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## BUSINESS ETHICAL ASPECTS FOR SUSTAINABILITY: CONTEMPORARY ANALYSIS AND ASSESSMENT\*

*The research deals with assessment of business ethical aspects for such international companies as Starbucks and Ueshima Coffee Company (UCC), which is relevant in the context of the global business community's focus on achieving the sustainable development indicators of the Agenda 2030 and digital business transformations, which correlate with new ethical challenges associated with ensuring fairness, transparency, privacy, security and accountability in the implementation of digital technologies. We defined the notion of business ethics, its main elements and relations to other categories. Also, cause-effect links were established between cultural features of the USA and Japan and their business ethical aspects. In particular, we focused on certain social basic values: how they influence the business readiness to accept ethical norms. Besides, we estimated the efficiency of corporate social responsibility (CSR) for Starbucks and Ueshima Coffee Company. Their ethical awareness is quite high with minor violations as to five parameters. For example, the Starbucks unethical behavior is confirmed by no open-access data on employees' CSR training, low progress in environment protection (coffee cup recycling, carbon dioxide decreasing). On the other hand, there is no person to check the CSR observance while reports on social-ecological indexes are not complete. Simultaneously, the Ueshima Coffee Company does not provide any open reports with financial and social-ecological data. No documents of anti-corruption policy are available. Moreover, the social inequality fall is not included unto the Ueshima Coffee Company agenda. Finally, we defined recommendations to improve the corporate ethics and to standardize business ethical principles.*

**Keywords:** business, business ethics, digital transformations, cultural features, corporate social responsibility.

**JEL classification:** M21, Z10, M14

## БІЗНЕС-ЕТИЧНІ АСПЕКТИ ДЛЯ СТАЛОГО РОЗВИТКУ: СУЧАСНИЙ АНАЛІЗ ТА ОЦІНКА

*Дослідження присвячене оцінці етичних аспектів бізнесу міжнародних компаній "Starbucks" і "Ueshima Coffee Company", що є актуальним в умовах націленості світової бізнес-спільноти до досягнення показників сталого розвитку Агенди 2030 та цифрових трансформацій бізнесу, що корелюють з новими етичними викликами, пов'язаними з забезпеченням справедливості, прозорості, конфіденційності, безпеки та підзвітності під час впровадження цифрових технологій. Зокрема, визначено поняття "етика бізнесу", його основні елементи, взаємозв'язок з іншими категоріями, особливості етики бізнесу в Японії та США. Встановлений причинно-наслідковий зв'язок між культурними особливостями США й Японії та етичними аспектами бізнесу, що визначаються в основному в фокусі на певних цінностях; тобто рівень готовності бізнес-середовища до впровадження етичних стандартів діяльності бізнесу залежить в першу чергу від культурних практик та базових цінностей суспільства. Проведена оцінка ефективності корпоративної соціальної відповідальності компаній "Starbucks" та "Ueshima Coffee Company". Виявлено досить високий рівень етичної свідомості компаній з незначними порушеннями відповідно до п'яти розглянутих параметрів. Зокрема, про певну неетичність діяльності компанії "Starbucks" свідчить відсутність інформації у відкритому доступі щодо навчання робітників в сфері КСВ, незначний прогрес у зниженні впливу на навколишнє середовище (вторинна переробка кавових стаканчиків, зниження викидів вуглекислого газу); відсутність особи, відповідальної за дотримання КСВ;*

неповне оприлюднення соціально-екологічних показників. В свою чергу “Ueshima Coffee Company” не надає звітних даних щодо фінансової та соціально-екологічної діяльності компанії у вільний доступ; не має документів, що регламентують політику боротьби з корупцією. Крім того, питання зменшення соціальної нерівності (рівень компанії та рівень суспільства) не включене в порядок денний політик та діяльності “Ueshima Coffee Company”. На останньому етапі дослідження сформовано рекомендації щодо покращення рівня етичності бізнесу компаній “Starbucks” та “Ueshima Coffee Company”, а також надано узагальнену оцінку можливості стандартизації етичних правил бізнесу в міжкультурному середовищі.

