



# Professional Ethics of Marketing and Sale in Iran

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**Abstract:** Professional ethics is one of the modern concepts of management but old in human history. Therefore, a research gap is extremely tangible in this field. The current study, using meta-synthesis, tries to evaluate the whole parts of this concept, especially in Iranian perspective to be a basis for other studies on this field. This study has clearly explored the covert aspects of professional ethics in Iran. It has finally introduced eight variables of accountability and responsibility taking, respecting others, honesty, rule of law, justice and fairness, keeping promise and loyalty, confidentiality, communications, and social responsibility as the major components of professional ethics in Iran and the world.

**Keywords:** Professional Ethics, Ethics, Islamic Ethics, Business Ethics.

## INTRODUCTION

### Problem statement

Professional ethics include a series of values, principles, and norms, dominating the behavior of a particular profession (Chadwick, 2010). Professional ethics consist of general and partial concepts. Generally, any profession is led by general values and rules of ethics and partially, each profession, corresponding its type, requires special ethic responsibilities (Faramarz, 2009; Strike and Ternasky, 1993). The weakness of professional ethics could turn the energy of complex to negative energy and deviate the power of organization from target to other sides. Meeting professional ethics significantly affects the results of organization and increases productivity (Arasteh and Jahed, 2011).

Knowledge of general goodness and badness depends on ethics but the knowledge of professional ethics is the one, familiarizing you with behavioral goodness and badness in your own profession. Following that, it is tried to investigate the whole subject of professional ethics in a structured form.

### Methodology

The method of this study is meta synthetic. Meta synthetic is a kind of qualitative study, investigating the information and findings of other qualitative studies which are related to the subject. Providing a systematic attitude for researchers through combining different qualitative studies, meta synthetic discovers the new main subjects and metaphors and promotes current knowledge with this method. In other words, metal

synthesis is to combine and interpret the main data of previously selected studies (Kamali, 2017). Noblit and Hare have proposed three main phases of choosing studies, combining them and proposing synthetic. In the first phase, the intended studies are identified and related cases to the subject are chosen. In the second phase, it is first determined that how collected data are interrelated. Then the studies of a comprehensive approach to each other are translated. Moreover, the similarities and differences of each one are shown and finally, extracted in a new framework that not only show the main concept and individual interpretation but also explain a comprehensive subject. In the third step, the new metaphors which are discovered framework are proposed with complete shape and notes (Noblit, Hare et al, 1988).

Analyzing and combining conducted researches, this study is sought to obtain a full and comprehensive collection of professional ethics. Documenting more than 70 national and international papers, the current study could explain professional ethics completely.

### **Ethics**

The meaning of ethics and corresponding subjects have challenged many different scholars and scientists. Various theories about ethical action and its criterion may be one of the most important subjects, starting from initial stages of philosophy and continues up to now (Banitaba, 2010).

Ethics is the plural form of ethic which means human power and nature, perceived only by insight. Kholgh (ethic) has been considered on the contrary of Khalgh (people), perceived by the eye (Isfahani, 1984). According to "Ragheb" in the book "Mofradat", these terms refer to one origin (Motlagh, Aghazadeh et al, 2012).

Ethics can be also defined by its effects. An action by human sometimes does not continue but when it is repeated (for example, not generosity for people) an internal and intrinsic root of his soul is shown which is called ethics (Warnock, 2001).

Akhlaq in English refers to ethics, meaning the power and influence of traditions in ancient Greece. According to some scholars, both ethical and ethic can be considered synonym (Grace and Cohen, 1998).

Simply, ethic means identifying the right action from wrong one and then doing the correct thing and leaving incorrect one (Shrvani, 2003). However, ethics science is said to show the goodness or badness of actions. In other words, this science argues the virtue or vice in all life aspects (Banitaba, 2010).

The business world today is based on customer-orientation and his satisfaction so that business seems impossible regardless of this principle (Ibrahiminejad & Taghavi, 2015). Business ethics is sought to answer whether market and business operations (in addition to legal considerations) is acceptable morally or not. For example, is a car producer permitted to install a costly but safe system on the car? In that case, some people will be survived but the car will cost a lot and therefore, the buyers will be decreased. Is informing the customer and eliminating the problem well if after selling their products, the producers figure out a deficiency? Ethics can be considered as the study and investigation of criteria and rules, leading people and groups for acceptable affairs (Taylor, 1975).

Ethics refers to the human's behavior and action, doing it consciously or mediated (Soltani, 2003). Mediated refers to that science condemn the ethics of the sinner when he has neglected the consciousness or carefulness because he has been powerful in it and negligence is not naturally sensible with disability (Moghniyeh, 2008).

### **Ethics in organization**

Socially, the ethic is of great importance as the regulator of the relationship between humans. This internal mechanism in management, needless of external leverages, can regulate the ethical performances in employees and creates a spiritual organization (Afsari, Matin et al, 2016).

