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## Social Responsibility of Organizations Directions of Changes

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## **ETHICAL CODE AND WHISTLEBLOWING AS CSR TOOLS IN PHARMACEUTICAL COMPANIES**

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**Summary:** The implementation of the programs of corporate social responsibility is connected with a need to use well-chosen and well-constructed tools which are sometimes perceived as controversial and provoking negative emotions. This article presents ethical codes and whistleblowing as well as the range of their usage in the companies which participated in the transactions of acquisition. The results presented in this paper are a part of wider research on consolidation processes in the pharmaceutical branch. The tools are often imposed by an acquiring company and as a consequence they create insufficiently desirable organizational behaviors. The basic question remains: How effective is this tool of shaping ethical and desirable organizational behaviors and how far do the formulated rules enter into the everyday practices of a company? Such a situation is particularly complex while implementing a code into the acquired company. As shown by the research it is treated by employees as another regulation of managers which is imposed and which consists of alien patterns. The second of the described tools – whistleblowing – is particularly controversial, provokes bad associations and negative emotions.

**Keywords:** CSR tools, ethical code, whistleblowing, acquisitions, pharmaceutical companies.

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### **1. Introduction**

The concept of corporate social responsibility (CSR) states that a company should take into consideration the profits expected by both owners and other stakeholders of a given organization. It is necessary to remember that profit is not only a category which should be considered from the economic point of view. Values such as an improvement of company's reputation, an improvement of the quality of products and services, an improvement of relations with customers and an increase of trust, although difficult to be measured, are more and more appreciated by managers. The opinion of M. Friedman, who noticed that "the responsibility is placed only on the units, the corporate responsibility is limited only to ensure the profit of shareholders" [Friedman 2008] has been less and less popular since the 1970s.

Nowadays the issues of ethics are more and more important and the ethical programs for which special units are created as well as the positions for advisors and ethics managers who supervise the implementation and effectiveness of CSR programs become the elements of company's functioning. In order to implement ethical programs selected tool are used, which sometimes can provoke discussions and controversies.<sup>1</sup> The aim of this paper is to present ethical codes and whistleblowing as tools which should have their own position in CSR programs and the range of their application in pharmaceutical companies. The main motive to use the above-mentioned tools is a conviction that such actions will bring profits. There are many links between possessing an ethical code and using whistleblowing and other economic categories and it depends only on the imagination of top managers whether they are used or not. In theory, it seems that Polish employees know the rules of ethics but the number of unethical behaviors shows that companies do not have proper tools and systems of promoting ethical behaviors and do not know "how to manage ethical risk in companies." This paper presents the results of research conducted in companies producing pharmaceuticals in which a creation and an improvement of a positive image is very important. It must be underlined that the pharmaceutical sector represents a specific branch which, on the one hand, is profit-oriented and, on the other hand, for obvious reasons is subject to ethical and legal control. Among the elements which define the image and the position of a pharmaceutical company, besides its products or services such as: price, quality, prestige, identifiable brand and so on, the elements of ethical nature which particularly influence the creation of trust are really important.

## 2. Notion and essence of an ethical code

An ethical code is a set of norms of behavior which refer to the aspects of many behaviors of people in organizational activities implemented on different levels. It is "a formal, written collection of values and ethical norms which a company obeys in their activities" [Griffin 2001]. Generally, ethical codes can be boiled down to two categories: general, addressed to everybody or to a considerable group of people and detailed which normalize the activities of one company, one professional association, one group or one business unit. The professional codes can be placed between the general codes and the detailed codes normalizing the rules of organizational behavior. The way in which a code is formulated decides whether it fulfills its functions and really leads to improving the prestige of a profession. According to R.T. De George – an American philosopher and writer – the code of professional ethics should fulfill the following requirements:

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<sup>1</sup> The current situation of CSR is criticized. It is underlined that the term CSR is overused by the companies which are really irresponsible [see: Visser 2011; Hollender, Breen 2010].

1. It should first of all normalize and therefore it should not contain the descriptions of values and ideals the corporation serves.

2. It must, first of all, take care of the public interest. It should not include provisions which are justified only by securing the interests of corporation members.

3. It should be coherent and honest. It must regulate issues important and specific for a given profession and not define norms which are present anyway in everyday morality [De George 1999].

