the world's largest “knowledge database” devoted to management and related fields, does not devote much space to ethical content. This relatively meagre representation of ethical issues may suggest that the representatives of management sciences do not attach much importance to ethics in management. The basic concepts include terms that may have an ethical meaning: ethics (etyka), business ethics (etyka biznesu),

³ See Encyklopedia pwn.pl, entry “Etyka zarządzania” [Management Ethics]. <https://encyklopedia.pwn.pl/haslo/etyka-zarzadzania;3898969.html>, 20.07.2022.

⁴ https://pl.wikipedia.org/wiki/Etyka_zarzadzania [20.07.2022]; there is no corresponding entry in English; the closest entry in English is “business ethics”, where we find the following definition, “Business ethics (also known as Corporate Ethics) is a form of applied ethics or professional ethics, that examines ethical principles and moral or ethical problems that can arise in a business environment. It applies to all aspects of business conduct and is relevant to the conduct of individuals and entire organizations”. https://en.wikipedia.org/wiki/Business_ethics, 8.12.2022.

⁵ See https://mfiles.pl/pl/index.php/Strona_główna, 20.07.2022 (https://ceopedia.org/index.php/Main_Page [08.12.2022]). This Encyclopedia has been created by scholars of the Cracow University of Economics, the authors of the articles are faculty members and students of the Cracow University of Economics, the Jagiellonian University and other universities.

professional ethics (etyka zawodowa), common good (dobro wspólne), management philosophy (filozofia zarządzania), corruption (korupcja), nepotism (nepotyzm). However, the definitions and explanations are general, and often devoid of ethical content. Thus, for instance, a norm is understood only in an organizational and legal meaning of the term. The last update of the website was recorded on September 17, 2021, which might indicate low activity on the part of the administrators.

3. Ethics and management

Understood as a set of activities, processes and decisions used in relation to resources, people, capital, and organization to ensure effective functioning and the achievement of a set goals, management is a phenomenon common in social life. All kinds of things are managed: a company, an organization, time, finances, work safety, documents, information, knowledge, projects, innovations, risk, to name the most frequently cited examples. The widespread use of the term “management” in relation to almost all spheres of collective and individual life is as significant as it is interesting. It may testify to the dominant belief that everything can and indeed must be managed. This overuse of the word “management” may be of interest to social psychologists as a testimony to the universality of people’s ideas. The representatives of management sciences sometimes point this out (Oleksyn, 2008; Sułkowski, 2005; Sudoł, 2021)⁶, but they also warn that this common understanding of management should be avoided in scholarly studies of management (Sudoł, 2021, p. 413-414). Thus, according to S. Sudoł, “We should speak of management only if all three of the following conditions are met: 1) management is not related to the activity of individuals (e.g., a scholar writing a book), but to the joint activities of teams of people, 2) management is an organizational process (related to an institution), 3) the managing entity has control over this process” (Sudoł, 2012, p. 414).

Management as a social practice has existed for a long time, but the science of management emerged at the turn of the nineteenth and twentieth centuries during the industrial revolution, when the great number of industrial plants created the need for efficiently organized production process and cooperation⁷.

⁶ Oleksyn points to “a huge expansion of how people understand the term ‘management’, its meaning having become almost total”, so much so that these days “everything is managed” (Oleksyn, 2008, p. 54); Ł. Sułkowski (2005, p. 54) expresses a similar concern: “Nowadays, the term ‘management’ tends to be overused in relation to all social processes (as when people talk about conflict management or organizational culture management), and even in relation to abstract entities (chaos management)” qtd after S. Sudoł (Sudoł, 2012, p. 413).

⁷ https://mfiles.pl/pl/index.php/Teoria_zarzadzania, entry by Alice Janik and Ewa Marzec, 26.07.2021. the same entry now is much shorter in terms of its content, 23.07.2022; see also Sudoł, 2012, p. 413-421. See also Pietruszka-Ortyl, 2012, pp. 423-441.