Organizationally, relying on ethical principles, the managers will be able to decide what correct and incorrect is, who in organization follows a right path and who not. Therefore, conducting his tasks such as making decisions, evaluation, monitoring, encouraging and punishment without an ethical system in the organization, the manager cannot be determined (Alvani, 2000). The ethics have a pivotal and determining role in performances and behaviors, decision making, selections, impressions and communications. Hence, it has

turned to one of the major subjects in management field. Ethics in organizations is defined as a system of values and obligations, based on which the goodness and badness of organization are determined and the good action is distinguished from bad one (Alvani, 2002). The organizations are ethically responsible for the rights of their internal and external environment components. It is beyond professional, legal and canonical responsibility. at least in six aspects, the organizations need ethics: prevalence of correct impression and its environment in organizational culture, ethical audit of goals, ethical audit of decisions and regulations as well as work descriptions, ethical interaction of organization with internal and external environment, ethical interpersonal interaction in organization and solving the ethical problems in organization (Esgahani, 1984). The organizations are committed to ethics merely because of human insight. People are interested in ethical organizations, ethics profitability, competitive superiority and strategic advantage of ethics benefits (Ahad, 2009).

The ethical problems are in fact the major challenge in managers' behaviors because they indicate the contrast between economic performance with social one, stated in form of organization commitment towards others (Khaki, 2013). Development of ethical codes is necessary for all professions and anyone, facing ethical decisions (Payne and Landry, 2005). The success in an organization is arising from ethical management in the organization. Organizational ethics begins from a trust building. The more trust in organization, programs, supreme, middle and operational managers will be followed by the more rate of commitment to organization and duties. Trust building leads to an increase of organizational power in responding to environmental needs (Khaki, 2013).

#### **The barriers of expanding ethical principles in organizations**

The barriers of expanding ethical principles in the organization might be due to different reasons, some of which are mentioned as follows (Khaki, 2013):

1. Mental selfishness: the nature of such people is in following their own profits and they give priority to personal profits than social ones.
2. Ethical selfishness: in spite of the ability to act without selfishness, they always act based on their profits.
3. Ethical relativism: it considers ethics as relative affairs and there are not general principles for ethical honesty so ethical principles are defined in the cultural area, in which they are formed.

#### **Business ethics**

The comprehensive definition of business ethics has been always difficult. Many researchers have tried to define it. D. George (1987) tried to define business ethics. According to him (Motlagh, Aghazadeh et al, 2012) "This branch of science is an interdisciplinary knowledge which cannot be defined simply. The methods of analysis, inference, ethical and philosophical discussions are functional in it. Meanwhile, it is analyzable though religious and ideological methods (Aamadi, 1999). Different branches of management training are also involved in it. Since it is an interdisciplinary knowledge, it can be compared with other interdisciplinary sciences. Attention to ethical principles and religious lessons in business and taking some actions or avoidance of other ones for investigating trade activities have been discussed in communities from a long time ago such as avoidance from receiving bribe or deception and fraud in the transaction. The basis of business ethics can be using the ethical rule in trading (Saeidi Garaghani, 2011).

Therefore, business ethics are related to meeting ethical principles and norms in trading activities. Various factors have been effective on business ethics and its transformation from a long time ago up to contemporary time such as the thoughts of philosophers and scientists about the subjects such as justice, honesty, righteousness, fairness, and attention to ethical principles in the transaction and behaving other people (Sharifi, 2011). Although the extreme separation of religion from politics was discussed in the world in the modern era by new thoughts, religious beliefs and prophets' lessons are also the effective factors on formation and development of business ethics (Montaghem, 2010).

Relying on leading and guidance, Louis (1985) defines business ethics as (Abadi, 2011):

“Business ethics include the rules, standards, and regulations which are used for correct behavior in determined cases”. On the contrary, Lokez (1987) has adopted a contingency approach to business ethics as a part of management, monitoring the decisions of a manager in difficult situations”: a part of management balances the ideals with realities. A person with a managerial position can be sure that he has to make difficult ethical decisions during the era of his responsibility. due to this, Cook (1989) also emphasized the contingency approach more severely. According to him, to solve ethical problems, there is not a unit solution and ethical decisions are completely dependent on the perception of involved people and the way, followed by them to act in determined situations. On this basis, Adrian Cadbouri (1987) believes that society provides an ethical framework for the activity of a business. In his idea, a business has to consider its responsibility for society while making decisions. Meanwhile, the society is also responsible for standards of those decisions.

