VALUES AND ENTREPRENEURSHIP

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Abstract

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This paper deals with the importance of values in business development. The authors remind M. Weber and his study about the impact of Protestantism on business development. After defining the concept of value, attention is focused on the theory of R.K. Merton, T. Parsons, R. Inglehart. Using the critical sociological approach the authors reflect on the research strategies in the area of values. In this context is mentioned for example the issue of ideal and real cultures – ideal cultures consist of norms and values to which people officially claim, e.g. values of Christian civilization, values of Central Europe; so-called universal values are very often (or should be) a base for legal norms. Real cultures represent a pattern according to which people act and regard it socially acceptable. In this context is also discussed the question of individualism without responsibility that is typical for current western society as well as for the Czech society of last decades. Value orientations are patterns for expected roles, culturally defined types of human relations, expressing the basic attitudes in social interaction. The level of prevailing business values is visible also in many multinational corporations espousing the concept of corporate social responsibility within their promotion but violating it in reality.

values, value orientation, global values, social responsibility, entrepreneurship, public service, multinational corporations

1 INTRODUCTION

As early as in the second half of the 19th century the representatives of the “younger historical school of economics” warned that economic behaviour must be understood within the broader social and cultural context.

For example Werner Sombart considered the Jews the bearer of capitalist spirit. In his book Die Juden und das Wirtschaftsleben (1911) he describes them as people possessing characteristics such as rationality, frugality, deliberation, the need for getting rich and entrepreneurship. The Jews had a lot of business experience because the medieval business was under their control. But the Sombart’s interpretation of origins of capitalism, which had an obvious racial
entrepreneurial awareness in society. He worked on the impact of Protestantism on the development of religious values in the field of business. Weber, however, was not trying to interpret the economic prosperity through the spiritual orientation in society. His intention was not to replace a one-sided materialistic interpretation of history similarly by one-sided spiritual interpretation (Keller, 2004).

In Eastern cultures the economic development is very often in conflict with various values of Eastern religions (Hinduism, Buddhism etc.). In the work of Max Weber the subtext, was strongly criticized. Better was accepted the work of Max Weber Die protestantische Ethik und der Geist des Kapitalismus (1904–1905) provoking a broad discussion about the importance of values (religious values) in the field of business.

Weber in the abovementioned work analyzed the impact of Protestantism on the development of entrepreneurial awareness in society. He worked on the assumption based on the statistics and studies that showed that Protestants are economically more successful than Catholics (Keller, 2004). Weber criticised the Catholic authoritarian hierarchy – Catholicism supports traditionalism, a human has here forever given fixed position. On the other hand, Protestantism supports progressive economic development towards capitalism (Loužek, 2010). According to Protestantism the work is a blessed activity by God and in addition to it Protestantism encourages people to modernization, responsibility for private property. Willingness to work hard and earn money was regarded a service to God.

The concept of service meant practical social moral assigning of moral justification to economic success. Production was organized in terms of utilitarianism. As shown by Urbanová and Dundelová in the sample of Thomas Bata, the public was persuaded that the wholesale and large-scale industry had their essence in providing service for the public through many of their activities and that the industry exists just for earning money. The term “service” highlights a good reputation and favour of the public, which is an extremely valuable capital (Urbanová, Dundelová, 2012). The service to the public is more important than a profit, which is only the result – a reward for good work.

These ideas were on the boom at the beginning of the twentieth century and were likely affected by the terms of American social development proclaiming an open opportunity for everybody; it was an epoch of self-made-men and vertiginous individual careers where millionaires were considered a product of natural selection, and where no one was allowed to snatch young people from their unbounded challenges unless they did it themselves.

As stated by Jan Keller (2010) in the classic capitalism the profit of entrepreneurs was considered – in terms of its legitimacy – a reward for risk taking. Thus the profit became legitimate and successful entrepreneurs as Ford, Rockefeller and in our country Bata could serve as role models for millions of people. The world became open, and everything seemed depending only on the abilities and efforts of people. However, in contemporary society this situation is changing radically and the question is which values the business is based on now. But let us return to the term “value” in social-psychological concepts.

