

Czech University of Life Sciences Prague

Faculty of Economics and Management

Department of Humanities



Bachelor Thesis

**The Importance of Business Ethics and CSR, with an
Analysis of Lush and its Philosophy**

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BACHELOR THESIS ASSIGNMENT

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Economics Policy and Administration
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Thesis title

The Importance of Business Ethics and CSR, with an Analysis of Lush and its Philosophy

Objectives of thesis

This bachelor thesis will investigate the importance of Business Ethics and Corporate Social Responsibility (CSR) and determine what belongs to these terms. Business Ethics and CSR are becoming more discussed themes. The aim of this bachelor thesis is to investigate how much people care about what companies they buy products from in terms of Business Ethics and CSR. The partial goal is to investigate the cosmetics company Lush and its values and philosophy.

Methodology

The thesis is divided into theoretical and practical parts.

The theoretical part will explain the terms Business Ethics and Corporate Social Responsibility (CSR) and their importance in the business environment. The practical part will focus on a survey of how much Business Ethics and CSR affect people while buying products or services. It will focus on awareness of the values of the cosmetics company Lush (e.g. fighting animal testing, social aspects, fairtrade).

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Declaration

I declare that I have worked on my bachelor thesis titled "The Importance of Business Ethics and CSR, with an Analysis of Lush and its Philosophy" by myself and I have used only the sources mentioned at the end of the thesis. As the author of the bachelor thesis, I declare that the thesis does not break copyrights of any their person.

In Prague on 15.3.2021

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The Importance of Business Ethics and CSR, with an Analysis of Lush and its Philosophy

Abstract

This bachelor thesis studies business ethics and corporate social responsibility (CSR) and its importance in the business environment. Business ethics and CSR are becoming more discussed themes in recent years.

The bachelor thesis is separated into two main parts. The theoretical part is based on literary research of selected literature. The first part of this thesis's theoretical part determines business ethics concepts, states five theories and attitudes. The second part examines the definition of corporate social responsibility and the triple bottom line. It investigates all three pillars and specifies what belongs to the economic, social, and environmental areas.

The practical part focuses on the analysis of how people react to companies' unethical behavior. For the research, I use an online survey, which consists of examples of unethical behavior, and the respondents have to choose how they would respond. In the practical part, I also focus on the company Lush and the principles Lush stands for.

Keywords: Business Ethics, CSR, Corporate Social Responsibility, Values, Unethical Behavior, Lush, Triple Bottom Line

Důležitost etiky v podnikání a CSR, s analýzou firmy Lush a její filozofie

Abstrakt

Tato bakalářská práce zkoumá podnikatelskou etiku a společenskou odpovědnost podniků (CSR) a její význam v podnikatelském prostředí. Obchodní etika a sociální odpovědnost podniků se v posledních letech stávají stále více diskutovanými tématy.

Bakalářská práce je rozdělena do dvou hlavních částí. Teoretická část je založena na literárním rešerši vybrané literatury. První část teoretické části práce určuje pojmy obchodní etiky, uvádí pět teorií a postojů. Druhá část zkoumá definici společenské odpovědnosti podniků a trojí zodpovědnost. Zkoumá všechny tři pilíře a specifikuje, co patří do ekonomické, sociální a environmentální oblasti.

Praktická část se zaměřuje na analýzu, jak lidé reagují na neetické chování společností. Pro výzkum používám online dotazník, který se skládá z příkladů neetického chování a respondenti si musí zvolit, jak budou reagovat. V praktické části se také zaměřuji na společnost Lush a principy, které Lush zastává.

Klíčová slova: Etika v podnikání, CSR, Sociální odpovědnost firem, Hodnoty, Neetické chování, Lush, Trojí zodpovědnost

Table of content

2	Introduction.....	12
3	Objectives and Methodology.....	13
3.1	Objectives.....	13
3.2	Methodology.....	13
4	Business ethics.....	14
4.1	What is Business Ethics?.....	14
4.2	Why is Ethics Essential in Business?.....	15
4.3	Business ethics – Managerial ethics.....	17
4.4	Business Environment.....	18
4.5	New developments.....	19
4.5.1	Feminist Theory.....	19
4.5.2	Stakeholder Theory.....	20
4.5.3	Social Contract Theory.....	20
4.5.4	The natural origin of business values.....	21
4.5.5	Pragmatism.....	21
4.6	Attitudes towards Business Ethics?.....	21
4.7	Unethical Behavior.....	22
5	Corporate Social Responsibility.....	24
5.1	Evolution of Corporate Social Responsibility.....	25
5.2	Economic Area.....	25
5.3	Social Area.....	26
5.4	Environmental Area.....	27
5.5	Arguments for and against CSR.....	28
6	Practical Part.....	30
6.1	Introduction to the practical part.....	30
6.2	Survey.....	30
6.2.1	Basic characteristics of the respondents.....	30
6.2.2	Which of the following ethical criteria influence your decisions when purchasing products or services?.....	32
6.2.3	If it turns out that children worked on producing a product of your favorite brand (e.g., a fashion company), how would you proceed?.....	32
6.2.4	From a reliable source, you learned about the mistreatment of employees in your favorite company (e.g., a restaurant). How will you react?.....	34
6.2.5	What is your opinion on the abuse of bribes by companies as a tool to gain an advantage over the competition?.....	35

6.2.6	Have you ever heard of the zero-waste lifestyle and stores that sell completely without packaging material?.....	37
6.2.7	Treatment of the animals.....	38
6.2.8	Do you know if the cosmetics or drugstore you use has not been tested on animals?.....	39
6.2.9	Which of the following options are you willing to pay a higher price for?	40
6.2.10	Which of the following issues would lead you to change product or service?..	41
6.3	Lush.....	42
6.3.1	Introduction.....	42
6.3.2	Freshest Cosmetics.....	45
6.3.3	Handmade.....	46
6.3.4	Naked.....	46
6.3.5	Fighting animal testing.....	49
6.3.6	Principle of ethical buying.....	49
6.3.7	100% vegetarian.....	50
7	Conclusion.....	52
8	References.....	54
9	Appendix.....	57

List of figures

Figure 1	Age.....	30
Figure 2	Gender	30
Figure 3	Monthly income.....	31
Figure 4	Education	31
Figure 5	Which of the following ethical criteria influence your decisions when purchasing products or services?	32
Figure 6	If it turns out that children worked on producing a product of your favorite brand (e.g., a fashion company), how would you proceed? - I.....	32
Figure 7	If it turns out that children worked on producing a product of your favorite brand (e.g., a fashion company), how would you proceed? - II.....	33
Figure 8	From a reliable source, you learned about the mistreatment of employees in your favorite company (e.g., a restaurant). How will you react?	34

Figure 9 What is your opinion on the abuse of bribes by companies as a tool to gain an advantage over the competition?- I.....	35
Figure 10 What is your opinion on the abuse of bribes by companies as a tool to gain an advantage over the competition?-II.	36
Figure 11 What is your opinion on the abuse of bribes by companies as a tool to gain an advantage over the competition? - III.	36
Figure 12 Have you ever heard of the zero-waste lifestyle and stores that sell completely without packaging material?	37
Figure 13 Treatment of the animals	38
Figure 14 Do you know if the cosmetics or drugstore you use has not been tested on animals? - I.....	39
Figure 15 Do you know if the cosmetics or drugstore you use has not been tested on animals?- II.	40
Figure 16 Which of the following options are you willing to pay a higher price for?	40
Figure 17 Which of the following issues would lead you to change product or service? ...	41
Figure 18 Do you know the Lush brand?	43
Figure 19 Do you know the Lush brand?	44
Figure 20 Freshest Cosmetics; (Lush Fresh Handmade Cosmetics, 2021).	45
Figure 21 Handmade; (Lush Fresh Handmade Cosmetics, 2021).	46
Figure 22 Naked packaging; (Lush Fresh Handmade Cosmetics, 2021).	46
Figure 23 Why did you choose this brand for your purchase?	48
Figure 24 Fighting animal testing; (Lush Fresh Handmade Cosmetics, 2021).	49
Figure 25 Ethical buying; (Lush Fresh Handmade Cosmetics, 2021).	49
Figure 26 100% vegetarian; (Lush Fresh Handmade Cosmetics, 2021).	50
Figure 27 Do you know what other issues Lush is dealing with?	51

List of abbreviations

CSR.... Corporate Social Responsibility

CZK.... Czech Republic Koruna

FRA.... European Union Agency for Fundamental Rights

1 Introduction

Business can be explained as a productive organization or an activity. With business, we meet on a daily basis. Not only companies "do" a business, but this activity also appears between persons by exchanging goods and services. The Stanford Encyclopedia of Philosophy explains business ethics as the study of ethical dimensions of productive organizations and commercial activities, including ethical analyses of the production, distribution, marketing, sale, and consumption of goods and services.

Questions asked in business ethics usually deal with moral rules and social problems between companies and customers, the relationship between firms and employees, management of the firms, a responsibility to their suppliers and role in the political process, and so on. These types of questions cannot be answered by some economic calculations like profit and loss. Ethical questions are essential for business because for society is human welfare important, and as mentioned in the book "A companion to Business Ethics" in chapter 25, a business does not exist apart from society

Corporate Social Responsibility, or shortly CSR, is a subset of business ethics. This means that general ethical principles, procedures of specific moral decision-making of the manager, and business ethics standards are the philosophical basis of corporate social responsibility. That is the reason why business ethics and corporate social responsibility are often mentioned together. (Ivanová, 2018)

Business Ethics and CSR are becoming more discussed themes nowadays. "More companies than ever before are backing CSR initiatives such as corporate philanthropy, cause-related marketing, minority support programs, and socially responsible employment and manufacturing practices." (Sen and Bhattacharya, 2001)

I believe business ethics and CSR are crucial, and every company should focus on them. I am of the opinion that every company should be responsible for their actions and impacts on the external environment. Because I wanted to find out how people see ethics in business and CSR, I did a survey examined in the practical part of my thesis. The questions asked are focused on the eventual change of attitude towards companies' unethical behavior.

2 Objectives and Methodology

2.1 Objectives

This bachelor thesis will investigate the importance of Business Ethics and Corporate Social Responsibility (CSR) and determine what belongs to these terms. Business Ethics and CSR are becoming more discussed themes. The aim of this bachelor thesis is to investigate how much people care about what companies they buy products from in terms of Business Ethics and CSR. The partial goal is to investigate the cosmetics company Lush and its values and philosophy.

2.2 Methodology

The thesis is divided into theoretical and practical parts.

The theoretical part will explain the terms of Business Ethics and Corporate Social Responsibility (CSR) and their importance in the business environment. The practical part will focus on a survey of how much Business Ethics and CSR affect people while buying products or services. It will focus on awareness of the values of the cosmetics company Lush (e.g. fighting animal testing, social aspects, fairtrade).

3 Business ethics

3.1 What is Business Ethics?

Ethics is a term from philosophy that originated from the Greek word "ethos," which means character or custom. As Roman R. Sims mentioned, this definition is the key to effective leadership in organizations because it implies the organization code conveying moral integrity and consistent values in service to the public (2003).

What is an ethical behavior? Behavior that follows personal values and values of organization and society. What is considered morally right is ethical behavior, and what is morally wrong or bad is regarded as unethical. "*We can think of ethics and morality as being so similar that we may use the terms interchangeably to refer to the study of fairness, justice, and right and wrong behavior in business.*" (Sims, 2003). Simply said, business ethics deals with what is wrong and what is right behavior in the business environment.

Ethics has two branches – normative and descriptive ethics. Normative ethics deals with justifying and developing basic moral principles, for example, what human actions, decisions, and way of life should be like. The question asked in the normative ethics is "what ought to be." The normative ethics in business asks the same question only in the business context.

As mentioned earlier, the second branch is descriptive ethics. Descriptive ethics deals more with what people think is right than what ought to be right. It analyses the morality of people, culture, and society and compares different values. Descriptive business ethics focuses on finding out what actually occurs in the behavior, decisions, and practices of business organizations. Sims mentioned a problem of descriptive ethics when people might adopt the view that "if everyone is doing it, it must be acceptable," and this is the reason why normative ethics is essential (2003). We can show it on the example – if a questionnaire reveals that more than half of employees do not come on time to work and do not manage their work, it describes what is going on in the company and not what should be going on.

