

We are IntechOpen, the world's leading publisher of Open Access books Built by scientists, for scientists

6,900

Open access books available

186,000

International authors and editors

200M

Downloads

Our authors are among the

154

Countries delivered to

TOP 1%

most cited scientists

12.2%

Contributors from top 500 universities



WEB OF SCIENCE™

Selection of our books indexed in the Book Citation Index
in Web of Science™ Core Collection (BKCI)

Interested in publishing with us?
Contact book.department@intechopen.com

Numbers displayed above are based on latest data collected.
For more information visit www.intechopen.com



The Institutional Aims of the Public Healthcare System and Its Ethical-Social Action

Ubaldo Comite

Additional information is available at the end of the chapter

<http://dx.doi.org/10.5772/intechopen.74965>

Abstract

In recent years, the reflection on the social role the healthcare company plays has led public opinion, management scholars and the healthcare system themselves to place the concept of ethics at the centre of their attention. Throughout the decades, the doctrine has taken notable steps forward in the definition of the particular version of ethics, that is, business ethics, while at the same time, quite a few healthcare system have begun to equip themselves with instruments for defining and measuring their ethical behaviour (e.g. ethical codes, customer satisfaction tools, complaint handling). Today, in fact, many healthcare systems are fully aware that it is in their best interest to manage their ethics as much as their economy and that it is wrong to consider the commitment of social responsibility within the government only as a purely moral concern (and therefore, in some ways, optional). Today, the healthcare system is given a new role by the society, which stands side by side with the by now “institutional” role of producing goods and services while creating welfare: it thus becomes an organism that must behave more responsible in satisfying human values. It becomes a cell that works in a synergetic manner within the larger macroeconomic system.

Keywords: ethics, social responsibility, public healthcare system, business, management, stakeholders

1. Introduction

In recent years, the reflection on the social role the healthcare system plays has led public opinion, management scholars and the enterprises themselves to place the concept of ethics at the centre of their attention [1]. In this sense, the theme of ethics and its effects on business performance have revealed all of its problematics. Much written work and research have been carried out that attempt to contribute to an explanation of the relationship between subjects

that are typically philosophical and humanistic and ethics and another more pragmatic and quantitative one, the profit-seeking management of an enterprise [2].

Since the 1990s, the doctrine has taken notable steps forward in the definition of the particular version of ethics, that is, business ethics, while at the same time, quite a few enterprises have begun to equip themselves with instruments for defining and measuring their ethical behaviour [3].

The underlying reasons for explaining the investments of the healthcare system in this direction are still the subject of ongoing investigation, but the clues that identify the true prearranged and sought-after purpose in the growth and legitimacy of their reputation are precise and consistent while not omitting the inevitable and fundamental necessity for the enterprise to generate profit [4].

Today, in fact, many healthcare companies or systems are fully aware that it is in their best interest to manage their ethics as much as their economy and that it is wrong to consider the commitment of social responsibility within the government only as a purely moral concern (and therefore, in some ways, optional) [5].

Healthcare systems have taken different paths in identifying, improving and communicating their ethical behaviour. So, alongside ethical codes, the entire sections of periodical reports have emerged publically in order to ascertain the progress of the enterprise on the path to social responsibility [6]. Business ethics improves the image and credibility of the company towards the community. Ethics also represents an element that creates value in the conduct of the business.

Since ethical behaviour represents a state of being of the individual in the economic-business institution, as well as the result of personal values and of the belief in the values that the enterprise has given itself in order to operate correctly, its nonquantitative, but rather purely qualitative connotation is evident. Nevertheless, the return in terms of image, credibility, loyalty, customer retention and fairness allows the identification, in proper corporate behaviour, of a factor in the creation of value for the enterprise [7].

On the whole, therefore, the translation of the ethics of the enterprise in precise strategic objectives leads to defining its social strategy. Today, the healthcare system is given a new role by the society, which stands side by side with the by now “institutional” role of producing goods and services while creating wealth: it thus becomes an organism that must behave more responsibly in satisfying human values. It becomes a cell that works in a synergetic manner within the larger macroeconomic system [8]. Each arrangement, consequently, in addition to an economic function, must also fulfil a social function, through the right balance between the specific interests of single productive units and the general interests of the entire community. It is, therefore, from the attempt to meet the demand and the requests coming from the external environment, compatible with internal needs, that the origins of the ethical character of the healthcare system arise [9], which can be considered as an added value for the system.