**Ключові слова:** бізнес, цифрові трансформації, етика бізнесу, культурні особливості, корпоративна соціальна відповідальність.

**Statement of the problem.** Today, the business ethics observance is an actual trend, which depends on globalization, change of conditions for enterprise existence and development. Keeping ethics and social responsibility is a significant challenge for business entities: currently, there are no standardized ethical principles of their regulation. Worldwide, countries have different approaches to business ethics based on differences in culture, religion, history, etc. That determines social values. Various law and economic features affect corporate opportunities to keep moral norms and social responsibility as well.

Also the complexity and impact of digital technologies are growing. A decade ago, digital transformation focused on automating relatively simple, standardized tasks to improve business process efficiency. Today, digital transformations focus on supporting complex decision-making with the involvement of customers, employees and other stakeholders, which increases the importance of considering ethical issues in the activities of enterprises. Accordingly, additionally ethical business practices today aim to balance innovation and impact on society by addressing issues related to data privacy, cyber security, social equity, environmental sustainability.

The above-mentioned shows it is important to analyze the business ethics observance in certain cultures. Also, recommendations to improve company's ethicality should be provided.

**Analysis of recent research and publications.** The business ethics observance among enterprises is a relevant research topic. Zarichna O.V., Zelich V.V. assessed peculiarities of establishing ethical relations in Ukraine within the European integration. They arranged main paradigms of business ethics, its role and tasks, rules of profitable relations from the geographical perspective. The researchers created recommendations to build ethical relations in Ukraine for the European integration [1]. Byars S.M., Stanberry K. focused on importance of business ethics, enterprise interaction with main stakeholders for corporate social responsibility. They represented dependence between culture and moral values worldwide [2]. Blyzniuk T.P., Maistrenko O.V., Andriichenko Zh.O. treated business values for three generations. At the same time, they explained business ethics and communication for the contemporary Ukrainian generation [3]. Orlova K.Ye., Biriuchenko S.Yu. generalized the notion of business ethics [4]. Carroll A.B. reconsidered the corporate social responsibility (CSR) in terms of its current status and future prospects [5]. Manuel T., Herron T.L. discussed the business reactions to COVID-19 concerning CSR [6]. Therefore, these publications study theoretical aspects of business ethicality and reproduce links of cultural values and social norms to company's ethical activities. Simultaneously, influence of separate societies on the corporate work remains relevant.

**Objectives of the article.** The article aims at assessing ethical aspects of business among international enterprises Starbucks and Ueshima Coffee Company (UCC).

**Summary of the main results of the study.** Civil democratization and social welfare became a decisive progress trend in economically developed countries. Meanwhile, the public wealth and their self-awareness led to the following idea: companies should not only gain profit but also support social responsibility (a kind of moral code). In the 20th century, such norms were gradually systematized in the form of business ethics.

As an element of corporate activities, business ethics is a complex sum of components, which is difficult to study. This type of professional ethics is regarded by philosophers, sociologists, psychologists, culturologists, social psychologists, managers, economists, etc. (Figure 1) [7, p. 14].

Byars S.M., Stanberry K. define business ethics as behavior when companies and their agents observe laws, respect rights (those of customers and employees) and protect environment. Such a definition separates functions of business ethics from a valid legal basis. On the one hand, laws support the society life and punish for violations. On the other hand, ethical actions reflect corporate principles based on own ideas of proper and improper deeds. They are regarded as more voluntary and personal [2, p. 9–11]. Consequently, there are no common obligatory ethical standards (although conduct codes of various companies are similar).

Categories are important elements of business ethics. Within globalization and interaction of business entities, they determine both principles of company's work and norms of joint ethical paradigm for commerce worldwide. Among them, we can single out ten components: social morals, behavior standards, business communication rules, interpersonal relations, personal and labor rights of employees, management style, management culture, business philosophy, employer-employee relations, conflict settlement (Figure 2). Each component promotes an ethical foundation in the business sphere. They interact with one another and influence the business space of companies.

