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DETERMINING THE MANIFESTATION OF THE LEVEL OF BUSINESS ETHICS OF ENTERPRISES THROUGH IMPRESSIONS ABOUT IT AND REPUTATION

Annotation. The article is devoted to the disclosure of proposals for solving the problem of determining the manifestation of the level of business ethics through impressions about the enterprise and its reputation. The purpose of the article is to improve the definition of the concept of business ethics of enterprises, its functions, proposals for assessing the level of manifestation taking into account the modern realities of the war period, the functioning of enterprises in new models of economic relations through the impressions of stakeholders about enterprises, the reputation that is formed on their basis. The main results of the study, which are distinguished by scientific novelty, are as follows. An improved definition of the concept of business ethics of an enterprise, taking into account impressions about its activities, reputation among internal and external stakeholders, will ensure the success of the enterprise in the emotional aspect. The functions of business ethics have been improved, which, according to the philosophical essence of impressions, as its basis, include: evaluative, motivational, signaling, regulatory, communication, and protective. The following types of impressions were distinguished by their content: patriotic, ideological, sociological, psychological, cultural, for each of which, using multidimensional factor analysis, a system of partial indicators relevant in the conditions of the war period was substantiated,

which are collapsed into integral taxonomic indicators and a general integral taxonomic indicator that characterizes the reputation and manifestation of business ethics for each enterprise. Using the golden ratio method, the values of the integral indicators were distributed according to the function of the development of properties into qualitative intervals of low, medium and high levels of manifestation of business ethics of enterprises. The results of scientific novelty were tested on the example of three enterprises using the expert survey method. The determined trend in the level of manifestation of business ethics of enterprises proved its downward trend. Using growth curves, the level of manifestation of business ethics of enterprises for 2025-2027 was predicted, which also turned out to be decreasing. To increase its quantitative values by the values of partial indicators of types of impressions, proposals were generated to increase and develop the level of manifestation of business ethics of enterprises, which confirm the practical significance of the proposals for the war period and the use of the latest model of economic relations - the economy of impressions.

Keywords: business ethics, enterprise, impressions, reputation, system of partial and integral taxonomic indicators, level of manifestation of business ethics, war period.

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ВИЗНАЧЕННЯ ПРОЯВУ РІВНЯ ЕТИКИ БІЗНЕСУ ЧЕРЕЗ ВРАЖЕННЯ ПРО ПІДПРИЄМСТВО ТА ЙОГО РЕПУТАЦІЮ

Анотація. Стаття посвячена розкриттю пропозицій з вирішення проблеми визначення прояву рівня етики бізнесу через враження про підприємство та його репутацію. Мета статті полягає в удосконаленні визначення поняття етики бізнесу підприємств, її функцій, пропозицій з оцінювання рівня прояву з урахуванням сучасних реалій воєнного періоду,

функціонування підприємств у нових моделях економічних відносин через враження стейкхолдерів про підприємства, репутацію, яка формується на їх основі. Основні результати дослідження, що відрізняються науковою новизною, полягають у такому. Удосконалене визначення поняття етики бізнесу підприємства з урахуванням вражень про його діяльність, репутацію у внутрішніх і зовнішніх стейкхолдерів, і забезпечить успішність функціонування підприємства в емоційному аспекті. Удосконалено функції етики бізнесу, до яких згідно з філософською сутністю вражень, як її основи, віднесено: оцінювальну, мотиваційну, сигнальну, регулюючу, комунікаційну, захисну. За змістовністю виділено такі види вражень: патріотичні, ідеологічні, соціологічні, психологічні, культурні, за кожним з яких з використанням багатовимірною факторного аналізу обґрунтовано систему часткових показників, актуальних за умов воєнного періоду, що згортаються в інтегральні таксономічні показники та загальний інтегральний таксономічний показник, який характеризує репутацію та прояв етики бізнесу для кожного підприємства. З використанням методу золотого перетину за функцією розвитку властивостей значення інтегральних показників розподілені на якісні інтервали низького, середнього і високого рівні прояву етики бізнесу підприємств. Апробація результатів наукової новизни здійснена на прикладі трьох підприємств з використанням методу експертного опитування. Визначений тренд рівня прояву етики бізнесу підприємств довів його низхідну тенденцію. З використанням кривих зростання здійснено прогнозування рівня прояву етики бізнесу підприємств на 2025 – 2027 рік, який також виявився спадним. Для підвищення його кількісних значень за значеннями часткових показників видів вражень згенеровано пропозиції з підвищення і розвитку рівня прояву етики бізнесу підприємств, що підтверджують практичне значення викладених пропозицій для воєнного періоду та використання новітньої моделі економічних відносин – економіки вражень.

