



UMANIUS

Corporate Humanism



9

BUSINESS ETHICS

September 2025

Contents

	01. Conceptual Framework	3
	02. Key Data	9
	03. The Role of Business	12
	04. Purpose-Driven Narratives	14
	05. Inspirational Quotes	16
	06. References	18
	07. Umanius Editorial Team	21

UMANIUS is the journal of the Auren Foundation, which, as part of its founding mission, succinctly addresses topics related to corporate humanism. Its aim is to present, propose means of implementation, disseminate, and encourage the values advocated by civic humanism within private and public enterprises and organizations.

01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 9 - BUSINESS ETHICS

September 2025

3

01 Conceptual Framework

Business Ethics



UMANIUS
Corporate Humanism

No 9 - BUSINESS ETHICS - September 2025



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 9 - BUSINESS ETHICS

September 2025

ETHICS AND MORALITY, VALUES AND PRINCIPLES, CULTURE

It is essential to clarify the concepts of ethics, morality, values, principles, culture and habits in order to translate them appropriately into the business context. Ethics, based on reason, examines whether human behaviour is right or wrong, focusing on notions such as good, virtue, duty and happiness. Morality, in contrast, is based on social customs and centres on the set of principles guiding conduct within a specific community, enabling individuals to discern right from wrong within a particular social context.

While ethics is rational and inherently tolerant, morality tends to be more rigid, shaped by social convention. Ethics arises from individual reflection, which may or may not align with socially shared moral standards. Certain moral principles are passed down across generations within specific groups, forming the basis of societal norms. Culture, in turn, encodes these morals sociologically into a shared system of norms, symbols, myths and behaviours, serving as a reference framework that shapes collective identity.

However, migration, globalisation and alternative movements have led to the (at times uneasy) co-existence of multiple cultures within single societies. Tolerance, as an ethical value, becomes a collective challenge when transforming into a shared moral principle across co-existing cultures.

Ethics deliberates on the principles underpinning morality, based on human dignity. It focuses on specific life circumstances from which to derive appropriate moral conduct. Values, within the ethical domain, become internalised as principles in the moral realm, enduring and rarely questioned once assimilated into personal conscience.

Historically, economics was closely aligned with ethics. Ancient philosophers such as Aristotle addressed economic matters through the lens of justice and morality, contemplating the appropriate use of resources and fairness in economic exchange. For centuries, economics evolved within philosophical discourse until, in the 18th century, thinkers such as Adam Smith began establishing it as a different discipline. Nonetheless, ethics and economics remain intertwined, as economic decisions invariably have an impact on social welfare. Ethics should affect economic policy and market behaviour, ensuring fairness, justice and accountability. A system devoid of ethical oversight invites inequality and corruption.

As integral components of economic systems, companies must base their policies on a respect for human rights and environmental stewardship. Within this context, ethics plays a critical role. Business ethics refers to the set of values and principles behind corporate behaviour and decision-making in relation to stakeholders. Core elements include responsibility, transparency, fairness, and respect, striving not only for economic success but also for social and environmental well-being.



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 9 - BUSINESS ETHICS

September 2025

CIVIC ETHICS

In pluralistic societies, multiple moral perspectives co-exist. Their peaceful cohabitation depends on the collective acceptance of a minimal shared value system (referred to as civic ethics) representing a common intersection of the various moral codes present. Civic ethics embodies the shared values all moral traditions can respect and uphold, facilitating pluralistic co-existence.

Such civic values are marked by their capacity for universal application:

- » Liberty, understood as moral autonomy (freedom to choose provided others are not harmed) and political autonomy (active participation in the civic life of a community).
- » Equality, defined as equal opportunities to attain basic material conditions and access to the social and cultural means necessary for a decent life.
- » Solidarity, understood as supporting the vulnerable to achieve maximum independence and development.
- » Active Respect – mere tolerance may lead to indifference, whereas active respect fosters empathy and appreciation for diversity.
- » Dialogue over Violence, as the most constructive means of navigating co-existence in plural societies.

Ethics discusses moral principles based on human dignity. It focuses on specific life scenarios in order to extract appropriate moral behaviours. The repetition of decisions aligned with ethical values and derived moral principles cultivates habitual ethical conduct.

In Romanesque art, depictions of the Apocalypse served to instil the moral teachings of the time: virtues, vices and the punishments awaiting those who strayed from accepted norms.