3.2 Why is Ethics Essential in Business?

The employees' ethical behavior is crucial for the workability of organizations. Doing the right thing by the whole organization can save a lot of money each year. If everyone does what is right and thus their behavior is ethical, the organization can save money on theft, judicial proceedings, and compensations. "*Studies have estimated that workplace theft costs U.S. businesses \$40 billion each year and that employees accounted for a higher percentage of retail thefts than did customers.*" (Zemke, 1986). Money could also be saved by employees' creativity and loyalty, correct information flow, and good relationships. When all members of the organization do in the right way what is right, business gains. In my opinion, the organization should be responsible for their employees, and if the employees behave unethically, the whole organization behaves unethically. It may seem like one person cannot affect society, but what if he consciously sells defective products? He would damage the company name and could harm many people in society.

Business ethics is being a more discussed theme in the last decades, and it improved society. Several decades back the child labor was normal. Discrimination and unequal rights, harassment in the workplace, or impossibility of disabled people to find a job, and much more of these terrible things were normal. Thanks to business ethics, this changed a lot. Society demanded businesses to place a high worth to equal rights and fairness as a reaction to these events. This led to the establishment of government policies, laws, and regulations. Now, this is definitely not moral or normal. To specify this, these actions were never normal or moral, but some people have seen them like that. And in the past decades, it was more common. "Ethics programs help maintain a moral course in turbulent times. Attention to business ethics is critical during times of fundamental change—times much like those faced now by businesses, both nonprofit or for-profit. During times of change, there is often no clear moral compass exists to guide leaders through complex conflicts about what is right or wrong. Continuing attention to ethics in the workplace sensitizes leaders and staff to how they want to act—consistently." (Sims, 2003)

According to this, we can see how critical attention to business ethics is and how it can improve our society. It does not affect only money business and money saved, but it also affects society.

"A commitment to ethics cultivates strong teamwork and productivity, two very important characteristics for today's successful organizations" (Sims, 2003). For the excellent performance of employees, motivation and an enjoyable workplace are essential. The importance of motivation is more explained in the section "Managerial Ethics".

To ensure legal policies, the organization should have policy insurance to prevent human resources management lawsuits. The attention is draft to ethical behavior in the workplace. It is better to pay money to a lawyer for creating the insurance policy for the treatment of employees than to pay later for litigation. There is a possibility of a criminal act if the organization knows about some violation and does not report it. Ethics programs can help to detect the breach and avoiding some severe problems. It is necessary to set chosen values and train all employees to stick with them. A devotion to ethics promotes a robust public image. Organizations paying attention to ethics are seen as strong and positive to the public. In the 1990s, a list of companies with great attention to ethics was made by James Burke (former CEO of Johnson & Johnson), including Johnson & Johnson and Kodak. The market value of the listed organizations grew at an annual rate of 11.3 percent in forty years which was compared to 6.2 percent Dow Jones industrial as a whole (Sims, 2003). Paying attention to ethics in business pays off.

Probably the right question to ask here is why businesses should pay attention to ethics. Because it is good for business and it may bring higher profit, or because it is the right thing to do? And if the company does it only to get a higher profit, is it even ethical? My answer would be that the intentions here do not matter if they positively affect society. Honestly, I do not care if the company started to behave ethically only for the advertisement, as long it helps people or the planet.

3.3 Business ethics – Managerial ethics

Managerial ethics is an integral part of business ethics. The desired development of the business environment is up to employees when they aim at the development of the company's economics and good name. The manager's job is to motivate their employees to this effort, to encourage them to strive for the best development of the company, including reputation and economics. They need to behave ethically to their employees—no discrimination in the workspace, no bullying, or extortion. Acting ethical should be in their interest because even if they do not care about ethics, it can help them with profits.

For managers is important to build a strong team and a comfortable workspace. A good way how to achieve this is, for example, team building, which is very modern nowadays. Helpful could also be programs that support growth, build confidence and openness. I would say the ideal manager has to realize that managing is not only about measurable properties of economic indicators, but the control of economic development also depends on unmeasurable qualities. It is essential to use these two aspects in combination in the decision-making processes.

The building of the business ethics is influenced by many factors, *doc. Ing. Zdenek Dytrt, CSs. in the book "Etika v podnikatelském prostředí"* mentioned, for example, "partnership cooperation in all business organizations, public and administrative institutions that may affect the level of the business environment; quality of stimulation of development of social responsibility in human resources management; application of leadership methods in developing the motivation of creativity of employees within management and implementation of changes in the internal structure of the managed object and its position in the economic environment; analyzing the degree of mutual influence of qualitative and quantitative impacts, their causes, relationships, and their tightness, in their evaluation" (2006) and more.

If the management focuses only on the growth of the measurable properties of economic indicators, employees' efforts are significantly simplified. By focusing only on quantifiable factors like finance, amount, volume, etc., the management does not pay enough attention to how their employees achieved these mentioned values. The result of maximization of

quantitative work outcomes is the reduction of required creativity, which leads to application of unfavorable methods and procedures because of simplification.

3.4 Business Environment

Quick adaptation of the business environment and efficiency of our economy to domestic and the world market is required to develop the world economy. It also involves the improvement of expertise and ethical attitude in searching for new methods and procedures in the management of the business sphere, state, and public administration. Based on the socio-economic analyzes and methods new trend in development and management of world economies is more emphasized. Application of ethics in business is considered the priority due to the high-powered progression of science and technology, which is also connected to unfavorable effects and their impact chiefly on interpersonal relationships and does not bring only desired benefits. This manifests in frequent communication insufficiency between business, state, and public spheres and the effect on the formation of the business environment, including economic and social surroundings.

The indication business environment space and factors are listed in the book "Etika v podnikatelském prostředí" and are here are some examples: "The business environment is given by the space between central and regional institutions of state and public administration, which by their actions influence the activities of individual business entities and create conditions for their participation in the domestic and foreign markets; The partnership of central and regional institutions with profit and non-profit organizations presupposes the design of ethical and effective methods and means to achieve the company's strategic goals and thus the business environment; The partnership of the profit and non-profit spheres presupposes mutual observance of ethical attitudes "(doc. Ing. Zdenek Dytrt, CSs, 2006).

The business environment is dynamic. The progression is dependent on the development and level of the economy, and an important role plays here domestic and foreign policy and ethical approach of individuals while implementing the strategy of political, economic, and

social progression of society. Good cooperation of institutions and business organizations is the key to the positive development of the business environment.

The win-win method meaning that all participants of the cooperation have to be winners, is in the world considered as the method of development of the ethical partnership. The positive relationship and its growth are dependent on the creativity, professionalism, and respect of ethical attitudes of people working in the business environment. The essential part holds managers of organizations in public and state administration and their activity and ethical stance because of the determination of business and non-profit organizations' rules. Their duty is the observation of ethical attitudes of their employees while realizing their tasks.

3.5 New developments

In recent years, the dissatisfaction with traditional approaches has increased, leading to the creation of new ethical theory developments. The latest theories include social contract theory, feminist theory, stakeholder theory, ethics and nature, and pragmatism. The traditional approaches were less relevant to business institutions than are these newly developed theories. (Frederick,2007)

3.5.1 Feminist Theory

Ethics of care can be a different expression of a feminist philosophy related to business ethics. As the name of the theory can help us, it is about an understanding of the nature of human thinking. It focuses on character attributes like sympathy, friendship, and compassion that are important in close relationships. The feminist theory deals with what compassion and concern these relationships should involve. "Feminist thought rejects the notion of rights involving contracts among free, autonomous, and equal individuals in favor of social cooperation and an understanding of relationships as usually unchosen, occurring among unequals, and involving intimacy and caring." (Frederick, 2007). As he also mentioned in the book, the parent-child model and communal decision-making are often used to describe this type of relationship. (Frederick, 2007). Because of the focus on relationships, the feminist philosophy leads to the importance of harmonization with other perspectives.

3.5.2 Stakeholder Theory

A stakeholder can be explained as "any individual or group who can affect or is affected by the actions, decisions, policies, practices, or goals of the organization." (Caroll, 1996). That means as stakeholders, we can consider, for example, suppliers, consumers, employees, creditors, or competitors. The theory supposed that stakeholders are individual entities identified by management, and their interests can be considered in the decision-making.

As Frederick mentioned, "Moral development here lies not in having rules to simplify situations, but in having the enhanced ability to recognize the complex moral dimensions of a situation. Thus stakeholder theory seems to house, in its very nature, not only a relational view of the corporation, but also an understanding of the situational nature of ethical decision making as operative in concrete contexts." (2007).

3.5.3 Social Contract Theory

The emerging social responsibilities of business have also been expressed in terms of a changing contract between business and society that reflected changing expectations regarding the social performance of business (Frederick, 2007). The main view of the old contract between business and society was that economic growth was the source of both economic and social progresses. The business was making the biggest beneficitation to society while focusing on the main goal - producing goods and services at a profit. The changing contract was based on the opinion that the purposeful effort of economic growth caused harmful side effects that imposed social costs on society. Chasing economic growth can lead to an aggravated physical environment, discrimination, an unsafe workplace, and more social problems. The new contract's goal was to reduce the mentioned social costs by the idea of the same importance to work for social and economic improvement.

"Today it is clear that the terms of the contract between society and business are, in fact, changing in substantial and important ways. Business is being asked to assume broader responsibilities to society than ever before and to serve a wider range of human values. Business enterprises, in effect, are being asked to contribute more to the quality of American life than just supplying quantities of goods and services." (CED,1971).

3.5.4 The natural origin of business values

William C. Frederick develops the idea that the original values of a business, like economic growth, are deep-seated in the laws of thermodynamics, especially in the first and the second laws. He divided the values into three groups interconnecting together– economizing, ecologizing, and power-aggrandizing, the conflicts between these three groups are evolutionarily unavoidable. The economizing groups' values support the efficient use of resources and are connected to the other two groups. "This is tantamount to saying that the values by which humans gain a living, allocate and wield power, and establish communal relations with each other are anchored partially in nature and partially in sociocultural processes." (1995).

He focuses on the crucial relationship between economizing and ecologizing values, and he does not consider profit as a primary business value.

3.5.5 Pragmatism

Pragmatism is a philosophical tradition that focuses on explaining why and how we rebuild rules and traditions. Moral reasoning is now understood as imaginative and concrete instead of discursive and abstract. The growth is here understood as an extension of experiences and not as a fixed end. "Thus, growth is ultimately answerable to the moral dimensions of concrete human existence, whether this be growth of self, growth of community, or growth of the corporation." (Frederick, 2007).

3.6 Attitudes towards Business Ethics?

Some people disagree with the importance of ethics in business. Their opinion is that ethics is just not necessary in the business environment and consider it an oxymoron. The reason may have that they are confused about what does ethics mean. Some managers see business ethics as a religion because it includes a great deal of preaching.

For example, one attitude is that ethics is based on personal beliefs, and one decides what is good or bad in his or her conscience. Another myth is that business ethics is only a

philosophy discipline and does not have anything in common with running a business. And the last one I would like to mention is that business ethics is about a good guy indoctrinates the bad guy. Some people say they have high moral ground, but their business is in poor conditions. But people with well oriented in managing organizations know that even good people can sometimes take harmful actions.

Even with a logical explanation of these attitudes' untruth, some people will still believe that ethics is unnecessary in business. (Sims, 2003) In my opinion, business ethics is fundamental not only for business but also for our society. As mentioned before, our society made enormous progress because of ethics. And this is something we cannot forget while speaking here about the good and bad things of ethics in business. We cannot forget how it looked like a few decades earlier with a different opinion on what is right or normal.

3.7 Unethical Behavior

As mentioned before, unethical behavior is related to what is immoral, wrong, and harmful to others. Some even compare unethical behavior to cancer quietly and slowly "eating" the organization from the inside.

In the business environment, there are many examples of unethical behavior. Covering up some incidents, stealing from the employers, employers mistreating their employees, lying about sick days, bribes, cheating on expense accounts, and many more.

Another example is connected to the current Covid-19 situation in the world. I have heard people lie about being in contact with a Covid-19 positive person or about having symptoms of this disease. The reasons may have that they are scared of losing a job or that their company bankrupts. But even though their reasons sound like good reasons, this is still unethical behavior. In the end, their action can impact not only themselves but also the company they work for or their own. It doesn't matter if these actions are done by the whole organization or just by individuals. In the end, it can affect everyone in the organization. But concealment of this disease can also have a massive impact on society. The virus spreads quickly, and unfortunately, people die from this virus. So, going to work positive on Covid-19 or just with the symptoms may affect the business and lead to more people dying.