Ключові слова: етика бізнесу, підприємство, враження, репутація, система часткових та інтегральних таксономічних показників, рівень прояву етики бізнесу, воєнний період.

Problem statement. In modern conditions of martial law, enterprises need to take a comprehensive approach to combining and simultaneously taking into account various components of ensuring the success of their activities: economic, financial, human, intellectual and informational, ethical. The least studied among the noted components is the ethical one, since scientists and practitioners paid significant attention to all the others, and the ethical one remained insufficiently studied mainly due to the complexity of its assessment and partial consideration in the organizational procedures for conducting business meetings and negotiations. In conditions of war, when military challenges are becoming more and more significant, in the process of concluding contracts between enterprises and their partners, not so much economic as ethical problems of holding meetings, observing the rules of etiquette come to the fore, their importance for achieving successful business results increases. Therefore, the importance of the ethical component is increasing and requires further research.

Analysis of recent research and publications. A certain circle of scientists is engaged in the study of the problems of ethics, especially in terms of defining the concept, its characteristics and functions. Thus, according to the presented results of the research by Duchenko M. M., Shevchuk O. A. [3], the definition of the term "ethics" was given in the 4th century BC by Aristotle and Cicero. They included in this concept the measure of a person's responsibility for himself, for what he does, how he works and what principles of communication he adheres to. Gradually, in the 17th - 19th centuries, the understanding of business ethics began to approach the economic circumstances of enterprise management in connection with the strengthening of labor specialization and the organization of business relations. At that time, the main tasks of ethics were to describe: history, norms, principles and ideals; analyze the essence, structure, organization of ethical

and moral behavior; provide people with the necessary ethical knowledge about their constructive and destructive behavior in accordance with the ethical rules of life and work.

In more detail in the historical context, the concept and features of ethics were presented in their studies by Chirva O. G., Chirva G. M. [8]. They summarized the main works of ancient and medieval philosophers and listed their differences and understanding of ethics from Aristotle, Epicurus, Sinek, Marcus Aurelius, Thomas Aquinas, Martin Luther, to Diderot, Immanuel Kant, Heinrich Hegel, Friedrich Nietzsche, Sartre, Jaspers . They considered ethics in general according to the opinion of Hryhoriy Skovoroda and a galaxy of modern domestic Ukrainian scientists- ethicists. T. G. Abolina, V. V. Efimenko, O. M. Linchuka, V. Malakhov, who considered ethics in a general philosophical sense and in the applied aspect of business ethics. Developing the concept of "ethics", modern researchers suggest understanding and using it as the name of a science that studies moral principles and rules in a certain area of behavior of people or employees of enterprises. In practical activities, business ethics in most cases means business or corporate ethics, which is based on honesty, openness, fidelity to the given word, the ability to function effectively in the market in accordance with current legislation, established rules and traditions.

Business ethics are proposed to be defined quite clearly and comprehensively by Orlova K. E., Biryuchenko S. Yu. [5], which is understood as a system of values, norms and rules of conduct that regulate relationships in the internal environment of the enterprise, as well as communication with external stakeholders. That is, ethics, in their opinion, is a tool for implementing the concept of corporate social responsibility. Business ethics covers a wide range of business relations and significantly affects the prospects for the functioning of enterprises in the market.

