



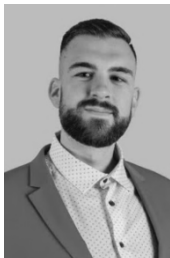
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# CODES OF ETHICS AS A MARKETING COMMUNICATION TOOL: THE IMPACT OF CODES OF ETHICS ON THE BEHAVIOUR AND APPEARANCE OF EMPLOYEES

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## **ABSTRACT:**

Codes of ethics are crucial in communicating and building the values of organisations and their employees. This research study focuses on exploring various aspects of ethical behaviour and the impact of ethical constraints on employee performance in organisations. In the context of the growing importance of business ethics and human resource management, this study statistically identifies differences between organisations based on their ethical characteristics and strategies. The integration of ethics into corporate strategy is found to have an impact on the permissible behaviour and appearance of employees, with past ethical scandals leading to more stringent measures. In addition, the length and updating of the code of ethics affect the control over certain aspects of employee behaviour. These results underscore the importance of codes of ethics as tools for communication as well as for managing employee ethics and behaviour. They also highlight the role of multinational corporations in the diffusion of these practices and their impact on smaller market players, as well as the importance of managing workplace constraints. In conclusion, this study contributes to a deeper understanding of ethical practices and their importance within organisations.

## KEY WORDS:

business communication, code of ethics, ethics, marketing communication, relationship building, values of organisations

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# 1 Code of Ethics as a Marketing Communication Tool for Shaping Employee Behaviour

Employee behaviour is usually not automatically responsive to employer demands; it is necessary to modify this behaviour in the desired direction and to build competence through experience (Hayton & Kelley, 2006) and systematic in-house development (Morales-Sánchez & Cabello-Medina, 2015), such as communication of values goals and training. Employees must also have a clear navigation point that reflects the company's values and goals (Jakobsen & Worm, 2022), which can be a guide for action. Factors that influence ethics in employee behaviour include honesty, motivation, environmental conditions, code of ethics, and ethics of employees (Morahan, 2015). The larger the company and the more organisational units it has, the more challenging this communication can be. For effective communication in this regard, organisations implement codes of ethics or codes of conduct that manifest these efforts in a formalised and structured format (Nash, 2002). Codes of ethics therefore help to create an image of the company in the minds of the external and internal environment, and for this reason we can also consider codes of ethics as marketing communication tools (Andrade et al., 2017).

The transparency and ethical standards demonstrated through these codes can significantly enhance a company's brand reputation and consumer trust. In an era where consumers are increasingly values-driven and their media literacy increases (Prostínáková Hossová, 2023). A well-communicated code of ethics can differentiate a brand, attract a loyal customer base, and influence purchasing decisions which has the potential to positively change the image of the company in media and society (Kozáková, 2022). The formal incorporation of this document is an extension of corporate standards binding on all employees of the company and complements already existing regulations such as employment contracts, work rules, procedures, and methodologies. Accordingly, codes of ethics are becoming a popular communication tool, especially among large companies that operate in geographically distant units (Kolk & Van Tulder, 2004). Such companies are usually multinational corporations that operate in many countries, some of them globally (Stopford, 1998). The early pioneers of codes of ethics in the transitional economies of Central Europe were foreign multinational corporations that entered these markets (Kučerová et al., 2015). Ethical practices have been established among employees and entities involved in supply chains, which, through communication, enable the diffusion of business ethics and their formalisation among smaller units. Moreover, the trend has continued with the widespread effect of maintaining a competitive advantage and has been adopted by other, often smaller players in the market, who have thus sought to match their competitors (Kozáková et al., 2021). Currently, a code of ethics is a statement that defines the ethical principles and standards of an organisation (Dutta et al., 2022). These formalised documents are used by (business) organisations to set standards for the ethical behaviour of their employees (Chan & Ananthram, 2020). In particular, they are used as a communication tool to convey information to employees about what is right and wrong in the workplace (see, for example, Martínez et al., 2021; Kozáková et al., 2022). These documents guide them in making the right decisions and help them avoid making unethical decisions or committing illegal acts. In practice, they are intended to create a common set of guidelines for employees to follow and refer to moral principles that guide their behaviour (see, for example, Schwartz et al., 2002; Jalil et al., 2010).