2 Defining the term “value”

The issue of the “value” concerns many scientific disciplines – sociology, philosophy, psychology, economics and law. It is not a coincidence that they pay close attention to this term. As stated Milton Rokeach values influence our choice of goals and means (Nakonečný, 1999, p. 142).

Thus we can distinguish terminal and instrumental values:

- **Terminal values** are related to general objectives for which human strives, i.e. to the meaning or the value which an object or event has for the human (e.g. health, family);
- **Instrumental values** represent the way of achieving something significant to us (e.g. education). But these values include particularly moral and personal requirements such as fairness, honesty, consistency, etc.

Determination of values is significantly socially determined. Values are a certain individual or cultural (social) standard, through which are things, events or actions measured and approved. It is a standard shared by an individual or by a social unit (family, village community, society). Thus values we can relate: to the individual and his/her structure of personality (individual values) or to social groups (e.g. family) when we can speak about group values. If the values are related to a wider human community (e.g. religious values) or a society (e.g. values of Czech society), then they are called social values. The individual, group and social level is interconnected with the processes of social interaction.

Klyde Kluckhohn distinguishes explicit or implicit values; i.e. ideas of desirable (for an individual or a group) that affect the choice of ways, means and objectives of the activity (Veľký sociologický slovník, 1996, p. 379). Values are a certain standard – individual or cultural – through which are things, events or actions measured and approved. World of values is not stable, it is changing in a response to changes in the social reality and in the development of axiological experience of social subjects of everyday life. Shared values go through a process of the constant change and redefinition. (Večera, Urbanová, 2011, p. 130).

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3 Weber, however, was not trying to interpret the economic prosperity through the spiritual orientation in society.

4 In Eastern cultures the economic development is very often in conflict with various values of Eastern religions (Hinduism, Buddhism etc.).

5 Keller (2010) points out, how nowadays some entrepreneurs (the author does not have in mind small tradesmen) have vast profits and, on the other hand, very little risks.
In the context of our paper we will define values as socially determined ideas of desirability that influence the direction of our behaviour. From the psycho-sociological point of view values are the basic elements of the social structure and the knowledge of them can help us to predict the behaviour of individuals, social groups and social structures.

3 Values and culture

Values are an essential element of the culture. The culture is a historical product of the society present in each society, because the society forms culture and passes it from generation to generation. But each generation and each individual chooses only a part of the whole culture. Formation of values and culture acquisition may be inseparable, indivisible and may also coincide (Prudký, 2009).

Although everyone learns just a part of the culture, culture represents a mean for finding their identity. The level of concordance among our values and values of a special culture determines our feeling of identity with the environment.

The exploration of only one culture value should not be mistaken for the knowledge of culture. We are getting known the culture as a configuration of received and accepted values within a subject (a person, a group, an institution, a community, a nation, etc.). Without the knowledge of trends of development in the culture we cannot recognize the level of its values (Prudký, 2009).

Every social unit (group or society) can be characterized by a specific structure of values. These values represent fundamental objectives of a social unit as well as the principles on which this unit is based. But the degree of variability of the values on which an individual or a group orient its behaviour is not unlimited. Many American sociologists emphasize the limits of variation of values, because of the basic problems of human existence that people have to cope in all cultures – e.g. the relationship between human and nature, the ways of human activities, forms of interpersonal relationships. The number of solutions to these problems is limited and accepted solutions correspond to the dominant values of society.

Talcott Parsons formulated in this context some basic dilemmas of value, which every man have to cope with. In various sociocultural systems many different solutions are preferred to – at the first sight – similar situations. Parsons’s “pattern variables” represent dichotomous alternatives for five basic dilemmas of orientation of social action.