Can we even mention a worse impact on society than the death of people?

Even though I have mentioned some examples of unethical behavior, an essential factor can disprove the examples or add others. The factor is in which environment the organization exists. It is well known that every country is different. The difference may be in religion, rights, and laws. It also includes ethical and unethical behavior. In some countries is unethical something that can be ethical in another country. These differences could lead to an unpleasant problem. Imagine a situation when you ran an American company in other countries where they stand an opinion that women should stay at home cooking. But in America, women have more rights, and it is normal to have women in a high position in a company. Would you give an opportunity to women to work in your company? If not, Americans could have a problem with your decision, and if yes, the other side could have issues too. Both resolves could lead to severe problems, and you might lose business. (Sims, 2003). By this situation, I wanted to show that deciding about ethics is not always easy. But even though it is hard, it is still crucial, and even in multinational businesses, it is essential to find a way to behave ethically.

4 Corporate Social Responsibility

Corporate Social Responsibility, or shortly CSR, is a subset of business ethics. This means that general ethical principles, procedures of specific moral decision-making of the manager, and business ethics standards are the philosophical basis of corporate social responsibility. That is the reason why business ethics and corporate social responsibility are often mentioned together. (Ivanová, 2018)

CSR is an integration of social and environmental aspects into everyday corporate operations and interactions with corporate stakeholders. Another helpful definition of CSR may be that it needs "the continuing commitment by business to behaving ethically and contributing to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large." (Watts, Holme, 1999). The idea is that organizations have to be responsible for the impacts of their actions on society. In other words, the organizations are not only responsible for the profit and economic growth, but they are also socially responsible and have to evaluate their decisions "from the perspective of the greater good." (Sims, 2003).

As mentioned in the section of Business Ethics, values and morality change over time, and it also depends on where the company exists. With these changes, even the definition of social responsibility changes. A good example could be the tobacco industry. The old view was that it is customer's fault what happens to their heart and lungs if they smoke cigarettes because cigarettes are legal, and it is their decision to smoke them. This view suddenly changed in the twentieth century. The new opinion was that the tobacco industry should pay billions for knowingly selling cigarettes that can cause customers addiction to nicotine, health issues, and eventually kill them. Earlier it was considered socially tolerable, later was declared as socially irresponsible. (Sims, 2003).

We can split the principles of CSR into three areas: Economic (Financial), Social, and Environmental. The goal is to create a balance between the mentioned three areas. In the Economic area, we can put, for example, rejection of corruption, a good relationship with customers and business partners. The Social area is about labor standards, human rights, and philanthropy. And finally, the last one - the Environmental area is all about ecology/ eco-

friendly production. It can also be called the Triple bottom line, and the CSR may be measured by it. The Triple bottom parts are People, Planet, and Profit, where the part People stands for fair labor practices and Planet for environmental practices.

4.1 Evolution of Corporate Social Responsibility

The beginning of CSR can be dated before World War II. Since the beginning, CSR went through some changes – evolution. "CSR would grow in popularity and take shape during the 1960s, driven largely by the social movements that defined the times, especially in the US, and by the forward-thinking academics who were attempting to articulate what CSR really meant and implied for business." (Carroll, Shabana, 2010). In 1950 Abrams (Standard Oils Company's former executive) said that companies have to also think about their employees and customers and not only about the company's profit. During the 1960s, CSR literature widened significantly and is focused on questions of the true meaning and importance to society and business. In the 1970s, corporate social responsibility and responsiveness were at the center of discussions. Ackerman and Murray said that more important is how companies respond to the social environment more than how they take responsibility. New definitions of the concept and more empirical research were brought in the 1980s. In the early 2000s, the business liked the idea of sustainability, and it became an essential part of all CSR discussions. (Carroll, Shabana, 2010)

4.2 Economic Area

Probably all of us could agree that the primary goal of the business is profit and economic growth. With money, the company can afford more comprehensive options of socially responsible activities. Don't get me wrong, it is possible even with a small amount on the company's account, but it is just harder. Socially responsible activities and ethical behavior might, in the end, help the economy of the company.

The first example belonging to this area is corruption. Does the organization, including employees, avoid corruption, refuse bribes, and behave ethically?

Another example is a relationship with the stakeholders. We can focus here on clients. A satisfied customer is one of the main goals the company should achieve. Things that affect the relations may be - adherence to agreed procedures (production, transportation), reclamation, payment terms, due dates, and many more (Kunz, 2012). If the company loses one customer, it can be seen as a small problem. But is it like that? Imagine someone will tell you that they have a problem with the company. Will you continue to buy their products or services? If one person tells you about an unpleasant experience, you may stay in contact with the company, but what if several people tell you about the same problem? By treating one customer wrong, the company may lose more customers.

Into Economic Area also belongs the quality and safety of the products or services. The company should not offer dangerous products nor services that could be harmful to individuals or society.

Transparency of the company is the next factor, which leads to a positive perception of the company by the stakeholders and society. The availability of sufficient information may lead to credibility with the public and tighter relationships with the clients (Putnová, 2016).

4.3 Social Area

The second area is called Social, and it is primarily about the company's philanthropy, caring of their employees, labor standards, and human rights. In other words, I would say it is about the ethical behavior of the employer.

Example number one is the company's philanthropy. By that, we can imagine the company knowingly providing activities that lead to society's support and help. The company can help by financial contribution, loan of products, voluntary work of employees, donation of experiences, and many more. I would say this beneficence increased over the year and is still growing. Maybe the right question to ask here is the reason for the philanthropy of the companies. Do they want to help, or they just want to draw attention to themselves?

The second example is employment policy. As I mentioned before, a motivated employee is one of the keys to the company's successful functioning. But will the employee be motivated

without the company treating him/her the right way? All of us know the answer would be "No!" The employment policy may concern adequate wages, above-standard employee benefits (meal allowance, pension insurance contribution, sports activities contribution, rewards for special anniversaries). Nowadays, it is trendy to use a cafeteria system where employees can choose remuneration within their credits.

One of the modern trends is also work-life balance. It is based on the possibility of the flexibility of working hours and its adjustment (home office). Among other work-life balance options are corporate kindergartens, which employees can use, but usually, only bigger companies have this option.

Another example in this area is equal employment opportunities. The companies have the same respect for all employees regardless of gender, religion, sexual orientation, skin color, or disability. Some companies even use diversity management where they prefer the diversity of employees in the company.

The development of human capital can also be put into this area - a provision by a company of the career growth of the employees by supporting qualification increase.

Other examples could be a prohibition of child labor, the employees' safety, respect for human rights in the workspace, fighting sexual harassment, or outplacement (Kunz, 2012). According to FRA (European Union Agency for Fundamental Rights), child labor is forbidden where "the minimum age of admission to employment may not be lower than the minimum school-leaving age, without prejudice to such rules as may be more favorable to young people and except for limited derogations."

4.4 Environmental Area

Environmental impacts are becoming more discussed nowadays. Some of the impacts are regulated by governance. Companies should be aware of their responsibility to the environment because they always somehow affect it and should minimize it. The environment can be affected by noise, waste, emission, and other factors.

The environmental area focuses on environmentally friendly production, ecological technology, protection and conservation of natural resources, environmental impact monitoring, waste management, compliance with the safety principles while using hazardous substances, or minimalization of traffic load (Kunz, 2012).

I see almost every day the changes companies make to improve their ecological culture. Almost on my every walk, I buy a coffee from the locals and find out they use ecological lids, straws, and cups. These cafes usually also offer some small discounts if the customers bring their own cup, so the waste is smaller. These changes may be seen as little, but in my opinion, every shift to the ecological variant is essential and helps society and the whole Planet. And if this variant would use every café, the positive effect would be huge.

Some companies use recycled paper, exchanged plastic bags for paper ones, or instead of printing bills they send them via email or compost biological waste. Nowadays, there are many options for reducing the negative impact on the planet, and I believe this is also related to society. Living on a clean planet has a better effect on our health than living in piles of waste.

4.5 Arguments for and against CSR

As it is with everything, there were and always will be two groups of people. People who agree with CSR and people who are against CSR. Many arguments were discussed. Friedman talked about that management's only responsibility is to maximize the profits of the company. He thought that social issues are not a matter of businesspeople. Friedman also claims that if there are social problems and the free market cannot solve them, it falls upon government and legislation and not upon business.

Another argument says that the managers are specialized towards finances and not social decisions. The third argument is that the business's primary goal is profit, and by focusing on CSR, the purpose of business may be weakened. Another objection is based on business already having great power, so why give to its hands additional social power? And the last objection is that businesses would be less competitive globally while enforcing CSR.

Arguments for CSR were usually about that it should be the company's long-term self-interest to be socially responsible. "Business should be responsible to their workers, communities and other stakeholders, even if making things better for them requires companies to sacrifice some profits" (Bernstein, 2000).

Another justification for CSR is that business has many talented managers, and they should have the chance to solve social problems (Davis, 1973). And the last argument in favor of CSR is based on the opinion that prevention of social problems is better than solving them when they appear (Carroll and Buchholtz, 2009).

5 Practical Part

5.1 Introduction to the practical part

For my own research, I used an online questionnaire. I asked a hundred respondents seventeen questions, fourteen compulsory and two optional.

In the opening part of the survey, I focused on the respondents and asked them few simple questions about basic characteristics like gender, age, education, or income.

The following part of the questionnaire is about ethical problematics. The respondents were introduced to several hypothetical questions and situations and were challenged to think about their behavior in different scenarios. The last three questions are dedicated to Lush...

5.2 Survey

5.2.1 Basic characteristics of the respondents

As we can see in the charts below, 69% of one hundred respondents were female and 31% male. All of the respondents were older than 20 years and younger than 60 years, which means there were no respondents from groups 0-19 years or 60 and more years. The significant share of respondents, men, and women are from the group of 20-29 years, which is also a group I belong to. It may be due to the fact that I asked for help from people around me, and mostly my peers answered.

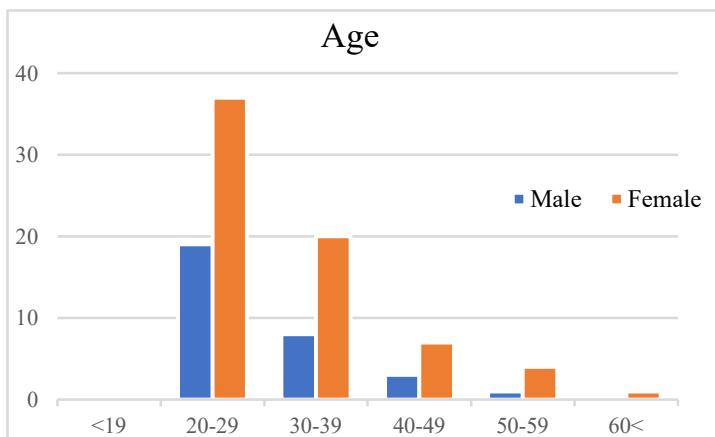


Figure 1 Age

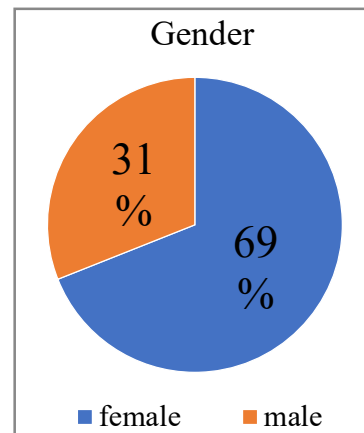


Figure 2 Gender

The following graphs show us which highest education level the respondents achieved and their monthly net income in the Czech currency (CZK).