It is important to ensure that employees are well informed, motivated, and engaged in their work. In this context, it should be emphasised that good ethical practices help shape employee behaviour (Dutta et al., 2022) and

ethical competence (Jurkiewicz & Giacalone, 2016). A code of ethics is a communication tool between organisations and their employees (Pappa et al., 2022). Again, it can be difficult to instil these values in employees without a formalised code of ethics as a tool to communicate well.

Effectively and purposefully influencing employee behaviour is one of the key issues in contemporary human resource management. On the one hand, it is the company's effort to achieve desired behaviours in employees. On the other hand, these changes also need to adhere to the moral principles of the employees. In the context of marketing and media, the establishment and enforcement of a code of ethics within an organisation are not merely about internal compliance; they significantly impact brand perception and market positioning; especially when using data visualisation in their media communication (Kubovics & Štěpková, 2021), often in crisis situations (Darázs, 2021).

This study delves into how ethical guidelines shape not just employee behaviour but also brand identity and consumer trust, which are essential components of a successful marketing strategy. The study also contributes to the literature on human resource management and business ethics by focusing on limiting employee appearance and behaviour. Literature on employee appearance emerged in English in waves after 1940, after 1960 and 1980 (with a peak in 1990), and in 2010 (Google N-gram Viewer, n.d.). The latter wave has had a significant impact on organisational culture in the form of artefacts and symbolism (see, for example, Rafaeli & Pratt, 2006; Kostera, 2012; Wagner & Sherwin, 2014); diversity management (see, for example, Williams & Dellinger, 2010; Seiner, 2019) and the search for competitive advantage through employee appearance (see, for example, Nickson, 2013; Fisk et al., 2013; Brannan et al., 2011). However, some literature directly links employee appearance to ethics in business (see, for example, Hyman, 2012; Méndez et al., 2019). Although there are quite a few publications in the field, it is not possible to exhaustively list the elements of employee appearance and behaviour that should be regulated under business ethics, as they are specific to different professions and positions. To our knowledge, the literature does not provide such a definition. At the same time, it should be stressed that this study contributes to the portrayal of the view of business ethics.

## 2 Methodology

The study focuses on various manifestations of ethical behaviour of employees formally required in the codes of ethics of the monitored business entities. Therefore, the goal is to identify statistically significant differences between companies of various ethical characteristics (various approaches to formalising ethics and building ethical organisational climate) in the emphasis they place on the aspects of ethics in employee behaviour and the degree of impact of ethical restrictions on the employee's appearance. Our methodology focuses on the visible aspects of ethics, such as employee appearance and behaviour, and directly correlates to brand image and consumer perception. This underscores the importance of ethical guidelines in crafting an image that resonates with target audiences and upholds the company's reputation in the public eye.

The research was conducted in the form of an online questionnaire survey. Monitored companies were selected based on stratified randomisation. The precondition for inclusion in the survey was registration in the Commercial Register of the Slovak Republic and the link of the monitored company to a foreign mother company. The nature of the relationship between the foreign mother company and daughter company in Slovakia was not a precondition, nor the form of entry to the Slovak market. These details were part of the wider survey of which the presented data is a part of. Out of 300 approached subjects, 200 cooperated. Therefore, a return rate of 85% was calculated. After later adjustment of the data the sample was narrowed to 179 monitored subjects.