2. The relationship between the healthcare system and ethical values

The healthcare system is an economic institution that carries out the instrumental function of the production of goods or services (e.g. diagnosis, treatment, rehabilitation, long-term care), essential for the satisfaction of needs. This means that it is construed as an institute of the social system, formed by a plurality of elements, instrumental in the resolution of problems connected to economic activity; as such it manifests behavioral rules and the institutional aims of creating lasting value [10].

The aim is justified by the observation that only the creation of value allows the healthcare system to endure. In fact, each enterprise, by organizing and implementing production, must try to use the acquired and available resources, in an economically efficient manner, creating products or services whose value, as assessed by market prices, is greater than the value of the resources used [11].

Value is created, therefore, when the benefit, incorporated in the products or services generated, is greater than the benefit consumed in the transformation phase.

In this way, the placement on the market of the products or services created, at an appropriate price, allows for the suitable compensation of all the production factors, including the production factors originating from capital and labour and the recovery of the financial resources to be allocated towards the buyback of the resources, necessary to reproduce the production cycle.

The centrality assigned to the aim of the creation of value is further developed, when taken into consideration that, in carrying out the instrumental function of production, the healthcare system represents a stable institution, equipped with its own structure and purpose. And as a permanent structure, it tends to perpetuate its own existence through the continuity of productive processes that only the long-term creation of value can ensure [12].

The characteristic of continuity is connected to that of autonomy, intended as the ability to find management conditions which determine a balanced operation, in such a way as to respect the long-lasting development constraints of the production activities. In this sense, the concept of autonomy is a qualification of the character of continuity.

The institutional aim of the creation of value requires, furthermore, the observation of the conditions of economy, that is, the ability to compensate and remunerate all the productive factors used, such as instrumental goods and services, and to reach a cash flow balance, in order to allow for the continuous succession of the productive cycles.

The aim of long-term creation of value, through the postulation of continuity and autonomy, introduces two elements into the analysis: future projection and the concept of a system. Enterprises are usually not founded with the sole purpose of carrying out a single economic operation of a speculative nature, but rather to become a complex economic unit, organized to fulfil productive processes over a long time span.

The irrefutable fact that the activities of an enterprise are projected into the future entails, though, that decisions are adopted in a state of uncertainty, given the variability of the conditions in which they are carried out. The investments required for carrying out productive cycles and the placement of the products or services rendered, in fact, occur based on trade relationships whose determinants depend upon market conditions, only partially influenced by the negotiating skills of the enterprise.

The possibility of creating wealth is moreover subordinate to the ability of combining productive resources in an efficient manner.

Consequently, the periodical results of the production activities must be assessed, *ex ante*, as expected and possible, and *ex post*, only in the perspective viewpoint, as necessary, but not sufficient to guarantee the ability to preserve capital and income prospects in the mid- to long-term time frame.

The conditions of uncertainty, in essence, undermine behaviour geared towards obtaining the maximization of result in a short period, while it steers decisions towards a constant search for solutions to better safeguard and develop the financial structure, intended in its broadest sense, including even untapped resources in the quantitative datum, given their immateriality and non-transferability [13].

The meaning of these assertions can be found in the concept of system, which underlies business analysis.

Every enterprise is, in fact, made up of elements of different matters (material, immaterial), connected by more or less complex relationships. These relationships do not end in static ties, in an established direction; they constitute, instead, dynamic interactions which, if governed properly, modify the quality of the elements themselves, giving the whole a defined uniqueness.

The links between business components are capable of producing a general strengthening of the corporate system, since, by virtue of their actions, they in time settle into better standard procedures and organizational behaviour, gathering knowledge and information and developing experiences that lead to the resolution of given managerial problems.

Within the system, in essence, forces are created that find an expression in the system itself, in that they mature and act in a definite context and are, for this reason, not transferable.