The importance attached to management skills and to management knowledge, the existence of universities and disciplines educating future managers of organizations and companies are social facts that arouse the curiosity of researchers in the field of social sciences and humanities, especially those dealing with business ethics (otherwise also called ethics of economic life or ethics of economic activity). The term “business ethics” is used in a number of different senses⁸, such as:

1. a philosophical reflection on morality/ethos, that is, on a set of virtues and moral convictions that should condition the decisions and actions of businesspeople (applied ethics, which employs general philosophical and axiological assumptions to study economic activities of groups and individuals);
2. a set of moral norms and values recognized (accepted, preferred, respected) in the business environment; it is sometimes called the ethos of these professional groups;
3. a discipline practiced at the interface of practical ethics and managerial operations related to the economy, trade, business, indicating the moral dimension of economic activity and a set of appropriate standards (beliefs, norms, values) of deciding and acting in business activity; these standards being defined in terms of what is morally good, and not solely according to economic criteria (in other words, as professional ethics addressed – often in the form of ethical codes – to people with jobs related to business activity);
4. a requirement to apply socially accepted moral norms (so-called ethics or general morality) in economic activity.

Management ethics (in the context of management) has become part of business ethics. According to Agata Stachowicz-Stanusch, in the 1980s American literature in the field of management saw an increase of interest in moral issues. Meanwhile, in Poland, management sciences exist and develop independently of business ethics. Perhaps because these sciences have been recognized as a foundation of economic activity defined in terms of orientation towards profit, organizational and economic effectiveness, ethical values, and norms are beyond the scope of the respective scholars.

Agata Stachowicz-Stanusch, however, is an optimist in her belief in the growing role of ethics in business (Stachowicz-Stanusch, 2016, pp. 83-84, 94).

⁸ As pointed out by many business ethics scholars, e.g., J. Dietl, W. Gasparski, ed 1999; Gasparski 2021; Lewicka-Strzańska 1999; Klimczak 1999; Porębski 1997; Zadroga 2009.

4. Method of research

In view of the fact that, judging from available literature, it is chiefly business ethicists who show interest in management ethics, we decided that the four approaches to business ethics mentioned above can be applied to management/management science.

We have examined the contents of nine management textbooks selected for this research. To facilitate the comparison, we have prepared the following lists: a list (key words) of basic ethical terms and terms denoting general and specific values (as it is impossible to talk about ethics without using these terms); a list of ethical terms expressive of the ethical assessment of economic phenomena; a list of the names of stakeholder groups (or groups of interested participants in business activity). We have established the proportions of occurrence of these groups of terms in individual textbooks. Because the occurrence of ethical terms is not equivalent to the presence of active ethical reflection, we examined the context of statements in which these terms occur (whether they relate to ethical issues, whether they are explained, and whether they are part of proclaimed/postulated norms). The juxtaposition of quantitative results with content analysis has allowed us to enquire about the presence of ethics manifested in the following ways:

- as reflection on the moral aspects of management and economic activity, involving the indication of norms, values and standards that determine acceptable conduct in business organizations and the justification of their importance;
- as a set of postulates/recommendations regarding the priorities of the organization/company formulated not only for economic and effective/pragmatic reasons, but also in terms of ethical values (e.g., corporate social responsibility, social effects, public good, human rights);
- as a set of ethical terms used with no theoretical background or explanation.

The answer thus obtained has allowed us to determine the degree of the authors' interest in ethics and the presence therein of ethics understood in a manner similar to the approaches to business ethics detailed above.

We put forward the following research hypotheses:

1. Management concerns people, which is why ethics should be present in management textbooks in the form of separate sections (chapters or smaller units), in which concepts and problems important in ethical management are presented.
2. In addition to such sections, authors should use crucial ethical terms present in management ethics (business ethics).
3. Since management concerns people, among the ethical terms present in management textbooks, preference should be given to those that apply to people.