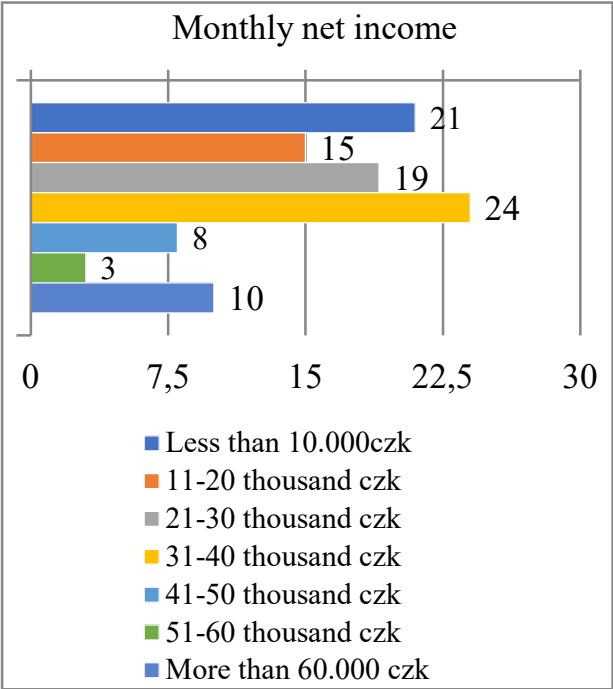


Figure 3 Monthly income

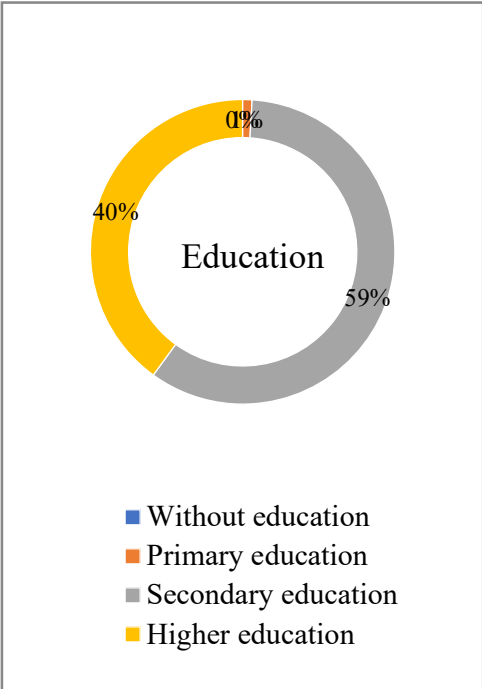


Figure 4 Education

The majority of 59% of respondents achieved secondary education, 40% then higher education, only one respondent achieved primary education, and none of them was without any education. A significant share of 24 respondents belongs to the group with net monthly income 31-40 thousand CZK, the next most numerous group of 21 respondents is with net monthly income lower than 10.000 CZK. More than two-thirds of respondents (79%) have net monthly income up to 40.000 CZK.

That means our typical respondent is a woman in the age of 20-29 years with secondary education and an average net monthly income 31-40 thousand CZK.

5.2.2 Which of the following ethical criteria influence your decisions when purchasing products or services?

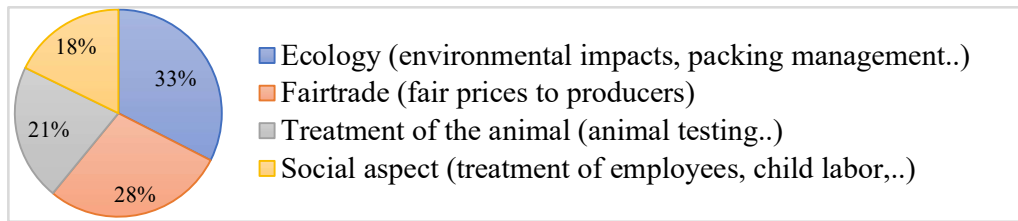


Figure 5 Which of the following ethical criteria influence your decisions when purchasing products or services?

This chart shows that ecological criteria influence the largest share of respondents during their shopping. That is a modern and much-discussed topic, so it is no surprise for me that it is in the first place. The second most significant share belongs to fair trade, which means fair prices for producers. And then there is a problematic treatment of the animals. From personal experience I know, that these three matters can usually be read directly from the product packaging, while the social aspect is more tricky to reveal to the consumer. I think that it might be the reason why it came in the last place.

5.2.3 If it turns out that children worked on producing a product of your favorite brand (e.g., a fashion company), how would you proceed?



Figure 6 If it turns out that children worked on producing a product of your favorite brand (e.g., a fashion company), how would you proceed? - I.

In this question, I asked people how they would react to child labor. Unfortunately, this issue may be hard to find out about. 49 % of the respondents answered that they would keep

purchases from a given brand to a minimum. 34% would immediately stop shopping there and instead find an alternative, and 17% would continue to shop there.

I wanted to compare this question to the gender of the respondents. I think that women care more about this issue than men do because of the mother-child bond. 10 women answered that they would not change their behavior toward the brand and still shop there, which counts around 14.5 % of all women answered the survey. This answer chose 7 men, which equals about 22.6 % of all men participants of this survey. The brand's restriction chose 36 females that it around 52.2 %, and 13 males that count circa 41.9 %. And the answer saying that they would immediately find an alternative chose 23 women, about 33.3% and 11 men corresponding to 35.5%.

If we compare the percentage, more women would choose an alternative or restrict the shopping to a minimum. More men would not react to this issue compared to women. The difference counts around 8%.

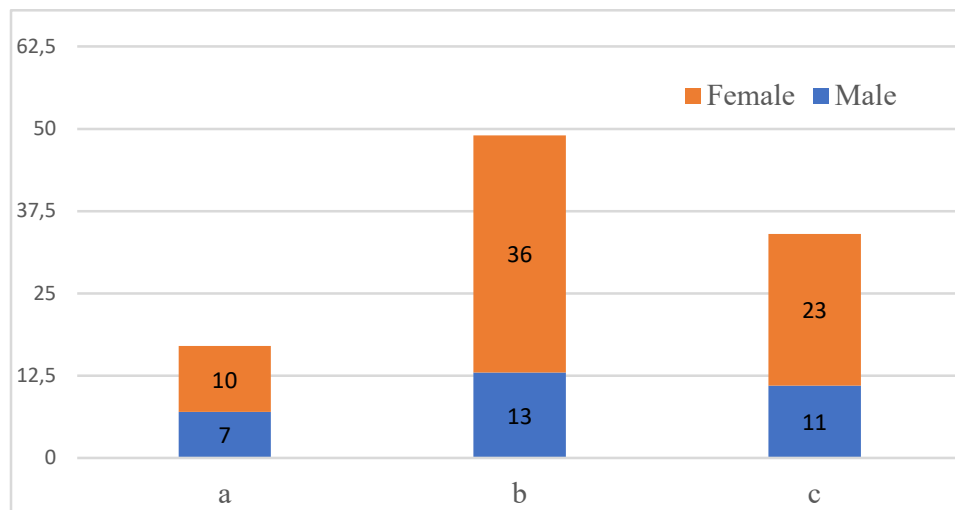


Figure 7 If it turns out that children worked on producing a product of your favorite brand (e.g., a fashion company), how would you proceed? - II.

- a - Nowise. I like the brand, so I will continue to shop there.
- b - I will keep purchases from a given brand to a minimum.
- c - I will immediately stop shopping there and look for an alternative.

5.2.4 From a reliable source, you learned about the mistreatment of employees in your favorite company (e.g., a restaurant). How will you react?

The goal here was to determine the reaction to employees' mistreatment, another sometimes hidden ethical problem. In this question, I did not specify the abuse of the employees on purpose. Whatever the respondents imagined, from shouting at employees to not complying with agreements or even worse, it is mistreatment in a workplace and as such should not be tolerated. But as we can see, nothing is black and white. Only 65% of respondents claimed that they would stop supporting their favorite company if they learned about it mistreating its employees. 27% would not change their habits even though they disagree with it, and 8% would not care at all. That means that more than a third of respondents (35%) would bear with it.

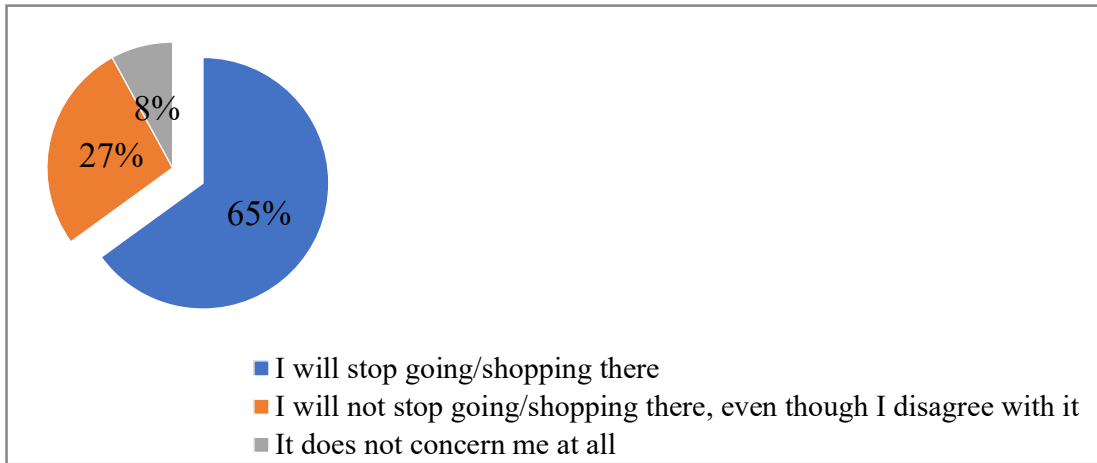


Figure 8 From a reliable source, you learned about the mistreatment of employees in your favorite company (e.g., a restaurant). How will you react?

5.2.5 What is your opinion on the abuse of bribes by companies as a tool to gain an advantage over the competition?

A significant share of 89% of respondents is bothered by companies' bribes. A slightly more significant part of them then is unwilling to change their habits because it happens everywhere, and we sometimes have no chance even to detect that. For the other part (43 respondents), knowing about that is sufficient to go elsewhere. Only 11% of respondents do not care at all about companies' illegal bribing practices.

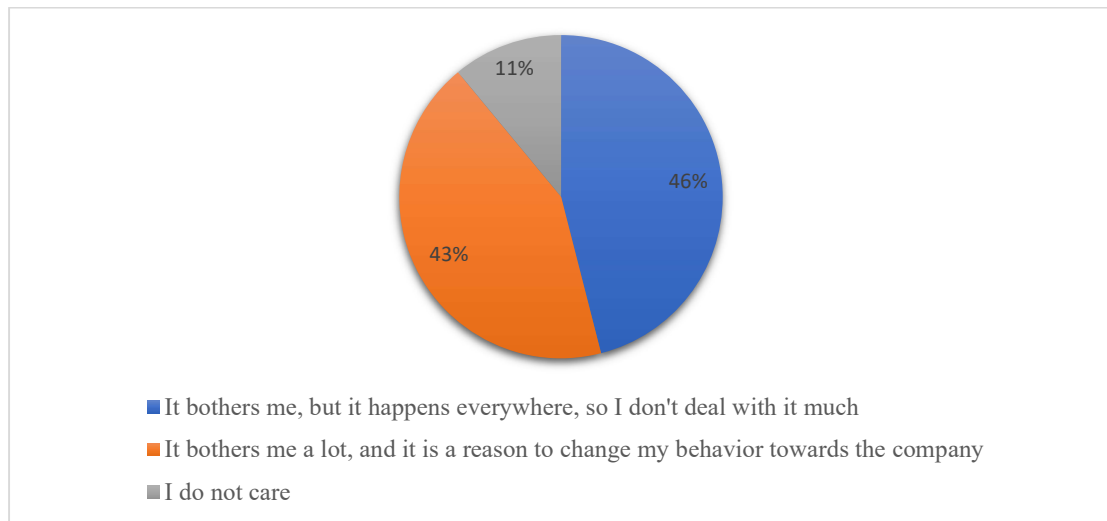


Figure 9 What is your opinion on the abuse of bribes by companies as a tool to gain an advantage over the competition?-I.

88% of respondents who are bothered by that attained secondary or higher education, but that 11% who do not care about this problem are from the same groups. In fact, only one person answering this question was from a different education group, which might be given by the fact, that the respondents were mostly my peers thus, students or recent graduates and education might not be exactly the right telling value in this case. I also compared these problematics throughout age categories, which had a very similar outcome as the education aspect.