The potential connected to these forces is difficult to assess, as it represents immaterial elements, included mostly in organizational structures, in know-how and in technological knowledge that describe the competences of the participants, at various levels, and relates them to the activity of the enterprise.

Nevertheless, just as these forces can give a decisive contribution to the tendential obtainment of the long-term creation of value, they constitute, if not wisely aimed, hindrance factors.

In fact, the relationships that form within the organizational structure and that involve, above all, a personal component become factors of inertia that limit the push for improvement and change when functionality and integration cannot be guaranteed.

In this case, conditions of inefficiency and organizational disorder are formed within the corporate system that lead to the loss of economic functionality.

Considering this, it is obvious that the more the intervention of efficient and effective organizational practices becomes indispensable, the more it is necessary to constrain behaviour, fostering relationships that promote the cooperation and sharing of common goals.

But these aims have an implementation perspective only if decision-making processes and operating procedures are developed guided by principles of fairness and transparency [14].

Furthermore, the procedure of corporate governance is consistent with the aim of the creation of value when the systematic use of accumulated resources is stimulated by behaviour that does not deplete with a simple economic trade, profit-driven exchange but creates well-being and satisfying needs.

The search for precision and certainty is based, therefore, on decisions in which rationality is limited—not everything is predictable; not everything is controllable—in which the calculation of pure economic convenience is accompanied by the influence of variables that react in a more complex relational dimension [15].

The legitimacy and the consistency of ethical values develop in this context, in which the reasons for the complexity are prevalent and in which the relevant meaning of the relationships between the components of the corporate system emerge.

Ethical values, in essence, are intrinsic to the enterprise, contributing to guarantee certain pre-suppositions which are useful to any form of economic activity, such as trust and the practice of behaviour aligned with the rules of general acceptance.

They are formed by the principles of fairness, reciprocity and impartiality by virtue of which the contribution of each is recognized and rewarded, in observance with the agreed upon rules.

The reference to the rules is used to indicate the mandatory norms of a legal ordinance, as well as to customs and, more generally, behaviour that, in a given context at a given time, constitute accepted and valid criteria for the purpose of legitimizing human activity in an economic field.

The combination of the principles of fairness, reciprocity and impartiality gives concreteness to personal conduct, directing choices in such a way as to guarantee to those who contribute to the pursuit of institutional goals the proper reward in proportion to the contributions ceded and in the correct observance of the shared rules [16].

It can be affirmed, therefore, that the healthcare system is ethical when it pursues the institutional goals, intentionally tending to create long-term value, respecting the rules and reacting with fairness, reciprocity and impartiality.

This structuring, based on ethical values within the business plan, permits the resolution of ambiguity that sometimes comes up when business ethics is discussed.

In particular, the observation that the goals of long-term creation of value are a function of the achievement of economy and the harmony between the forces of the corporate system, and of the corporate system along with the higher-level systems that operate in the environmental context, leads to certain considerations.

To begin with, the fact that in the enterprise's divergent, institutional and economic interests converge does not transform the aim of the enterprises that remain anchored, in a social and economic context framework, to the creation of wealth.

The often conflicting claims and demands that converge within the enterprise due to the nature of the activity carried out, attributed to the creation and subsequent distribution of wealth, cause a series of possible conflicts. To ensure that everybody wins, the conflict must be regulated by a mutual recognition of separate requests, through the sharing of ethical values (fairness, reciprocity, impartiality).

This does not mean that the enterprise is transformed into a generic concept of communal good, but that the institutional aim (long-term creation of value) operates within an economic dimension; economic institutions consist of individuals; their enterprises bring in requests, culture, morality and their personal values. Rightly so, one speaks of "the relativity of ethical behaviour in both space and time" [28]. In fact, culture and requests are from different areas and countries with consequential diversity in the behaviour of individuals. Ethics present in a healthcare system cannot be the same that can be found in socio-economic contexts external to it. As the markets expand until they have merged together in a single scenario in which nations or continents represent only a geographical declination, they have consequently reversed the relationships between production and consumption, passing from productive logic to that of satisfying clients in terms of greater services offered, correctness and transparency, but, above all, the importance of image.