These value orientations are also patterns for expected roles, culturally defined types of human relations, expressing the basic attitudes in social interaction. Parsons’s “value orientations” can be used for classification of each social action, where each socio-cultural system corresponds to a specific combination of prevailing social action. Industrial society is based on performance, universalism and specificity.

4 Several notes to the research of values

To understand the values in a culture, we must realize that we have to distinguish ideal cultures and real cultures. Ideal cultures consist of norms and values to which people officially claim, e.g. values of Christian civilization, values of Central Europe; so-called universal values are very often (or should be) a base for legal norms. Real cultures represent a pattern according to which people act and regard it socially acceptable. For example: monogamy represents a value of ideal culture while divorces and infidelity are typical for real culture of our society.

Similarly, we denounce shoplifting, but we are able to apologize a small offense, e.g. stealing a “smallness” from our workplace. This awareness of the ideal and real culture is very important for choosing an appropriate methodology for any research of values or value orientations. We have to take into account that people tend to report to the values belonging to the sphere of ideal culture more often than to the values of real culture. (They are – usually unconsciously – trying to answer “better” or to respond in consistency with anticipated expectations of the researcher).

The Eurobarometer 77th was the survey conducted by TNS Opinion & Social at the request of the European Commission, and coordinated by the European Commission. This survey should bring understanding to European public opinions through an analysis of Europeans' values. This study contained questions like: What are the values of Europeans? Are there any shared values? What are the values attributed to the European Union? Have they changed during the crisis? Are there divisions between different categories? This Standard Eurobarometer was conducted between 12 and 27 May 2012 in 34 countries or territories: the 27 Member States of the European Union, the six candidate countries (Croatia, the Former Yugoslav Republic of Macedonia, Turkey, Iceland, Montenegro and Serbia), and in the Turkish Cypriot Community in the part of the country that is not

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6 These alternative dilemmas are: affectivity versus affective neutrality, universalism versus particularism, ascription versus performance, globality versus specificity, self-orientation versus collective orientation.

7 Parsons completed a simplified model of the dichotomy of two types of social coexistence of people of Ferdinand Tönnies that was based on distinguishing of the community (Gemeinschaft) as a right, warm and lasting coexistence of people, for example in the form of traditional communities, neighborhoods, rural communities, and the society (Gesellschaft) as an artificial, mechanical and formal cohabitation of coldly calculating people.

controlled by the government of the Republic of Cyprus. 32,728 people from different social and demographic backgrounds were interviewed face to face in their homes in their mother tongue at the request of the European Commission.

The analysis of the values of Europeans is conducted from different angles:

- **The closeness of Member States in terms of values**: Are values shared between the Member States? Are they shared more closely than on other continents?

- **The values that count the most and which are best embodied by the European Union**: What are the values that matter most to Europeans? Which of them best represent their idea of happiness? Which values do they attribute to the EU? Are these personal and European values consistent?

- **The economic and social values of Europeans, and how they are changing**: How do they perceive state intervention? How does this relate to free competition? Do they give precedence to equality or to freedom? Is the justice system sufficiently severe? How do the public see the contribution of immigrants to society? Which takes priority, the environment or growth? And lastly, what is the place of leisure as opposed to work?

The impression that **Member States are close in terms of shared values** is the majority view in 16 Member States, but it is particularly strong in Slovakia (70%), Poland (68%), Bulgaria (63%) and the Czech Republic (63%). However, it is far less widespread in Latvia (34%), Portugal (37%), France (38%) and Spain (40%).

Asked which values matter the most to them, Europeans first mention **human rights** (43%) and **respect for human life** (43%). Respect for human life is the first value identified in 10 Member States, led by Ireland (58%), Bulgaria (52%) and Romania (51%). It is also mentioned by a majority in Cyprus (51%), in second place behind the respect for human rights. These two values are followed by **peace** (40%). **Democracy** stands fourth in the ranking of values which matter most to Europeans (28%), followed by **individual freedom** (23%) and the **rule of law** (21). These are followed by **equality** (20%), **solidarity** (15%) and **tolerance** (15%), ahead of **self-fulfilment** (11%), **human rights** (9%) and **religion** (5%).