The concepts of creating and implementing ethical codes in practice have both supporters and opponents. The supporters of ethical codes point at their advantages which are as follows: they increase the prestige of a given professional group, they are a record of the profession ethos, they allow a given job to become a profession (ethical code is one of the requirements of professionalism). Additionally, the educational aspects are also important, e.g. they help in resolving dilemmas and increase social trust towards a specific professional group. Thanks to the code, members of society know what they can expect from the representatives of a given profession.

The opponents pay attention to the following controversial aspects of code regulations: they often do not include any sanctions besides the moral ones and as a consequence not obeying the ethical rules does not cause any punishment. What is more, the way of defining codes is also controversial – who and on which basis is supposed to resolve ethical dilemmas in a given professional group.

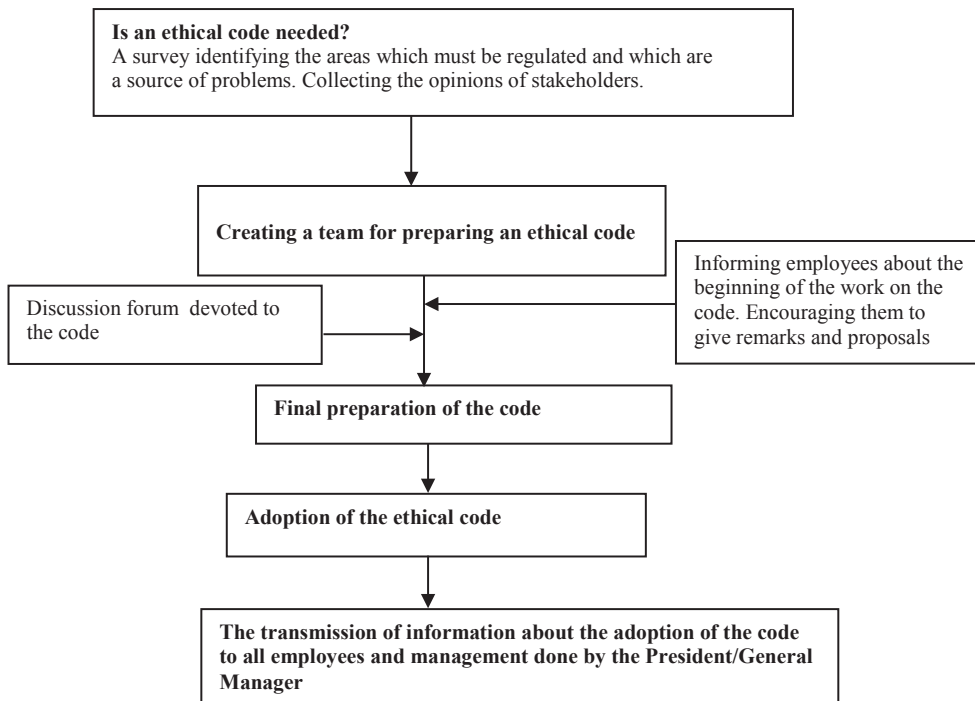
As a result, the defined norms and rules can be dependent on a person who consolidates them. The code of professional ethics simplifies the problem of responsibility boiling it down to obeying norms. One also underlines the fact that ethics should be something natural, which does not require any special formal regulations as there are certain universal rules commonly binding and people should have possibilities to reflect and evaluate their own behaviors. It is underlined that the weaker the individual morality, the bigger the need to possess the codes. A. Kitson and R. Cambell define the conditions which an ethical code must fulfill in order to be an effective and universal basis regulating organizational behaviors. It should be a result of wide discussions, research and consultations conducted in the group of all stakeholders, must be adopted and treated as own, and not as an additional regulation prepared by managers; it should be supported by the implementation of the programmes of employees' development, lifelong learning, should be open and open to changes [Kitson, Cambell 1996]. The implementation in practice of an ethical code will be less complicated when employees identify more with their company (but immediately a question arises: Does it make sense to have such regulations and how detailed such regulations should be?) At the beginning of 1990s it was estimated that in France, Germany and Great Britain ethical codes were possessed by 30–35% of the companies whereas in the USA by up to 85%. These results prove how significant the interest of business from the Western Europe and the USA in coding the ethical standards is. The research "Screening CentrumCSR.PL," conducted in