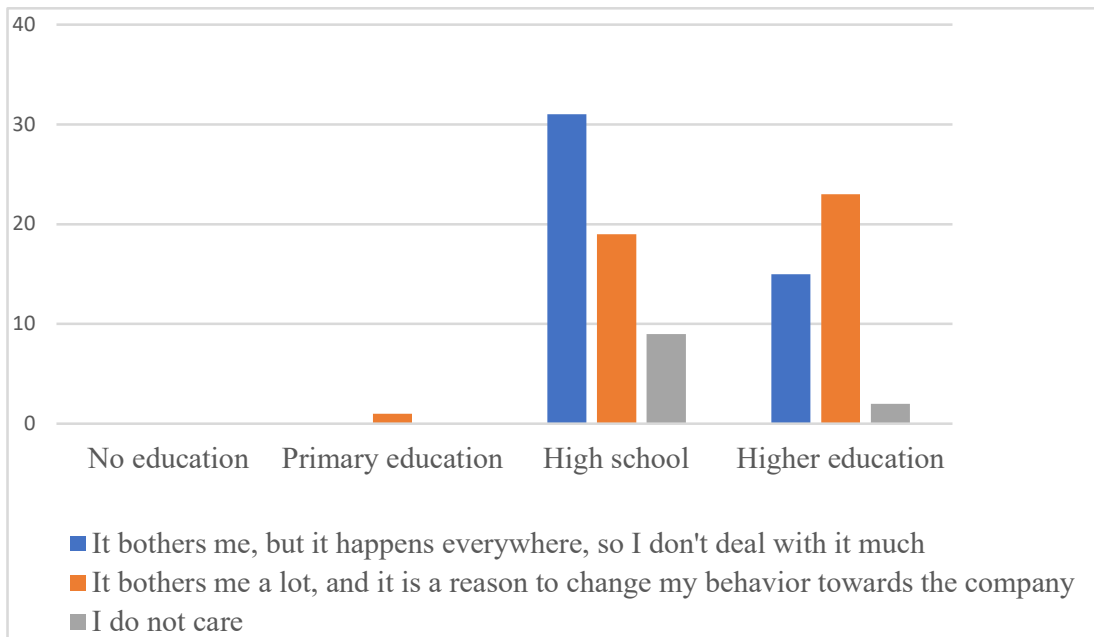


Figure 10 What is your opinion on the abuse of bribes by companies as a tool to gain an advantage over the competition? - II.

Afterward, I concentrated on how income influences respondent's behavior regarding this issue. In the graph below, we can see that the absolute majority (almost 82%) of people who are indifferent to bribing in business are from the first three income categories. In my opinion, the higher the income is, the more possibilities to buy alternatives the respondent has, which would correspond with this observation.

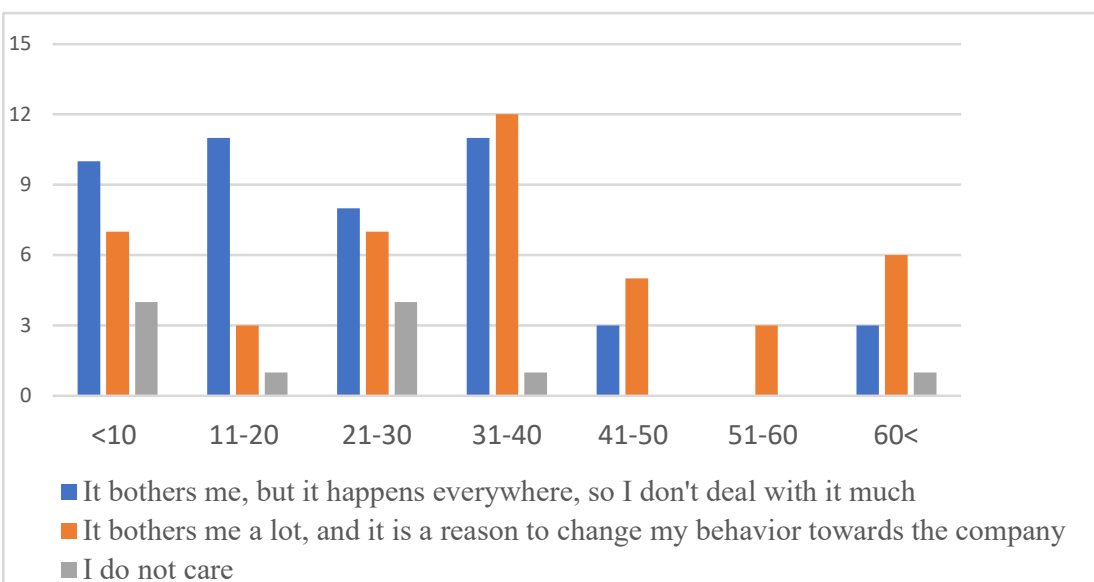


Figure 11 What is your opinion on the abuse of bribes by companies as a tool to gain an advantage over the competition? - III.

Honestly, these results were a bit of a pleasant surprise for me. It seems that a lot of people care about an ethical problem that usually takes place behind the curtain. I would expect people to be more numb to this problem because it is a common practice and a lot discussed topic in media, and it is tough to detect for ordinary consumers. This particular ethical problem might seem a bit less important than other issues such as child labor, nevertheless, it is still severe.

5.2.6 Have you ever heard of the zero-waste lifestyle and stores that sell completely without packaging material?

More than 90% of respondents said they knew the concept of zero waste. More than half of them belong to the group of 20-29 years. Almost a third of them then belong to the category of 30-39 years. This could be an essential indicator that today's younger generations are not indifferent to environmental issues. 46 respondents know this lifestyle only marginally, 45 know it very well and sometimes shop in specialized stores for this purpose, and 2 people stated that they explicitly search for these stores. 7 respondents have never heard of zero waste. 4 of the respondents who do not know this idea are from the same age group as I am, which was a bit surprising for me, it is quite a modern and developing topic, and I would expect more knowledge about that in younger groups.



Figure 12 Have you ever heard of the zero-waste lifestyle and stores that sell completely without packaging material?

5.2.7 Treatment of the animals

This question is devoted to the treatment of animals. I wondered if the respondents care about their animal products' origin. 2 of the respondents stated that they do not buy these products at all and 9 of them care unconditionally and examine their products thoroughly. The majority of 72% of the respondents then consider it only with specific products. I kind of anticipated that this answer will be the most frequent one, it is also the answer I would choose. I personally care a lot about animal welfare, but I also sometimes pick something quickly in the shop without studying it closely. But this does not apply to eggs. I always choose those from free range. It is partly caused because of the recent campaign against hens bred in cages which was brought to my attention and which is precisely the reason that I think a lot of respondents reacted in the same way.

The remaining 17% of respondents prefer the price to better treatment of animals. That is a large share of respondents, but nowadays, alternative products are often significantly more expensive, so people with lower income might feel like not having any other option.

The upper graph shows respondents who are buying only proven products in comparison to their income. More than a third of these respondents (77,78%) are from the three categories with the lowest incomes, indicating that price is not really a deciding factor.

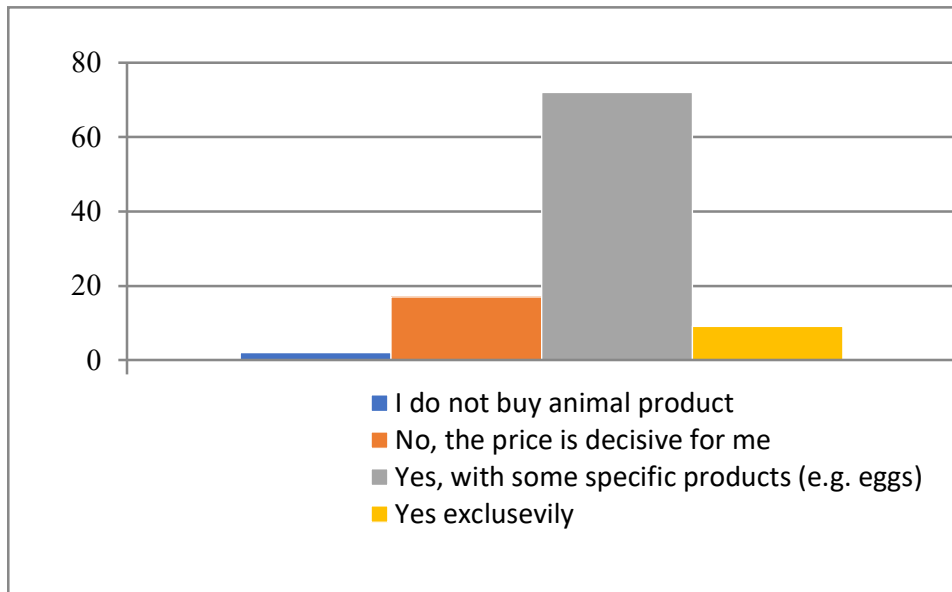


Figure 13 Treatment of the animals

5.2.8 Do you know if the cosmetics or drugstore you use has not been tested on animals?

The majority of cosmetic products are tested on animals. I wanted to find out if people know about their products being tested on animals by this question. 17 of all respondents answered they do not care and buy their products according to other criteria. 44 answered they are not indifferent to this issue, but they really do not know about their products, and 39 of them know all about their products.

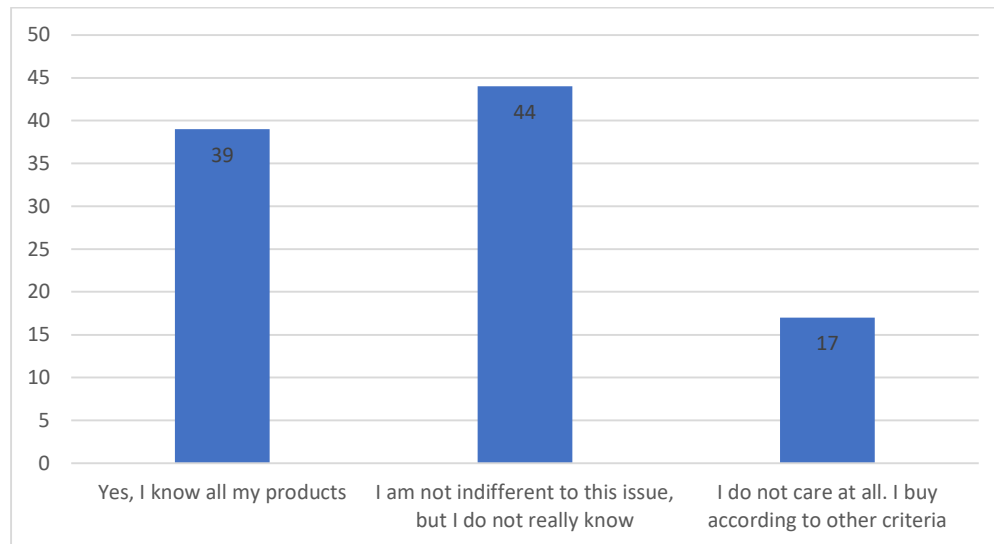


Figure 14 Do you know if the cosmetics or drugstore you use has not been tested on animals? - I.

I compared this question to the gender of the respondents. I would say females are more interested in their cosmetic products, and I wanted to find the truth about my claim. 34 women (42.3%) and only 5 men (16%) answered they know all their products. 29 females (42%) and 15 males (48.4%) chose they do not really know, and 6 women respondents (8.7%) and 11 men respondents (35.5%) said they do not care and buy according to other criteria.

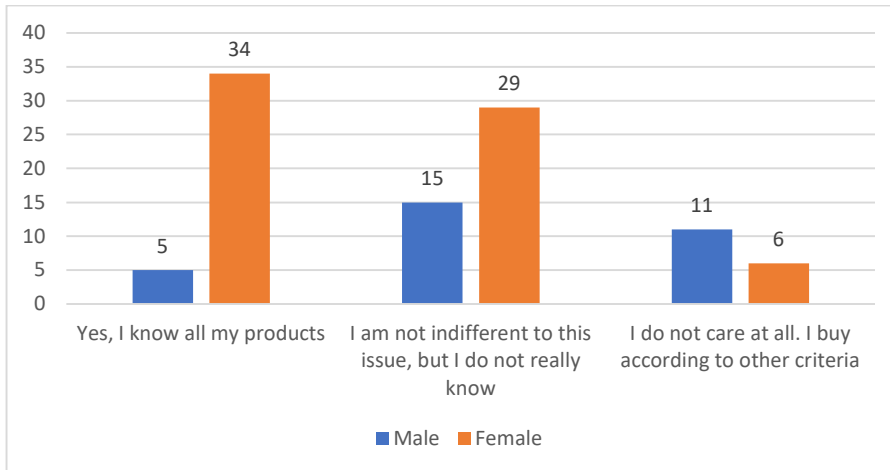


Figure 15 Do you know if the cosmetics or drugstore you use has not been tested on animals?- II.