Following upon these hypotheses, we went on to formulate the following research questions:

1. Are ethical concepts (theories) present in management textbooks?
2. Do management textbooks contain terminology that describes important ethical issues and thus represents ethical values?
3. What ethical issues and values are present (and recommended) in management textbooks?

In our study, we used the content analysis method (Babbie, 2008). This method involves a systematic study of the content of a text, aiming to discover the most frequently occurring words and themes. The method is used to discover the basic structure of the examined text in terms of how it reveals this text's main ideas (themes, the message).

We use two variants of this method:

1. The qualitative variant, which involves looking for sections, chapters, subchapters which directly address ethical problems. The presence of separate sections devoted to ethics testifies to the level of importance a textbook's author attributes to these problems. This classification allows us to determine whether an author finds it necessary to address ethical problems at all, but it does not allow us to compare what ethical content (present directly or indirectly) occurs in them. We obtain this information by determining the frequency of occurrence of terms describing various ethical problems.
2. The quantitative variant, which involves conducting a quantitative analysis of the presence of terms important for management ethics. Here we distinguish six groups of terms. The list of these terms is based on ideas that express expectations towards management ethics as formulated at the beginning of this article. The list has been divided into the following parts: 1. basic ethical terms; 2. general/basic values, humanist values; 3. social values; 4. utilitarian values; 5. stakeholders; 6. terms defining management models. This list expresses the (hypothetical) conviction that it is impossible to talk about the (possible) presence of ethical themes in management textbooks without the occurrence, in the text, of these groups of concepts. In the analyzed textbooks, we have examined the frequency of a term's occurrence, which allows us to determine a term's significance. Since textbooks vary in volume from one hundred to six hundred pages, it makes no sense to compare the frequency of occurrence of a term. Therefore, in order to be able to compare the frequency of occurrence, we introduce frequency indicators instead of absolute numbers. The indicator is created by dividing the number indicating the frequency of occurrence of a given term by the number of pages of a textbook. The larger the number, the more often the concept/term appears in the textbook. For example, number 1 indicates that the term appears on every page; any number larger than 1 indicates that the term occurs more than once on each page, and numbers lower than 1 that it occurs less frequently. Thus, for instance, the figure 3.000 means that a term (or terms) occurs (on average)

three times on every page of a given textbook, while the figure 0.333 indicates that the term occurs on average once every three pages.

In this study, we have used electronic versions of the textbooks.

We would like to note that this method of research is innovative due to the use of content analysis, involving quantitative analysis, in ethical research. This type of method, popular in various social sciences and humanities, has not yet been used in ethical research. We believe that – regardless of whether there is a separate chapter devoted to ethics in a management textbook – the frequency of occurrence of selected terms indicates the degree of the author's interest in ethical problems and reveals his or her state (and level) of ethical self-knowledge.

5. Qualitative analysis. Types of textbooks distinguished by the presence of sections devoted to ethics

We have distinguished three groups of textbooks. In group 1, there are separate sections (chapters) devoted to ethics. In group 2, there are no sections devoted to ethics, but there are passages which indirectly address ethical problems. In group 3, there is no discussion of ethical problems.

Textbooks with sections on ethics. Only in two textbooks are there chapters or sections devoted to ethics.

In the textbook [8] (Griffin, 2004)⁹, *Podstawy zarządzania organizacjami [Fundamentals of Management]*, there is an extensive chapter on ethics which discusses ethical problems in the context of the social environment of an organization. It treats of the following problems: individual ethics in organizations, social responsibility and organizations, state authorities and social responsibility, the managements of social responsibility. The book often uses the concept of social responsibility, which is understood as a set of obligations of an organization to protect and strengthen the social environment in which it operates (Griffin, 2004, p. 117). The textbook contains a subject index which includes ethical concepts (e.g., ethics and social responsibility).