It is worth saying that social morals and behavior norms are derived from cultural features as a result of historical, economic, political and religious factors. Ethical problems of international business can emerge because of difference in morals and beliefs worldwide. Thus, it is relevant to study ethical aspects of companies from those countries where different cultural zones exist.

For example, companies from Japan and the USA belong to various cultural zones. Japanese values are based on feudalism and beliefs. On the contrary, the decisive role in the American culture creation was performed by the independence struggle within the colonization period.

Concerning the American cultural features, we should note several aspects. American enterprises aim at

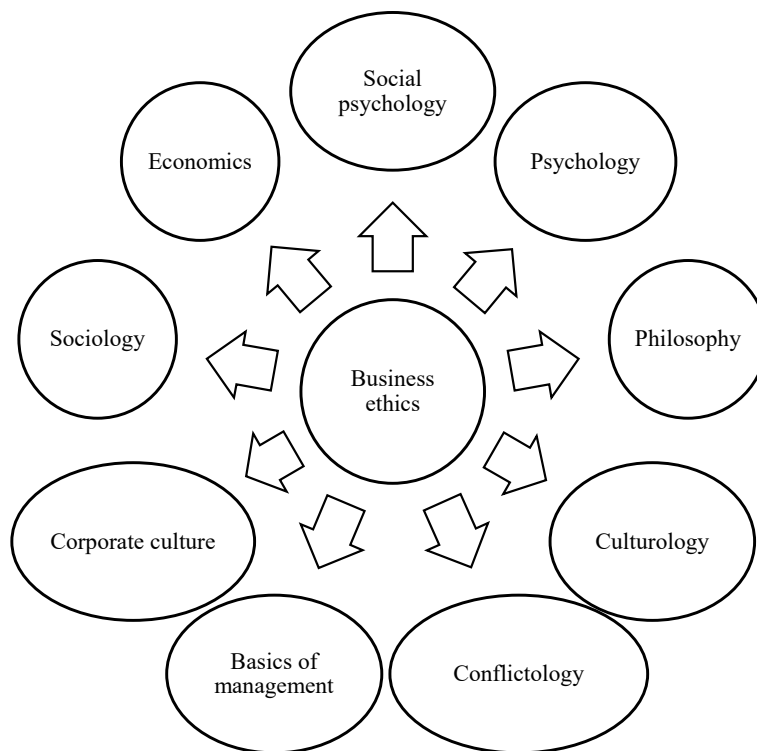


Figure 1. Relations between business ethics and other disciplines

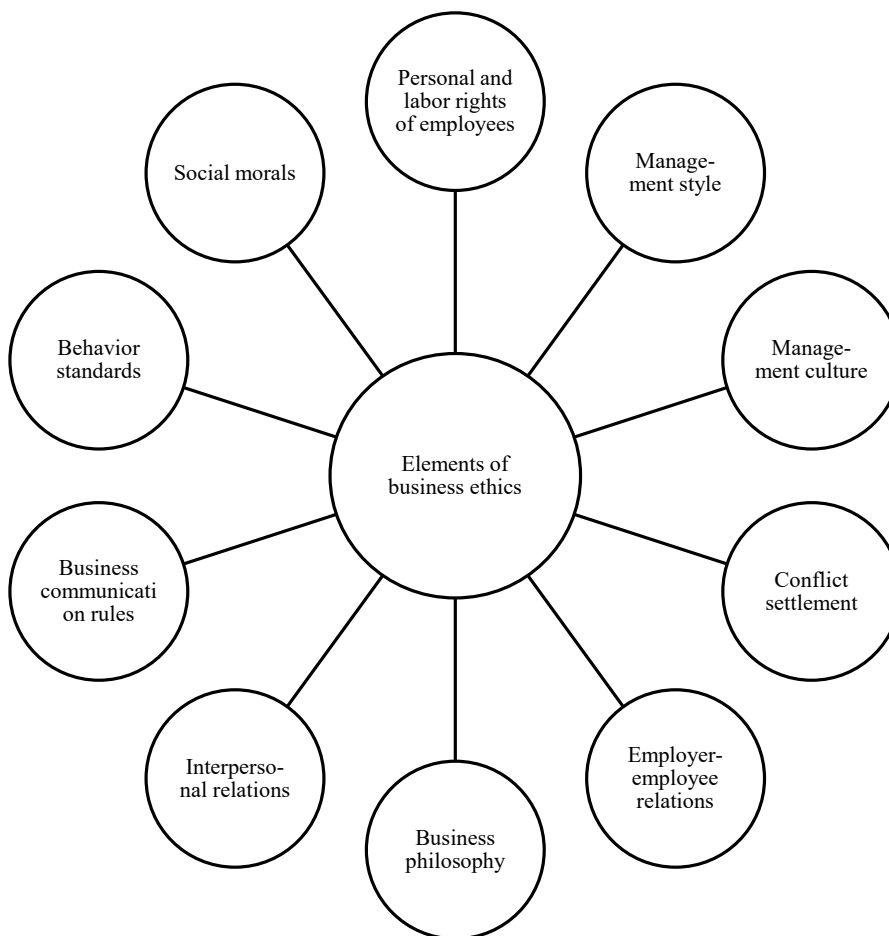


Figure 2. Elements of business ethics

Source: [7, p. 16–18]

domination on the following principle: people can and must change environment conditions to improve their welfare. As individualists, Americans appreciate their own welfare more than the group one. They keep unstable and short-term relations, own experience and skills. That determines their independence, self-respect, vitality and opinion persistence. Besides, they regard humans as a mix of changeable advantages and disadvantages. Americans aspire to realization of current and future plans quarterly [8, p. 51–61].

American enterprises encourage their employees in competition. To get higher profits, employees should compete and show higher performance than their colleagues. The latter is based on assessment of final work results. Therefore, the key competition features are professionalism and ability to convince the others [9, p. 93–96].