The healthcare system is no longer capable of carrying out its activity without taking into consideration its own behaviour. Its outward image has become more and more important, even being, in some cases, a factor of success or failure. Just as analysts require clear technical information in order to correctly evaluate the assets and financial situation, in the same manner, the wider consumer market sees this effort of business clarity more positively, recognizing not only the ability to manage truthfully but above all the greater value tied to the security of facing a subject with whom to negotiate, reducing within negotiations the uncertainty of information.

Transparency is not only external to the enterprise but also internal to it, so much so that there are many cases of change in governance in order to simplify and clarify the relationships between the various people that operate within the organization and all the stakeholders.

The fundamental principles of economic-business analysis confer upon time, and the systematic vision is of importance to analyze the vital processes of the healthcare system.

In this context, ethical values are basic, as, on one hand, they introduce the trust and fairness necessary to cement any relationship into the long term, and on the other hand, they determine indispensable conditions so that the processes of accumulation of technological know-how

and organizational abilities are produced in the enterprise, which transform, with time, into economic capital.

The healthcare system is ethical when it pursues the aim of creating long-lasting value, acting with fairness, reciprocity and transparency.

In this way, the enterprise carries out its instrumental function of creating economic goods that are able to satisfy the material necessities of society while at the same time respecting the entirety of the ethical values placed at the base of social behaviour.

Obviously, the modern healthcare system is not asked to do charity work but to face a new challenge: combining profit, which is, in fact, its *raison d'être*, with respect and the safeguard of certain fundamental ethical values, contributing, in a decisive manner, to the economic, social and sanitary development of the entire associated community. Its economic action requires behavioral reliability; ethical values become an integrated part of the model.

Consequently, when it is claimed that ethics is necessary and useful, this means that the diffusion of ethical values contributes towards the long-term creation of value. In this sense, ethics is "worthwhile." The opposite would be true when the appeal to initiatives that try to demonstrate the sharing of proper and transparent behaviour reacts only to the objective of obtaining superficial consensus about corporate policies, hiding the real intention of taking advantage of only the image dividend, and leaves the concrete business conduct unaltered.

Ethical values acquire relevance since they are integral to the characteristics of vital processes of the enterprise; they contribute towards limiting the field of economically convenient alternative choices, by classifying both individual and organizational behaviors that confer upon the corporate system the ability to obtain the conditions of perdurability [17].

3. Business and economic conditions and ethical premises in relation to the healthcare system

Both economics and ethics propose to determine principles of behaviour in human actions, but while the former's principle aim is the activity of production and distribution of wealth, the latter proposes the universal nature of its principles, which become applicable in any context where human actions develop.

Business and economic theory, since its origins, orients itself to the search for the condition of existence of complex subjects such as enterprises, whose continuity is guaranteed not only by economic and financial balance but also by the degree of compatibility between external systems and the internal components, where human activity covers the nature of centrality more and more [18].

The importance of a functional dialog between ethics and the world of enterprises emerges even if the analysis is incorporated in productive organizations, considering the profound transformations that confer new characteristics and modify traditional structures. It is now an

established option to attribute the origins of these changes to two factors: the integration of the markets and technological innovation.

The business activity, in essence, develops, in the present context, through a complex network of internal and external relationships, which are indispensable in reaching a balance. The effectiveness of these relationships is based on the recognition of corporate governance bodies of other members that with their contribution and sharing of the entrepreneurial project, a decisive contribution to its implementation is conferred [19].

Given their specificity, it deals with relations that emerge based on elements which are not reducible to only a calculation of economic convenience but presuppose reciprocity and trust that only open behaviour, not conditioned by mere speculative objectives, can guarantee.

Entrepreneurial action is qualified, therefore, by the ability to make adequate decisions in this new reality, which fuels the appeal to relationships and ties whose effectiveness cannot be separated from commitments that take shape in an external dimension from the economic sphere.

This reasoning leads to the question that makes the basic query about the compatibility of ethics with the dictates of the economy and, in particular, the enterprise activities even more sensitive today [20].