The research was designed based on the set of three groups of factors. There is a set of ethical factors (independent or grouping variables) and factors of employee behaviour (dependent variables). As ethical factors, a set of nine factors was created based on such fundamental instruments of ethical organisational climate as: incorporating business ethics in the organisational structure; the strength of ethical organisational climate;

incorporation of ethics in the company's strategy; reason for performing activities towards business ethics; the reason for adopting the formal code of ethics; the occurrence of ethical scandal in the company's history; and details according to the adoption of the formal code of ethics in terms of the time, its scope and frequency of updates. In the questionnaire, the set of nine ethical factors was designed as multiple-choice questions creating the following operationalisation of variables:

- EF1 – Ethics in the organisational structure (1 Separate Ethics Department; 2 Under the CSR (Corporate Social Responsibility) department; 3 Under the Compliance Department; 4 Under PR or Marketing Department; 5 Under HR Department; 6 Under OTHER departments).
- EF2 – Ethical organisational climate (1 Strong; 2 Moderate; 3 Medium; 4 Weak; 5 None).
- EF3 – Incorporation of ethics in strategy (1 Totally, ethics is a strong part of the strategy; 2 Very strongly; 3 Weak; 4 Very weak; 5 Not at all, ethics is not part of the strategy).
- EF4 – Reason for incorporating ethics in business processes (1 Trying to copy current trends; 2 Trying to compete with the competition that declares business ethics; 3 Pressure from the parent company; 4 Sincere convictions of the company's representatives; 5 The emergence of an ethical problem (scandal) and the consequent need to deal with it).
- EF5 – Main reason for adopting the Code of Ethics (1 Striving to build the good name of the company; 2 The need to adopt the ethical principles of the parent company; 3 Trying to copy current trends; 4 Public pressure due to an ethical issue that society had; 5 Pressure from owners).
- EF6 – Ethical scandal (1 No ethical issue yet; 2 A unique problem with ethics; 3 They have resolved them; 4 They face them regularly).
- EF7 – Adoption of the Code of Ethics (1. From 1990 to 1995; 2. From 1996 to 2000; 3. From 2001 to 2005; 4. From 2006 to 2010; 5. From 2011 to 2015; 6. From 2016 to 2020; 7. After 2020).
- EF8 – Scope of the Code of Ethics (1. Up to 5 pages; 2. From 6 to 10 pages; 3. From 11 to 20 pages; 4. From 20 to 50 pages; 5. From 50 to 100 pages; 6. More than 100 pages).
- EF9 – Updates on the Code of Ethics (1 Regularly; 2 Occasionally (response to an ethical issue); 3 Irregularly; 4 Never).

Factors of employee's ethical behaviour can be divided into two groups: (1) Ethics in employee behaviour; and (2) Impact of ethical restrictions on the appearance of employees:

- ES – Ethics in employee behaviour: ES1 – Obligation to use a mandatory sentence (How can I help you? Are you satisfied with your purchase?); ES2 – Prohibition of handling private matters at work; ES3 – Prohibition of expressing disagreement with the customer; ES4 – Prohibition of using social media at workplace; ES5 – Prohibition of using other applications and websites at workplace; ES6 – Prohibition to make telephone calls during work; ES7 – Restrictions regarding dedicated time to visit the toilet; ES8 – Time allotted for food and refreshments; with the answers designed as a Likert scale: (1 All employees; 2 Managers only; 3 Workers only; 4 Other specific group only; 5 Nobody);
- MVZ – The degree of impact of ethical restrictions on the appearance of employees: MVZ1 – Tattoos; MVZ2 – Jewellery; MVZ3 – Uniform; MVZ4 – Hairstyle; MVZ5 – Beards; MVZ6 – Make-up; MVZ7 – Other; with the answers designed as a Likert scale: (1 Essential; 2 Significant; 3 Average; 4 Moderate; 5 Not at all).

Hypothesis: to analyse differences in manifestations of ethical behaviour of employees (formally required in the code of ethic) between the monitored companies, the general hypothesis H0 and a set of alternative hypotheses Ha derived from it were established.