Title of the work: Le tympan de l'église abbatiale Sainte-Foy de Conques
This building is listed as a historical monument in France. It is registered in the Mérimée database, managed by the French Ministry of Culture, under reference PA00093999.
Source: Wikipedia
Author: Titanet – Own work, photograph taken on 14 August 2011
Uploaded: 16 September 2011
Available under licence: This is a photographic reproduction available under the Creative Commons licence CC BY-SA 3.0. <https://creativecommons.org/licenses/by-sa/3.0/legalcode>



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 9 - BUSINESS ETHICS

September 2025

Ethics is a foundational element of corporate culture and a transversal policy critical to shaping and guiding behaviour. Effective ethical management requires attention to several key areas:

1. Clear Definition of Values and Mission

A company must express its core values and overarching purpose beyond profit: a commitment to society, human rights, sustainability, etc.

2. Corporate Culture Aligned with Ethical Values

It is vital to have a culture that acknowledges and rewards ethical behaviour while actively correcting actions that undermine it.

3. Exemplary Ethical Leadership

Leaders must embody ethical standards, acting with integrity and consistency and fostering an environment of trust and accountability.

4. Integration of Ethics into Decision-Making

Corporate decisions must reflect consideration for all stakeholders, assessing the ethical consequences of strategic actions.

5. Systematisation of Ethical Management

Mechanisms such as codes of conduct, reporting channels, ongoing ethics training and value-aligned assessment systems are essential.

6. Stakeholder Dialogue

Ethical business practice involves actively listening to employees, customers, suppliers, partners and communities and making decisions that take their legitimate interests into account.



7. Consistency Between Rhetoric and Action

Ethical conduct is evidenced through daily practice, not just aspirational declarations.

8. Ethical Risk Management

Companies should identify ethical dilemmas or high-risk areas and proactively develop appropriate responses.

9. Evaluation and Incentives

Ethics should form part of performance evaluations, and companies should avoid rewarding behaviour that is economically effective but ethically questionable.

10. Continuous Education

Ethics education and decision-making skills should be integrated throughout all organisational levels to reinforce corporate values and responsible behaviour.