Looking at the healthcare system and the economy, by virtue of the intense innovation and of the powerful productivity achieved by the businesses of production (i.e. when caring for those in need), which constitute the principle instrument in exercising economic activity, has determined a rapid and intense growth of the wealth produced. The circumstances that have favored this result are multiple and of a diverse nature, for which each summary claims risks compromising the perception of the ample variety of causes that have competed. Here, one cannot neglect to expose at least two motives that together have produced a sharp rise in yields: the notable advantages that are obtained by the division of labour, applied in healthcare systems according to organizational plans oriented towards efficiency and effectiveness, and the constant use of productive factors according the principles of rationality.

The business world, furthermore, is where new basic scientific discoveries find application and where new technological innovations are constantly experimented, in order to transform these investments into better evolved products or services [21].

Together, these elements feed the constant rise of production and the diffusion of goods available for the satisfaction of needs and consequently the increase in the level of wellness.

But it is the great dominating potential of the healthcare system as it carries out activities that allow certain possible distortions to emerge.

This refers to the possibility that the decisions of the corporate bodies, keeping in consideration the force and efficiency acquired by the production systems, end up conditioning the use of resources and the development of social choices.

In fact, the instrument enterprise, organized starting from planning abilities and risk tolerance brought into play by the entrepreneur, is capable, by now, of blurring the satisfaction of needs, traditionally described as the origin of the economic activity. This means that, in reality, the

sequential verification implied is not always given to that aim, need—economic activity—satisfaction. Considering the healthcare system reflecting the business world, in fact, it produces goods and services in a quantity and with qualitative characteristics that are so intensely differentiated as to induce, based on their own decisions, the progressive expansion of the scale of needs that run parallel to the markets, influencing behaviour and lifestyle, as well as the use of resources.

For example, the substantial product capacities acquired by the healthcare system are reflected in the employment markets, where, symbolically, the use of advertising tools of persuasion presses the absorption of consumer goods. Accordingly, the enterprises help to dictate the values and attitudes of the consumers, indicating socially accepted behaviors and are able to give a common meaning to human actions [22].

But the influence that the economic activity has in the position to exercise may lead to the temptation to tie to its own logic other dimensions, so that, when the recognition of ethical behaviour is missing even in developing corporate decisions, it poses a double risk. On the one hand, one of a corporate systems that is deaf to any other request that is not justifiable by economic convenience, placing itself in this way as a hindrance factor towards the search for modes of government that are fairer, more transparent and compatible in their use of resources; on the other hand, the danger of progressive reaction on the part of social interaction becomes more concrete, which would ultimately lead to the denial of autonomy of business choices, burdening the economic activity and, in the business in particular, of inaccurate aims as the exclusive search for profit.

In this last case, reducing the impact of the business activity would ultimately lead to increased external responsibility being assigned to create and distribute socially recognized wealth, subduing the economic aims of requests of a diverse nature and compromising the dynamic role carried out until that point.

Finally, beginning with these reflections and considering that the subject Business Administration studies conditions of existence and the manifestations of the life of the business, analysed in their economic dimension, one poses the question how ethical the embedded requirements or provisos are and the manner of reaction.

In relation to the conditions of existence and to the manifestations of life, ethical principles can alternatively depict either necessary or consistent presumptions with the attainment of economic objectives, or they can represent moral ties in conflict with these aims. In the first case, ethical choices become an ulterior instrument to protect balance in the long run (so-called strategic ethics), and in the second case, the decisions of the government bodies must be adopted in respect to moral obligations (so-called absolute ethics) [23].

4. Ethical behaviour as a business asset in the healthcare industry

The changes that have occurred in the economic context in recent times have been influenced by rapid technological processes and by an increased competitiveness, which has prompted

the healthcare industry to review their own models of business conduct and of economic and financial communication, focusing on their investment choices of growing stocks of knowledge and innovation. This is how an economic activity characterized more and more by intangible elements, such as the exchange of ideas, information and advanced services between the enterprise and external society was asserted.

From the first definition of enterprise, the economic nature and the social role that the institute has had since its foundation have always been joined together [24].

The evolution of its role in the modern world is putting into play certain base characteristics. For decades, the healthcare industry has been considered the best economic and social institute to create and distribute welfare. Through its constant effort to increase profits, it has inevitably brought about social changes a consequence of the structure and activity that it has carried forward.

