

## ETHICAL MINDSET IN MANAGEMENT AND THE ISSUE OF RESPONSIBILITY

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**Abstract.** This article explores the concept of the ethical mindset as a fundamental framework guiding human judgment, behavior, and decision-making in both personal and professional contexts. An ethical mindset is defined as the set of moral beliefs, values, and principles through which individuals distinguish between right and wrong, fairness and injustice, and align their actions with societal standards of integrity. The paper emphasizes that ethical judgments are shaped by cultural, educational, philosophical, legal, and personal influences, and involve evaluating the consequences of actions on others while prioritizing fairness, empathy, honesty, and responsibility. The study examines the ethical meanings of correctness and incorrectness, as well as right and wrong, highlighting their connection to justice, equity, and adherence to moral and legal norms. Correct and right actions are associated with positive societal impact, respect for rights, and alignment with ethical standards, whereas incorrect and unjust actions are linked to harm, inequality, and violations of fundamental principles. Focusing on management, the article underscores the importance of integrating ethical principles into leadership practices. Ethical management is presented as a responsibility-driven process that fosters trust, organizational integrity, and positive workplace culture. Core elements such as fairness, empathy, integrity, respect, responsibility, and transparency are identified as essential for ethical leadership. Based on a qualitative analysis of relevant literature, the findings highlight responsibility as the central pillar of ethical mindset in management, encompassing various forms such as moral, professional, social, and organizational responsibility. The study concludes that cultivating an ethical infrastructure within organizations and promoting core values are critical responsibilities of leaders in ensuring sustainable and ethical decision-making.

**Keywords:** ethical mindset, management, responsibility

### INTRODUCTION

Ethical mindset is the way in which people form judgments about what is right and wrong (fundamental concepts in ethics and morality), right and wrong (terms related to fairness and justice), judgments based on cultural, educational, philosophical, legal, personal, or religious norms; involves weighing moral consequences, considering the impact of one's behavior on others, and striving to act in a way that aligns with the ethical standards and integrity of society; means prioritizing fairness, empathy, honesty, and responsibility in one's choices in either one's personal or professional life; represents the set of moral beliefs, principles, and values that guide the actions, behavior, and decisions of a person or a community.

The concepts of correctness and incorrectness in ethics are used in assessing the morality of actions, behaviors, and decisions. Thus: being correct means, in ethics: acting in accordance with the laws, principles, and ethical rules accepted by a society, in which case correct actions are considered beneficial, just, and honest (e.g., respecting the rights of others,

transparency in professional relationships); alignment with ethical principles: actions that adhere to widely accepted ethical principles (e.g., fairness, integrity, honesty, and respect are considered correct); positive impact: correct actions usually have a positive impact on individuals and society, promoting well-being and reducing harm; compliance with ethical standards: these actions comply with established ethical norms and standards (e.g., codes of professional conduct, legal regulations, cultural values); to be incorrect means, in ethics: to act against these laws, principles and rules, in which case the incorrect actions are seen as harmful, unfair and unethical (e.g. stealing, cheating, lying); negative impact: incorrect actions often lead to suffering, unfair treatment or harm to individuals or groups; violation of ethical principles: actions that contradict ethical principles (e.g. exploitation, dishonesty, disrespect and injustice are considered incorrect); failure to comply with ethical standards: these actions do not comply with established ethical norms and standards, leading to potential legal, professional or social consequences.

The terms right and wrong are related to fairness and justice. Thus: right means, in ethics: being fair, equitable, and in accordance with legal and moral principles, in which case right actions or decisions are those that promote justice and respect the rights of all parties involved (e.g., impartial application of the law, granting equal opportunities to all individuals); value-consistent: these actions are in line with widely accepted ethical standards and values; moral justification: actions considered ethically right and justified, which align with principles such as goodness, fairness, honesty, and respect; positive outcomes: right actions often lead to beneficial outcomes for individuals and society, promoting well-being and reducing harm; unjust means, in ethics: being contrary to the principles of justice, unfair or dishonest, in which case unjust actions or decisions are those that favor certain parties to the detriment of others or violate the rights and freedoms of the individual (e.g., abuse of power, discrimination); inconsistency with values: these actions conflict with widely accepted ethical values and standards; moral violation: actions considered ethically incorrect and unjustified, which violate principles such as kindness, fairness, honesty and respect; negative outcomes: wrong actions often lead to suffering, unfair treatment and harm to individuals or groups.