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

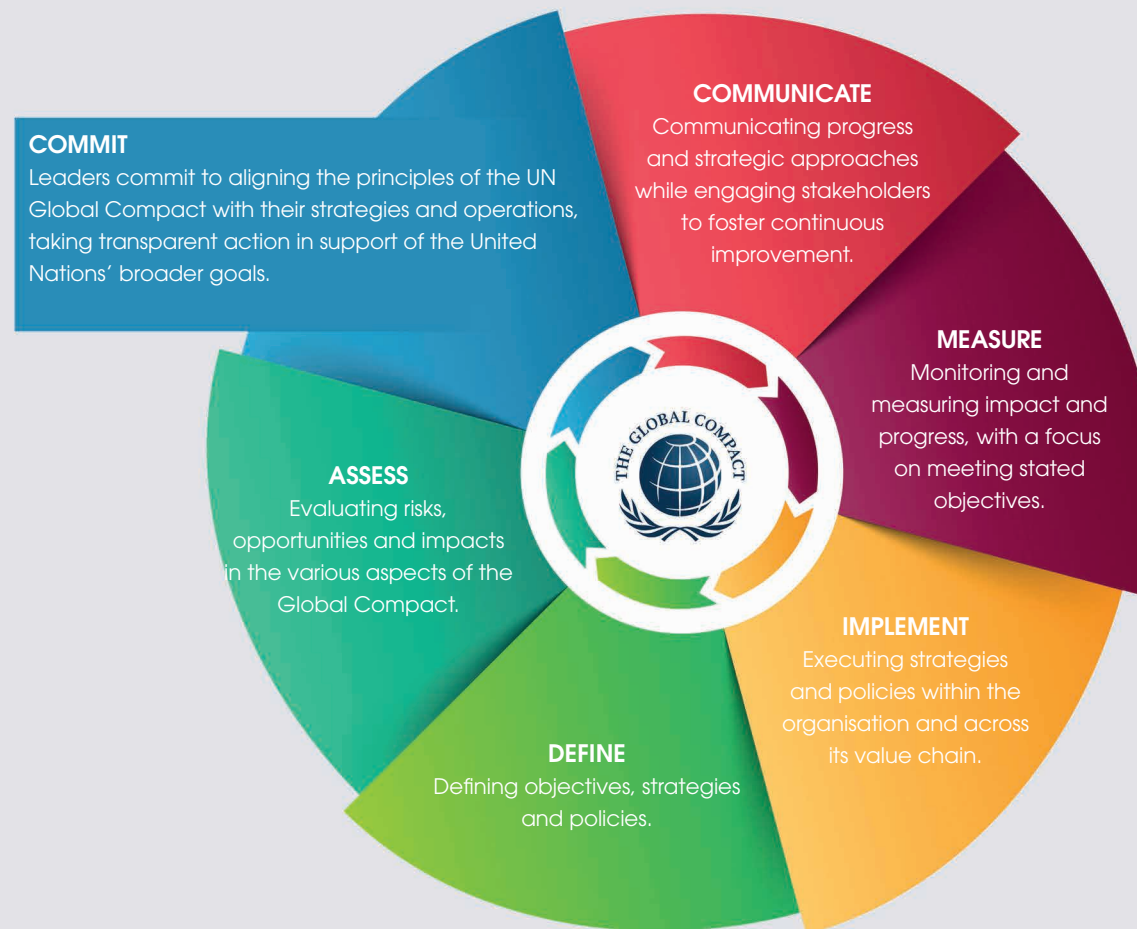
No 9 - BUSINESS ETHICS

September 2025

The term Business Ethics originated in the United States in the 1970s and spread to Europe and Japan in the 1980s. However, its moral interpretation has varied across regions due to differing socio-political and economic contexts: what is deemed acceptable in one setting might not be in another.

As a discipline, business ethics examines the moral aspects of corporate performance and its impact on society. In 2000, the field gained renewed global alignment through the United Nations Global Compact and its ten universally recognised principles. Today, the Sustainable Development Goals serve as a strategic roadmap for its implementation.

The UN Global Compact Management Model proposes a virtuous cycle for embedding ethics into corporate practice.





DEONTOLOGY, BUSINESS ETHICS AND CODES OF CONDUCT

Deontology is a branch of ethics concerned with the duties and moral principles that govern a profession or business sector. It is based on standards that set out what is right or wrong in the exercise of a given economic activity, irrespective of outcomes. This approach is rooted in the observance of rules and obligations intrinsic to each professional domain.

Examples include Deontological Codes regulating the practices of auditors, lawyers, doctors and journalists, as well as sector-specific codes within banking, education or advertising. These codes typically enshrine principles such as responsibility, transparency and the safeguarding of individual rights.

In contrast, Business Ethics addresses the values and moral principles behind corporate governance and its relationships with the various stakeholders. Rather than profession-specific rules, it is based on broader values such as fairness, sustainability and integrity in business decision-making.

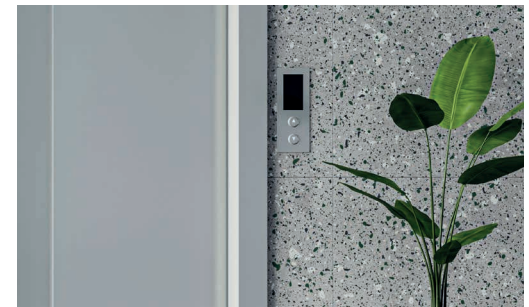
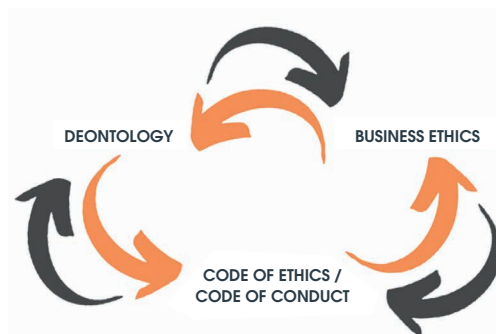
The key distinction lies in their scope: deontology is applied specifically to particular professions or sectors and outlines defined obligations, while business ethics reflects a universal

set of values and principles affecting corporate behaviour and decision-making.

A humanistic enterprise should adhere to the deontological code relevant to its field and, in line with this, develop and embed a code of ethics into its policies, strategies, and operational processes. This integration through appropriate procedures and practices ensures that the code of ethics becomes a fundamental component of corporate culture.

Its effective dissemination across all organisational levels not only mitigates any undesirable conduct but also enhances relationships with stakeholders. Moreover, as an integral part of corporate identity, it reinforces the company's perceived image and reputation.

Establishing an Ethics Committee (potentially within a broader Conduct Committee) is recommended in order to ensure compliance with corporate principles and norms. Such a body can foster continual improvement in efficacy and efficiency through the planning and implementation of monitoring, measurement, analysis and enhancement processes.