**Ethics in business**

The subjects of social responsibility of companies were discussed in the 1970s as the new research fields in universities (Rogers, 1987). The first scientific studies about business ethics were published and some conferences were also allocated to it. Moreover, some organized measures were also taken to investigate the related subjects to ethics in business and till 1990, ethical business turned to an academic research field. Then, some principles were raised for making decisions based on ethics in firms and ethicality of actions was introduced (Alvani, 2014). Using them, ethical commitment towards others and accepted beliefs in companies towards the rights of consumer and environment are announced to create a correct balance between economic performance of firms for obtaining profit, followed by some consequences for others, and social performance of companies. Various research and academic works have been published about the attention to ethics for administrating the organizations and trading in the market and virtual environment. Based on findings and mentioned information in related scientific references to ethical business, in the current era and in pioneer firms in the business, there are superior values to personal ones and beyond profit gaining. The managers notice that in their decisions and respect the intended values to acquire moment and sectional profit (Montaghehi, 2010).

The efforts of fans of ethics in business and those organizations with ethical concerns have led to the list of behavioral obligations, meeting which somehow leads profession owners and businessmen to good behavior. This list of ethical commitment and regulations, developed as obligations, are known as ethical codes or ethical regulations (Gharamelki, 2004). Ethical codes majorly state the values about determined problems formally. Criterion codes state the accuracy of professional behaviors in different situations, based on which the violation of professional ethics, as well as related punishment, are determined (Nemati, Moseni, 2010). This is the important feature of ethical codes that do not merely adequate to generalities of ethics and determine the correct and incorrect behavior for each profession precisely so that no vagueness can be seen in identifying the incorrect behavior (Lashkarbolouki, 2008).

The results of some conducted studies about the content analysis of ethical charters pf different countries have been shown in the following table by Amir Hedayati Mahdi Abadi (2011) (Abadi, 2011).

**Table 1:** The results of some studies about the content analysis of ethical charters in different countries (Abadi, 2011)

Country	Authors	Publish year	Five subjects with the most attention
America	Hite et al	1988	Incorrect use of assets/transparent accounting, interaction with government agents, confidential information, bribe
Australia	Farel & Kelin	1996	Conflict of interest committed to the rules, data confidentiality, personal and professional responsibility taking, personal use of organization interests
International	Captin	2004	The quality of services and products, committed to local rules and

<b>companies</b>			regulations, maintaining a natural environment, conflict of interests, official corruption
<b>Canada</b>	Sing	2006	Relationship with customers/suppliers, accepting bribe/gift, suggesting bribe/gift, relationship with employees/health and safety, environmental problems
<b>India</b>	Allan Komaran	2006	Respecting the privacy of people, regulations, accepting gift, safe and healthy working environment, keeping data confidential
<b>Ireland</b>	Edvayer & Moden	2006	Safety and health, the confidentiality of employees, protecting the information of the organization, commitment to the rules, sexual harassment and abuse
<b>Spain</b>	Rodrigo Dominger et al	2009	Commitment to the rules, accepting or suggesting bribe, the quality of products or services, relationship with suppliers or competitors, protecting the information of the company
<b>America</b>	Mc Crav et al	2009	following the rules, conflict of interests, confidentiality, protecting the interests of the organization, reporting illegal activities
<b>Italy</b>	Lugi et al	2009	the confidentiality of company information, relationship with employees, relationship with customers, conflict of interests, official corruption

### Professional ethics

Ethical behavior in selling improves the customer’s welfare. The salesmen, behaving based on ethics, are honest and only sell the products and services which eliminate the need of the customer. They make promises which can realize them for sure and keep the information of customers confidential (D & J 2009).

Professional ethics first referred to working ethics and professional ethics. Some of the authors of professional ethics also use this definition. Work ethics or professional ethics are the English equivalents for what is used in Persian (Kashani, 2014).

Professional ethics is a kind of functional ethics, including the principles and standards which lead people’s behavior in their profession. In other words, professional ethics is a knowledge which explains appropriate and correct behavior methodologically in each profession and proposes functional solutions to determine the border of responsibilities. The main goal of determining behavioral standards is to detect the ethical responsibility for the society, others and the environment (Bayat, 2008).

Professional ethics are organizational ethical tasks of the organization towards direct or indirect environment (Ahad, 2001). Given the definition above, this science can be considered effective on the type of relationships of organizations and society as well as the manner of encounter and performance of organizational people against social, cultural and ... environment. As the result, professional ethics is the knowledge of investigating ethical tasks in a profession and the effects of it. The pivotal issue of professional ethics is the obligations, developed based on accepted values and shown by the words good, bad, correct and incorrect.

Professional ethics can be considered as the infrastructure of professional behavior. It means a set of accepted values and norms in a determined profession by the owners of that profession which manifested in the professional behavior. Professional behavior is also interpreted as the ethical rule of that profession (Julius, 1997).

There are different definitions for professional ethics:

1. Working ethics is a person’s mental and physical energy commitment to a collective idea to get internal power and talent of group and person for development in any form (Cadozier);
2. Professional ethics is one new branch of ethics, trying to respond to ethical problems of various professions and set some particular principles for it (Hartog and Winstanley, 2002).
3. Professional ethics is related to ethical problems and questions and ethical principles and values of a professional system which monitors ethics in a professional environment.