*H0: There is no statistically significant difference between companies of various ethical characteristics in the emphasis they place on the aspects of ethics in employee behaviour and the degree of impact of ethical restrictions on the employee's appearance.*

*Ha: There is a statistically significant difference between companies of various ethical characteristics in the emphasis they place on the aspects of ethics in employee behaviour and the degree of impact of ethical restrictions on the employee's appearance.*

For our research, the mentioned alternative hypothesis was extended to a series of derived (alternative) hypotheses (Table 1) investigating statistically significant differences between the monitored companies based on sorting characteristics (factors EF1-EF9) as per the emphasis they place on the aspects of ethics in employee behaviour (ES1-ES8) and degree of impact of ethical restrictions on the employee's appearance (MVZ1-MVZ7).

*Table 1. Research design*

Alternative hypothesis														
Ha1	Ha2	Ha3	Ha4	Ha5	Ha6	Ha7	Ha8	Ha9	Ha10	Ha11	Ha12	Ha13	Ha14	Ha15
There is a statistically significant difference between companies of various ethical characteristics (EF1-EF9...)														
EF1 - Ethics in the organizational structure	EF2 - Ethical organizational climate	EF3 - Ethics in Strategy	EF4 - Reason for ethics	EF5 - Main reason for adopting the Code of ethics	EF6 - Ethical scandal	EF7 - Adoption of the Code	EF8 - Scope of the Code	EF9 - Code Updates						
...companies place on the aspects of ethics in employee behavior (ES1-ES8) and the degree of impact of ethical restrictions on the employee's appearance (MVZ1-MVZ7)....														
ES1 - Ethics in employee behavior - Mandatory sentences (How can I help you? Are you satisfied with your purchase?)	ES2 - Ethics in employee behavior - Prohibition of handling private matters at work	ES3 - Ethics in employee behavior - Prohibition of opposition by customers	ES4 - Ethics in employee behavior - Prohibition of social networks	ES5 - Ethics in employee behavior - Prohibition of other applications and websites	ES6 - Ethics in employee behavior - Prohibition to have private telephone calls during work	ES7 - Ethics in employee behavior - Dedicated time to visit the toilet	ES8 - Ethics in employee behavior - Time allotted for food and refreshments	MVZ1 - The degree of impact of ethical restrictions on the appearance of employees - Tattoos	MVZ2 - The degree of impact of ethical restrictions on the appearance of employees - Jewellery	MVZ3 - The degree of impact of ethical restrictions on the appearance of employees - Uniform	MVZ4 - The degree of impact of ethical restrictions on the appearance of employees - Hairstyle	MVZ5 - The degree of impact of ethical restrictions on the appearance of employees - Beard	MVZ6 - The degree of impact of ethical restrictions on the appearance of employees - Make-up	MVZ7 - The degree of impact of ethical restrictions on the appearance of employees - Other

Source: own processing, 2024

As part of the evaluation of established hypotheses, a calculated p-value lower than the significance level  $\alpha = 0.05$  indicates the rejection of the null hypothesis  $H_0$  and the acceptance of the alternative hypothesis  $H_a$  and vice versa.

The procedure starts with reliability statistics calculated through Cronbach's alpha for the studied model. The results showed Cronbach's alpha value of 0.754, which indicates an elevated level of internal consistency, and it can conclude that the model is suitable for further statistical investigation. Moreover, Cronbach's Alpha based on standardised items shows an outcome of 0.734. Later, the Shapiro-Wilk normality test (Shapiro & Francia, 1972) was applied with the result of Sig. = 0.000 for all factors. According to this result, it can be confirmed that the data