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 9 - BUSINESS ETHICS

September 2025

9

02

Key Data



UMANIUS
Corporate Humanism

No 9 - BUSINESS ETHICS - September 2025





The State of Diversity, Equity and Inclusion Strategies

Adecco Foundation – 2025 Report

In response to a growing climate of societal polarisation, the Adecco Foundation identifies the most effective course of action for companies in managing Diversity, Equity and Inclusion (DE&I).

According to the report:

- » 36.9% of companies with a structured DE&I plan believe they are in the integration phase, where the strategy is well-established and embedded in the company's DNA.
- » 28.3% are in the management phase, supported by a multidisciplinary team working with stakeholders on DE&I strategies.
- » 21.7% identify themselves as being in a cultural transformation phase.
- » 10.9% are still in the initiation phase.

Corruption Perceptions Index (CPI) 2024

Transparency International

Between 2012 and 2024, 32 countries improved their transparency ratings, while 47 (including the United States, New Zealand, and Russia) worsened. Another 101 countries showed no significant



32

COUNTRIES THAT
HAVE IMPROVED

47



COUNTRIES THAT
HAVE WORSENER

Transparency International's Corruption
Perceptions Index (CPI)

change.

The CPI is scored from 0 (highly corrupt) to 100 (very clean).

<https://www.transparency.org/en/news/cpi-2024-highlights-insights-corruption-climate-crisis> 

By Region:

- » Western Europe continues to lead in integrity, with Denmark (90), Finland (88) and Sweden (80) achieving the top scores.
- » Africa faces significant challenges, with South Sudan (13) and Somalia (12) at the bottom.
- » Asia presents wide disparities: Singapore (84) ranks among the best, while Afghanistan (16) remains critically low.
- » Latin America shows low scores overall, with Uruguay (76) at the top and Venezuela (14) at the bottom.
- » Oceania performs well, led by New Zealand (83) and Australia (77).

El Índice de Percepción de la Corrupción (IPC) va de 0 a 100, donde 0 representa corrupción extrema y 100 indica un nivel muy bajo de corrupción.

Europe:

- » Spain fell from 14th to 16th place among the 27 EU member states.
- » The best performers include Denmark (90), Finland (88) and Norway (81).
- » The worst performers are Hungary (42), Romania (46) and Bulgaria (45).
- » Several democracies have seen a decline in scores, including Sweden (82), the Netherlands (79) and the United Kingdom (71) - the latter reaching its lowest score since 2012.



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 9 - BUSINESS ETHICS

September 2025

Spain:

- » Spain scored 56/100, placing it 46th out of 180 globally.
- » Within the EU, Spain has been overtaken by Latvia (59) and Slovenia (60) and now shares its score with Cyprus and the Czech Republic.
- » The decline is attributed to stagnation in anti-corruption reforms, the dismantling of autonomous oversight bodies and delays in transposing EU directives.

Transparency International: Additional Reports

Beyond the CPI, Transparency International publishes the following:

- » Global Corruption Barometer – Public perceptions and experiences of corruption.
- » Bribe Payers Index (BPI) – Likelihood of multinational companies engaging in bribery abroad.
- » Exporting Corruption – Tracks enforcement of the OECD Anti-Bribery Convention.
- » Integrity Watch – Analysing lobbying transparency, conflicts of interest and access to public information.
- » Sector-specific reports – Examining transparency in public procurement, real estate, sports governance and public administration.

Forética - January 2025 Data

SGE 21 Certified Organisations in Spain 

As of January 2025, 180 organisations in Spain are certified under the SGE 21 standard. By sector:

- » Services: 98 companies (54.44%)
- » Construction: 15 companies (8.33%)

- » Cleaning: 14 companies (7.78%)
- » Transport: 12 companies (6.67%)
- » Funeral Services: 11 companies (6.11%)
- » Olive Oil Sector: 6 companies (3.33%)
- » Pharmaceutical: 5 companies (2.78%)
- » Water Cycle Management: 3 companies (1.67%)
- » Security: 5 companies (2.78%)
- » Other sectors (e.g., food, distribution, healthcare, metallurgy): 11 companies (6.11%)