5.2.9 Which of the following options are you willing to pay a higher price for?

For organic food, ecological production or zero packaging is sometimes a higher price required. I have listed few options, and the respondents could choose more than one answer. The support for local producers chose 70 people (28%), environmental sustainability (ecological production, ecological or zero packages) chose 54 people (22%), and better living conditions for farm animals chose 49 people (20%). For organic food, 39 people (16%) would be willing to pay more, and for fair trade 31 (13%). Only 3 (1%) respondents answered the price is the main criterium for them.

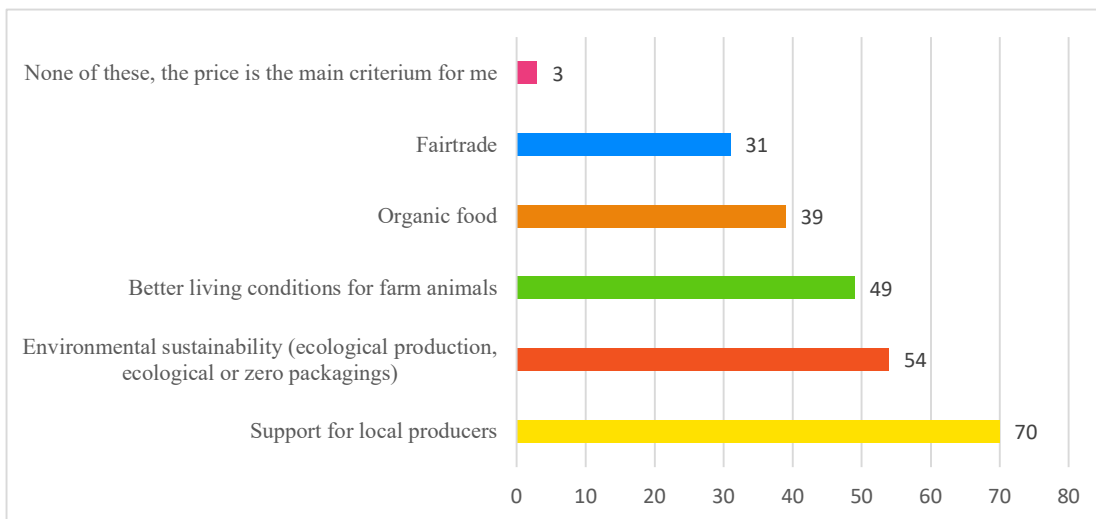


Figure 16 Which of the following options are you willing to pay a higher price for?

I have to say I was pleasantly surprised that for only 1% of the respondents is the main criterium price and that 99% chose at least one listed option. In my opinion, the locals' support is trendier now, and the ecological packages are a more discussed theme these days. These may be the reasons why these options occupy the first and the second place.

5.2.10 Which of the following issues would lead you to change product or service?

I have listed some examples of unethical behavior in business. I wanted to find out how people would react to these issues. The question asked was if they would change a product or services if the company would be connected to some of the mentioned issues. The respondents could choose more than one problem. My guess was that the first three places would be child labor, animal testing, and discrimination.

In the first place is child labor with 70 votes, which counts 32%. The second place is occupied by animal testing with 59 responses and 27% and in the third-place reckless use of natural resources with 53 answers and 24%. The discrimination chose 36 people, which equals 16%. Only 2 (1%) respondents answered that probably none of the listed issues would lead them to change the product or service.

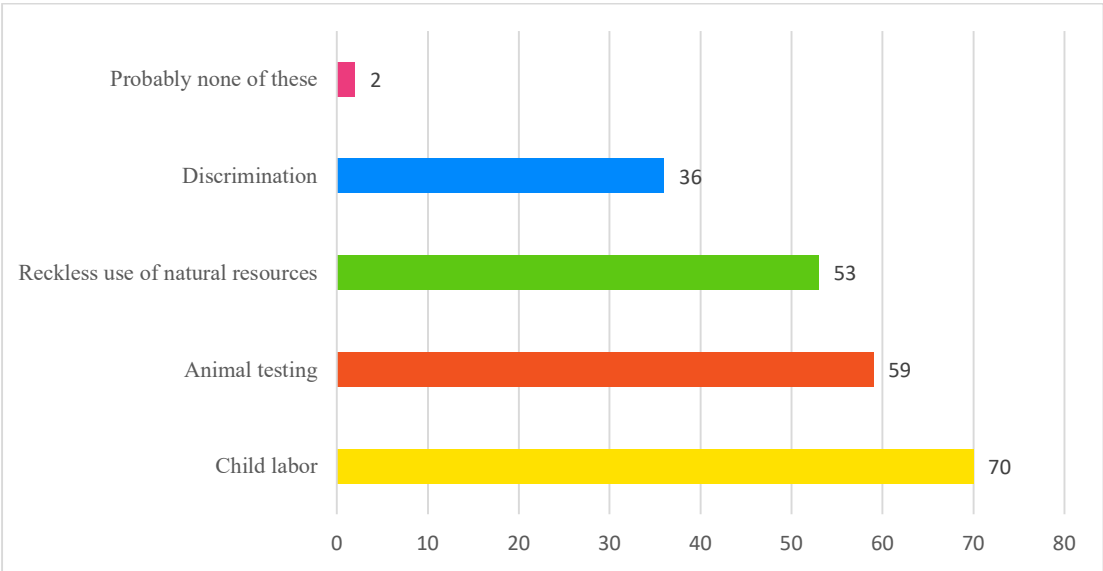


Figure 17 Which of the following issues would lead you to change product or service?

5.3 Lush

5.3.1 Introduction

I decided to choose the company Lush because I admire its philosophy. I have known Lush for a few years now. Lush cosmetics is probably the best known because of the appearance of the scent of their products. This is the reason why the founder Mark Constantine is sometimes called Willy Wonka of the cosmetics industry. To be honest, the appearance and the beautiful smell were the reasons I started to shop there. Gradually I found out about the principles they stood for and started to shop there more often and more regularly.

Mark's vision was to start a cosmetics revolution and show on the cosmetics market the possibility of behaving ethically and ecologically. From the beginning, Lush focused on ethics, refused animal testing, and sold unpacked products.

In the theoretical part, I have mentioned three areas of CSR. The most visible area in Lush is environmental, where they, for example, stand the value of fighting animal testing or use recyclable packages. I dare to say Lush treats their employees the right way from my experiences, which belongs to the economic area. As the example of the last social area may be the prohibition of child labor. Lush stands for more values, and I will gradually introduce them.

In my opinion, not so many people know about the philosophy or not about every value. Probably the first things every customer finds out about Lush are fighting animal testing and freshness because it is visible on the products.

As mentioned before, I asked people three questions about Lush in my survey. I was curious if people know about Lush and, if they do, why they buy there and about which values they know.

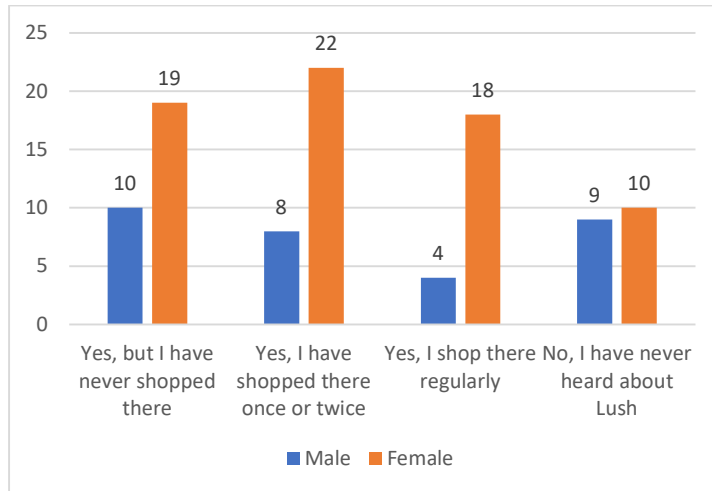


Figure 18 Do you know the Lush brand?

In this question, I asked people if they even know the cosmetics brand Lush. 30 of all the respondents answered they know Lush and shopped there once or twice. 29 said they have heard about it but have never been there. 22 of them claimed they shop there regularly and, by my surprise, 19 of them have never heard about it. According to these numbers we say more than half of the respondents (52) have been to Lush at least once.

Because Lush produces cosmetics products and women are usually more interested in cosmetics, I decided to compare this question to the gender of respondents. In my opinion, women know more about Lush than men do, and I wanted to test my claim.

19 (27.5%) of female respondents and 10 (32.3%) of male respondents answered they know Lush but have never shopped there. 22 (31.9%) of women and 8 (25.8%) of men said they have shopped there once or twice, and 18 (26.1%) women respondents and 4 (12.9%) men respondents admitted they shop there regularly. The answer "I have never heard about Lush." chose 10 women (14.5%) and 9 men (29%).

As I supposed, more women have shopped at least once or regularly shop in Lush. More male respondents said they have never heard about Lush before.

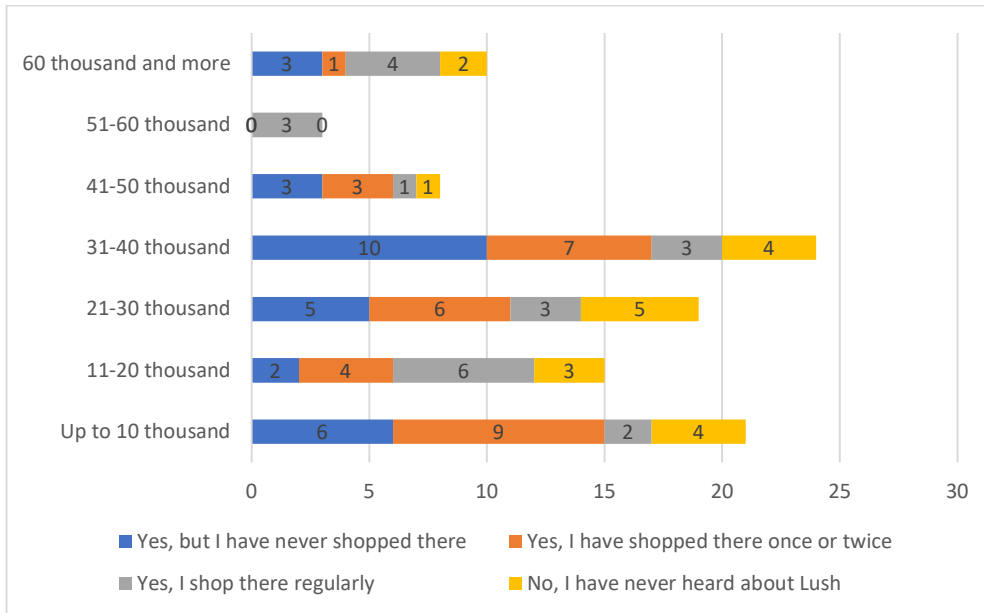


Figure 19 Do you know the Lush brand?

Because Lush may be a bit more expensive than other cosmetics brands, I also decided to compare this question to respondents' income. In this comparison, I will focus on the answers "Yes, I shop there regularly" and "Yes, but I have never shopped there." because I think these fit the most to the question of income.

The first mentioned question answered 2 respondents (9.1%) with income up to 10 thousand and 6 (27.3%) with income from 11 to 20 thousand. 3 (13.6%) respondents were from groups from 21-30 thousand, 31-40 thousand, and 51-50 thousand. Only 1 (4.5%) person was from the group of income from 41 to 50 thousand, and 4 (18.2%) were in the income group from 60 thousand and more.

29 people in total said they know Lush but have never shopped there. 6 (20.7%) had income up to 10 thousand, and 2 (6.9%) were in the group 11-20 thousand. From the group of income from 21 to 30 thousand answered this question 5 (17.2%) respondents and 10 (34.5%) were from the group 31-40 thousand. 3 (10.3%) respondents were from both groups 41-50 thousand and 60 thousand and more. There was no answer from a person with an income from 51 to 60 thousand.

To my surprise, most respondents that shop there regularly have an income from 11 to 20 thousand. I thought more people would be from a higher income group. To second question chose the most respondents from the group 31-40 thousand.

5.3.2 Freshest Cosmetics

Lush claims that the fresh ingredients are the heart of their philosophy. Their opinion is that fresh handmade cosmetics are the best possible way how to treat your skin. The reason is the cosmetics from fresh ingredients contain many vitamins, minerals, and enzymes. They compare it to eating an apple plucked from the tree, and this is the best way of eating the apple for our bodies. Lush also uses essential oils and takes the view the oils are the strongest from the fresh flowers (Lush, 2021).



Figure 20 Freshest Cosmetics; (Lush Fresh Handmade Cosmetics, 2021).