An ethical mindset in management involves leading and making decisions based on a solid foundation of ethical principles that ensure that the actions taken by managers promote fairness, empathy, integrity, respect, accountability and transparency. Managers with an ethical mindset are more likely to build trust, create a positive organizational culture and increase employee morale. Ethical management also helps in making decisions that benefit not only the organization but also its employees and the community at large, and in navigating complex situations. The main key aspects of an ethical mindset in management are: fairness, by ensuring that everyone has an equal chance, in making decisions based on merit and in treating all employees equally; empathy, by understanding and considering the needs, perspectives and feelings of others, promoting a compassionate culture in the workplace; integrity, by avoiding conflicts of interest, maintaining consistency between words and actions, and upholding strong moral principles; respect, by valuing and upholding the dignity and rights of all individuals, creating an inclusive and supportive work environment; responsibility, by taking responsibility for actions and decisions taken and being accountable to employees and stakeholders; transparency, by being open and honest in all communications, providing clear and truthful information to employees, customers, and stakeholders.

## **MATERIAL AND METHODS**

The material used in this study consists of articles and books about ethical mindset in management, and the research method consists of analyzing the content of the results presented in this research.

## **RESULTS AND DISCUSSIONS**

For BIRD, CASE & GOSLING (2010), management is essentially the practice of responsibility, and management education could be configured as a preparation for the adoption of moral responsibility, a term that essentially refers to acting ethically, but also to job descriptions and tasks. In addition, the social responsibility of businesses is to obtain profits for their owners as long as they operate without fraud, in accordance with legal norms and in accordance with the values of society. To the extent possible, managers have a fiduciary responsibility to conserve, renew, respect, reuse, revitalize and efficiently use the assets entrusted to them.

According to HUBERTS (2014), the growing interest in integrity has produced eight distinct viewpoints, based on many bodies of knowledge: integrity as open conscious action based on moral reflection, as exemplary moral behavior, as compliance with laws and codes, as compliance with relevant moral values and norms, as integration into the environment, as integrity (being coherent and consistent), as a set of values (including incorruptibility), as professional responsibility. HUBERTS also adds that a conceptual and theoretical framework for governance integrity includes the relationship with the associated theories: (organizational) citizenship, corruption, deviance, (corporate) responsibility. SNELLMAN (2014) believes that new strategies for improving ethics management include the application of ethical management principles, ethical audits to identify risks to integrity, requirements for effective external and internal complaint and appeal procedures, requirements for professional responsibility, training and development in ethics, laws to facilitate disclosure of illegal acts by officials and to protect the appropriate public interest, anti-discrimination protections, human resource management strategies with merit-based promotion and recruitment, the proper use of official power; that ethical theories inform public employees about the cardinal virtues (temperance, courage, honesty, responsibility) and about the virtues of the public sector (benevolence, fairness, efficiency, no conflict of interest, trust, loyalty, patience, responsibility, transparency); that, in the public sector, ethics and moral thinking have traditionally guided the actions (usually based on core virtues such as fairness, efficiency, lack of conflicts of interest, accountability or transparency), behavior and decision-making by civil servants and public office holders.

In the context of prescriptive approaches in the literature, DE CREMER & VANDEKERCKHOVE (2017) offer a philosophical perspective on ethics in management: moral claims imply an endless responsibility towards the other (manager, subordinate); moral disengagement can be defined as the leader's tendency to evoke cognitions that mitigate the perception of the suffering he causes to others, to restructure his actions to appear less harmful, and to minimize the understanding of responsibility for one's actions. Therefore, focusing on the design and shaping of the ethical infrastructure of the organizational climate is an important responsibility of leaders at different levels within the organization.

GRIGOROPOULOS (2019) emphasizes that ethics is a practice that applies to all employees in the organization, regardless of the range of responsibilities, level of responsibility or position – although there are factors that inhibit ethical behavior and intentions: the expectation of quick money and profits, political corruption, increased competition, failure to respect integrity, honesty and social responsibility, pressure for profit and return on investment,

moral values that are not considered important by younger generations, in particular, values, in general; and that the most important responsibility of the corporate world is to instill common core values that guide decision-making within the organization: compassion, fairness, honesty, respect and responsibility. MAESSCHALCK (2019) brings a new approach to ethical management research. He offers some examples of the self-reflective attitude we can expect from ethics practitioners, who should seek the right balance between rule-based and value-based approaches; develop a sense of restraint and be alert to the risks of taking ethics too seriously (i.e., trivializing ethics by treating everything as ethics and initiating exclusionary mechanisms and other destructive dynamics) – which amounts to an ethical and practical responsibility; be helped with more nuanced and context-sensitive advice about what works; be aware of the harmful consequences of ethics management (e.g., ticking audit boxes or window dressing); be aware of the biases that might lead them to see ethics management as a solution to almost any problem; be sensitive to the impact of their interventions on power relations; draw on research and experience to apply ethics management tools in a fair and context-sensitive manner; use coordination and other mechanisms to avoid compartmentalizing ethics management.