All those who, with different interests, have found themselves participating in production activities and the sale of goods are inextricably tied to its fate and decisions.

As the years go by, social change continues, but above all, the awareness on the part of the shareholders and management of the role of other stakeholders in the production has lead, inevitably, to a rigorous review of the entire organization of the enterprise; above all it has given rise to a new way of thinking about the people that gravitate around the enterprise, by broadening and putting together the different interests of all the participants for its success. The novelty of this approach in respect to the past was to include among the beneficiary of the business performance not only the shareholders or more in general the providers of capital but all those who, in various capacities, participate in the business activity and without whom the institute itself cannot exist nor prosper. For example, the worker is entitled to a productivity bonus at the end of the year for the results achieved.

In this model, the healthcare industry is depicted not as a place in which a series of market transactions occur, but as a cooperative effort that involves an ample number of individuals and organized groups in various ways.

This is totally different to the role of those who are called on to influence, with their decisions, the progress and success of the enterprise. One no longer speaks of only generating profits to remunerate the capital risk of the shareholders but of specific responsibilities towards all those who concretely contribute to the activity and the survival of the enterprise itself.

From these considerations comes another more relevant one: the relationship network between all the participants present in the enterprise which represents an element that is capable of creating value. Certain important studies have demonstrated a strong correlation between good relationships between the stakeholders and the success of the enterprise; the fact that such a relationships exists offers empirical proof of the existence of a link between social performance and financial performance [25].

In all healthcare systems, the comprehension of ethics, the fact that it is made up of shared values, gives full meaning to the system of business “values” and facilitates their translation into concrete behaviour.

The ethical challenge for management consists, therefore, in trying to satisfy the legitimate demands put forward by a variety of stakeholders in the enterprise, obviously including the owners as well.

The basic reason for this principle is traceable in a hypothetical “contract” between society and the healthcare system, though the first authorizes the second to structure itself as such in exchange for the promotion of social well-being.

Adopting this view implies, therefore, that favorable and mutually advantageous relationships between the stakeholders are considered elements of consolidation and growth for the healthcare system’s value and represent, in this view, major assets, namely, goods that generate new and greater wealth in the future.

Long-term value of the healthcare system will depend, therefore, principally on the knowledge, the ability and the commitment of its employees and, consequently, on the relationships with its investors, consumers and all the other subjects that participate in various ways in the activity of the enterprise.

The healthcare system’s ability to establish positive relationships with all the affiliate members generates a competitive advantage in terms of risk reduction, innovation, reputation and the opening of new markets and opportunities. For this reason, then, managers, who by their activities represent the system as a third party, appear to play a key role.

Their responsibility resides in the ability to establish, with all the stakeholders, relationships so as to combine the different interests in a united and coordinated framework that acts as a cooperative network in the production of wealth. Described like this, the role of the manager is a constituent element of trust, intended as social adhesive that permits all the relationships that cannot be fully defined in contractual terms.

It is something which allows the members of the organization unit to trust each other reciprocally and to collaborate without depending on detailed negotiations; it is underpinned by shared values, that is, cultural norms that contribute to defining the organization.

“Shared values are an important asset to the corporation; they are the communal foundation on which cooperation, collaboration and the solution to conflicts can be based on and the reciprocal benefits achieved” [26].

Obviously, until the values can be shared, they must be acceptable by and objectively correct and well integrated in the vision and mission of the healthcare system. In such a context, the importance of an ethical profile of the people that together generate and give life to the business activity can be inserted [27]. Their moral behaviour presents itself as the ultimate results of the positive union between shared values and its correct application, between credo and action. The possibility to prosper and generate wealth derives more from the exponential synergy that is generated by the shared cooperation between those who invest more in value of activity, than by the pure application of economic principles.

The behaviour of the management must, in fact, model the organizational context by building, effectively, a feeling of trust in the ethical value with a simultaneous translation into the activity. Management is the true subject capable of setting an example of fairness and correctness

of the basic values of the business culture. Its leadership is based on the reputation that it has towards employees, clients and suppliers. Behaviour is therefore that which, effectively, can modify the values of the healthcare system, affecting the modes of perception themselves. The link with business performance is undeniable.