Poland on the sample of 120 biggest Polish enterprises and financial institutions proved that the Polish business is still on a very preliminary stage of managing social responsibility and communicates insufficiently its activities related to it [Krzemiński, Piskalski 2014]. Generally, the research results point at a need to create common systems of ethical values for organizations. In the research referring to the business ethics conducted by Crido Taxand, Pracodawcy RP and ICAN Institute on the group of 787 managers, more than two thirds of respondents answered that companies in Poland break “very often” ethical rules (the answer “very often” was marked by almost 10% of the respondents, whereas only 2% marked the answer “never”). In the opinion of the respondents, the reasons for breaking the ethical rules by employees were as follows: an application of shortcuts (bypassing certain procedures – 58%) and a lack of supervisors’ control (51%). Managers’ acquiescence towards unethical behavior was mentioned by 40% of respondents; the least common answer referred to the pressure while implementing the indicators which were too high (36%) [Krzemiński, Piskalski 2014]. In order to make the effects of possessing ethical codes really visible, it is necessary to carry out the whole process of building “ethical infrastructure” which should be based on permanent and effective communication [Sulek, Świniarski 2001]. The process of preparing and implementing in practice should consist of a few consecutive stages: defining the value of ethical codes in a company, a review of an organization in ethical terms, a review of policies, documents and regulations functioning in a given organization, an identification of basic rules by consulting employees, a preparation of an ethical code together with remarks and explanations and the policy of implementing rules, a creation of ethical infrastructure allowing employees to report irregularities, appointing a spokesman or spokesmen for ethics, trainings for employees, inclusion of the rules of ethic codes into the range of internal audit. A permanent communication of the ethical code is also necessary. In order to be successful, the code must be “tailored-made” for the needs of a organization at a given stage of development and must possess certain values building the culture without being a benchmark of ready tools. The creation of an ethical code is an important element of creating an ethical culture of an organization. The very preparation of an ethical code cannot be the aim *per se*. It should be an instrument of creating desirable organizational behaviors. In practice, ethical codes sometimes possess a catalog of unacceptable behaviors breaking the ethical standards binding in a given organization. The provisions of a code can help to draw consequences against employees who do not obey such standards. Figure 1 presents an algorithm of behaving while building ethical standards in a company.

While creating an ethical code, it is first of all necessary to define:

1. general rules and values building organizational culture,
2. rules of operation inside and outside an organization,
3. ways of functioning of the code provisions with a possibility to formulate questions and a procedure of informing when the rules are broken and sanctions that can result from it.



**Figure 1.** Algorithm of behavior while creating ethical codes

Source: own elaboration.

It is a good practice to put in a code the questions and answers together with statements referring to everyday situations which allow the understanding and application (e.g. “Is such an action legal?”, “Is such a behavior in line with the company’s values?”, “Do you behave in an honest, proper and trustworthy way?”, “Could you explain your decision to your family and friends?”, “How would this action be described in the media?”). The rules which are written down in codes become transparent, create a guideline and help employees to move safely in the different forms of contacts both inside and outside an organization.

### **3. Whistleblowing – the system of reporting irregularities as a CSR instrument**

Unethical behaviors and irregularities are probably an integral element of company’s functioning, as shown by the practice, even in the companies which possess ethical codes. The implementation of the systems of preventing abuses and reporting irregularities is a chance to minimize their frequency. The procedures of reporting

irregularities were implemented by many mature companies aware of the threats resulting from the unethical behaviors of employees. It is not an easy management tool, e.g. because it can be associated with negative reporting. Building ethical culture in an organization means, e.g. making employees understand that there are values more important than wrongly understood loyalty towards colleagues or supervisors which in the majority of cases means a tolerance for unacceptable behaviors and proving that safety, responsibility and honesty are much more important for creating company's culture. The phenomenon of "ethical signaling of irregularities in the place of work" defined as whistleblowing is a part of the process of creating ethical culture. It describes the process of revealing, by an employee, of all the actions done at work which are illegal, highly reprehensible, immoral and prohibited. Such information is given to people who are entitled to take proper steps aiming at the protection of employees, the place of work and eliminating pathologic behaviors destabilizing the proper functioning of the place of work. R. Patterson writes: "Whistle-blowers are people who pay attention to trespasses committed in the company, informing their supervisors about them or even going beyond the company" [Patterson 2008]. It must be underlined that in the place of work a spontaneous reveal of irregularities can be also done by an employee. In cases when the information about the abuses within a company is reported to the management or a proper cell, one talks here about internal whistleblowing. External whistleblowing is the transmission of the information to the public or to the control institutions [Gasparski, Lewicka-Strzańska (eds.) 2001].