are not normally distributed for each level of the independent variables. The subsequent Durbin-Watson test (Watson & Durbin, 1951) showed results between 1.5 and 2.5 for all factors and thus it can be concluded that there is no autocorrelation between them. Since the data used in this model is significantly different from the normal distribution, the use of the non-parametric test for further evaluation was indicated. The Kruskal-Wallis test (Kruskal & Wallis, 1952) assumes statistically significant differences between factors EF1 – EF9 on dependent variables (ES1 – ES8, MVZ1 – MVZ7). Statistically significant differences identified by this test were subsequently subjected to post hoc analysis using the Bonferroni test assuming that the data is a random sample from a normal population. Post hoc analysis was based on estimated marginal means with a mean difference significant at the 0.05 level and using a Bonferroni-corrected P value. The differences found were further explained through the frequency of their occurrence using contingency tables. For statistical analysis and calculation of occurrence frequencies the IBM SPSS Statistics Subscription 1.0.0.1447 was used. The study primarily focuses on the relationship between the ethical characteristics of organisations and their impact on employee behaviour and appearance. It does not consider other factors that may influence ethical practices, such as organisational culture, industry-specific regulations, or external influences. Also, it does not explore other dimensions of ethics (such as ethical decision-making, ethical leadership, or ethical dilemmas faced by employees) it does not provide a comprehensive analysis of all possible ethical considerations or behaviours within organisations.

## 3 Results and Discussion

The results are described in terms of frequencies and statistical analysis. The first part of the results describes the frequencies of the selected responses and provides generalisations of the ethical characteristics of the investigated companies. The second part analyses the differences between companies of different ethical characteristics in the ethical behaviour of employees and provides our views on the reasons for these differences.

### *3.1 Ethical Characteristics of Companies*

The study is based on the nine general ethical characteristics of the surveyed companies (EF1 – EF9) to identify statistically significant differences between companies according to these characteristics in eight factors of ethics in employee behaviour (ES1 – ES8) and seven factors of influence rate on ethical constraints on employee appearance (MVZ1 – MVZ7). The ethical factors EF1 – EF9 were derived from questions related to the general implementation of ethics in the surveyed entities. According to the types of answers to the selected questions, we can describe the following sample characteristics.

Factor EF1 – Ethics in organisational structure was one of the important aspects of the investigation. The findings indicate that most of the surveyed companies do not have a separate department for ethics. Instead, they include ethical issues in existing departments such as CSR, Public Relations, Marketing or HR. This finding shows the tendency of smaller firms to have a simpler organisational structure.

Factor EF2 – The factor was included because it has been confirmed that an ethical organisational climate promotes employee satisfaction and motivation (Singh et al., 2011), which leads to increased productivity and overall business success (Seppälä & Cameron, 2015). In addition, an ethical organisational climate improves the company's reputation (Huhmann & Conner, 2014). Findings suggest that most companies are aware of the benefits of a strong ethical organisational culture and are actively trying to build one.

Incorporating ethics into corporate strategy (EF3) has emerged as a key factor by which firms seek to strengthen their competitive position. The findings showed that most firms have ethics embedded in their strategy and see it as part of their business. However, it should be mentioned that 2.2% of the responses claim that ethics is not part of the strategy at all and 17.3% responded that ethics is only weakly embedded in the strategy.

The reasons for incorporating ethics into business processes (EF4) reveal interesting motivations for

companies, such as the desire to compete in the industry or to adapt to current trends. Surprisingly, only 3.4% of firms cited the emergence of an ethical problem and the need to deal with its consequences as a reason. The results also showed that there is still room to strengthen the ethical culture in companies.

The reasons for adopting a code of ethics (EF5) revealed firms' efforts to build the company's reputation and brand. At the same time, motivations such as the need to adopt the ethical principles of the parent company emerged.

Despite the structure of the sample, the prevalence of ethical scandals is a factor that is not typical for specific types of companies. Therefore, the factor EF6 – Ethical scandal was included. More than half of the surveyed companies (52%) declared that they have no ethical problems so far. This result is pleasing and incredible at the same time. However, the claim cannot be verified or refuted.

Factor EF7, concerning the timing of the adoption of codes of ethics in companies, showed that more than half of the surveyed companies started adopting codes of ethics in recent decades, with the most significant increase between 2016 and 2020. The main motivations for adopting a code were the desire to build a company's reputation and brand, adapting to current trends, and improving image. These findings highlight the importance of codes of ethics as a tool to build credibility and a positive public reputation for a company. The average length of a code of ethics (EF8) ranged from a few pages to hundreds of pages. Longer codes may contain more detailed guidance on ethical behaviour, while shorter codes provide a general overview of corporate values and behavioural expectations.