4. By professional ethics, a set of regulations is meant that people meet voluntarily based on their consciousness in their profession regardless of external pressure or punishment in case of violation.
5. Individual ethics refer to person's responsibility taking for his own behavior merely as human and professional ethics. It is also the responsibility of a person for his professional and occupational behavior as the owner of a profession or organizational position (Moberg & Seabright, 2000).
6. This ethic involves a set of value rules, the tasks of behavior and instructions for their implementation (Hakami, 1977).
7. As a branch of ethics knowledge, professional ethics investigates ethical tasks of a profession and its ethical problems. In the definition of profession, it is considered as a determined activity, leading person to the determined situation with special ethics (Ahad, 2014).

The following items have been stated for professional ethics:

- Professional ethics is a common behavior among the owners of a profession.
- Professional ethics is managing the behavior of human while doing a professional task
- Professional ethics is a branch of ethic knowledge, studying occupational relations.
- Professional ethics means a set of rules which are first obtained from the nature of profession and job (Ahad, 2014).

There are two features in most of the definitions of professional ethics: a) the existence of individualism b) the limitation of ethical responsibilities and obligations of person at work, which seems to be a kind of reductionism and minimizing the professional ethics because collective and organizational identity in business institutions is far beyond people's individual job. Given this attitude, professional ethics in managerial resources has been more discussed in the related works and subjects to human resource management recently (Ahad, 2014).

In the modern concept of professional ethics today, ethical responsibilities of firm and organization are referred which is more comprehensive than traditional definition. In this case, as a legal person, the firm has two types of responsibilities: a) criminal legal responsibilities b) ethical responsibilities which are far more complicated than personal and occupational ethical responsibilities. In other words, ethical responsibilities of the firm include all aspects of the organization as well as occupational ethics. Of course, in addition to work ethics, professional ethics also include work rights (Ahad, 2014).

A precise and complete imagination of the nature of professional ethics and its aspects have a great role in achievement to ethics (Ahmadpour, 2006). According to his imagination and idea of being ethical, each person tries to optimize the behavior. Our success in the prevalence of professional ethics in the organization depends on clear and transparent imagination (Moghaddam, Rahmati et al, 2014).

#### **Professional ethics lifecycle**

1. Success is arising from professional ethics.
2. Professional ethics are created from trust building.
3. Trust building is created from behavior prediction.
4. Behavior prediction is originated in the continuity and legitimacy of behavior
5. Continuity and legitimacy are arising from responsibility.
6. Responsibility is formed by the rule and a person's beliefs (Moghaddam, Rahmati et al 2014).

#### **Ethical duties of firm or organization managers**

Managers are of the most pivotal role in the ethical responsibilities of the firm. Ignoring ethical responsibilities is one of the reasons of lack of managers' ethical concerns in an organization (Moghaddam, Rahmati et al 2014).

Ethics in personal life, job, ethical the goals of organization, systemizing all professional affairs in organization, ethical direction of professional systems in firms, continues evaluation of ethical performance of firm, methodological encounter with ethical problems, prevalence of ethical values and teaching ethics in firms, dominating the ethical consequences of decisions by board of directors, developing, approving and announcing the ethical charter of organization, monitoring non-exceptional commitment to ethical charter and advertising ethical measures of firm (Parhizkar, 1994).

### **The features of professional ethics**

The impression of “you are right and I have a duty” is today the basis of any ethics in business for professional ethics. This basis from communicational behavior of person will be as a principle for relating organization and environment. With the concern of others’ right, the organization asks for its duty (Manizheh, 2002). The features of professional ethics in its modern meaning include: having the identity of science and knowledge, having a functional role, proposing professional tone, being native and dependent on culture, dependency on an ethical system, proposing a human knowledge with clear motivational language, interdisciplinary innovation (Ahad, 2014).

Kadozier states the following items in case of features of people with professional ethics:

**Responsibility taking:** in this case, the person is respondent and accepts the responsibilities of decisions and its consequences, he is the model for others, he is sensitive and ethical, matters honesty and reputation at work, try hard for all his responsibilities and does his best in his responsibility (Meri, 2001).

**Superiority and competitiveness:** in all cases, he tries to be excellent, he is confident, achieves high power in his profession, is hardworking and serious, is not satisfied with his current situation and tries to be promoted through good ways and does not try to win the competition at any cost (Moein, 1998).

**Honesty:** he is against hypocrisy, listens to his consciousness, always notices dignity, is brave and courageous

**Respecting others:** he respects others’ rights, respects others’ idea, is punctual, gives the right of making decisions to others, does not merely prefer his own profit

**Respecting the social values and norms:** he respects social values, participates in social activities, respects social rules, is not biased in case of other cultures (Dadgar, 2006)

**Justice and fairness:** he advocates the right, is not biased in judgment, does not discriminate people in terms of social-economic class, race, and ethnicity.