Such a scheme of behavior is defined as a natural whistleblowing [Rogowski 2007]. It must be differentiated from a motivated (institutional) whistleblowing which is a wider notion, including sets of elements which should take place in order to motivate employees to reveal the information on inconsistencies which they possess.

The presented tool is definitely controversial but according to the rule "better to prevent than to cure," companies should not resign from implementing such a tool on condition that they will well inform employees and external stakeholders about its convictions, aims and forms. As W. Rogowski correctly notices: "first of all incorporating employee's damasking into a coherent system of the company strategic management is a condition for the whistleblowing success" [Rogowski 2007]. In the Polish reality the described instrument is not well known and is controversial. This results from the historical and cultural reasons and from the lack of any legislation in that field based, e.g. on Anglo-Saxon countries. A low social capital caused by the fact that in our society many features and behaviors which are features for civil society, in which there is no acceptance for behaviors dangerous for society and in which citizens act for the common good and not against it, have not been formed so far and this is a problem [Sroka 2013]. It becomes necessary to create a new organizational culture based on honesty and reliability in which a system of reporting irregularities must be "anchored." "An implementation of whistleblowing requires courage from

the managers as instead of sweeping a problem under a carpet they will have to face difficult situations” – underlines R. Sroka, the Project Manager in Crido Taxand [Sroka 2013]. The discussed instrument can be also an element of ethical programs of a company, which in no case should be associated with negative reporting. The basic reasons for differentiating whistleblowing from negative reporting are first of all: noble motives – perceived irregularities are signaled because of the care for social welfare. Besides that, the phenomena significant for societies – revealing dangers which cannot be accepted as they are a threat for life and health – are presented. Additionally, starting an alarm that is reporting irregularities in the place of work takes place only when there are no reactions taken by people who are responsible and in such a case information is given to the public opinion. Whistleblowing entails risk for a person who indicates problems risking “their own career or existence in the company to protect other people” [Wojciechowska-Nowak 2012].

The usage of whistleblowing is connected with a necessity to create a system of informing about negative behavior together with the tools and procedures of reporting such cases. The time frameworks when a problem will be tackled should be also defined. In the procedures the crucial roles are attributed to managers, and in particular cases, to the channels of transferring information, e.g. e-mail boxes, internal info lines, external info lines served, e.g. by specialist legal companies with which companies sign contracts. Each employee who signaled a problem should have a full feedback on the actions which are taken. In some companies reporting on unethical behavior was included in standard procedures. In the code of the good practices of Glaxo SmithKline there is a list of behaviors and activities which should attract particular attention and which should be reported to direct supervisors or other units of the corporation. The following cases are enumerated: corruption, blackmailing, frauds, discriminating or harassment, a trial to hide the information referring to the above-mentioned behavior [*GSK Corporate...*].

#### **4. Ethical codes in the pharmaceutical sector**

European Federation of Pharmaceutical Industries and Associations (UFPIA) grouping 31 national associations and 40 pharmaceutical companies from the countries of the European Union published two codes of pharmaceutical practices: “Code on the Promotion of Prescription – Only Medicines to and Interactions with, Health care Professional“ and “Code of Practice on Relationships between the Pharmaceutical Industry and Patient Organizations” [EFPIA 2014]. The standards worked out by UFPIA had to be accepted in the national codes of the organizations in all the Member States, e.g. as far as a cooperation between doctors and drugs producers goes in order to ensure a safe and effective therapy of a patient. In Poland in 2007 “Code of Pharmaceutical Marketing Ethics” was created replaced in 2008 by “Code of Good Practices of Pharmaceutical Industry.”

It is a document which defines the norms of promotional activities and refers to any methods and forms of the advertisements of curing products and particularly to advertising materials, press advertisements and activities of medical sales representatives.