Updating codes of ethics (EF9) has been identified as an important step to maintain and responsibly apply ethical standards in companies. These results highlight the need to regularly monitor and adapt to changing conditions and company values.

### *3.2 Differences between Companies of Different Ethical Characteristics in the Ethical Behaviour of Employees*

The Kruskal-Wallis test for factors ES1 – ES8 and MVZ1 – MVZ7 indicated several statistically significant differences between companies of different ethical characteristics.

The first factor, EF1, which relates to the incorporation of ethics into the organisational structure, revealed significant differences in the prohibition of private phone calls during work only for the variable ES6. No differences were found for the other variables. We find that the formal incorporation of ethics under the human resources department is likely to allow companies to prohibit personal phone calls, especially to manual workers, compared to companies that formalise ethics under another department.

The second factor, EF2, focusing on the ethical organisational climate, was considered insignificant as no statistically significant differences in its implementation were found between the groups of firms studied.

Factor EF3, focusing on ethics in corporate strategy, was considered significant for variables ES2 and ES6 related to the prohibition of handling private matters at work and the prohibition of telephone calls during work. The findings show that there is a statistically significant difference between companies that have varying degrees of incorporating ethics into their strategy and the way they handle the prohibition of private affairs by employees. Analysis of post hoc tests suggests that there is an association between stronger incorporation of ethics into corporate strategy and a lower likelihood of banning personal calls at work. Unfortunately, the post hoc test of banning handling of private affairs at work did not find a specific significant mean difference at the 0.05 level. We believe that the post hoc test did not confirm the result of the Kruskal-Wallis test because the sample used was not robust enough to find a specific difference.

Factors EF4 and EF5, which are related to the reason for incorporating ethics and the reason for adopting the code of ethics, failed to show statistically significant differences between the study groups.

The opposite result was identified in the case of EF6 – Ethical scandal, which can be considered the most significant among the factors analysed. This is because there is a statistically significant difference (at the 0.05 level) between companies with different occurrences of ethical scandals in the past in the way they: force employees to use mandatory sentences, prohibit handling private matters in the workplace, prohibit personal work calls in the



workplace, restrict the time to use the restrooms, and the extent to which ethical restrictions affect the “other” appearance of employees (except for tattoos, jewellery, uniform, hairstyle, beards, and make-up).

A post hoc test identified a statistically significant difference in the use of mandatory phrases between companies that have no ethical problem yet and companies that have only one (a unique ethical problem) and companies that have faced multiple ethical problems in the past. Companies without scandals mostly confirmed that their employees do not use any mandatory phrases (such as “How can I help you?”).

A further difference was identified between companies with different prior ethical scandal histories in the prohibition of handling private matters at work. Companies that have (mostly) not faced ethical scandals before never prohibit dealing with private matters at work (for anyone). But companies that have experienced one ethical problem in the past (mostly) apply the ban policy to all employees. In our opinion, it was an ethical problem in the past that resulted in this strict approach based on avoiding other problems in the future.

Another difference between the same groups of companies was found in the prohibition of expressing the opposite opinion when communicating with customers. As before, firms with no history of ethical problems do not ban opposing customers, but firms with only one experience of ethical scandals (mostly) apply this rule to all employees. The reason may be the same as before, they are just trying to avoid further problems. The Kruskal-Wallis test identified further differences between companies with different experiences of ethical scandals. Specifically, these were the prohibition of phone calls during work (ES6) and dedicated time to visit the toilet (ES7), and the extent to which other ethical restrictions impacted on employees’ appearance. But as already identified with the ES6 factor, the post hoc test did not confirm these differences and found no difference between the groups. We see the reason for this again in the sample. We think that the sample is not robust enough to identify internal differences.