In textbook [9] (Jemielniak, and Latusek, 2005), *Zarządzanie. Teoria i praktyka od podstaw. Ćwiczenia [Management. Theory and Practice from Scratch. Tasks]*, there is a several-pages-long chapter on ethics and social responsibility in management in which the reader will find introductory information about ethics, business ethics, and corporate social responsibility. It also includes a case study (a “mini-case”) about the activities of Greenpeace, to which are related questions, the intention being to facilitate revision. This chapter describes the characteristic features of ethics, business ethics and management ethics. The authors state

⁹ Numbers in square brackets next to the analyzed textbooks show the frequency of occurrence of the analyzed terms. The same method is used to mark the textbooks in the references.

that views on corporate social responsibility have changed with the development of management science. At the same time, they believe that, regarded “in socioeconomic terms, the social responsibility of management includes not only maximizing profit, but also acting to protect and improve the welfare of society” (Jemielniak, Latusek, 2005, p. 139).

Textbooks with sections that indirectly address ethical issues. This criterion is met by **two textbooks**.

In textbook [1] (Bogdanienko, 2010), *Organizacja i zarządzanie w zarysie* [*Organization and Management. An Outline*], there is no separate section on ethics/morality/values; nor is there a subject index. However, there is a chapter devoted to social aspects of management, which addresses the following problems: decision-making in organizations, the management of the social potential of the organization, the behavior of the organization’s participant, management and leadership, and the creation of organizational culture.

Textbook [2] (Klincewicz, 2016), *Zarządzanie, organizacje i organizowanie. Przegląd perspektyw teoretycznych* [*Management, Organization and the Organizing Process. An Overview of Theoretical Approaches*], contains no chapter directly addressing ethical issues; however, there are chapters and subchapters which address the following ethical problems: corporate social responsibility, organizations in the social system, man in the organization, including the humanist perspective, the Human Relations trend, the impact of criticism of capitalism on management theory, the challenges of the contemporary workplace, organizational culture, the importance of national cultures for management. An interesting table (Klincewicz, ed. 2016, p. 229) is included which presents the main philosophical foundations of corporate social responsibility as well as their origin and content. Among these foundations the authors include the golden rule of conduct, utilitarianism, the theory of justice, the ethics of virtues, and a model of moral development.

No sections devoted to ethics. There are **five textbooks** in this group.

Textbook [4] (Piątkowski, and Pawlak et al., 2012), *Organizacja i zarządzanie* [*Organization and Management*], has no section (chapter or sub-chapter) devoted to ethics and there is no subject index. There is a dictionary, which primarily explains the abbreviations used in the book but contains no entry about ethics, morality or values.

Textbook [5] (Czermiński, Grzybowski, Ficoń, 1999), *Podstawy organizacji i zarządzania* [*Basics of Organization and Management*] has no chapter directly or indirectly concerned with ethics. Only once, (Czermiński, Grzybowski, Ficoń, 1999, p. 8) in a perfunctory manner and with no further elaboration, is the term “management ethics” used. Here the authors promise to return to ethics in the third chapter of the book; however, they do not deliver on this promise.

In textbook [6] (Hopej, Kral, 2011), *Współczesne metody zarządzania w teorii i praktyce* [*Contemporary Management Methods in Theory and Practice*], there are no chapters or sections addressing, if only indirectly, ethical problems. The term “ethics” occurs only once, in the context of an assertion that ethics is (or ought to be) one of a manager’s competences. The phrase “social responsibility of business operations” occurs twice and so does “social

responsibility” (Hopej, Kral, 2011, pp. 186, 125, 146). The term “morality” does not occur even once.

Textbook [3] (Peszko, 2002), *Podstawy zarządzania organizacjami* [*Basics of Organization Management*], has no chapter dealing with ethics. As a matter of fact, there are no terms related to any ethical problems, either. The term “ethics” does not occur at all, while “morality” occurs only once. The term “morale” has been used twice.