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 9 - BUSINESS ETHICS

September 2025

12

03

The Role of Business



UMANIUS
Corporate Humanism

No 9 - BUSINESS ETHICS - September 2025





- » **Establishing an Ethics Committee** – potentially integrated within the company's Code of Conduct Committee – to serve as a key organisational body tasked with overseeing and ensuring compliance with ethical principles, corporate values and internal regulations, in line with best practices in governance and social responsibility. The ultimate aim of an Ethics Committee is to cultivate a transparent working environment aligned with the company's core values.
- **Committee Composition:** Typically consists of 3 to 7 members, depending on the size and complexity of the organisation.
 - **Diversity:** It is essential to include representatives from various departments (e.g. legal, human resources, operations) to ensure a comprehensive perspective, alongside members with expertise in business ethics, regulatory compliance and corporate governance.
 - **Independence:** The inclusion of at least one external member can provide impartiality and objectivity.
 - **Term Duration:** A fixed term of office (for instance, two to three years) should be defined, with the possibility of renewal.

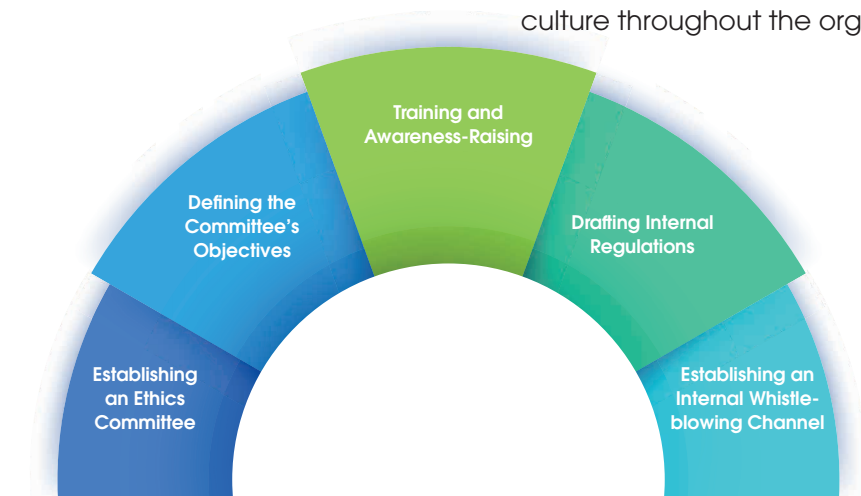
» **Defining the Committee's Objectiv:**

- To develop and disseminate the company's ethical principles, either through a dedicated Code of Ethics or incorporated into a broader Code of Conduct.
- To promote ethical behaviour at all levels of the organisation.
- To ensure adherence to the Code of Ethics and internal policies.
- To manage potential ethical conflicts and provide guidance and recommendations.
- To oversee the implementation of policies and assess their alignment with corporate values.

» **Drafting Internal Regulations.** The Committee should establish its own procedural rules to guide its operations.

» **Establishing an Internal Whistle-blowing Channel.** Implementing a secure and confidential system through which employees can report unethical behaviour. Introducing periodic evaluation mechanisms to measure the Committee's effectiveness and impact.

» **Training and Awareness-Raising.** Ongoing training and sensitisation initiatives are key to embedding an ethical culture throughout the organisation.



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 9 - BUSINESS ETHICS

September 2025

14

04

Purpose-Driven Narratives

The Dilemma at Futurtecnica



UMANIUS
Corporate Humanism

No 9 - BUSINESS ETHICS - September 2025



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 9 - BUSINESS ETHICS

September 2025

In a region known for its dynamic flourishing business ecosystem, two technology companies stood out: Futurtecnia and Quicktecnia. Both were engaged in intense competition to develop cutting-edge smart devices capable of transforming the experience of wheelchair users with spinal cord injuries.

Futurtecnia, renowned for its innovation-driven approach, faced an ethical dilemma that tested its founding values. The company was in the final stages of developing an advanced voice recognition device. At a recent medical congress on trauma care, representatives from Futurtecnia and Quicktecnia had exchanged views on how their respective innovations could dramatically improve patient mobility.

Futurtecnia's Board of Directors convened to strategise its market launch. Some executives argued that releasing their product ahead of Quicktecnia's would offer a strategic advantage, allowing them to secure a dominant market share.

In contrast, Marina Gómez, Marketing Director at Futurtecnia, along with other board members, advocated for a different path. They proposed sharing their technological breakthrough with other market players, underscoring Futurtecnia's longstanding commitment to transparency and ethics.