**Sympathy with others:** he is kind, feels sympathy for others’ sorrows and supports them, notices others’ feelings, considers others’ problems as his

**Loyalty:** he is committed to his duties, he is confidential and trusted for others (Ahad, 2014)

Professional ethics in traditional thinking has been based on Aristotle system more or less but today, some other systems are also noticed. Nowadays, more than five major ethical systems are used to state professional ethics (Af, 2005). The acceptability criterion of these five systems among dozens of ethical theories and systems is their ability in the organized statement of ethical virtues and vices, presenting a compatible, comprehensive and efficient system. These five ethical systems (major theories) include utilitarianism, deontology, comprehensive justice, individual freedom, and absolute beauty and goodness. The first four theories actually consider the strategic ethical principles as the final criterion but in the fourth one, God is the best beauty and determining the final criterion of ethics. In this ethical system, shedding light on other ethical systems, being close to God and acquiring his satisfaction is the goal of ethics and achieving social comprehensive justice, freedom, human dignity and the most profit for others are also of the goals of social life in four individual, occupational, organizational and social aspects (Faramarz, 2004). It is worth noting that all studies of Islam ethical systems are conducted based on beauty and absolute goodness theory.

In his book, titled as professional ethics, that was published in 2004, Dr. Gharamelki considers 8 following aspects for professional ethics:

Professional ethics as knowledge, the functional role, professional tone, native knowledge, Islamic ethics, human knowledge, the features of interdisciplinary knowledge and language (Tom, 1992).

### **Professional ethics of management**

Relying on the position of management and leadership as well as succeeding in missions and duties generally need three types of maturity, ability and capability: knowledge, skill, and ethics (Ayer, 2012)

**Knowledge:** successful management requires some awareness and information. Acquiring any kinds of science does not obviously lead to success in management but special knowledge is required (Mortaz, Garshasbi, 2010).

**Skill:** skill means agility and power at work, obtained by practicing, repeating and experiencing. Therefore, besides knowledge, skill and the necessity of it shall be also mentioned (Abiri, 2013).

**Ethics:** management and leadership do not succeed merely by general and expert knowledge as well as skills and power in implementing the lessons. There is another element which is known as ethics. By ethics, we mean the special ethical spirit and personality that shall be obtained by managers (Vaseghi, 1996).

### **The goal of professional ethics**

Communicational behavior of organization with environment causes some problems ethically. The mission of professional ethics is the knowledge of solving ethical problems of firms and explaining the ethical responsibilities and commitments of the organization. Identifying their ethical commitments to the environment and also detecting and solving ethical problems in business, the companies require a determined expertise knowledge which is professional ethics (Khani Jazani, 2001).

To achieve such ideals, some goals shall be obtained, realizing which is the expectation of profession and job owners from professional ethics scholars. We will investigate it as follows (Gharamaleki, 2004):

**Presenting the final criterion of values:** ethical description means the value of judging human behavior and ethical judgments require index and criterion. Ethics index in this judgment is justice. In the criterion of religious ethics, this final criterion gets its efficiency from closeness to God.

**Drawing the table of virtues and vices:** the knowledge of ethics presents the table of virtues and vices based on the final criterion of values comprehensively, completely and systematically.

**Analyzing the objective, case, and ethical issues:** the knowledge of ethics is the identity of applied science and the most important mission of it is to solve the objective problems of ethics in professional life.

**Explaining ethical problems in the field of professional activities:** ethical problems in organization and ethical direction of organizational culture leads managers to the knowledge of professional ethics. They expect this knowledge to analyze ethical problems through ethical principles and regulations (Nahavandian, 2006).

**Solving ethical conflicts:** the most complicated and harmful ethical problems are ethical conflicts. Encountering them occurs both in personal life and organizational activities. Solving the ethical conflicts in the organization is more difficult. The common method of solving ethical conflicts is the principle of Avoiding More Corruption by Means of Enabling Less Corrupt Behavior (Naser, 2002).

**Attention to pre-treatment prevention:** preventing ethical diseases and behavioral abnormalities are of the ethical duties of managers (Ahad, 2007).

**Proposing the process of changing and correcting behavior:** Sensual purification and refinement and adorning the organizational culture to ethical and valuable ideas require efficient processes.

**Purifying the soul and personality excellence:** one of the ethical missions of managers is the concern of spiritual excellence and physical purification especially organizational culture (Majlesi, 1981).

**Proposing ethical patterns:** ethical patterns have a significant effect on the efficiency and effectiveness of ethical lessons.

### **The strategic role of professional ethics in organization success**

Professional ethics could increase the predictability of firm and it causes original, firm and enormous trust in the organization. Relying on trust, the organization succeeds to attract financial and credit resources, creates internal motivation and sustainability in employees and managers, attracts expertise human resources, achieve a powerful position in market through increasing competitive advantage, overcome the negative energy of ethical problems and eliminate behavioral tensions through purifying organizational culture. The



ethical responsibility taking has an effective role in increasing the efficiency and organizational effectiveness. the more ethical the more successful organization is (Gharamaleki, 2004).