**Human rights** lead the ranking of personal values in seven Member States. This item is very widely mentioned in Sweden (65%), Cyprus (62%), Lithuania (51%) and Bulgaria (51%), where it stands in second place behind the respect for human life, 52%. However, the trend is decreasing, with the most significant decline recorded in Luxembourg (41%).

**Peace** is the first personal value mentioned in seven Member States: Germany (53%), Slovenia (51%), Luxembourg (48%), Malta (47%), Greece (46%), the Netherlands (40%) and Slovakia (39%). It is cited much less often than in autumn 2010 in Poland (32%), Estonia (42%) and Finland (45%). **Democracy** is the first value mentioned in Denmark (52%), as is **individual freedom** in Austria (53%).

Other notable results include:

- **The rule of law** is very widely mentioned in Slovenia (38%).
- In Portugal, **equality** (36%) and **solidarity** (26%) are both cited more than average.
- Respondents in Belgium give pride of place to **tolerance** (30%).
- Those in Romania mention **self-fulfilment** more than the European average (23%).
- **Respect for other cultures** is frequently mentioned in Luxembourg (18%).
- **Religion** is frequently mentioned in Cyprus (19%).

**In the candidate countries**:

- The three leading personal values are also respect for human life, human rights and peace in almost all the candidate countries.
- In Serbia, where this survey was fielded for the first time, peace leads the ranking (46%).
- Turkey is an exception in giving more importance to religion (27%) and individual freedom (26%) than peace (25%), behind respect for human life (50%) and human rights (45%).

The value which Europeans say is the most important to their happiness is **health** (75%). It is followed by **love** (41%), next come **money** (32%), and **friendship** (28%), **peace** is in 6th place (28%), this is followed by **freedom** (24%), **justice** (21%), **pleasure** (10%), **education** (10%), **belief** (9%), **order** (6%), **tradition** (6%) and **solidarity** (6%).

**Health** leads the list of values which most represent happiness in every Member State except Denmark, where respondents first mentioned love (68%). **Work** has gained a significant ground in Denmark (35%, +20 percentage points), Cyprus (44%), Estonia (43%), Ireland (39%), Romania (37%), Slovenia (33%) and the United Kingdom (23%). Conversely, the score for this item has declined fairly sharply in Luxembourg (32%), Malta (36%) and Germany (36%).

In our opinion the most surprising findings of this survey are following:

- The feeling that immigrants contribute a lot to their host country is shared by 49% of respondents, while 43% disagree. It has gained significant ground since the survey in the spring 2008 and has even become the majority opinion.
- Two-thirds of Europeans think that “we need more equality and justice even if this means less freedom for the individual” (66%, vs 29% who disagree).
- Paradoxically, the least influencing factors in our happiness we consider **education** (10%), **order** and **tradition** (6%).
- The environment is unclearly prioritised; the results were rather different, depending on which wording was used. A large majority of Europeans say that protecting the environment should be a priority for the country, even if it affects
economic growth (71%) A narrow majority of Europeans agree that economic growth must be a priority, even if it affects the environment: 53%, vs. 42% who oppose this statement. (This is a good example how important the formulation of our research questions is and how they can influence the respondents and of course the results of the research, authors' note).

- 64% of Europeans think that the state intervenes in our lives more than it should and 65% of respondents agree that free competition is the best prerequisite for economic growth. This result can be considered very surprising in contemporary society associated with the economic crisis and with the critique of the market environment.

Although the global results are not very different from the previous research in 2008, we find differences in the responses of individual countries. If we compare the Czech Republic with average responses of the research, it differs significantly from the European standard only in the importance of personal freedom (where the Czech Republic on second place with 41%) and in very low respect for other cultures (4%).