Textbook [7] (Kozłowski, Piotrowski, 2007), *Zarządzanie. Teoria i praktyka* [*Management. Theory and Practice*], has no separate chapter or section devoted to ethics, even though there are chapters in which one could reasonably expect the authors to take up ethical themes. These are chapters devoted to motivation, leadership, organizational culture, the management of the social potential of an organization, and intercultural management. However, even in these chapters, terms that would indicate the presence of ethical problems are generally absent. There is a subject index, but it names few ethical concepts (e.g., organizational culture, morale, motivation, and value management).

As in this group of textbooks the terms related to ethical problems are not defined or explained, we may assume that the authors adopt a colloquial way of understanding them.

6. Quantitative analysis of key words indicating interest in ethical problems

We take into account six groups of key terms.

The occurrence of basic terms

The basic ethical terms which we have searched for in the textbooks include “ethics”, “morality”, “morale”, “ethos”, “social responsibility”, “human rights”, “norms”, “good”, “code of ethics”, “ethical program”, “ethics ombudsman” (or another institution responsible for the code of ethics in the organization), and “values”.

The average frequency index of basic terms is **0.5620**, which means that one of these terms occurs **every two** pages.

Among the basic terms, the most commonly occurring are “values” (indicator 0.3144 in the total of all pages) and, much less often, “norms” (indicator 0.0864) and “ethics” (indicator 0.0855). In the analyzed textbooks, “ethical program” and “code of ethics” do not occur, and “human rights” occurs only three times (out of 3505 pages of all the analyzed textbooks).

Terms denoting stakeholders

Among the terms related to “stakeholder” we find the following ones: “shareholder”, “owner”, “manager”, “employee”, “customer”, “supplier”, “natural environment”, “trade unions” and the term “stakeholder” itself when used in a generic sense.

The average frequency index of “stakeholder” is 2.0256.

Among the terms related to “stakeholder”, the most common are “employee” (indicator 0.7939), followed by “manager” (indicator 0.5977) and “customer” (indicator 0.4074). The least frequently occurring are: “natural environment” (indicator 0.0094) and “trade union” (indicator 0.0128). There is a visible disproportion between the frequency of the term “employee” and the term “trade union”, which suggests that for the authors of management textbooks, employees can be talked about and managed regardless of the existence of trade unions. To some extent, this reflects the typically hostile attitude of business owners and managers towards trade unions.

Terms denoting management models

The terms that characterize different management models include “management model”, “management concept”, “people management” (or “human resources management”), “management style”, “democratic/participatory management style”, and “autocratic management style”.

The terms related to management models are extremely rare. The average frequency index of terms related to management models scores 0.0313. In four of the textbooks, this indicator is higher than the average.

Among the most common terms for management models are “management/management of people/human resources” (indicator 0.0134), followed by “management/management styles” (indicator 0.0085) and “democratic/participatory style of management” (indicator 0.0045). The terms “management model” and “management concept” are the least common (only 8 times).

Terms denoting general humanist values

We have identified as such the following terms: “responsibility”, “security”, “dignity”, “humanity”, “subjectivity”, “respect”, “democracy”, “humanism”, “honesty”, “moral integrity”, “fairness”, “justice”, “health”, “happiness”, “freedom/liberty”, “equality”, “life”, “fair pay”.

The average frequency index of terms that denote general, basic, and humanist values is 0.2898.

Terms denoting social values

Social terms include the following: “competition”, “conflict”, “hierarchy”, “agreement”/“consent”/“compliant”, “cooperation”, “organizational culture”, “gratification”, “trust”, “pay/remuneration conditions”, “authority”, “loyalty”, “community”, “order” (as in “social order”), “penalty”, “partnership”, “working conditions”, “sustainable (development)”, “social goals”, “conflict of interest”, “social balance”, “corruption”/“cronyism”/“nepotism”, and “fair competition”. The average frequency index of terms that denote social values is 0.7215.

Terms denoting utilitarian values

Utilitarian terms include the following terms: “success”, “benefit”, “interest”, “profit”, “efficiency”, “effectiveness”. The average frequency index of terms denoting utilitarian values is 0.6271.