**Marketing ethics definition**

Jones considers ethical decision acceptable both consciously and legally for a huge part of society. These principles are not mere law but the guide of solving consciousness problems fairly and with a correct solution. Ethics notices the leading rules and standards of ethical philosophy rules. Accordingly, marketing ethics refers to the systematic study of the manner of implementing ethical standards in marketing decisions, behavior, and propositions (Amirshahi, Naghavian et al, 2011).

**The position of ethics in marketing**

The comparison between old and new definitions of marketing by America’s marketing indicates increasing attention of various people and institutions to ethical marketing (Palmer, 2006).

Marketing ethics consists an important part of social responsibility and ethics in macro marketing field includes economic and social effects of distributing the products and other resources in marketing system as well as obtained results for stakeholders (Ferrel & Ferrel, 2008). Stakeholders include customers, suppliers, stockholders, legislators, employees, and society. The approach of noticing stakeholders was introduced as a framework for expanding and advocating social responsibility and ethics to create something beyond mere attention to owners or stockholders (Najjarzadegan, 2008). Stakeholder theory (attention to stakeholder) is normally based on that all legitimate stakeholders, having the relationship with the company, want some benefit so that company does not consider prime facie priority for some of the stakeholders than others. stakeholder theory dominates the intrinsic value of all stakeholders ethically and honors people, believing in ethical principles, invite institutions for different stakeholders and getting their support (Rezaei & Shafiei, 2009).

The model of attention to the stockholder, based on the principles of classical economy, is an important alternative for stakeholder theory, which is an approach for ethics and social responsibility and aims for maximizing the wealth of stockholders and owners. In this perspective, managers merely act as the brokers of stockholders, the main responsibility of whom is to increase the capital of stockholders (Ferrell and Ferrell 2008). The attitude of attention to stakeholder had adopted a positive direction for including all stakeholders in the benefits of the company and can be used as a normative attitude, emphasizing on ethical considerations. This attitude can provide some guidelines for marketing ethics. Of course, providing that ethical values are merged with normative principles. Hunt and Vitell developed the general theory of marketing ethics. It explains the relationship between positive ethical theory with normative ethical theory and ethical consequences (Rezaei & Shafiei, 2009).

Tsalikis and Fritzsche analyzed the literature on trade ethics. Concentrating on marketing ethics in particular, they classified marketing ethics into micro and macro normative and positive fields, a scheme of which can be seen in the following table (Nill & Schibrowsky, 2007).

**Table 2-** Marketing ethics classification (Rezaei & Shafiei, 2009)

	<b>Normative (investigating the ideal thing)</b>	<b>Positive (investigating current thing)</b>
<b>Macro</b>	What should be the role of marketing ethics in the economy of free enterprise and private property system?	What is the role of marketing ethics in the economy of free enterprise and private property system?
	What should be the role of marketing ethics in non-democratic societies and changing ones?	What is the role of marketing ethics in non-democratic societies and changing ones?
	How should be the relationship between law and ethics?	How do the rules affect marketing ethics?
		How do the marketers help solving social

	<p>What should be the role of marketers in helping social problems solutions?</p> <p>What should be the ethical responsibility of marketers in society?</p> <p>What ethical direction should be adopted by marketers in foreign cultures with different value systems?</p> <p>How should be the role of customer sovereignty?</p> <p>What should be the responsibility of marketers about vulnerable consumers?</p>	<p>problems?</p> <p>What is ethical decision-making process in interrelated groups of marketers?</p> <p>How the marketers distinguish in value systems of different cultures?</p> <p>What is the relationship between interest and ethics?</p> <p>What is the role of consumer sovereignty in marketing decisions?</p> <p>In case of existence, what ethical norms have been accepted in the global scale?</p>
<b>Micro</b>	<p>How should companies define their ethical responsibility?</p> <p>How should the companies decide ethically in marketing?</p> <p>How should companies cope with particular ethical challenges?</p> <p>How should the companies implement marketing ethics?</p> <p>How should be a code of conduct or ethics?</p> <p>How should the companies teach marketing ethics?</p> <p>How should marketers cope with intrapersonal value contrasts?</p>	<p>How do companies define their ethical responsibility?</p> <p>How do the companies decide ethically in marketing?</p> <p>What are the common critical ethical problems?</p> <p>How do the companies implement the marketing ethics?</p> <p>What is a code of conduct or ethics?</p> <p>How do the companies teach marketing ethics?</p> <p>How do the marketers cope with intrapersonal value conflicts?</p> <p>What are the conflicts between personal values and professional role of marketer?</p>

**Marketing ethics division**

Given the information in previous parts, the ethics in the field of marketing can be divided into general categories of micro and macro marketing ethics. Moreover, this classification can be also argued in two categories of normative and positive which will be explained more as follows (Nezhad, 1985).