“Code of Good Practices of Pharmaceutical Industry” regulates also the issues of the cooperation of pharmaceutical companies with the representatives of Health Protection and Patients’ Organizations. All the members of the Association of Employers INFARMA grouping innovative pharmaceutical companies in Poland are obliged to obey the rules included in this document. This organization, as well as all its members, had time until the end of 2013 to adopt a new document “Disclosure Code,” which is supposed to improve the standards of a transparent cooperation and increase trust of medical environment towards pharmaceutical companies. New actions defined by the Disclose Code are supposed to improve the way in which the representatives of medical professions and medical branch are perceived and to define the rules of their cooperation. It is an answer for the need of a greater transparency in the cooperation of pharmaceutical companies with doctors. The results should be visible in the middle of 2016 in the form of the data published on the websites of pharmaceutical companies illustrating the financial flows between the companies and the representatives of medical professions. Besides the codes binding in the whole branch, there are also corporate or company ethical codes.

## **5. CSR tools used in the examined companies**

For the needs of this paper, the results of the research conducted in two stages in seven pharmaceutical companies were used. The results presented in this paper are a part of wider research on consolidation processes in the pharmaceutical branch. The research was conducted in two stages: 2011–2012 five pharmaceutical companies participated and in 2013–2014 the complementary research was conducted in two companies. In the research the technique of a semi-structuralized interview was used. The respondents were presidents/ general directors or HR managers of the acquired companies. In five cases the companies were the branches of global concerns which in the framework of offshoring conducted an acquisition of Polish companies (three cases of the investments) or of the green field type (two cases). In the remaining two cases the Polish companies Polfas were acquired (in one case by a national company and in the second case by a small Slovenian-Polish company). In each case the acquisitions had a branch character. The analysis conducted in the examined pharmaceutical companies showed that six of them possessed ethical codes. In four cases, the ethical codes were introduced after two or three years of functioning in Poland and were a “copy” of the corporate regulations. In each case these were the international concerns. The ethical code was also introduced one year after a transaction of acquisition done by the national company with an innovative profile.

In the ethical codes of the companies there is a catalog of ethical behaviors desired by a given organization to which employees are obliged, formulated with the different level of details. For example, the ethical code of Glaxo SmithKline company provides the following recommendations: “act with honesty, integrity and professionally, protecting the good image of the company and taking care of its reputation, avoid actual or potential conflicts of interests of the company in all transactions, provide accurate and reliable information in the submitted documents to protect confidential information of GSK and respect the confidentiality of the third parties with which we cooperate or compete” [*GSK Corporate...*].

It is common that ethical codes include even more general provisions (e.g. in the acquired companies functioning within the structures of Valeant corporation) [Emo-Farm 2014; ICN Polfa 2014]. It is necessary to remember that in order to make ethical codes successful, it is necessary to integrate them with the culture, philosophy and mission of a company. It is necessary to underline further the advantages deriving from their implementation. It is a condition necessary for the employees' acceptance of the content and the way of constructing codes [Barcik 2000].

In three companies under study the whistleblowing procedure was introduced (see Table 1). In each case it provoked negative emotions of line managers and of other categories of employees.

**Table 1.** CSR instruments used in the examined companies

No. of transaction	CSR instruments used in the examined pharmaceutical companies
Case 1	The acquired company possessed an ethical code before the acquisition. Many provisions in it refer to the marketing unit. Permanent training for the employees of marketing and sales departments on ethical work standards.
Case 2	The company possessed an ethical code formulated in the very general way before the acquisition. After the acquisition, no new solutions were implemented in this field.
Case 3	Two years after a transaction an identical ethical code was introduced for the whole concern. The code of good practices was introduced.
Case 4	The acquiring company got the titles of “Honest Employer of 2009” and “Honest Employer of 2010.” A trial to introduce whistleblowing in the acquired company. There was a negative reaction of operational managers and other categories of employees. Formally, there is a procedure; in practice, it functions very badly.
Case 5	An introduction of the ethical code in the acquired company. The usage of whistleblowing in practice in the form of the company Hotline for employees. Each employee who noticed something frightening, not in line with the law or the rules of ethics, was supposed to report such a situation. The employees of the acquired company were not satisfied with the implementation of the tools. The procedure of whistleblowing in the opinion of managers functions very weakly.
Case 6	In the company, the ethical code binding in the whole corporation was introduced. The implementation of the corporation rules of whistleblowing, in the opinion of the respondents, start to function better and better. This results from a gradual “reprofiling” of the organizational culture.
Case 7	The company has included CSR elements into its mission. However, in practice no clearly defined procedures of CSR tools are used.