These studies and their methodology can be a kind of springboard for research of values in business. However, more accurate results can be obtained only by long-term studies based on a combination of quantitative and qualitative methods. The values can be found out by various indicators, situations and projective questions. Within a qualitative research it is possible to include the long-term observation in the field and analysis of documents, including legal documents.

Considering the choice of basic dimensions of value orientations seems to be suitable the model of individual values developed by the Institute of Criminology at Faculty of Law at the University of Heidelberg. Although this model was developed for the area of deviant behaviour and was used for the research of female criminality, its usage is wider. (Urbanová, Večeřa, et al. 2004) The pros of this model can be seen in the involvement of all basic value orientations of the individual.

Using inspiration in the Heidelberg’s model we can suggest for future researches of value orientations these categories:

Modern materialistic values:
  a) egoistic orientation – focus on the accumulation of things, possessions and power, striving for success, ruthlessness,
  b) hedonistic orientation – enjoying of life, focus on current time.

II. Modern idealistic values:
  a) integrative orientation – focus on family, friends and relationships,
  b) altruism – helping the needy, work for others and for society,
  c) global values – respect for the environment, healthy lifestyle,
  d) liberal values – self-responsibility, diligence, democracy.

III. Traditional values:
  a) sense of order – respect for law and social order,
  b) conservatism – tradition and stability,
  c) religious orientation – the recognition of religious values and norms, belief in God.

For the real research it is necessary to prepare a set of statements for each category where the respondent will express his/her opinions on a scale of importance from very important to completely unimportant.

However, we must emphasize that researches of values do not always deliver unquestionable results, for example the famous Inglehart’s study (see below).

5 Silent revolution

Ronald Inglehart argues in his concept “silent revolution” based on repeated studies that the shift of western society to a post-industrial phase necessarily involves a change in the value priorities, which he conceptualizes as a shift from materialist values to values post-materialistic (i.e. a shift from the focus on economic prosperity and material safety to the focus on the implementation of individual freedom and influencing governance). However, Inglehart expressed an assumption that these shifts relate only to those subjects that were affected by new conditions during the formation of their value system, i.e. in the period of early socialization which finishes with reaching adulthood. That is why the post-materialist orientation can be observed especially in the younger groups.

In our country, a similar study was carried out by Ladislav Rabušić within the grant project European Values Study, and his conclusions were similar to Inglehart’s suggestions (i.e. that during the last 90 years value preferences in the Czech society have been changed; the materialistic values were reduced and on the other hand the post-materialistic values increased). This shift is typical especially for the youngest adult population of the age from 18 to 29 years.

We can confront these conclusions of Rabušić with the findings of sociological analysis made by Petr and Karolina Sak who studied the situation of the youth in the society; they used for this study empirical data from 2003 and compared them with data obtained during the years 1993–2002. Their study was focused especially on the value orientation of youth in three age categories: 15–18, 19–23 and 24–30 years; the research team examined the question whether we can also find Inglehart’s “silent revolution” in our country. Analyzing empirical data the authors are rather skeptical and they pointed out a tendency of youth to liberalism, hedonism, individualism, egoism and material
values. The trends associated with “silent revolution” (i.e. post-material values) then – according to them – correlated positively only with higher education and with the growing rate of Europeanisation (Europeanism) (Sak, Saková, 2004).

6 Individualism as a value
As Ivo Možný has pointed, for the Czech society of last decades a concept of individualism without responsibility is typical. Original individualism, which was in the concept of Émile Durkheim associated with the responsibilities and duties, has been changed in the Czech Republic. Individualism has lost the pride and only a “cunning utilitarianism and selfishness” has left (Možný, 1999, p. 18).