Ethical values of Japanese business are less known. They are based on Confucianism, Buddhism, Shinto and Bushidō. The Japanese appreciate environment protection: they use renewable energy sources. In Japan, collective decisions prevail over personal ones. The same principle is observed in the business sphere. Employees regard a

company as their family [8, p. 51–61]. Japanese companies compete sharply to prevent monopolism. Each Japanese citizen should contribute to the national economic growth [9, p. 102–106].

We can arrange main business values for Japan and the USA (Figure 3).

To analyze ethical business aspects, we selected two coffee companies: Starbucks (the USA) and Ueshima Coffee Company (Japan). As a methodology, we applied the EU and UN Industry Development Program for assessing CSR. It is a 25-question poll arranged by such sections: Management, Environment, Labor Relations, Public Relations, Business Space. CSR is estimated via the 100-point scale [12].

The Management results of the CSR assessment are indicated in Table 1.

Table 1 shows that the Management assessment for both companies is quite high. At the same time, the Starbucks enterprise has a part-time senior CSR officer to develop and realize programs, initiatives and partnerships. He supports employees and suppliers, defines goals of environment protection via farmers, beverage producers and educators [13]. In particular, the company has created

The USA	Japan
<ul style="list-style-type: none"> <li>• Struggle against discrimination;</li> <li>• Fair labor conditions;</li> <li>• Honest marketing;</li> <li>• Struggle against slave and children’s labor;</li> <li>• Environment protection;</li> <li>• Financial responsibility</li> </ul>	<ul style="list-style-type: none"> <li>• Strict subordination (as for rank, age and sex);</li> <li>• Hierarchical relations;</li> <li>• Close corporate relations;</li> <li>• Exchange of business cards and gifts between partners;</li> <li>• Socially responsible business – high-quality products and services;</li> <li>• Principle of serving the others;</li> <li>• Apology policy</li> </ul>