"Our reputation as a principled company is priceless," Marina affirmed. She passionately cited the example of Volvo, which, after patenting the three-point seatbelt, made the innovation freely available rather than monopolising it – a decision that saved countless lives and greatly enhanced the company's sustainability credentials.

She also mentioned the case of Dr Manuel Elkin Patarroyo, who donated the patent rights for his malaria vaccine to the World Health Organization (WHO).



The debate was intense. The product was a key breakthrough, and the market for wheelchairs for patients with spinal cord injuries was highly lucrative. Engineers pointed out that the underlying technology could also have wider applications across other sectors.

Ultimately, Sofía Martínez, Chief Executive Officer of Futurtecnia, stated that it would be unethical to exploit knowledge shared in professional forums, particularly when it could significantly benefit patients.

The decision entailed a risk, but it proved to be transformative. Although Quicktecnia managed to launch their product shortly thereafter, Futurtecnia gained immense recognition not only for its technological innovation but also for its ethical leadership.

This episode became a defining moment in Futurtecnia's history, proving that even within a fiercely competitive business environment, ethics can serve as a strategic advantage. Despite the strong temptation to secure a short-term win, Marina and her colleagues demonstrated that acting with integrity not only safeguards a company's reputation but also builds trust and long-term loyalty.



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 9 - BUSINESS ETHICS

September 2025

16

05

Inspirational Quotes



UMANIUS
Corporate Humanism

No 9 - BUSINESS ETHICS - September 2025



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 9 - BUSINESS ETHICS

September 2025

"Ethics is knowing the difference between what you have a right to do and what is right to do."

POTTER STEWART, JUSTICE OF THE U.S. SUPREME COURT

"Act in such a way that you treat humanity, whether in your own person or in the person of any other, never merely as a means, but always at the same time as an end."

IMMANUEL KANT, PHILOSOPHER

"Man is the measure of all things."

PROTAGORAS

"Moral virtue is the result of habit."

ARISTOTLE, PHILOSOPHER

"Integrity is doing the right thing, even when no one is watching."

C. S. LEWIS, PHILOSOPHER AND AUTHOR

"Business ethics is not an accessory – it is the cornerstone of a sustainable enterprise."

JOHN ELKINGTON, AUTHOR AND CREATOR OF THE TRIPLE BOTTOM LINE CONCEPT

"Businesses without principles are businesses without a future."

PATRICK DIXON, AUTHOR, CONSULTANT AND PHILANTHROPIST

"Doing the right thing yields greater long-term value than merely opting for short-term convenience."

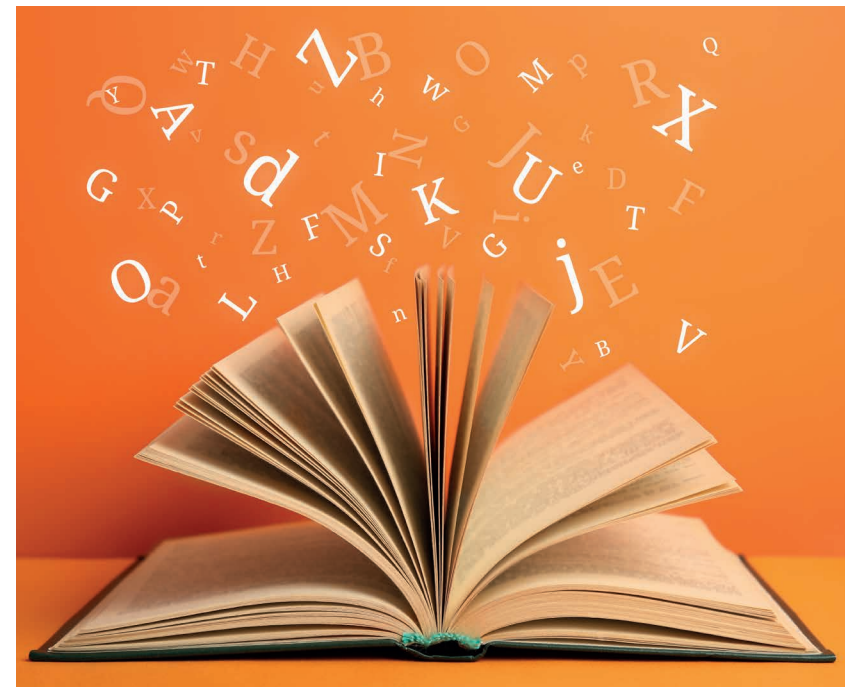
HOWARD SCHULTZ, FORMER CEO OF STARBUCKS

"Trust is earned in drops but lost in buckets."