The virtuous processes put in place in respect to moral behaviour can be interpreted and then, as fundamental elements of business assets, valid for the creation of value.

5. Conclusion

The considerations proposed, even if remaining on an abstract level, permit the emphasis of some of the critical points related to the links between the mostly economic function carried out by the healthcare system and the problems of ethical and social relevance that emerge as a consequence of decisions made by corporate governance.

Ethics, in reality, is neither a norm nor a precept but, as opposed to an abstract idea, emerges from the ability to recognize value and to not confuse it with price.

Reality, therefore, by now demonstrates how ethics and profit, in the long term, are fundamental elements for the success of an enterprise, two concepts inextricably linked by a single complex civil and economic merit.

The term “business ethics” is often spoken about as if to indicate a series of behaviour within a closed system. The enterprise is not, though, a closed system. Rather, it is open to the environment in which it exists and with which it interacts continuously. For this reason, the level of ethics that it can reach is directly correlated to that of the environment in which it operates. It is precisely by the continuous exchange between environment and enterprise that an “ethical model” can be created [28].

Since economic institutions consist of individuals organized among themselves, enterprises bring in requests, culture, morality and the values of the people involved. Rightly so, one speaks of “the relativity of ethical behaviour in both space and time” [29]. In fact, culture and requests are from different areas and countries with consequential diversity in the behaviour of individuals. Ethics present in the healthcare system cannot be the same as that found in the socio-economic contexts external to it. As the markets have expanded until they have merged into a single scenario in which nations or continents represent only a geographical declination, they have consequently reversed the relationships between production and consumption, passing from productive logic to that of satisfying clients in terms of greater services offered, correctness and transparency but, above all, the importance of image provided by the health system regarding the satisfaction of health needs.

The healthcare system is no longer capable of carrying out its activity without taking into consideration its own behaviour. Its outward image has become more and more important, even being, in some cases, a factor of success or failure. Just as analysts require clearer technical information in order to correctly evaluate the assets and financial situation, in the same

manner, the wider consumer market sees this effort of business clarity positively, recognizing not only the ability to manage the system correctly and truthfully but above all the greater value tied to the security of facing a person with whom to negotiate, reducing discussions to a minimum of informative asymmetries. Transparency is not only external to the enterprise but also internal to it, so much so that there are many cases of change in governance in order to simplify and clarify the relationships between the various people that operate within the organization and all other stakeholders.

The fundamental principles of economic-business analysis confer upon time and the systematic vision an essential importance to analyze the vital processes of the healthcare system.

In this context, ethical values are basic, as, on one hand, they introduce the trust and fairness necessary to cement any relationship into the long term and, on the other hand, they determine indispensable conditions so that the processes of accumulation of technological know-how and organizational abilities are produced in the enterprise, which transform, with time, into economic and social capital.

The healthcare company is then ethical when it pursues the aim of creating long-lasting value, acting with fairness, reciprocity and transparency.

In this way, the enterprise carries out its instrumental function of creating economic goods that are able to satisfy the material necessities of society while at the same time respecting the entirety of the ethical values embedded in social behaviours.

Obviously, the modern healthcare system is not asked to do charity work but to face a new challenge: combining profit, which is, in fact, its *raison d'être* with respect and the safeguard of certain fundamental ethical values, contributing, in a decisive manner, to the economic, social and sanitary development of the entire associated community.

Author details

Ubaldo Comite

Address all correspondence to: ubaldo.comite@libero.it

University "Giustino Fortunato", Benevento, Italy

References

- [1] Farneti G. Economia d'Azienda. Milano: F. Angeli; 2007
- [2] Baldarelli MG. Responsabilità sociale e dottrina sociale della Chiesa: il ruolo dell'accountability etica, sociale e ambientale. Paper presented at the 5th Conference on Social and Environmental Accounting Research, Barcellona; 2005