**Normative and positive division of marketing ethics**

The focus of this division is on descriptive and prescriptive ethics. Descriptive ethics describes, explains, predicts and perceives activities, processes and ethical phenomena of marketing, existing in reality. On the contrary, normative ethics prescribe the manner of action by marketing people or organizations or the manner of desired marketing system in a society (Hunt, 1976). Therefore, normative marketing ethics develop ethical standards for the right or wrong (Rezaei & Shafiei, 2009).

**Micro and macro division of marketing ethics**

This division is based on the expansion of analysis. Micro-level checks the marketing activities of individual units, personal companies, consumers and families (Hunt, 1976). Therefore, micro ethical questions are

usually focused on the ethical problems of individual institutions and single decision makers in the organization. Intrapersonal conflicts, arising from a person's value system and his organization value system are categorized in this group (the main question is whether the person shall talk or keep quiet).

In comparison with micro-category, macro-category indicates the high level of expansion and refers to related marketing activities to the ethics of consumers, society and marketing systems. Therefore, the macro group refers to the ethical attitude of marketing expanded activities including macro marketing, focusing on huge, complicated and organized problems, the mutual effect of marketing and society and finally improving the life quality of stakeholders, affected by marketing systems. The complicated problems such as the general role of marketing ethics in free trading, private property system, the relationship between law and ethics and the role of marketers in helping social problems are the subsets of this group. according to the decision makers, there is overlapping between micro ethical problems and macro ethical ones. Many of executors may consider them a unit decision. Some of the decisions may discuss micro ethical problems but with far-reaching consequences for big groups of consumers or even society as a whole (Eslami, 2007).

Macro-marketing is defined as the effect of society on the marketing system and the effect of marketing system on society. Macro-marketing is in fact marketing sociology. According to Hunt (1981), macro marketing studies 1- marketing systems, 2- the effect and consequence of marketing systems on society and 3- the effect and consequences of society on marketing systems. Importantly, macro marketing shall not be equalized with mass marketing. They are totally different. While macro marketing is a system and investigates the mutual effect of macro components of the market or the actors of the market in society, mass marketing is a method not a system. As Philip Katler says, mass marketing is dying. Instead of sectioning market and attention to the sections of selection and effort for satisfying the needs of particular classes, mass marketing method is more focused on scale savings arising from mass advertisement, mass products, mass promotional activities and mass distribution (product, price, place, and promotion). Hence, they use the style of mass 4ps for whole market (Rezaei & Shafiei, 2009).

### **The indicators of professional ethics**

Final criterion of professional ethics is perfect which does not need to be justified or proved in ethical recommendations as it is also adopted as the last goal of ethical behavior (Cadozier, 2002). There is a huge conflict among the philosophers of ethics about the final criterion of ethics. Therefore, the final criterion of ethics is God and any behavior, pleasant him, is virtue otherwise vice. The final goal of creation is being closed to him and such criterion both provides good action and good doer (Ahad, 2009). Given the information above, the indicators, introduced by different researchers in their studies, will be checked.

1. In a thesis, subjected to "identifying the professional ethics components in private primary schools, inspired by Nahjolbalaghe" which was published in 2016, Afsari et al (Afsari, Matin et al, 2016) have used the following components for evaluating professional ethics:

Respecting and honoring others, honesty, responsibility taking, justice, and fairness, keeping a promise, tolerance, modesty and kindness, confidentiality, disciplinary, criticizing and criticism and human dignity

2. Nasiri et al (Nasiri & Hosseini, 2013) conducted a study, subjected to effective ethical values on the health of organization according to Imams in 2013, in which personal ethics and professional ethics promote the health of the organization. By personal ethics:

Faith, piety, obeying God, purity, trusting and resorting

And by professional ethics:

The discipline of managers, making justice by managers, managers' openness to criticism, not hidden, honesty, right flexibility, and violence of managers, the welfare and full supply of employees, accountability and responsibility taking of managers and employees, obeying the higher position and being flexible to him are meant.