Figure 3. Ethical aspects of American and Japanese enterprises

Source: [10; 11]

Table 1

The Management results of the CSR assessment

Section 1. Management	Starbucks points	UCC points
Total:	16/20	14/20
1. Does the company define its main economic, social and ecological consequences?	Yes (4 points)	Yes, partially (2 points)
2. Does the company have a CSR strategy regulating its CSR commitments?	Yes (4 points)	Yes (4 points)
3. Does the company have a senior staff with strict CSR commitments?	A part-time senior CSR officer (2 points)	A full-time senior CSR officer (4 points)
4. Does the company relate CSR to performance of people (according to polls)?	Yes, partially (2 points)	No (0 points)
5. Does the company define key CSR priorities and distribute them within the organization?	The CSR priorities and news are regularly reported (also, when new employees are introduced) (4 points)	The CSR priorities and news are regularly reported (also, when new employees are introduced) (4 points)

a CSR strategy with the following goals: “Opportunity for Everybody”, “Green Retail”, “Ecological Coffee”, “Strong Communities”, “Study and Development” [14]. The Starbucks CSR policy comprises such directions:

- Global statement of human rights;
- Standards of business conduct;
- Corporate political contributions and spending policy;
- Global struggle against bribery;
- Corporate management;
- Menu marking [15].

The UCC enterprise does not have such a high assessment for the Management section. The reason for that is a Japanese respect for privacy and corporate secrets. Therefore, the UCC financial reports are quite moderate. Besides, the Japanese culture of work loyalty means no need to estimate performance of each employee.

The company declares influence on people, planet and products [16]. By 2030, it is going to achieve a positive effect in the supply chain, human rights, healthcare, free education, farming welfare and inclusivity. By 2040, the enterprise is supposed to become carbon neutral. The administration is taking measures to prevent climate change and to protect biodiversity via environmental investments. The Japanese respect for nature is reflected in company’s statements (for example, “coffee as a nature gift”). Moreover, UCC pays attention to packing, innovative technologies and healthy coffee ingredients. Riou Satomi is in charge of the CSR observance. His achievements promote the UCC sustainable development [17].

The Environment section is different for Starbucks and UCC (Table 2).

Starbucks demonstrates a problem of more carbon emissions for last 3 years. It was caused by more unfolded cafés (Table 3). In contrast to 2021, the company spread its business capacity by 18.057% in 2022. Consequently, emissions increased by 11.451%.

Moderate UCC assessments are explained by company’s not reporting its progress because of privacy reasons. However, use of recyclable coffee packing is a great advantage of the enterprise. In the United Kingdom, UCC actively cooperates with Podback, a non-profit agency for coffee capsule recycling [20].

We see the same relative CSR advantage of the Starbucks company in the Labor Relations section (Table 4).

As a typical American enterprise, Starbucks provide equal labor conditions for all employees. Hiring top talented people, Starbucks has been trying to create opportunities for partners and customers in served communities. The company aims at employing more young people, refugees, veterans and military couples. Since 2013, the company has employed over 40.000 veterans and military couples [14].

In their 2023 report on ecological and social influence, Starbucks shows high rate of female employment for different positions (Table 5). That confirms prevention of gender discrimination as a Starbucks mission.

UCC pays a great attention to labor relations with their employees. The company has the ISO 45001 certificate (occupational health and safety management) [21]. However, the enterprise does not provide any actual data on labor conditions and training of employees. On their official site, you cannot apply for complaints anonymously. That corresponds to the Japanese culture where no remarks or claims are appreciated.