We used only ingredients without synthetic like flowers, oils, or clay in history, so why change it now if we know it worked. That's the reason they minimize synthetic preservatives and produce 65% of self-preserving products, and use only the most gentle preservatives. Lush is very proud of its masks which are 100% natural without any preservatives (Lush, 2021)

Every customer should know what exactly is in the product. On products from Lush, all ingredients added are quantitatively arranged to learn precisely from what were made of. Another important fact we can find on the product is the date of expiration (Lush, 2021).

5.3.3 Handmade

"Handmade is our middle name." (Lush, 2021). All of the products Lush sells are handmade created in the manufactories by its compounders. They use only a minimum of machines; everything is mixed, squeezed, and sliced by the hands of the compounders. On the packed products, the customer can find a sticker with the cartoon face and the name of the person who compounded the particular product (Lush, 2021).



Figure 21 Handmade; (Lush Fresh Handmade Cosmetics, 2021).

What I admire is that the handmade commitment is not only about the products but also about the furniture in the shops, the stickers mentioned before, and the slogans on the shop walls. On the stickers are faces of the compounders drawn by the hand of graphic designers. Lush has its own woodshop in Vancouver in Canada, and the furniture for the shops is handcrafted there. And the last thing mentioned with the handmade commitment are slogans on the walls, which are handwritten by the design team (Lush, 2021).

5.3.4 Naked

Problem with plastics we can see on a daily basis. It does not matter if we walk in the forest or on the beach by the sea; plastics pollute many places and have a massive impact on the planet. That is the reason why Lush decided to reduce the use of plastics, and 35 percent of their products are entirely without a package – naked. And the rest? Lush benefits recycled, reusable, recyclable, or compostable materials (Lush, 2021)



Figure 22 Naked packaging; (Lush Fresh Handmade Cosmetics, 2021).

Let's have a look at some numbers. By selling over 41 million naked shampoo bars since 2005, around 124 million plastic bottles were not even

produced. That counts roughly 3417 tons of plastic, which Lush in the article compared to 30 blue whales (Lush, 2021).

Since 2010 Lush changed the gift wrapping, and instead of cellophane, they started to offer customers fabric knot-wraps that are reusable. For the production, they use organic cotton or silky materials from recycled plastic bottles. These knot-wraps have different colorful designs, and customers can use them again for wrapping or as an accessory (Lush, 2021).

But sometimes is necessary to use some packaging, for example, for liquid washed. As mentioned before in the Lush, they use reusable, recyclable, recycled, or compostable materials. As a motivation to recycle, Lush offers a free fresh mask if the customer collects 5 of their black pots and brings them empty back to the shop. The recycling system they use is closed-loop, meaning the black pots are sent to a recycler to mold them and produce new ones (Lush, 2021).

But they are trying to transform most of the fluid washes into firm ones and doing them self-preserving. By selling the products in solid versions, Lush saves up to 450 000 liters of water per year worldwide (Lush, 2021).

In these Covid-19 days, even though Lush may be open according to the restrictions in the Czech Republic, many of the customers shop online. The naked product from Lush is packed with recycled paper or biodegradable cellulose. For the packages, they use Flo-Paks made from corn starch, so it is easy to dissolve them in the water (Lush, 2021)

Lush is also planning to use ocean plastics to clean the oceans. They are still testing it but mentioned that the tests look positive (Lush, 2021).

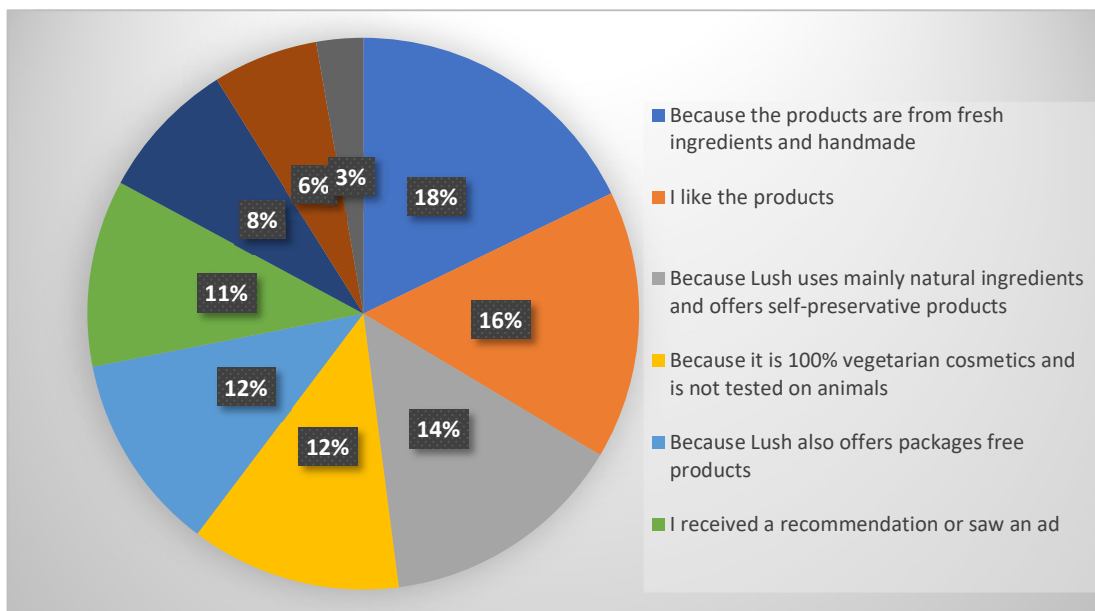


Figure 23 Why did you choose this brand for your purchase?

In this graph, we can see that most respondents (18%) answered they chose Lush because the products are made from fresh ingredients and are handmade. The second most frequent answer with 23 responses (16%) was "I like their products." The third most frequent reason, with 21 (14%) respondents choosing it, was that Lush uses mainly natural ingredients and offers self-preservative products. With 12%, two answers came out, and it was "Because it is 100% vegetarian cosmetics, and it is not tested on animals." and "Because Lush also offers packages free products." 11% said they chose Lush based on a recommendation or an advertisement. The approach of Lush chose 8% of respondents, and the price composition of the products and the color separation of natural raw materials chose 6%. 3% said the reason their reason was different from the listed options.

Honestly, I was surprised by the results of this graph. I would not say the fresh handmade cosmetics would be in the first place, and the fighting animal testing would be up to the fourth place. As mentioned before, in this question, respondents could choose one or more answers. So, as the reason, they could select only that they like their products, and even though this answer had 16%, the sum of the responses for the values is much higher. And I have to admit I am glad for this finding,

5.3.5 Fighting animal testing

Probably the most know principle of Lush is fighting animal testing. In my opinion, most people know about this value because it is visible on their products, shops, or I have seen it on some bags they also sell.

Since the beginning, Lush uses the policy of not testing on animals. Lush beliefs that testing on animals is cruel and unacceptable. They do not support it and want to show the animal testing is unnecessary and that it is possible to produce cosmetics without animal testing involvements. By

that, they want to encourage other cosmetics companies to do the same and limit or prohibit the testing. This company cooperates only with suppliers not involved in animal testing and were not involved even in history. By history, Lush means the first of June 2007, which they stated as the date since the supplier needs to have an animal testing free history. Every supplier has to oblige no to carry out tests in the future (Lush, 2021).



Figure 24 Fighting animal testing; (Lush Fresh Handmade Cosmetics, 2021).

5.3.6 Principle of ethical buying

The cosmetics company prides itself on using the best possible ingredients. They explain ethical buying as sourcing the materials needed in the factory in a way that has positive impacts on the world. The ethical buying team tries to find ingredients from locals, but sometimes it is impossible, so they have to travel the world to find the best suppliers. On these journeys, the team members want to make sure that to process is ethical from the beginning to the end – from the harvest to processing. To have certainty about the material,

they buy straight from the farmers. Only that way they can see how it was cultivated,



Figure 25 Ethical buying; (Lush Fresh Handmade Cosmetics, 2021).

harvested, mined, and processed. Lush stands the opinion that every ingredient bought should have a positive repercussion on the harvested community. Hence, the buyers create a close relationship with producers by helping preserve sustainable production and the right conditions for workers (Lush, 2021).

They also make sure the suppliers do not abuse child labor. They are convinced the child should not work earlier than the completion of compulsory schooling (Lush, 2021).

5.3.7 100% vegetarian

Another principle Lush stands for is hundred percent vegetarian products and more than 80 percent vegan products. In cosmetics, animal ingredients are often used, but Lush found vegetarian alternatives and has been using them since its beginnings. As an example, Lush mentioned glycerin used in cosmetics. The primary source of glycerin is animal fat, but Lush uses glycerin from rapeseed oils (Lush, 2021).



Figure 26 100% vegetarian; (Lush Fresh Handmade Cosmetics, 2021).

Some of the products are not vegan but "only" vegetarian because they use ingredients like honey or yogurts. The designation of vegan products is visible on the label of the product for customer's easier picking. The reason for using a vegetarian and vegan ingredient is that Lush does not support cruelty to animals (Lush, 2021).

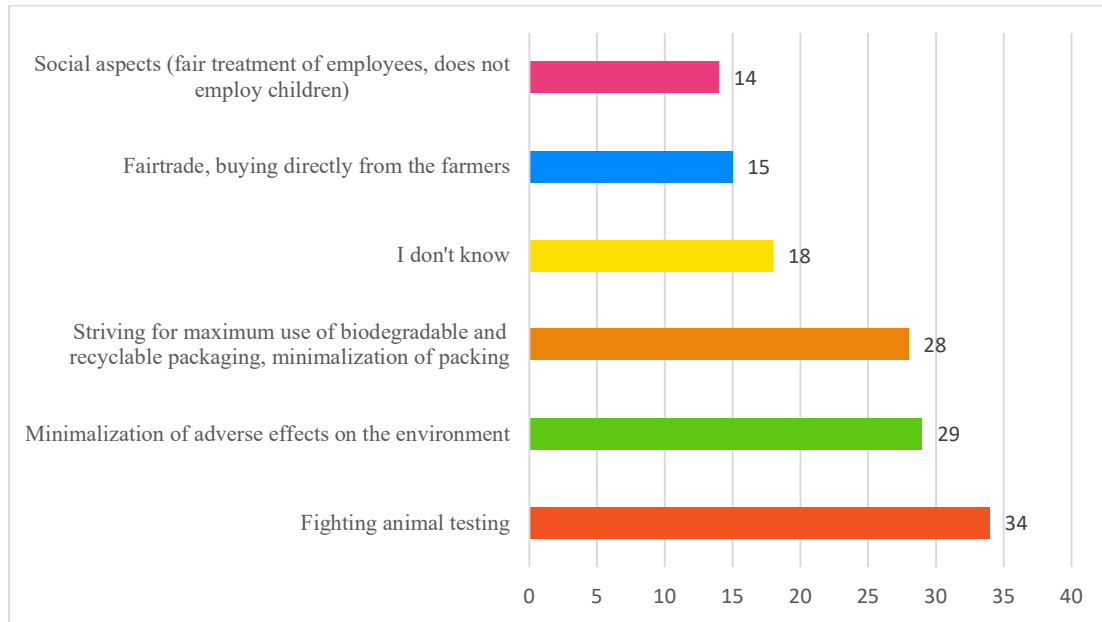


Figure 27 Do you know what other issues Lush is dealing with?

I wanted to find out about which of Lush's principles the respondents know. My tip was that most of them would know about fighting animal testing, the freshness of ingredients, and naked products because these three mentioned principles are probably the most visible ones.

As I supposed, the first place with 34 responses took fighting animal testing. The second most frequent answer with 29 answers was the minimalization of adverse effects on the environment. 28 respondents claimed they know about Lush striving for maximum use of biodegradable and recyclable packaging or minimalization of packaging. Some of the respondents admitted they do not really know about Lush's values, counted 18 (13%) of the answers. From this graph, I found out that only 15 respondents know about buying directly from suppliers, which did not surprise me because it may be harder to find out about. On the last place ended the answer relating to the social aspect, where I stated child labor as an example. Even here, I was not surprised that only 14 respondents chose this answer because it may also be hard to find about this principle if the consumer does not search for it.

6 Conclusion

discussed themes. More companies are starting to pay attention to ethics and CSR, and thanks to that, society has improved over the last decades. Several decades back the discrimination, harassment, and unequal rights in the workplace were much more common than it is nowadays. This changed thanks to the requirement of society to pay more attention to ethics in business. Organizations should be responsible for their effects on the external environment and should try to minimize the negative impacts.