EF7 – Code acceptance – was identified as the second key characteristic. Three statistically significant differences were found for this factor. These variables were ES2 – Prohibition of handling private matters at work; ES7 – Time set aside to visit the toilet; and MVZ5 – Degree of influence of ethical constraints on employees’ appearance – Beards. For these variables, we reject the null hypothesis and accept the alternative hypothesis  $H_a$ . That is, there is a statistically significant difference (at the 0.05 level) between companies that have adopted a code of ethics at different times in the way they: prohibit handling private matters at work; set aside time for employees to visit the restroom; the restrictions they use against beards as a specific appearance of employees. A specific statistically significant difference was found between companies that adopted their code of ethics between 1990 and 1995 and companies that adopted it between 2006 and 2010. Since early adopters of the code (1990 – 1995) most often do not prohibit handling private workplace matters, millennial adopters (2006 – 2010) mostly prohibit all employees from doing so. This difference can be attributed to evolving social norms and organisational priorities over time. Early adopters may have had a more relaxed approach to handling private workplace matters, while millennial adopters tended to implement stricter policies prohibiting such behaviour for all employees. This difference reflects changing expectations, workplace dynamics, and the desire for a more structured and professional work environment in later life.

Attached is a post hoc pairwise comparison, the difference in the time allotted to visiting the restroom between companies that adopted their codes of ethics between 2001 and 2005 and companies that adopted them between 2006 and 2010. Both groups of companies mostly declared that they do not control “toilet time” at all, but companies that used a code of ethics between 2001 and 2005 were more likely to answer that they do control this time, but only for manual workers. The main reason for this difference is probably the specific nature of manual work and the need for structured time management in such roles. Companies from the 2001 – 2005 period may have introduced controls over ‘toilet time’ for manual workers to ensure productivity, operational efficiency, and adherence to safety protocols. Monitoring breaks, including toilet time, can help minimise interruptions and maintain a consistent workflow, especially in industries where time-sensitive tasks and safety considerations are critical.

Post hoc analysis also identified differences in the degree of influence of ethical restrictions on beards as a factor in employee appearance. The difference was identified between companies that adopted their codes of ethics from 1996 to 2000 and companies that adopted them from 2016 to 2020. Again, both groups of companies mostly

declared that they do not apply restrictions to their employees' beards at all. However, companies that adopted codes in the nineteen years (1996 to 2000) were more likely to respond that they only applied beard restrictions to all employees or managers. The difference can be attributed to the prevailing cultural and social norms regarding appearance and professional standards during these respective periods. In the period 1996 – 2000, stricter beard restrictions may have been introduced to align with societal expectations of a clean-shaven and professional appearance. However, in the 2016 – 2020 period, there was a shift in standards towards greater acceptance of different grooming and appearance preferences, leading to a more relaxed approach to beard restrictions in companies that had adopted codes at that time.

Two statistically significant differences were also found for the variable EF8 – Code range. Here, differences were identified for ES2 – prohibition to handle private matters at work and ES7 – dedicated time to visit the toilet. For these variables, we reject the null hypothesis and accept the alternative hypothesis  $H_a$ . That is, there is a statistically significant difference (at the 0.05 level) between companies with different code scope in the way they prohibit handling private matters at work and allocate time for employees to visit the toilet.

The post hoc test showed a specific difference in the case of time devoted to toilet use. Pairwise comparisons revealed a difference between companies using the shortest codes of ethics (up to 5 pages) and companies using codes between 6 and 10 pages. Both groups of companies were most likely to declare that they do not regulate toilet time at all. However, companies with a significantly short code of ethics were more likely to declare that they control “toilet time” for all employees. The decision to regulate “toilet time” may be influenced by the company’s organisational culture and management philosophy. Companies with shorter codes may prioritise discipline, productivity, and compliance with rules and regulations. Monitoring “toilet time” for all employees can be seen as ensuring efficient use of work time and promoting a strong work ethic throughout the organisation.