JEAN-PAUL AGON, CEO OF L'ORÉAL

"A brand is a promise. Ethics is what ensures that promise is not broken."

ANONYMOUS



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 9 - BUSINESS ETHICS

September 2025

18

06

References

Bibliography

Websites

Videos



UMANIUS
Corporate Humanism

No 9 - BUSINESS ETHICS - September 2025





Bibliography

- Cases in Leadership, Ethics, and Organisational Integrity: A Strategic Perspective. Lynn S. Paine. McGraw-Hill.
- La empresa, una comunidad de personas: Cultura empresarial para un tiempo nuevo. Antonio Argandoña. Plataforma Editorial.
- La teoría de los stakeholders. Un puente para el desarrollo práctico de la ética empresarial y de la responsabilidad social corporativa. Elsa González Esteban. Veritas, vol. II, nº 7, 2007.
- Códigos éticos de las empresas españolas: Un análisis de su contenido. Silvia Ayuso, Jordi Garolera. Escola Superior de Comerç Internacional – Universitat Pompeu Fabra. Mango Chair of Corporate Social Responsibility. Working Paper No. 10. July 2011.
- 4 funciones de los comités de ética.
www.responsabilidadsocial.net/4-funciones-de-los-comites-de-etica
- Ética de la Actividad Económica y Empresarial. Ignacio Ferrero Muñoz. Ediciones Universidad de Navarra.
- Ética empresarial y códigos de conducta. José Luis Goñi Sein. Pub. La Ley-Actualidad.
- Ética de la empresa: claves para una nueva cultura empresarial. Adela Cortina Orts. Editorial Trotta, S.A.
- Ética de las profesiones. Raúl González Fabrè. Pub. Desclee de Brouwer S.A.
- ¿Códigos éticos o códigos de conducta básica?. Juan Antonio Lascuraín.
www.almacendederecho.org/codigos-eticos-o-codigos-de-conducta-basica

- Ethics and Excellence. Robert C. Solomon. Oxford University Press.
- *Comparación de Códigos Éticos de Empresas del Ibex 35*. Teresa Sánchez-Asaín Fernández. Faculty of Economics and Business Administration. Universidad Pontificia Comillas. ICAI-ICADE. Madrid, April 2018.
- Business Ethics: A Kantian Perspective. Norman Bowie. Cambridge University Press.
- Ethical Theory and Business. Denis G. Arnold (University of North Carolina, Charlotte), Tom L. Beauchamp (Georgetown University), Norman E. Bowie (University of Minnesota). Cambridge University Press.
- Ética en dirección de empresas. Domènec Melé. Pearson Educación.
- Ethics, the Heart of Leadership. Joanne B. Ciulla. Praeger.

Webs

- IESE Business School
www.iese.edu/es/claustro-investigacion/catedras/etica-empresarial
- Fundación ÉTNOR
www.etnor.org
- UN Business Integrity Hub
<https://businessintegrity.unodc.org/bip/es/business-hub.html>
- United Nations Ethics Office
<https://www.un.org/es/ethics/>

01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 9 - BUSINESS ETHICS

September 2025

Videos

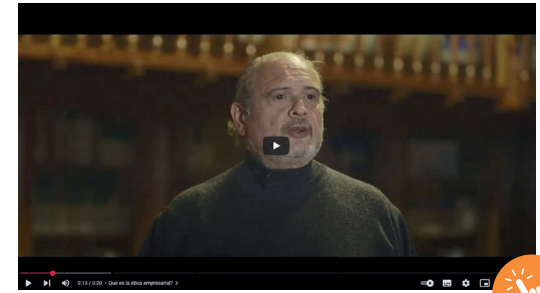
Kantian Ethics – Norman Bowie (Playlist)