Table 2

The Environment results of the CSR assessment

Section 2. Environment	Starbucks points	UCC points
Total:	18/20	12/20
6. Does the company have any plans and programs to decrease environmental damage?	The company’s plan of environment protection includes all mentioned components and estimates progress steps (4 points).	The company’s plan of environment protection includes all mentioned components and estimates progress steps (4 points)
7. Does the company monitor any factors of environmental damage (especially, use of resources and carbon dioxide emissions)?	Yes (4 points)	No (0 points)
8. Does the company have a training program for employees’ realizing its environmental policy and action plan?	The company holds an annual training program for current and new employees. The attendance is recorded (4 points)	The company holds an annual training program for current and new employees. The attendance is recorded (4 points)
9. Can the company show a quantitative drop of carbon dioxide emissions (in contrast to previous years)?	The company cannot confirm its higher environmental influence for last 3 years (2 points)	The company cannot confirm its higher or lower environmental influence for last 3 years (0 points)
10. Does the company have a waste recycling program?	The company collects waste materials for their further recycling at a specialized organization (4 points)	The company collects waste materials for their further recycling at a specialized organization (4 points)

Table 3

Amount of greenhouse gases and cost of sold Starbucks products for 2019–2022

Index	2019	2021	2022
Emissions, MWh	13.920.575	13.919.496	15.513.436
Emission increase pace, %	–	-0.008	11.451
Cost of sold products, billion dollars	8.527	8.739	10.317
Pace of sold product cost increase, %	–	2.486	18.057

Source: based on [18; 19]



Table 4

**The Labor Relations results of the CSR assessment**

Section 3. Labor Relations	Starbucks points	UCC points
Total:	19/20	13/20
11. Does the company have any plan for using human resources? Is it regularly reassessed?	The plan is available for progress evaluation (4 points)	The plan is available for progress evaluation (4 points)
12. Do employees have an official representative body in the company?	Trade union meetings or those of other representative bodies are held in the company (4 points)	Trade union meetings or those of other representative bodies are held in the company (4 points)
13. Does the company prevent recurrence of healthcare and security problems?	The company implements a policy of preventing new accidents (4 points)	The company regularly organizes trainings in safety and health protection (2 points)
14. Does the company have any plan to soften negative consequence of job cuts?	3	1
15. Does the company have any effective procedure to consider complaints?	Complaints are considered anonymously, externally or via the staff department (4 points)	Complaints are considered not anonymously and internally (2 points)

Table 5

**Females holding retail positions in 2022**

Position	Females
Regional vice president	63%
Regional director	50%
District manager	61%
Shop manager	68%
Shift supervisor	71%
Barista	73%

Source: based on Starbucks [19]

Also, UCC reports on the UK struggle against gender inequality. However, the latter is not actual for Japanese values with some possible gender stereotypes (Table 6). In contrast to 2021, the company has reduced a 6% salary gap in 2022. Nevertheless, there are many males in the company staff.

Table 6

**Gender gaps among employees**

Index	2021	2022
Males among employees, %	75.7%	75.1%
Females among employees, %	24.3%	24.9%
Average salary gap, %	12%	6%

Source: based on [22]

The companies have got maximal points in the Public Relations section (Table 7). It shows that companies' influence over society is an important development trend. The enterprises direct their income for training employees, support volunteering activities and non-profit organizations for common welfare.

The Business Space section represents a sharp difference in companies' assessment (Table 8). While Starbucks has its own anti-corruption policy, UCC does not insist on such values. In Japan, a high corruption perception index has been traced for 5 years (73–74 points). The latter shows a low corruption level in the country [23].

The total Starbucks assessment is 89 CSR points. The total UCC assessment is 71 CSR points. These