Ethical behavior can be explained as morally "right" and unethical as morally "wrong." An essential role here plays the factor where the organization exists.

CSR is divided into the triple bottom line, and the areas are economic, social, and environmental. Every company should focus on all of the three mentioned areas. The main goal of business is profit. But the way of gaining it is critical and should be ethical.

The most exciting part of this thesis for me was the survey. I was pleasantly surprised by the answers of the respondents. In every question concerning companies' unethical behavior, the vast majority of respondents chose an answer corresponding to a change of attitude towards the company. From this, we can say one of the reasons organizations should behave ethically is the interest in retaining customers.

As an example of an ethical company, I mentioned cosmetics company Lush. Lush stands for six main ethical principles from its beginnings. The last three questions of my survey were dedicated to the values they stand for. More than half of the respondents claimed they have been to Lush at least once. From the graphs, we can claim that people choose Lush because of the principles and values.

My opinion is that every company should be responsible for its behavior to live in a better world. The change caused by business ethics is enormous if we look several decades back. And if we do not want to go back to where it was, we should not stop paying attention to ethics and CSR. It should be in every company's interest to behave ethically because, as it turned out of the survey, people care about the company's ethics. So, if the main reason for

ethical behavior is not to improve society, companies should focus on ethics in their own interest to gain profit and not lose customers.

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8 Appendix

List of Supplements

No 1 Survey Business Ethics, CSR, Lush

No 2 Survey Etika v podnikání

Business Ethics, CSR, LUSH

1 Gender

Question instructions: *Select one answer*

- Male Female

2 Age

Question instructions: *Select one answer*

- Up to 19 years 20-29 years 30-39 years 40-49 years 50-59 years 60 years and more

3 Highest education level

Question instructions: *Select one answer*

- Without education Primary education High school Higher education

4 Income category (monthly net income in CZK)

Question instructions: *Select one answer*

- Up to 10 thousand 11-20 thousand 21-30 thousand 31-40 thousand 41-50 thousand
 51-60 thousand 60 thousand and more

5 Which of the following ethical criteria influence your decisions when purchasing products or services?

Question instructions: *Select one or more answers*

- Fairtrade (fair prices to producers) Ecology (environmental impacts, packing management..) Treatment of the animal (animal testing..) Social aspect (treatment of employees, child labor,..)

6 If it turns out that children worked on producing a product of your favorite brand (e.g., a fashion company), how would you proceed?

Question instructions: *Select one answer*

- Nowise. like the brand, so I will continue to shop there I will keep purchases from a given brand to a minimum Immediately stop shopping there and look for an alternative

7 From a reliable source, you learned about the mistreatment of employees in your favorite company (e.g., a restaurant). How will you react?

Question instructions: *Select one answer*

- I will stop going/ shopping there I won't stop going / shopping there, even though I disagree with it It doesn't concern me at all

8 What is your opinion on the abuse of bribes by companies as a tool to gain an advantage over the competition?

Question instructions: *Select one answer*

- It bothers me, but it happens everywhere, so I don't deal with it much It bothers me a lot, and it is a reason to change my behavior towards the company I do not care

9 Have you ever heard of the zero-waste lifestyle and stores that sell completely without packaging material?

Question instructions: *Select one answer*

- No, I have not I have heard about it, but I only have an idea of what it is about I know this well, and sometimes shop in these stores I explicitly look for these stores

10 Do you take into account the treatment of farm animals when purchasing animal products?

Question instructions: *Select one answer*

- I do not buy animal products No, the price is decisive for me Yes, for some selected products (e.g., eggs) Yes exclusively

11 Do you know if the cosmetics or drugstore you use have not been tested on animals?

Question instructions: *Select one answer*

- Yes, I know all my products I am not indifferent to this issue, but I do not really know I do not care at all. I buy according to other criteria

12 Which of the following options are you willing to pay a higher price for?

Question instructions: *Select one or more answers*

- Fairtrade
 Organic food
 Environmental sustainability (ecological production, ecological or zero packagings)
 Better living conditions for farm animals
- Support for local producers
 None of these, the price is the main criterium for me

13 Which of the following issues would lead you to change product or service?

Question instructions: *Select one or more answers*

- Animal testing
 Discrimination
 Child labor
 Reckless use of natural resources
 Probably none of these

14 Do you know the Lush brand?

Question instructions: *Select one answer*

- Yes, but I have never shopped there
 Yes, I have shopped there once or twice
 Yes, I shop there regularly
 No, I have never heard about Lush

15 If you don't know Lush or have never shopped there, please skip the following questions. Why did you choose this brand for your purchase?

Question instructions: *Select one or more answers*

- I like the products
 I received a recommendation or saw an ad
 Because it is 100% vegetarian cosmetics and is not tested on animals
 Because the products are from fresh ingredients and handmade
- Because Lush uses mainly natural ingredients and offers self-preservative products
 I was fascinated by the precise composition of the products and the color separation of natural raw materials
 Because Lush also offers packages free products
 I like their approach (I know who made my product)
- Others...

16 Do you know what other issues Lush is dealing with?

Question instructions: *Select one or more answers*

- | | | | |
|---|---|--|---|
| <input type="checkbox"/> Fighting animal testing | <input type="checkbox"/> Fairtrade,
buying directly
from the
farmers | <input type="checkbox"/> Striving for maximum use of
biodegradable and recyclable
packaging, minimalization of packing | <input type="checkbox"/> Minimalization of
adverse effects on the
environment |
| <input type="checkbox"/> Social aspects (fair
treatment of employees,
does not employ children) | <input type="checkbox"/> - I do not know | | |

Etika v podnikání

1 Pohlaví

Nápověda k otázce: *Vyberte jednu odpověď*

- Muž Žena

2 Věková kategorie

Nápověda k otázce: *Vyberte jednu odpověď*

- Do 19 let 20-29 let 30-39 let 40-49 let 50-59 let 60 let a více

3 Nejvyšší dosažené vzdělání

Nápověda k otázce: *Vyberte jednu odpověď*

- Bez vzdělání Základní Středoškolské Vysokoškolské

4 Příjmová kategorie (čistý měsíční příjem v Kč)

Nápověda k otázce: *Vyberte jednu odpověď*

- Do 10 tis. 11-20 tis. 21-30 tis. 31-40 tis. 41-50 tis. 51-60 tis. 60 tis. a více

5 Která z následujících etických kritérií mají vliv na vaše rozhodování při nákupu výrobků či služeb?

Nápověda k otázce: *Vyberte jednu nebo více odpovědí*

- | | | | |
|--|---|---|--|
| <input type="checkbox"/> Fair trade ("spravedlivé ceny" producentům) | <input type="checkbox"/> Ekologické hledisko (např. dopady na životní prostředí, obalové hospodářství...) | <input type="checkbox"/> Zacházení se zvířaty (např. blahobyt zvířat, testování na zvířatech) | <input type="checkbox"/> Sociální aspekt (např. způsob zacházení se zaměstnanci, problematika dětské práce...) |
|--|---|---|--|

6 Pokud by vyšlo najevo, že na výrobě produktu vaší oblíbené značky pracovaly děti (např. módní společnost) jak byste postupovali?

Nápověda k otázce: *Vyberte jednu odpověď*

- Nijak, značku mám rád/a a budu ji nadále kupovat Omezím nákupy u dané značky na minimum Okamžitě přestávám danou značku kupovat a hledám alternativu

7 Ze spolehlivého zdroje jste se dozvěděli o špatném zacházení se zaměstnanci ve vaší oblíbené firmě (např. restaurace), jak zareagujete?

Nápověda k otázce: *Vyberte jednu odpověď*

- Přestanu tam chodit/nakupovat od nich
- Nepřestanu tam chodit ani u nich nakupovat, přestože s tím nesouhlasím
- Nijak se mě to netýká

8 Jaký je váš názor na zneužívání úplatků společnostmi jako nástroje pro zvýhodnění oproti konkurenci?

Nápověda k otázce: *Vyberte jednu odpověď*

- Vadí mi to, ale děje se to všude, tak to moc neřeším
- Vadí mi to hodně a je to pro mě důvod pro změnu chování vůči dané společnosti
- Nezájímám se o to

9 Slyšel/a jste někdy o životním stylu zero waste (nulový odpad) a obchodech, které prodávají zcela bez obalového materiálu?

Nápověda k otázce: *Vyberte jednu odpověď*

- Neslyšel/a
- Slyšel/a, ale mám jen představu, o co jde
- Dobře znám, občas takto nakoupím
- Tyto obchody vysloveně vyhledávám

10 Zohledňujete při nákupu živočišných produktů zacházení s chovnými zvířaty?

Nápověda k otázce: *Vyberte jednu odpověď*

- Ne, živočišné výrobky nekupuji
- Ne, cena je pro mne rozhodující
- Ano u některých vybraných produktů (např. vajíčka)
- Ano výhradně

11 Víte, jestli nebyla kosmetika či drogerie, kterou používáte, testována na zvířatech?

Nápověda k otázce: *Vyberte jednu odpověď*

- Ano, všechny své produkty znám
- Tato problematika mi není lhostejná, ale vlastně nevím
- Vůbec to neřeším, nakupuji podle jiných kritérií

12 Za které z následujících možností jste ochotni zaplatit vyšší cenu?

Nápověda k otázce: *Vyberte jednu nebo více odpovědí*

- | | | | |
|--|---|--|--|
| <input type="checkbox"/> Fair trade
("spravedlivé ceny"
pro producentům) | <input type="checkbox"/> Bio potraviny | <input type="checkbox"/> Udržitelnost životního prostředí
(ekologická výroba, ekologické nebo
žádné obaly) | <input type="checkbox"/> Lepší životní
podmínky pro
chovná zvířata |
| <input type="checkbox"/> Podpora lokálních
producentů | <input type="checkbox"/> Nic z výše uvedených,
cena je pro mne
určující | | |

13 Která z následujících problematik by u vás vedla ke změně výrobku nebo služby?

Nápověda k otázce: *Vyberte jednu nebo více odpovědí*

- Testování na zvířatech Diskriminace Dětská práce Nešetrné využívání přírodních zdrojů Asi žádná

14 Znáte značku Lush?

Nápověda k otázce: *Vyberte jednu odpověď*

- Ano, ale nikdy jsem tam
nenakupoval/a Ano, jednou či dvakrát jsem
tam nakupoval/a Ano, nakupuji tam celkem
pravidelně Ne, nikdy jsem o tom
neslyšel/a

15 Pokud Lush neznáte, nebo jste tam nikdy nenakupovali, následující otázky prosím přeskočte. Proč jste si ke svému nákupu vybrali právě tuto značku?

Nápověda k otázce: *Vyberte jednu nebo více odpovědí*

- | | | | |
|--|--|---|---|
| <input type="checkbox"/> Líbí se mi její výrobky | <input type="checkbox"/> Dostal/a jsem doporučení,
nebo jsem viděl/a reklamu | <input type="checkbox"/> Protože se jedná o 100%
vegetariánskou kosmetiku,
která není testována na
zvířatech | <input type="checkbox"/> Kvůli tomu, že je její
kosmetika čerstvá a
ručně vyráběná |
| <input type="checkbox"/> Protože používá především
přírodní ingredience a nabízí
samo-konzervační produkty | <input type="checkbox"/> Zaujalo mě přehledné
složení výrobků a barevné
oddělení přírodních
surovin | <input type="checkbox"/> Protože nabízí také
bezobalovou kosmetiku | <input type="checkbox"/> Líbí se mi její osobní
přístup (vím, kdo
můj produkt
vyrobil) |
| <input type="checkbox"/> Jiné... <input type="text"/> | | | |

16 Věděli byste, jakou další problematikou se Lush zabývá?

Nápověda k otázce: *Vyberte jednu nebo více odpovědí*

- | | | | |
|---|--|---|---|
| <input type="checkbox"/> Aktivní boj proti testování na zvířatech | <input type="checkbox"/> Fair trade, nakupování přímo od výrobců | <input type="checkbox"/> Snaha o maximální využití biologicky rozložitelných a recyklovatelných obalů, minimalizace obalů | <input type="checkbox"/> Minimalizace negativních dopadů na životní prostředí |
| <input type="checkbox"/> Sociální aspekty (nezaměstnávání dětí, férový přístup k zaměstnancům...) | <input type="checkbox"/> Nevím | | |