Some researchers, for example, Slivka O. A. [6], Gavkalova N. L., Markova N. S. [2] consider business and corporate ethics through the prism of personnel management, its behavior and the social responsibility of the enterprise

to the personnel. However, this is not enough and business ethics should be expanded by considering issues of business communication with stakeholders in the market, as suggested by Belkin I. V., Gontaruk Ya. V., Trapaidze S. M. [1]. Furman I. V., Gontaruk Ya. V., Pronko L. M. [7] stratify corporate ethics into 4 varieties: sacramental, highly qualified, innovative, public. However, such a proposal is debatable from the point of view of practical application. In addition, scientific publications do not clearly outline the functions performed by business ethics. Summarizing the results of the above studies by scientists, it is necessary to clarify the feasibility of using and evaluating business ethics in a practical aspect, taking into account the peculiarities of the course of the war period, which is a question that is still unresolved today and determines the purpose of the article, its objectives and research methods.

The purpose of the article is to clarify the definition of the concept of business ethics of an enterprise, its functions in wartime conditions, and to develop proposals for defining a system of indicators for assessing the level of manifestation of business ethics of an enterprise through the impressions of stakeholders about the enterprise and its reputation, which is formed on their basis.

The objectives of the article are:

clarification of the concept, definition of the functions of business ethics of an enterprise in wartime;

formation of a system of indicators of the level of business ethics of an enterprise in wartime conditions;

assessing the level of business ethics of enterprises through impressions about them and their reputation in wartime conditions;

forecasting changes in the main trend of business ethics in enterprises and developing proposals to improve its manifestation.

The object of research is the complex socio-economic phenomenon of business ethics of an enterprise.

The subject of the study is methods, tools, and methodological approaches to determining the level of business ethics of an enterprise through indicators that characterize the impression of it and are combined into reputation.

Research methods: structural-logical analysis, theoretical generalization, system analysis, complex analysis – to generalize and define the concept, characteristics and functions of business ethics and measurement indicators in wartime conditions; expert methods – to evaluate indicators for measuring the manifestation of the level of business ethics of an enterprise; multidimensional factor analysis – to form a system of indicators for measuring the manifestation of the level of business ethics of an enterprise through the impressions of stakeholders about the enterprise and its reputation; the method of growth curves – to predict the level of manifestation of business ethics of an enterprise through its weighting and reputation in wartime conditions; the golden ratio method based on the properties function to determine – the qualitative levels of reputation and business ethics of enterprises.

Presentation of the main material of the study. Summarizing the above concepts of "business ethics" in relation to the enterprise, it is advisable to clarify its understanding, taking into account the practical significance for modern conditions. Therefore, the business ethics of the enterprise should be understood as a system of values, principles, and actions for conducting business that are able to form a positive image of the enterprise based on the formed impressions about its activities, reputation among internal and external stakeholders, which will ensure the success of its functioning in the emotional aspect.

The proposed definition has significant advantages, as it is based on the impressions of stakeholders about the enterprise, which form its reputation and ensure positive perception in the emotional aspect. That is, the presented definition of business ethics combines impressions, reputation, and their perception, which allows you to form a system of indicators for assessing the manifestation of business ethics in accordance with the new model of economic relations – the economy of impressions as the most promising in modern conditions. Rationality

is gradually exhausting its resource in the modern economic world, since most messages about the enterprise and the results of its activities are built in a rational context. Therefore, in order to speed up the adoption of management decisions on cooperation with enterprises, stakeholders need to be provided with new arguments, which are emotions, impressions of the ethical behavior of enterprises, which emphasize their social responsibility to consumers, partners, and personnel. That is, assessing the manifestation of the level of business ethics through reputation and impression allows to strengthen the confidence of stakeholders in obtaining new satisfactions when purchasing products and cooperating and interacting with enterprises. Thus, the chain “impression – reputation – business ethics - emotional impact - social responsibility of the enterprise” is built, which is especially important in modern military conditions and requires quantitative measurement for the development of strategic plans for the enterprise’s life in a changing internal and external environment.

When studying the concept of "impression", it is advisable to agree with its definition in dictionaries. Thus, in the dictionary [4, p. 60] it is stated that an impression is an opinion, assessment, conclusion. Based on such a definition, it can be noted that the main functions of impressions are evaluative, motivational, signaling, regulatory, communication, protective, which is published in the author's work [9]. In practice, such functions are also performed by the business ethics of an enterprise, which allows us to determine the level of its manifestation through impressions and reputation, since from the standpoint of the philosophy of science, functions characterize the essence of an object or phenomenon.