Finally, one statistically significant difference was identified for the EF9 factor dedicated to the frequency of code updates. Specifically, this was the case for the variable MVZ1 – The degree of influence of ethical constraints on employee appearance – Tattoos. It can be concluded that there is a statistically significant difference in the degree of influence of ethical restrictions on the appearance of employees using tattoos between companies that differ in code updates. Thus, we accept the alternative hypothesis  $H_a$ , and reject the null hypothesis  $H_0$  for the variable MVZ1 only. For the other variables, we confirm the acceptance of the null hypothesis  $H_0$  associated with the absence of statistically significant differences between companies of different code updates in the emphasis they place on tattoos affecting employee appearance. Subsequent post hoc pairwise comparisons using a Bonferroni adjustment for multiple comparisons show a mean difference significant at the 0.05 level between companies that update their code at different times in the emphasis they place on tattoos affecting employee appearance. Specifically, the post hoc test identified this difference between companies that update their codes regularly and companies that update them, but irregularly, without strict rules as required by these regulations. This disparity can be attributed to the systematic and consistent approach of companies that regularly update their code of ethics. By consistently reviewing and updating their policies, these companies give priority to maintaining a specific image and controlling aspects related to the appearance of employees, such as tattoos.

## 4 Conclusion

This study introduces the established practice of company codes of ethics, which in the context of marketing communications positively influence communication that will build trust and loyalty among employees, who then authentically represent the brand to customers (see, for example, Andrade et al., 2017; Grein & Gould, 2007). The text focuses on the implementation of codes of ethics in organisations that serve to communicate values and goals formally and structurally to employees (Togoe & Avram, 2013). The aim was to identify differences between companies with different ethical characteristics and their approaches to formalising ethics.

The study found that the organisations studied actively implement codes of ethics to formally communicate values and goals to employees. The most significant findings of this research study can be summarised in a few points:

1. *Incorporation of ethics into organisational culture:*

- Most of the companies studied have integrated business ethics under the HR department.
- Only 3.4% of the firms cited the emergence of an ethical issue as a reason for integrating business ethics.

2. *Organisational structure and ethics:*

- Statistically insignificant differences were found between companies with CSR, PR and compliance departments.
- Companies with formalised ethics in the HR department were more likely to prohibit personal calls during working hours.

3. *Chronological evolution of codes of ethics:*

- Differences were found in rules regarding toilet time and employee appearance based on the period of adoption of the code of ethics.
- The prevalence of cultural and societal norms during the periods influenced the rules for employee beards and appearance.

4. *The length of the code of ethics and the regulation of toilet time:*

- Short codes (less than 5 pages) were associated with a greater likelihood of toilet time control.
- Long codes (6 to 10 pages) were related to no regulation of toilet time.

5. *Updating the code of ethics and regulation of tattoos:*

- Regular code updates were related to a greater emphasis on tattoos.

6. *Impact of the ethics scandal on action:*

- The ethics scandal factor was the most significant.
- Companies with past ethical problems introduced mandatory sentences, formal communication style and strict rules to minimise the risk of future problems.

Integrating ethical standards into marketing strategies is essential for building a trusted and respected brand (Kádeková et al., 2020). This study brings to light the established practice of communicating ethical norms in companies and its seemingly hidden context, and serves as a reminder to marketing and media professionals that ethical branding is essential in today's market environment and influences both consumer trust and company success. It highlights the importance of ethical practices in maintaining a competitive advantage, reinforcing the notion that good ethics is good business (Pokynchereda et al., 2023). The practical significance of this article lies mainly in the fact that it answers questions about the practice of using codes of ethics as a communication tool in organisations and reveals seemingly hidden connections between various factors (see, for example, Bush, 2019; Hertog, 2014; Kerkhoff, 2015). This study declares the importance of not only implementing codes of ethics, but also updating them regularly. Overall, the study provides important insights into the relationship between codes of ethics, employee behaviour and human resource management in a corporate context.

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