Frequency of occurrence of the terms in all the analyzed textbooks

In the analyzed textbooks, regardless of the presence or absence of chapters devoted to ethical problems, the searched groups of terms occur with varying frequency.

Table 1.

Frequency of use of all analysed terms in textbooks

No	Textbook	Numer of pages	Frequency of terms	Frequency index
1	<i>Współczesne metody zarządzania w teorii i praktyce</i> [6]	255	1641	6,4352
2	<i>Podstawy zarządzania organizacjami</i> [8]	801	4735	5,9113
3	<i>Zarządzanie, organizacje i organizowanie</i> [2]	518	2790	5,3667
4	<i>Organizacja i zarządzanie w zarysie</i> [1]	288	1290	4,4791
5	<i>Podstawy organizacji i zarządzania</i> [3]	212	750	3,5377
6	<i>Zarządzanie. Teoria i praktyka od podstaw</i> [9]	199	699	3,5125
7	<i>Zarządzanie. Teoria i praktyka</i> [7]	792	2673	3,3750
8	<i>Postawy zarządzania organizacjami</i> [5]	100	279	2,7900
9	<i>Organizacja i zarządzanie</i> [4]	340	168	0,4941
	Sum total	3505	15006	4,2813

Source: own research.

The average frequency index of the analyzed terms is 4.2813. Four textbooks score above this average, and five – below. Most often (in relation to the textbook’s page length) the searched terms are found in textbook [6], and the least often in textbook [4].

Ranking of the categories of the analyzed terms

Taking into account all the textbooks, we have observed considerable variations in the frequency of occurrence of the categories of the terms.

Table 2.

Ranking of the categories of the analysed terms

No	Groups of terms	Total numer of pages	Frequency of terms in textbooks	Frequency index
1	stakeholders	3505	7100	2,0256
2	social	3505	2529	0,7215
3	utilitarians	3505	2152	0,6139
4	basic	3505	1970	0,5620
5	general humanist	3505	1016	0,2898
6	management models	3505	120	0,0342

Source: own research.

In the analysed textbooks, the terms related to stakeholders are decidedly the most common, followed (but much less frequently) by social and utilitarian values. As can be seen, considerably less frequent is the occurrence of terms characterizing management models and general and humanist values.

7. Conclusions: what kind of ethics, if any at all

Our analysis of the contents of nine management textbooks allows us to draw the following conclusions:

1. In the textbooks, one can find ethical content, but this content is poorly exposed. Most often, ethical content appears in the form of a set of ethical terms used without theoretical background or explanation (textbook [8] being an exception).
2. Management ethics (in the context under scrutiny here) exists in the form of the ethos of managers (a set of norms and values preferred in this professional/business group). This kind of ethics is descriptive; alternatively, it has the rare form of a formulated requirement to apply socially accepted moral norms (the so-called universal ethics or morality) in the activities of the economic/managerial kind. (Thus, of the four distinguished approaches to business ethics, only the second and fourth are present, while the first and third are not).
3. If such textbooks are the basis for the education of managerial staff, it is hardly surprising that this group is oriented primarily towards economic and managerial values, while tending to ignore ethical and cultural ones.
4. In two (out of nine) management textbooks, there are chapters which address various concepts and problems related to management.
5. Three of the textbooks contain sections in which there are no separate passages on ethics, but which touch upon issues which are indirectly related to management ethics (e.g., sustainability).
6. In most of the textbooks (four), there are no sections on ethics or problems related to ethics.
7. All the textbooks contain terms that can be associated with some ethics (of management), but the intensity of this focus varies from book to book.
8. In the textbooks, the most commonly occurring terms are related to:
 - stakeholders (index 2.0256), the most frequently present being “employees”, “managers” and “customers”; rarely “the natural environment” and “trade unions”,
 - social values (index 0.7215),
 - utilitarian values (index 0.6139),
 - basic ethical terms (index 0.5620),
 - humanist values (index 0.2898),
 - management models (index (0.0342), which indicates a low level of self-knowledge about management models and a tendency to treat one’s own proposal as self-evidently superior to others.