How Malgorzata Jacyno (2012) describes, behind visible strategies of individuals there is a strenuous rationalization effort with the only aim – to squeeze out of life as much as possible health, happiness, youth, money, high self-esteem, etc. Thus we can be witness of crowded gyms, popular teambuilding, outdoor) activities, “mind training” and “programming of success” courses, “anti-aging” centers, miracle diets and cures, universal methods of happiness. M. Jacyno (2012) calls this culture “a therapeutic culture” based on finding man’s own individual power representing a key to the wealth.

Individualization is a form of socialization in which specific social values are formed. In this context a purpose-built image is typical (for example altruism, concern for environment or for global problems can be easily replaced with other values if they more attractive or useful for the individual). It is obvious that individualization is related to the current time reproducing the feeling of insecurity, loneliness and alienation. Uncertainty and instability leads to mistrust, while trust is a basic condition for acknowledgement of the full identity of the individual. When the trust is not fully developed or it has an internal ambivalence it results into a permanent existential anxiety. These changes were also mentioned by Lubelevá (2009) in her study about Slovakia, where individualism is associated with the increasing uncertainty of life positions and perspectives; this is manifested in declining interest in public affairs, a lower trust in government and political institutions. As we can see also these findings are in contrast to the results of R. Inglehart.

These negative phenomena correlate with dramatic changes of the labour market. The work uncertainty is one of the factors leading to social displacement. Unfortunately, social displacement is presented as a flexibility. It means a negative social factor is interpreted as a positive value. A lot of people of western society are ready to break all connections at any moment and establish the new ones if they are given a “better” opportunity. The displacement causes problems with identity. People in the name of increase of their competitiveness in the labour market are willing to adjust their personal life representing traditional values (i.e. choosing a partner, starting a family) to the dictates of “flexibility” and “successful” work.

Jan Keller noted, more than a decade ago, that sociology should necessarily reflect contemporary society, especially in a global range. The globalization process is, according to Keller, one of the possible common denominators of changes intervening in all aspects of life (Keller, 2002). This is also valid for business.

Reflection of current social problems is evident in Keller’s book Nová sociální rizika a proč se jim nevyhýmeme (2011)11, where there is very aptly used the term “neoliberal monster” representing companies without employees, a state without the public sphere, individuals without families, families without children. Keller reflects the economic sphere, where the main parameter is the profit at all costs, that is the profit is the highest value. “These trends are accompanied by a huge ideological offensive, whose key words are the “company” and “competitiveness” (Keller, 2011, p. 57). Everything is evaluated from the perspective of a well-functioning company. The concept of the company is extended from economic subjects throughout the state and the public sphere. We can talk about a family as a company, a school as a company, a hospital as a company, a prison as a company, etc. Then the competition is the matter of all citizens. The concept of freedom is manipulated and only interests of private companies or interests of big finance capital are considered to be valuable and desirable (Keller, 2011 p. 58).

7 Values and multinational corporations
Jan Keller in 2002 pointed out the possibility to test the hypothesis which is relevant also in the present: …during the coming development we will witness reversed convergence theory when the two former co-existing systems do not interconnect the most valuable and the most promising from each system, but the most problematic and the least desirable (Keller, 2002, p. 30). Keller warns against “globalized system” which on one hand supports the desire for maximal profit, and on the other hand uses means as policing and neo-colonial military interventionism (Keller, 2002). Validity of this hypothesis can be illustrated in the examples of multinational corporations.

9 Similarly individualism is expressed in Rousseau’s the Declaration of the Rights of Man and the Citizen (1789). Also the concept of Alexis de Tocqueville of individualism is based on willingness and the ability to sacrifice some of man’s own interests in favour of welfare of other people (comp. Mečiar, 2005, p. 149 et seq.).
10 Companies often seek for flexible employees. Who is not “flexible” is “out” etc. /authors note/.
11 In English: New social risks and why we do not avoid them (2011).
12 That is capitalistic and socialist system.
Multinational corporations\textsuperscript{13} are now considered a new kind of power, released from the influence of governments. Multinational corporations develop economic activities in several national markets. They have a high geographic flexibility so they can respond quickly to changing local conditions with shifting their activities to more appropriate locations in other parts of the world. If the local conditions do not enable high profits any more the production is moved to countries with cheaper labour force. This leads not only to increasing unemployment in developed countries, but it also has macro-geographical consequences; there is a new international division of labour, where the production capacity is all over the world, but the ownership and control is concentrated in a few centres in globalized cities, which are characterized by a concentration of headquarters of multinational companies, financial companies, and with the market of new technologies and leading fashion houses.