In order to identify the level of manifestation of business ethics of the enterprise through impressions, it is advisable to determine the types of impressions. Based on the actor's proposals set out in the article [9], on the issue of types of impressions that can characterize the ethical behavior of the enterprise, it is advisable to consider them in terms of content and use a refined system of partial indicators of impressions by their main types, taking into account the course of the war period [11]:

patriotic impressions characterize business ethics through the following partial indicators: patriotic feelings in the process of consuming services or products of domestic enterprises; use of products or provision of services to achieve military goals, for the Armed Forces of Ukraine; participation in the volunteer movement, assistance to the Armed Forces of Ukraine; participation in the reconstruction of territories during the recovery of the economy; humanitarian assistance to the population and displaced persons in evacuation; assistance in solving environmental problems, reducing the level of environmental pollution in accordance with the European Green Deal;

ideological impressions determine business ethics by partial indicators; prevention of traumatic and dangerous incidents in production; compliance with modern requirements and trends in design, shape, color; degree of compliance of products with anthropometric parameters of consumers; harmless disposal of products and improvement of the ecological level of production;

psychological impressions characterize business ethics according to partial indicators: increased labor productivity; motivation of consumers, employees, partners; manifestation of creativity in production, business management; increase in the proportion of automated work; improvement of employee skills;

sociological impressions are characterized by partial indicators: recognition of the skills and professionalism of employees; creation of a favorable climate for the development of employees and organizational culture for communication; belonging of the enterprise to the leaders of the industry, including through innovations; brand awareness of the enterprise in the domestic market, participation in exhibitions, fairs, branding competitions ; brand awareness in the foreign market, cooperation with foreign partners; support for social projects and public initiatives; brand awareness and popularity in professional circles;

cultural impressions determine business ethics through such partial indicators as: positive perception of the enterprise, loyalty to its activities; confidence in the competitiveness of the enterprise; fame and recognition in professional and political circles of the first manager and/or owners of this

enterprise; fame about the enterprise's support of artistic events, festivals of national culture and actual participation in such events; fame about the enterprise's support of permanent ties with the territorial community as an initiator and/or participant in city and region development events and actual participation in such events.

Since the number of partial indicators of impressions characterizing business ethics is significant, it is advisable to combine them into integral taxonomic indicators of development according to the proposed types of impressions. In turn, taxonomic indicators according to types of impressions can also be integrated into a general integral indicator using the arithmetic mean or geometric mean convolution method, which will be in the range from 0 to 1 according to the qualitative levels of manifestation of the enterprise's business ethics: high, medium, low in relation to general impressions about its reputation through ethical behavior. It is advisable to distribute the specified qualitative levels using the golden ratio method according to the function of property development [0 – 0.309] (0.309 – 0.810] (0.810 – 1] [11].

The proposed proposals were tested by the author in Section 5 of the doctoral dissertation [10, pp. 389 – 416] on the data of an expert survey of 20 experts from three enterprises each for three years from 2022 to 2024. Using multivariate factor analysis of the Statgraphics software Centurion and factor rotation using the Verimax method It was determined that the most influential impressions included in factor 1 were patriotic. A total of 5 factors were identified with a cumulative variance of 66.71 % with high factor loadings of partial indicators from 0.6 and above. This confirms the correctness of the formed system of partial indicators.

Using all selected partial indicators with high factor loadings, the corresponding integral taxonomic indicators by types of impressions, years and enterprises were calculated, which are given in Table 1.

Table 1 – The value of integral taxonomic indicators of the manifestation of business ethics of enterprises through impressions and reputation

Enterprise, year	The value of integral indicators of the manifestation of business ethics levels through impressions					The value of the overall integral indicator of the manifestation of business ethics of the enterprise by impressions and reputation, calculated as	
	patriotic	ideo-logical	psycho-logical	socio-logical	cultural	arithmetic mean	geometric mean
Enterprise 1, 2022	0.6391	0.5824	0.6815	0.6720	0.6156	0.6381	0.6371
Enterprise 1, 2023	0.6961	0.6514	0.6573	0.5312	0.6619	0.6396	0.6369
Enterprise 1, 2024	0.6890	0.6488	0.8321	0.6828	0.8293	0.7364	0.7323
Enterprise 2, 2022	0.8288	0.9089	0.8701	0.9290	0.8966	0.8867	0.8860
Enterprise 2, 2023	0.4629	0.4392	0.3924	0.3727	0.5338	0.4402	0.4366
Enterprise 2, 2024	0.7307	0.8044	0.7378	0.5115	0.4663	0.6501	0.6352
Enterprise 3, 2022	0.4863	0.4465	0.3725	0.3734	0.3670	0.4091	0.4064
Enterprise 3, 2023	0.4665	0.4672	0.4258	0.4929	0.4372	0.4579	0.4573
Enterprise 3, 2024	0.2318	0.3396	0.4857	0.4672	0.4374	0.3923	0.3789

