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## **THEORETICAL AND METHODOLOGICAL WAYS OF THE FORMATION OF BUSINESS ETHICS**

### **ABSTRACT**

The problem of social responsibility as a person responsible for their actions and to society itself, is complex, complicated. Recently there has been increased interest in the scientific and applied aspects of responsibility in general and social, including as many related, similar in nature norms and social events. This is due to a mismatch between the need to improve the moral and spiritual potential of society - on the one hand, and the actual course of events, namely, adverse changes in the structure of values and social norms of behaviour of members of society and its institutions - on the other. This problem is not only consumer society, but doing business. Global business is increasingly focused on solving social problems at both the national and global level. Companies with a social purpose recognized certain special direction of economic activity. So effective implementation of social and moral contexts forms of management will enable to form a sustainable society and ensure the continued activities of the entity. Factors of economic efficiency must be significantly supplemented by factors of ethical, social and environmental.

Therefore, professional ethics consider ways and means of effective self-determination rights of the public to different types of activities. Professional experience is not identical to human nature, yet it is one of the factors which expresses creative abilities and moral virtues. In the profession persons assert themselves as a social entity. The value of business ethics is that it gives practical advice on how and what to do to human values such as honesty, trust, fairness which have become an integral part of the corporate life of each organization, how to handle

employees to avoid difficult ethical situations and what to do if the employee was already in it. Main aspects of ethical business activities of the company have become internationally recognized business principles, because without their observance it is not possible to involve international capital in Ukraine necessary for socio-economic growth and prosperity.

In order for ethical principles, norms, rules and standards to be turned into realities of business life should apply the mechanisms by which it is possible to implement ethics in practice. These include: codes of ethics, ethics committees, training, social audits, legal committees, services, considering the claims of citizens of ethical issues, changes in corporate structure.