Multinational corporations are currently criticized mainly for violations of environmental standards, avoidance of responsibility, pollution incidents and other industrial accidents, poor working conditions, abusing of cheap labour, corruption and bribery, tax evasion, influencing policy (e.g. labour law legislation, environmental legislation, consumer protection). As stated by Hertzová, the effort of governments of the third world countries to attract direct or portfolio investments often only accelerates the “fall to the bottom” (Hertz, 2003 p. 55). Governments restrict or completely abolish regulations, reduce wages, social benefits, pensions and social security contributions paid by the employer. The groups that could support employees are suppressed. Because of the effort to attract foreign investors the doors are open to pollution of nature because “anti-ecological” norms are permitted and human rights are violated. The consequences can be seen in the growing individualism, indifference, loss of values, family breakdown, increasing social inequality – incommensurability, social riots, extremism.

In a general sense, the state of the world economy is not possible to be described as a crisis, but as a situation of accelerating concentration of the world wealth in hands of a relatively small part of population (Hrubeč, 2008, p. 38). Financial capital is centralized and we can see disproportionately high consumption on one hand and on the other hand growing poverty, debt crises, and continuing impoverishment of wider and wider layers of the world’s population (Hrubeč, 2008).

Multinational companies have no interest in the social security of employees, or in maintaining the purchasing power of the population, or in maintaining public sector, because they can whenever leave the country for a more “suitable” (of course more suitable only for their business) one. Only the media (e.g. internet pages of Amnesty Internacional) can disrupt the image systematically created by the “army” of advertising and marketing agencies, spokespersons, PR-experts, that spreads information about positive impact of these companies on social progress, including publicly very often proclaimed concept of social responsibility.

Corporate Social Responsibility (CSR) involves three important spheres, which are economic, social and ecological spheres. In the first sphere we could find transparency, rejection of corruption, protection of intellectual property, customer relationships and ethical code. The social level contains rejection of child labour, equality of women’s and men’s work, corporate philanthropy and promotion of voluntarism; further we can also include in this sphere the employment of minority groups. The third sphere is focused on ecology, environmental behaviour (e.g. recycling and energy savings) but also on environmentally friendly production and protection of natural resources. Social responsibility should be based on the support of community development and responsible behaviour related to employees as well as to the public and environment. Socially responsible companies are looking for solutions useful not only for their business but also for society, or even the whole planet. To the fore comes the theme of searching for global values. However, the question – especially for empirical research – is if the proclaimed concept of corporate social responsibility is a real transformation of social values or a mere convenient marketing strategy.

Analysis of CSR violations by multinational corporations is beyond the scope of this text, in addition to it, their behaviour is often condemned only by the public and not found to be illegal. We must not forget also about the possibilities of multinational corporations to use the top quality legal services as well as their financial capacity to pay for environmental pollution and other incidents. In this context it seems natural that multinational corporations try to change the legislation to be most beneficial for them. To do this they use versatile lobbying activities.