- [3] Airoidi G, Brunetti G, Coda V. Economia aziendale. Bologna: Il Mulino; 1994
- [4] Comite U. Responsabilità sociale e governance di impresa: aspetti etico-aziendali. In: Calabrò GP, editor. La nozione di responsabilità tra teoria e prassi. Padua: Cedam; 2010
- [5] Onida P. Economicità, socialità ed efficienza nell'amministrazione d'impresa. Rivista Italiana di Ragioneria e Economia Aziendale 3-4; Rirea, Rome; 1961
- [6] Comite U. The study of public reporting in healthcare. In: Gholipour R, Rouzbehani K, editors. Social, Economic, and Political Perspectives on Public Health Policy-Making. USA: IGI Global; 2016
- [7] Amaduzzi A. Obiettivi e valore dell'impresa: Misure di performance. Il Sole 24 Ore, Milan; 2000
- [8] Fornarelli O. La misurazione contabile della performance ambientale e sociale dell'azienda: Il bilancio sociale. In: Proceedings from the AIESEC Conference L'impresa incontra la società; Bari. 30 May 2001
- [9] Terzani S. Responsabilità Sociale dell'azienda. Rivista Italiana di Ragioneria e di Economia Aziendale; 8, Rirea, Rome. Luglio-Agosto 1984
- [10] Amaduzzi A. L'azienda nel suo sistema operante. Turin: Utet; 2002
- [11] Broglia Guiggi A. Spunti di riflessione critica sul valore aggiunto. Rivista Italiana di Ragioneria e Economia Aziendale; n°9-10, Rirea, Rome; 2004
- [12] Bruni G. La strategia del valore tra conflittualità ed equilibrio di interessi. Rivista Italiana di Ragioneria e Economia Aziendale; 1-2, Rirea, Rome; 2001
- [13] Chirieleison C. Le strategie sociali nel governo dell'azienda. Milan: Giuffrè; 2002
- [14] Thompson JD. L'azione organizzativa. Turin: ISEDI; 1990
- [15] Ferraris Franceschi R. Sistemi di pianificazione e controllo. Turin: Giappichelli; 2010
- [16] Fortuna F. Crisi finanziaria, management e comunicazione esterna d'impresa: Alcune considerazioni. Rivista Italiana di Ragioneria e di Economia Aziendale 9-10; Rirea, Rome; 2009
- [17] Giaretta E. Business ethics e scelte di prodotto. Padua: Cedam; 2000
- [18] Birindelli G. La responsabilità sociale delle imprese e i nuovi strumenti di comunicazione. Milan: F. Angeli; 2001
- [19] Carnevale C. L'informazione etico-sociale nella comunicazione d'impresa. Milan: F. Angeli; 2005
- [20] Cavalieri E. Economia ed Etica aziendale. Turin: Giappichelli; 2002
- [21] Cavalieri E. Il comportamento strategico d'impresa. Variabilità, strutture e rischio. Turin: Giappichelli; 2008

- [22] Collini P. La misurazione delle prestazioni. In: Volpato G, editor. La gestione d'impresa. Padua: Cedam; 2000
- [23] Di Cimbrini T. La dimensione etico-sociale dell'impresa nell'approccio strategico. Rome: Aracne; 2007
- [24] Mercurio R, Testa F, Organizzazione. Assetto e relazioni nel sistema di business. Turin: Giappichelli; 2000
- [25] Svendsen AC, Boutilier RG, Abbott RM, Wheeler D. Measuring the Business Value of Stakeholder Relationships. Center for Innovation in Management: Vancouver; 2002
- [26] Comite U. Etica d'impresa e decisioni del governo aziendale: il cambiamento nella conduzione del business. In: Sicluna Y Sepulveda C, editor. L'etica nel mercato. Padua: Cedam; 2011
- [27] Comite U. Responsabilità sociale d'impresa ed etica degli affari. La complessità delle motivazioni umane in economia aziendale. Fides Quaerens. Rivista dell'Istituto Teologico Cosentino "Redemptoris Custos" dell'Arcidiocesi di Cosenza – Bisignano. 2010;I(2):81-99
- [28] Cavalieri E. Etica e globalizzazione. In: Rusconi G, Dorigatti M, editors. Various Authors. Etica d'Impresa. Milan: F. Angeli; 2005
- [29] Balluchi F. Bilancio sociale e informativa sulle risorse intangibili. In: Andreaus M, editor. La rendicontazione sociale nei gruppi aziendali. Milan: McGraw-Hill; 2007

IntechOpen