3. In the study, subjected to an investigation of the relationship between professional ethics and life quality of the members of the board of directors in Tehran University in 2014, Hosseini et al (Hosseini, Purkarimi et al, 2014) introduced the following variables as the indicators of professional ethics:  
Honesty, justice, respect, responsibility taking, rule of law, social communications, human dignity, sympathy, life quality, fair and enough payment, safe and healthy workplace, providing the opportunity of continued growth and safety, law-orientation in organization, the social dependency of job, general atmosphere of life, social cohesion and integrity and developing human capabilities
4. In a study, subjected to the investigation of the relationship between components of professional ethics and administrative health in the organization-case study: the cultural and religious centers in Qom in 2014, Erfanikhah et al (Khah, Zare et al 2014) considered following variables as the indicators of professional ethics:  
Administrative health, responsibility taking, justice and fairness, honesty, loyalty, superiority, respect, sympathy and meeting the values
5. In a study, subject to the status and priority of components of professional ethics in information technology, in 2014, Ahmadian Moqaddam et al (Moghaddam, Rahmati et al, 2014) considered the following variables as indicators of professional ethics:  
The ethical general necessities, the rules of ethical society, particular responsibilities of the profession, the necessities of organization leadership, respecting
6. In their study subjected to investigating the role of national media in development and promotion of professional ethics among brokers according to Islam (case study: Qom Municipality) in 2013, Kamalian et al (Kamalian, Amiri, et al 2013) considered the following variables as indicators of professional ethics:  
Responsibility taking, kindness, modesty and not being competitive, loyalty, honesty, justice and rectitude
7. In their study subjected to investigating the principles of professional ethics in 2000, Purnaeab (Puryanasab, 2000) considered the following variables as indicators of professional ethics:  
Honesty, rectitude, keeping promise, loyalty, fairness, sympathy, respecting others, the principle of responsible citizen, superiority and accountability (responsibility taking)
8. In their study subjected to investigating the principles of professional ethics in 2009, Taghizadeh (Zadeh, 2009) considered the following variables as indicators of professional ethics:  
Presenting correct information to people, being devoted to reality, considering social responsibility as the job, professional gentility (the interests of company are prior to employees' interest), creating public participation in any job, respecting human privacy, respecting general interests and democratic institutions, respecting human rights and various cultures of world, the war and other sorrows of human and establishing informational and communicational system of the world based on democracy

## Conclusion

The frequency of professional ethics variables in published articles and studies in Iran and the world can be seen in the following table.

**Table 3:** the frequency table of professional ethics variables

No.	Variable	Frequency	Frequency percentage	No.	Variable	Frequency	Frequency percentage
1	Accountability and responsibility taking	10	9.35%	12	Safe and healthy workplace (administrative health)	4	3.74%

2	Respecting others	9	8.41%	13	Tolerance	3	2.80%
3	Honesty	9	8.41%	14	Superiority	3	2.80%
4	Rule of law	8	7.48%	15	Modesty and Kindness	2	1.87%
5	Justice and fairness	7	6.54%	16	Discipline	2	1.87%
6	Keeping promise and loyalty	7	6.54%	17	Criticism	2	1.87%
7	Confidentiality	7	6.54%	18	Welfare and financing	2	1.87%
8	Communication and social responsibility	7	6.54%	19	Modesty and not competitive	2	1.87%
9	Human dignity	4	3.74%	20	Professional gentility (the priority of company interest to self-interest)	2	1.87%
10	Sympathy	4	3.74%	21	Meeting values	2	1.87%
11	Life quality of employees and services to customers	4	3.74%				

The table above has been obtained from collecting the ideas and attitudes of different scholars, papers and studies in the field of professional ethics. The importance of accountability and responsibility taking can be clearly figured out in this table. This variable has been mentioned in almost all books and papers. This variable is synonym to predictability in western texts. We plan for future, the expectation that all parties of business, forming supply chain and stakeholders, want to know.

Respecting others and honesty were the variables which are in the second rank. They are severely emphasized in religious lessons. I sometimes figure out in some interviews that the businessmen consider professional ethics a higher level of business and believe they should first promote business and then be the executor and committed to professional ethics. In other word, they postpone good actions to the heaven and do not think meeting health principles is necessary on the earth. If there is a reason on the effect of meeting professional ethics in their performance, as mentioned in western studies frequently, they can be expected to use such principles in their profession.

An important question is raised here that whether ethics is law or law is ethics. Which one of them is more correct? Any answer to this question indicates the importance of them. the relationship between them is not important here but the rule of law is one of components of professional ethics which is third rank.

Justice and fairness, keeping promise and loyalty, confidentiality, responsibility taking and social responsibility are respectively the next ranks. Justice, of any type and variable definition, is important. whenever justice is discussed, I remember the well-known sentence that “I wonder that there was no justice in the community which claimed it and where there is no claim for it, I found justice”. Remember than justice is not a motto but necessary for any system and society. Any organization shall be committed to justice. Justice makes social phenomenon and consciously coordinating more ethical. Loyalty needs to be trained as a sensitive case. Loyalty is like a knife which has forgotten its main use and wants to kill unless we know loyalty is ethical to whom and what. Confidentiality also requires training. Any secret is not the good one and any confidentiality does not improve the performance of organization. Responsibility taking and social responsibility are different in some cases although they are common in a huge part of concepts. Responsibility taking is more involved in organization and controlled inside while social responsibility is the higher level of responsibility taking. I hope that someday we know and remember ethics and professional ethics are not a luxury good for others and we need to begin from ourselves. We tried in previous pages to show the necessity of professional ethics and its components.

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