CHEN, TREVIÑO & HUMPHREY (2020) introduce a new concept to the debate about management responsibility: ethical champions, who are likely to use explicit ethical language (e.g., care, responsibility, safety, harm) and are the opposite of those who adopt traditional business logic involving efficiency and profit maximization. An angry ethical champion, however, is less well-liked by other members of his team because anger involves the ethical violation of one or more ethical standards: fairness, human rights, integrity, honesty, social responsibility, and safety. CONSTANTINESCU & KAPTEIN (2020) start from the idea that practicing responsible management involves ethics, responsibility, and sustainability and that more recently, research in the field focuses more on organizational responsibility than on managerial responsibility. The two researchers present a list of employee virtues, a list that contains the moral competencies of ethical leadership: openness, willingness to serve, love, justice, fairness, generosity, diligence, integrity, loyalty, pride, honesty, order, responsibility. According to HOEKSTRA & KAPTEIN (2020), top management representatives should adopt integrity programs for reasons of ethical responsibility; should recognize integrity programs as a long-term responsibility; should support integrity programs as a long-term responsibility; should assume public responsibility for integrity programs; bear ultimate responsibility for organizational integrity.

LINDHOUT & RENIERS (2021) emphasize that safety management is affected by ethical principles such as the common good, goodness, fairness, justice, human rights, social equity, equality, excellence, inclusion, personal integrity, integrity, inviolability of national sovereignty, justice, freedom, reciprocity, mutual respect, responsibility (for corrective action in case of deviation, violation and insecurity), transparency, value of human life or privacy; and that moral and ethical principles, including those regarding health and safety, are normally considered to be part of business ethics, corporate ethics management or corporate social responsibility.

According to FRASHERI ET AL. (2022), one of the main ethical aspects to be considered in collective decision-making is accountability, that is, the distribution of responsibility among the actors participating in such a process, in the context where each member of the company has a specific role in the organization, with tasks and levels of responsibility and authorization to make a decision – linked to a rank – within the organization. HOEKSTRA (2022) speaks of an impressive number of types of responsibilities: collective responsibility, corporate

responsibility, ethical responsibility, final responsibility, general responsibility, moral responsibility, long-term responsibility, public responsibility and social responsibility. HOEKSTRA, HUBERTS & VAN MONTFORT (2022) emphasize that the national government should make more efforts to encourage the implementation of local integrity policies, develop a more coherent national public integrity strategy and take more responsibility for giving direction to local integrity policies. MCGINN (2022) provides a useful framework for evaluating the behavior of practicing scientists and engineers from the perspective of ethical responsibility, speaking of the fundamental ethical responsibility of doctors to do no harm/to prevent harm/to prevent the risk of doing harm; of engineers to be loyal to their legitimate employer/client; of anyone to attempt to alert and inform those threatened by risk; and of anyone to engage in public denunciation.

MAESSCHALCK (2024) and MAESSCHALCK, HOEKSTRA & VAN MONTFORT (2024) discuss two frameworks: an integrity management framework whose structural anchoring involves the appointment of integrity actors – ethics offices, integrity coordinators, compliance officers, etc. – for whom ethics management is their main responsibility; and a pluralistic ethics management framework that involves a new classification of ethical practices: consultation and participation practices, detection practices (e.g. whistleblower protection), experiential ethical development practices, social and environmental responsibility practices, normative practices (e.g. codes of ethics), structural practices (e.g. ethics officer). MUNTEANU ET AL. (2024) note in their study that the significant impact of education on reducing corruption aligns with theories suggesting that education fosters rights awareness, critical thinking, and civic responsibility, which in turn empower citizens to demand accountability. WATTS ET AL. (2024) refer to accountability in the context of team decision biases: self-direction, compromise, delegation (externalizing personal responsibility for ethical decisions to others, including but not limited to authority figures), deception, limitation of personal responsibility (avoiding taking personal responsibility for ethical decisions), rationalization, oversimplification, and silence. For ZACHARIAS ET AL. (2024), ethical responsibility is rarely completely autonomous, as it is regularly constrained and shaped by external (e.g., life circumstances, power imbalances, punishments, rewards) and internal (internalized beliefs about self-efficacy – the ability to implement the necessary actions to achieve the desired outcomes of decisions) influences. As for constrained autonomy (e.g., being forced to obey orders), this does not necessarily eliminate responsibility.

## CONCLUSIONS

The following conclusions can be drawn from the above analysis:

- ethical mindset is based on concepts such as right/wrong and fair/unfair;
- responsibility plays an important role in ethical mindset in management;
- management is assimilated to the practice of responsibility;
- there are several types of responsibility: civic responsibility, collective responsibility, corporate responsibility, ethical responsibility, fiduciary responsibility, ultimate responsibility, general responsibility, managerial responsibility, moral responsibility, organizational responsibility, long-term responsibility, personal responsibility, practical responsibility, professional responsibility, public responsibility, social responsibility;
- the most important responsibility of the corporate world is to instill common core values that guide decision-making within the organization: compassion, fairness, honesty, respect, and, above all, responsibility;

- focusing on designing and shaping the ethical infrastructure of the organizational climate is an important responsibility of leaders at various levels within the organization.

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