Source: own elaboration.

In the research it was underlined that the procedure is mentally and culturally alien and it is difficult to expect that it will operate immediately. In one of the companies a slow process of building a new, ethical culture, whose effect will be a better functioning of the procedure of whistleblowing was started. The company, as it was underlined in the research, pays a particular attention to a cohesion between the culture declared in the documents and the meta-culture visible in people's reactions. The researchers noticed that the lack of the preparation of the social background leads to the deterioration of the atmosphere and results in a decrease of employees' trust both among themselves and towards their superiors. The usage of info-line was integrated into internal whistleblowing. People who get notifications from employees are autonomous employees of the company from the different areas than the internal audit.

In one of the companies under study it was underlined that there are no mechanisms which support the transfer of information on irregularities within the company and the activities which would encourage the usage of such a tool. A connection between the interests of the employees and the interests of the organization are the motivation for the transfer of information on the irregularities. During the research the lack of organizational links was underlined which resulted from the fact of the lack of employees' acceptance for the transaction. This in turn results in putting loyalty towards colleagues ahead of the loyalty towards the employer.

## 6. Conclusion

The ethical code includes a model of employees' morality. It is created by generally defined norms of behavior, coherent with the ones binding in a given organizational culture. The basic question remains: how effective this tool of shaping ethical and desirable organizational behaviors is and how far the formulated rules enter into the everyday practices of a company? Such a situation is particularly complex while implementing a code into an acquired company. As shown by the research, it is treated by employees as another next regulation of managers which is imposed and which consists of alien patterns. The second of the described tools – whistleblowing – is particularly controversial, provokes bad associations and negative emotions. Its successful implementation requires an organizational maturity and a creation of a pro-ethic culture, promoting responsibility, courage and trust. The acceptance of whistleblowing is particularly important in pharmaceutical companies due to the fact that the irregularities which take place there can be detrimental to both the health and lives of people.

It seems that nowadays it is crucial to create an ethos of work by promoting proper personal patterns and a regular creation of a civil society. Besides that, it is necessary to improve the system of periodic performance appraisal in which desirable organizational behaviors should be an integral part of evaluation.

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## KODEKSY ETYCZNE I WHISTLEBLOWING JAKO NARZĘDZIA CSR W FIRMACH FARMACEUTYCZNYCH

**Streszczenie:** Realizacja programów społecznej odpowiedzialności biznesu wiąże się z koniecznością posługiwania się odpowiednio dobranymi oraz skonstruowanymi narzędziami, które postrzegane są niekiedy jako kontrowersyjne i budzące negatywne emocje. W artykule zaprezentowano kodeksy etyczne oraz *whistleblowing* oraz zakres ich wykorzystywania w wybranych firmach farmaceutycznych, które uczestniczyły w transakcjach akwizycji. Wyniki przedstawione w niniejszym opracowaniu są częścią szerszych badań dotyczących proce-



sów konsolidacyjnych w branży farmaceutycznej. Podstawowe pytanie badawcze brzmiało: W jakiej mierze kodeksy etyczne oraz *whistleblowing* są skutecznym narzędziem kształtowania etycznych i pożądanych zachowań organizacyjnych oraz na ile sformułowane zasady rzeczywiście przenikają do codziennej praktyki firm? Badania wykazały, że omawiane narzędzia są zazwyczaj narzucone przez spółkę przejmującą. Kodeksy etyczne implementowane do przejętej firmy są traktowane przez pracowników jako kolejne rozporządzenie zarządzających, narzucone i zawierające obce wzorce zachowania i działania, zwłaszcza, gdy formuła kodeksu zostaje poszerzona o dodatkowe narzędzie jakim jest *whistleblowing*. Narzędzie to w każdym badanym przypadku było szczególnie kontrowersyjne, budziło złe skojarzenia i negatywne emocje.

**Słowa kluczowe:** narzędzia CSR, kodeksy etyczne, *whistleblowing*, przejęcia, firmy farmaceutyczne.