9. Given the frequency of occurrence of the terms under scrutiny, the textbooks can be arranged into three groups. Above the average frequency are textbooks [6], [8], [2], [1]. The next group is below the average, and textbook [4] belongs to the third group, with a frequency index of the search terms below 0.5. The last-named result indicates that any of the dozens of the search terms occurs once every two pages of the textbook.
10. The results of our research indicate that in most cases ethical problems are treated as marginal by authors of management textbooks. Therefore, it is hardly surprising that opinion polls of managers, including students, point to a small role of ethical values in shaping their ideas about good management (which is confirmed by research conducted in 1994/1995 and 2013-2014) (Kopycińska, 1999, pp. 205-216; Herman, Oleksyn, Stańczyk, 2016).

To sum up. In the analyzed textbooks one can find an outline (perhaps “trace” would be a better word) of ethics understood as a set of moral norms and values recognized/preferred in the business environment (professional ethos) and as the requirement to abide by socially accepted moral norms (so-called ethics or general morality) in business activities. However, we will not find in these books ethics understood as a philosophical reflection on morality/ethos in the sense of a set of virtues and moral convictions that should condition the decisions and actions of business people (applied ethics related to group and individual economic activities, employing philosophical and axiological assumptions) or ethics understood as a discipline practiced at the interface of practical ethics and managerial activities related to the economy, trade, business activity, indicating moral the dimension of economic activity and a set of appropriate standards (beliefs, norms, values) of decision-making and conduct in business or business activity determined on the basis of what is morally good, and not solely on economic criteria (in other words, as professional ethics addressed, often in the form of codes of ethics, to people practicing professions related to business). An answer to the question about the diversity of textbook content depending on the place of publication (the university and the country) is not possible at this point, as it would require examining a much larger number of textbooks by Polish and foreign authors. One can only say that, among the nine textbooks we have examined, Ricky W. Griffin’s textbook [8] and Dariusz Jemielniak and Dominika Latusek’s set of practical class materials [9] stand out as notable exceptions.

References

1. Bogdanienko, J. (ed.) (2010). *Organizacja i zarządzanie w zarysie*. Warszawa: Wydawnictwo Naukowe Wydziału Zarządzania Uniwersytetu Warszawskiego.
2. Czermiński, A., Grzybowski, M., Ficoń, K. (1999). *Podstawy organizacji i zarządzania*. Gdynia: Wyższa Szkoła Administracji i Biznesu w Gdyni.