Deontology and Professional Ethics – Javier Martínez



What is Business Ethics? – Perú Sasia and Cecilia Martínez



Ethics and Morality – Begoña Arrieta



What is Ethics for? – Adela Cortina



Business Ethics – Antonio Argandoña



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 9 - BUSINESS ETHICS

September 2025

21

07



A Dialogue at the Chair



UMANIUS
Corporate Humanism

No 9 - BUSINESS ETHICS - September 2025



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

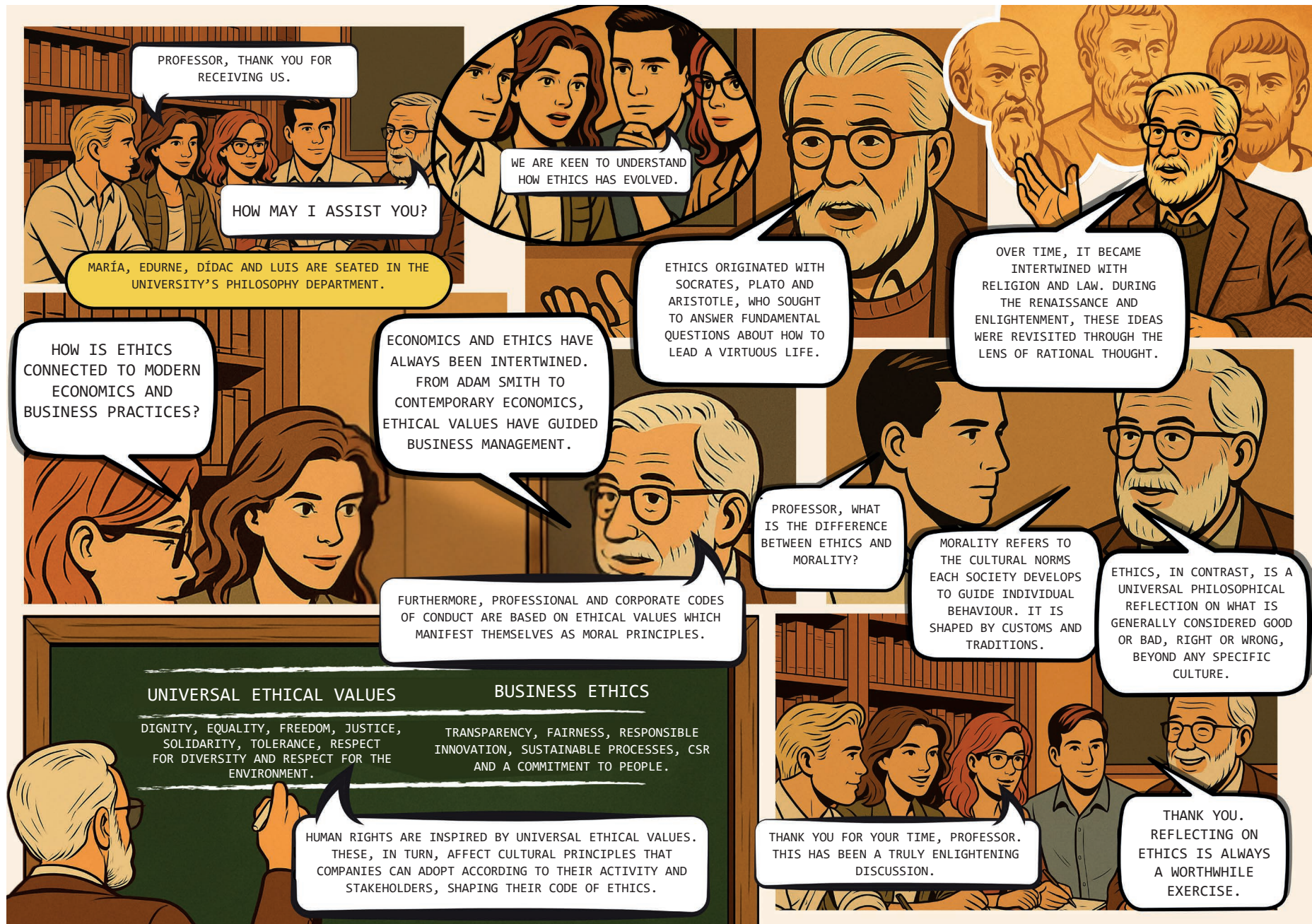
UMANIUS
EDITORIAL TEAM



CONTENTS

No 9 - BUSINESS ETHICS

September 2025





UMANIUS

Corporate Humanism

9

BUSINESS ETHICS

September 2025

© 2025 Fundación Auren – Editorial Rights Reserved

All rights reserved. No part of this publication may be reproduced, in whole or in part, by any mechanical or electronic means, without prior written permission from the publisher.

UMANIUS is published thanks to the generous collaboration of current and former Auren professionals, who voluntarily contributed to the development, design, and layout of the content.

Illustrations for the comic page are by Roberto Catalá Nacher.

For further information: info@fundacionauren.com