Using the golden ratio method, according to which it is advisable to distribute the values of integral indicators of reputation development according to low, medium, and high quality levels using the distribution function of the data sample according to the development of properties [0 – 0.309]; (0.309 – 0.810), (0.810 – 1] [12], we can conclude that according to the general integral taxonomic indicator, only the second enterprise in 2022 had a high level of reputation. All other enterprises had an average level of reputation, but according to the values of the integral indicators, they are closer to its upper limit and a high level of reputation. On average across all enterprises and years, psychological (0.606) and ideological (0.587) impressions have higher values. The high values of patriotic impressions in 2022 across all enterprises decreased somewhat in 2024, which indicates the need for enterprises to pay attention to working with these types of impressions,

especially during military operations in Ukraine, which will significantly affect the level of manifestation of business ethics.

However, it is important not only to assess the level of business ethics of enterprises, but also to predict trends in changes in its values, which is important for the formation of support programs and improving business ethics and reputation.

To make a forecast, a regression model was built based on the general indicator of business ethics, calculated using the arithmetic mean formula, where the general integral indicators for all enterprises for the three years under study were used as nine points, which is explained by the affinity of enterprises in terms of industry affiliation, scale of activity and organizational and legal form (limited liability partnership), as well as the impossibility of predicting the values of the integral taxonomic indicator of business ethics through impressions and reputation for each enterprise, since for each enterprise, according to the survey results, there are only 3 points on which it is incorrect to build a forecast model. Therefore, a forecast was made based on 9 points to determine the general trend of change in the manifestation of business ethics of all enterprises simultaneously.

The constructed model is nonlinear, statistically qualitative, since the coefficient of determination explains 60.27 % of the change in the dynamics of the values of the general integral taxonomic indicator of the manifestation of business ethics. The correlation coefficient is 0.77631, which indicates a strong relationship between the variables. The standard error shows that the standard deviation of the residuals is 0.349674. That is, the regression model is statistically qualitative and can be used to construct predicted boundaries for new observations, which was carried out using growth curves. Thus, based on the constructed nonlinear regression model, the predicted values of the general integral taxonomic indicator of the manifestation of business ethics for three periods, i.e. for 2025, 2026 and 2027 with a confidence interval of 95 % (Fig. 1).

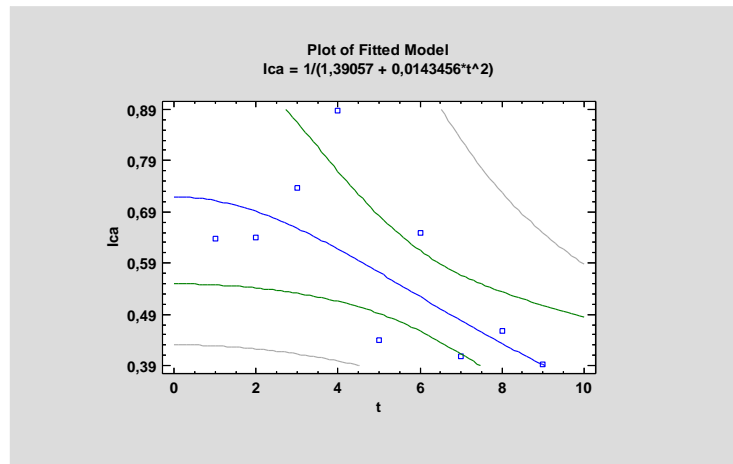


Fig. 1. Nonlinear model of forecasting the general integral taxonomic indicator of the manifestation of business ethics of enterprises for three periods with a confidence interval of 95 %

According to Fig. 1, the forecasting results and confidence intervals correspond to the internal and external boundaries on the graph of the constructed model. The point forecast of the general integral indicator of the manifestation of business ethics of enterprises has a downward trend: 0.353966; 0.319858; 0.289323 over the years, which requires the development of measures to influence partial indicators to improve it.