Table 7

**The Public Relations results of the CSR assessment**

Section 4. Public Relations	Starbucks points	UCC points
Total:	20/20	20/20
16. Does the company have any plan for public relations?	The company has a plan to analyze own progress (4 points)	The company has a plan to analyze own progress (4 points)
17. Does the company keep in touch with stakeholders regularly?	The company communicates with stakeholders regularly (4 points)	The company communicates with stakeholders regularly (4 points)
18. Does the company participate actively in any CSR associations and forums? Does it cooperate with local public organizations?	The company participates in CSR activities or cooperates with local public organizations for 2 to 5 times annually (4 points)	The company participates in CSR activities or cooperates with local public organizations for 2 to 5 times annually (4 points)
19. Does the company support any volunteering? Does it invest in any initiatives of local communities?	The company invests in communities via its main business processes (4 points)	The company invests in communities via its main business processes (4 points)
20. Does the company offer any traineeship programs to promote skills in local communities?	The company offers a paid traineeship program with awarding a certificate (4 points)	The company offers a paid traineeship program with awarding a certificate (4 points)

Table 8

The Business Space results of the CSR assessment

Section 5. Business Space	Starbucks points	UCC points
Total:	16/20	12/20
21. Does the company assess significant suppliers and contractors as for human rights, health, security, anti-corruption struggle, ecological issues?	The company assesses its supply chains and selects suppliers respectively. It also promotes ethical principles among suppliers (4 points)	The company assesses its supply chains and selects suppliers respectively. It also promotes ethical principles among suppliers (4 points)
22. Does the company practice green purchasing?	The company makes decisions to select suppliers based on their ecological activities. It also promotes ethical principles among suppliers (4 points)	The company makes decisions to select suppliers based on their ecological activities. It also promotes ethical principles among suppliers (4 points)
23. Does the company have any rules to analyze and resist bribery and corruption?	Yes (4 points)	No (0 points)
24. Does the company have any policy of lobbying transparency?	Yes (4 points)	Yes (4 points)
25. Does the company train its staff in ethical principles of delivery, struggle against bribery and corruption?	The company does not have any training program (0 points)	The company does not have any training program (0 points)

data confirm a proper CSR and ethics observance in both enterprises. They promote ethical standards in the coffee industry, which contributes to CSR among market participants in general. Therefore, both companies introduce training practices, cooperate with non-profit organizations and implement social initiatives. Simultaneously, there is difference in concepts of ethical conduct between the companies (Table 9).

Regardless of its smaller production network, the CSR assessment of UCC differs from that of Starbucks by 18 points. The former creates initiatives to improve social welfare and competence of employees and other society members. The ethical difference between Starbucks and UCC is usually explained by cultural features.

**Conclusions.** Functionally, the contemporary business ethics consists of such subtypes:

1. Ethical management. Highly ethical decisions provide trust among employees, customers and shareholders. That raises company’s achievements.
2. Ethical supplies. They determine a proper conduct both among company’s employees and suppliers themselves.
3. Ethical corporate culture. Ethical relations promote mutual understanding and observance of ethical standards among all employees.

4. Ethical technologies and innovation. Ethical aspects in technologies and innovations ensure protection of consumers’ rights and avoid negative impacts on society.

5. Ethical financial management. It improves trust of investors and supports financial stability.

6. Ethical advertising and marketing. Ethical principles in advertisements keep trust of consumers and positive brand image.

7. Ethical crisis management. Ethical leadership assists in company’s problem settlement, keeps trust and minimizes negative consequences.

These aspects are important for any company to succeed in a long-term perspective.

Generally, business ethical aspects are integral to sustainable development and strong relations with all parties. Ethics not only creates a positive image of companies but also enhances competition and trust among consumers and partners.

Eastern and western cultures differ in approaches to various life issues, including business. The Western business ethics (the USA and Europe) and the Eastern one (Japan) vary in cultural, historical and social features. However, they mean different cultural contexts rather than a better or worse approach to business itself.

Table 9

Main difference features between the Starbucks and UCC companies

Difference feature	Starbucks	UCC
Financial and social-ecological reports annually	Transparency	Privacy
Opportunity to acquaint oneself with labor conditions and healthcare	On the official website	During the employment process
The most important aspect of company’s activities	Struggle against any social discrimination, respect for everybody	Constant improvement of product quality, packing, consumers’ health
Attitude to corruption	Reports on zero financial support, standards of struggle against corruption	No respective comments or documents

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