In the Czech Republic only a peripheral attention is paid to the issue of transnational corporations. The authors of publications focus more on description of organizational structures and their analyzes or on other related characteristics of multinational companies operating in the Czech Republic (ethics, culture, environment, strategy, knowledge, innovation), and they often distance themselves from the evaluation of these companies already in the introduction; e.g. Blažek et al. (2011, p. 11) writes in his publication: \textit{...is neither an ode nor a steep}

\textsuperscript{13} For example Wal-Mart stores British Petroleum, Toyota Motors, General Motors, AXA, Citigroup, HSBC Holdings.
criticism of multinational corporations. Nevertheless, these contributions can be regarded as very valuable because they are bringing some information about multinational companies\textsuperscript{14} in the Czech Republic and can be used as a starting point for sociological studies, including studies of values.

**CONCLUSION**

We can fully agree with Keller that dogmatism of neoliberal policies is no neutral economic doctrine, but that it can be considered a form of social engineering (Keller, 2002, p. 33). The more globalization discourse penetrates capillaries of social life, the more powerful agents and strategies of the world economy become (Beck, 2007, p. 101). The main counterpart of capital is global civil society in the form of consumers. The weapon of “not buying” cannot be restricted.

The creation of a global civil society promotes global education, which arises as a reaction to the rapidly changing world. It’s a new approach to education that focuses not only on the details or local systems, but on the complex view. Global education reinforces the common approach in solving the problems, responsibility for human behaviour, critical thinking and respect for cultural, ethnic and individual difference. The world should be perceived as a global, interdependent and interconnected that we want to preserve for future generations (Dvořáková, 2012).

The change of values is a long-term process based on socialization that we can speak about lifelong process. Možný states in his preface to the second edition of *Proč tak snadno …* (1999)\textsuperscript{15}, that there is still a lack of confidence which is necessary for establishing a functioning society, and this trust is not emerging. The motto of French Revolution “Liberté, égalité, fraternité,” is a part of the value system of our culture that is failing, but it still remains a part of the ideal culture.

The authors believe that in the future it will be necessary to pay more attention to the values in business, and this paper is a contribution to this issue.

**SUMMARY**

This paper deals with the importance of values in business development. The authors open their study with defining the concept of value and with historic overview of theories of values; e.g. Weber and his study about the impact of Protestantism on business development is mentioned here, in this work Weber criticised the Catholic authoritarian hierarchy (Catholicism supports traditionalism, a human has here forever given fixed position); on the other hand Protestantism encourages people to moderation and responsibility for private property. Willingness to work hard and earn money was regarded a service to God. The attention is focused also on the theory of R. K. Merton, T. Parsons, R. Inglehart as well as on the concepts of values of famous entrepreneurs as Ford, Rockefeller and in our country Bata, who came with the idea that the service to the public is more important than a profit, which is only the result – a reward for good work.

In the globalized world everything seems depending only on the abilities and efforts of people. However, in contemporary society this situation is changing radically and the question is which values the business is based on now. Using the critical sociological approach the authors reflect on the research strategies in the area of values. In this context is mentioned for example the issue of ideal and real cultures – ideal cultures consist of norms and values to which people officially claim, e.g. values of Christian civilization, values of Central Europe; so-called universal values are very often (or should be) a base for legal norms. Real cultures represent a pattern according to which people act and regard it socially acceptable. This awareness of the ideal and real culture is very important for choosing an appropriate methodology for any research of values or value orientations. One of the extensive researches devoted to values is the Eurobarometer 77 – the survey conducted by TNS Opinion & Social at the request of the European Commission, and coordinated by the European Commission. This survey should bring understanding to European public opinions through an analysis of Europeans’ values. The most important results from this research are included in this article.

For current western society as well as for the Czech society of last decades is typical individualism without responsibility. People want to squeeze out of life as much as possible health, happiness, youth, money, high self-esteem, etc. It influences not only personal lives but also the whole level of the society. In the end of this study authors criticized the level of prevailing business values of many multinational corporations espousing the concept of corporate social responsibility within their promotion but violating it in reality.

\textsuperscript{14} E.g. ŠKODA AUTO, a. s., HARTMANN – RICO, a. s., Home Credit, a.s., Siemens, s.r.o.

\textsuperscript{15} In English: Why so easily…
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