3. Dietl, J., Gasparski, W. (ed.) (1999). *Etyka biznesu*. Warszawa.
4. Encyklopediapwn.pl, hasło „Etyka zarządzania”. <https://encyklopedia.pwn.pl/haslo/etyka-zarzadzania;3898969.html>, 20.07.2022.
5. Gasparski, W. (2012). Menedżer – deontologia zawodu. In: W. Gasparski (ed.), *Biznes, etyka, odpowiedzialność* (pp. 307-318). Warszawa.
6. Gasparski, W. (ed.) (2021). *Biznes, etyka, odpowiedzialność. Podręcznik akademicki*. Warszawa.
7. Griffin, R. (2004). *Podstawy zarządzania organizacjami*. Warszawa: PWN.
8. Herman, A., Oleksyn, T., Stańczyk, I. (2016). *Zarządzanie respektujące wartości. Raport z badań*. Warszawa.
9. Hopej, M., Kral, Z. (eds.) (2011). *Współczesne metody zarządzania w teorii i praktyce*. Wrocław: Oficyna Wydawnicza Politechniki Wrocławskiej.
10. https://mfiles.pl/pl/index.php/Strona_główna, 20.07.2022.
11. <https://opinieuczelnian.pl/kierunki-studiow/zarzadzanie/>, 20.07.2022.
12. https://pl.wikipedia.org/wiki/Etyka_zarzadzania, 20.07.2022.
13. Janik, A., Marzec, E., *hasło: Teoria zarządzania w Encyklopedii Zarządzania*, https://mfiles.pl/pl/index.php/Teoria_zarzadzania, 26.07.2021; 23.07.2022.
14. Jemielniak, D., Latusek, D. (2005). *Zarządzanie. Teoria i praktyka od podstaw. Ćwiczenia*, Warszawa: Wydawnictwo Wyższa Szkoła Przedsiębiorczości i Zarządzania im. Leona Koźmińskiego.
15. Klimczak, B. (1999). *Etyka gospodarcza*. Wrocław.
16. Klineciewicz, K. (ed.) (2016). *Zarządzanie, organizacje i organizowanie. Przegląd perspektyw teoretycznych*. Warszawa: Wydawnictwo Naukowe Wydziału Zarządzania Uniwersytetu Warszawskiego.
17. Kopycińska, D. (1999). Wpływ aktualnej „wyceny” norm etycznych w Polsce na poglądy przyszłych menedżerów. In: J. Dietl, W. Gasparski. *Etyka biznesu* (pp. 205-216). Warszawa.
18. Koźmiński, A.K., Piotrowski, W. (ed.) (2007). *Zarządzanie. Teoria i praktyka*. Wyższa Szkoła Przedsiębiorczości i Zarządzania im. Leona Koźmińskiego, Uniwersytet Warszawski. Wydanie piąte zmienione. Warszawa: PWN.
19. Kuzior, A. (2017). Etyka zarządzania i etyka biznesu. Zagadnienia podstawowe. *Etyka biznesu i zrównoważony rozwój. Interdyscyplinarne studia teoretyczno-empiryczne, nr 2*, pp. 69-86, Zabrze.
20. Kuzior, A. (2021). *Applied Ethics*. Lublin: Wydawnictwo Naukowe Tygiel, pp. 79-82.
21. Lewicka-Strzałecka, A. (1999). *Etyczne standardy firm i pracowników*. Warszawa.
22. Oleksyn, T. (2008). Granice zarządzania. In: W. Kowalewski (ed.), *Współczesne paradygmaty nauk o zarządzaniu*. Warszawa: Difin.
23. Peszko, A. (2002). *Podstawy zarządzania organizacjami*. Kraków: AGH Uczelniane Wydawnictwa Naukowo-Dydaktyczne.

24. Piątkowski, Z., Pawlak, Z., Smoleń, A., Cetner, J., Kułakowska, A., Stańkowski, K., Żebrowski, W., Mazur, K., Pawłowski, M., Majerowski, J., Mielińska-Lasota, B., Sajecka, R. (2012). *Organizacja i zarządzanie*. Warszawa: Oficyna Wydawnicza Wyższej Szkoły Ekologii i Zarządzania w Warszawie.
25. Pietruszka-Ortyl, A. (2012). Studium paradygmatów współczesnego zarządzania. In: A. Czech (ed.), *Nauki o zarządzaniu – u początków i współcześnie*. Katowice.
26. Porębski, Cz. (1997). *Czy etyka się opłaca? Zagadnienia etyki biznesu*. Kraków.
27. Stachowicz-Stanusch, A. (2016). Etyka biznesu – przegląd pojęć i koncepcji. *Organizacja i Zarządzanie: Kwartalnik naukowy*, nr 4(36), pp. 83-84.
28. Sudoł, S. (2012). O niektórych ważnych problemach nauk o zarządzaniu. In: A. Czech (ed.), *Nauki o zarządzaniu – u początków i współcześnie*. Katowice.
29. Sułkowski, Ł. (2005). *Epistemologia w naukach o zarządzaniu*. Warszawa: PWE.
30. Zadroga, A. (2009). *Współczesne ujęcia etyki biznesu w Polsce. Próba oceny z perspektywy teologii moralnej*. Lublin.
31. Zbiegień-Maciąg, L. (1996). *Etyka w zarządzaniu*. Warszawa.