In order to determine the possible predictive values of the general integral taxonomic indicator of business ethics for each enterprise, it was determined by how many percent its predictive value changes according to the general trend and on this basis the general integral indicators of business ethics for each enterprise for three periods were calculated, which are presented in Table 2.

Table 2 – Values of forecast general taxonomic indicators of the manifestation of business ethics of enterprises by year

Company number	Years	The value of the integral taxonomic indicator of business ethics in terms of impressions and reputation
1	2025	0.722
1	2026	0.699
1	2027	0.682
2	2025	0.615

2	2026	0.583
2	2027	0.555
3	2025	0.361
3	2026	0.338
3	2027	0.309

According to the calculated data in Table 2, the general integral taxonomic indicator of the manifestation of business ethics has a downward trend, which requires strengthening measures to manage impressions and the reputation of each enterprise, that is, determining strategic plan measures to improve them.

According to the quantitative values of partial indicators of impressions characterizing the ethical behavior of enterprises during the war period, it is advisable for enterprises to pay more attention to assisting the Armed Forces of Ukraine, volunteer activities, often in the reconstruction of territories during the recovery of the economy, participation in the promotion of products at professional fairs, exhibitions, charitable work for the population affected by military aggression, members of the territorial community, participation in social projects and increasing their social responsibility towards consumers and partners.

Since during the war period, a larger share of enterprise activities is transferred to the virtual space, as more and more information flows have migrated online, it is advisable to form a manifestation of business ethics in social media, to activate information work in blogs, forums, thematic sites, to ensure the promotion of information about the achievements of enterprises in search engines in order to get on their first page to attract attention to the results of their activities, to form complex both rational and emotional impressions about enterprises, their management and owners, which will allow influencing the formation of ethical behavior of enterprises.

Conclusions. Based on the generalization of the most common definitions of the concept of business ethics of an enterprise in the scientific literature, its content has been improved. It is proposed to understand the business ethics of an enterprise as a system of values, principles, and actions for conducting business that are capable of forming a positive image of the enterprise based on the formed

impressions about its activities, reputation among internal and external stakeholders, which will ensure the successful functioning of the enterprise in the emotional aspect. The scientific novelty of the proposed definition of business ethics is its foundation on impressions, which corresponds to the latest models of economic relations and, first of all, the economy of impressions.

Since the concept of business ethics of an enterprise is clarified through impressions, its main functions are proposed as: evaluative, motivational, signaling, regulatory, communication, and protective, which correspond to the philosophical understanding of the essence of business ethics.

According to the stratification of impressions according to their main essence and importance for practical application in the war period, it is proposed to distinguish the following types of impressions: patriotic, ideological, sociological, psychological, cultural. For each type of impression, partial indicators of ethical orientation are matched with their justification by the method of multidimensional factor analysis, which are combined into integral taxonomic indicators, and in general into a general integral taxonomic indicator of reputation as arithmetic mean or geometric mean, the quantitative values of which differ only by the third decimal place. Partial indicators are determined by the expert method of surveying 20 experts each for three enterprises on a five-point scale and combined into integral ones. Their quantitative values for 2022, 2023, 2024 demonstrate a downward trend in the manifestation of business ethics. Therefore, using growth curves, the general trend of change in the level of business ethics manifestation of all studied enterprises was predicted, and point quantitative values of business ethics manifestation for each enterprise were also calculated, which also demonstrates the presence of a downward trend. Using the golden section method, the boundaries of the intervals of low, medium and high levels of business ethics manifestation of enterprises were determined by the function of property development. It was determined that almost all enterprises do not fall into the interval of high business ethics manifestation of enterprises, and in accordance

with the content of partial indicators, measures to increase the level of business ethics manifestation that have practical significance were proposed.

The direction of further research is to develop scenarios for improving and developing business ethics in enterprises, taking into account the impressions achieved.

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