



Value &
Future

TRAINERS' GUIDE

Conduct
Accountability
Stakeholders
Respect Performance
Self-knowledge Ethical
Code Leadership Principles Society
Governance Values Right
Integrity Ethics Culture
Ethos Justice Diversity Wrong CSR
Workplace Rules Objectivity Virtue
Confidentiality Trust Business
Standards Management Behaviour
Responsibility
Aristotle Moral
Sustainability

Erasmus+ Key Action 202 Strategic partnerships

Project code: 2020-1-NL01-KA202-064636

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INTRODUCTION

About the project Value and Future.

Sustainable, future proof entrepreneurship is based on ethics and values. This is the motto of project Value and Future, that connects 6 partners in Europe with a common goal: to empower young people towards ethical entrepreneurship and leadership, inspired by role models.

Value and Future project set the ambition to develop the skills and mind-set of young people, based on values and empathy instead of on only profit or professional protocols. The project encourages students of VET to actively seek the purpose for their own entrepreneurial future and to recognise the ethical choices that enterprises showcase around them. Through a set of activities and lessons supported by teachers and entrepreneurs, VET students engage in a dialogue about moral dilemmas in enterprises in relation to people and planet. They learn to ask critical questions and they search for positive role models. Due to project activities, students engage in conversations with enterprises to define values, ethics and authenticity, and the difference businesses can make in society. In these conversations, students continuously ask themselves the question: what matters to me as a future entrepreneur? What matters to entrepreneurs I meet? What matters to my future company? What matters to enterprises around me?

The project connects the need of powerful entrepreneurship education that changes the mind-set of young people and teachers about the ethical and moral angles of their choices, career path and place in society. There is a growing attention for business ethics in the world and for education of ethical entrepreneurship.

Project partners develop a new educational method that combines entrepreneurial, sustainable and value-driven learning. This educational method consists of a series of lessons, future days with entrepreneurs, conversations through conducting a quick scan, and an online inspirational environment of storytelling. The learning process challenges young people to visit companies in their region, to get into dialogue with entrepreneurs and to seek moral dilemmas and answers to them. Their learning process is supported by role models they seek, find and appoint: entrepreneurs with a vision on ethical entrepreneurial mind-set who challenge young people to develop their own vision on ethics and values.

Project Value and Future sets the ambition to connect priorities and needs, and to develop an innovative project within entrepreneurial education of VET's. The project promotes the uptake of a more fair, ethical entrepreneurial thinking as a way to reaching the global and European sustainable development goals. Young people find their way to economic and financial independence, connected to a fair, value-driven and ethical environment. This ambition reached by developing a training on ethical entrepreneurship, a Trainers' guide, a quick scan and Future days to connect entrepreneurs, students and teachers, and a web-based inspiration platform of storytelling and exchange.

Ethical entrepreneurship is an ethical conduct based on value systems, corporate responsibility, and integrity, for the protection of people and environment whilst providing economic value.



Recommendation of students and entrepreneurs.

A part of the Trainers' guide written by participating students in the piloting action, in order to give their perspective and guidelines to their teachers. These vision statements and guidelines of students collected to offer a cross-cultural dimension.

For whom and how this document should be used.

Trainers' guide addressed VET teachers, on how to implement ethical entrepreneurial learning in collaboration with businesses in the curricula and to equip them with the right theoretical

background as well as practical methods on how to implement ethical entrepreneurial teaching. Trainers' guide includes theoretical foundation of ethical entrepreneurial competences and practical examples of business ethics.



ETHICAL ENTREPRENEURSHIP LEARNING SCHEME



ETHICAL ENTREPRENEURSHIP LEARNING SCHEME EXPLANATION.









ETHICAL ENTREPRENEURSHIP LEARNING SCHEME ELEMENTS	CHAPTERS ON “TRAINERS’ GUIDE”/ TOOLS
	<ul style="list-style-type: none"> CHAPTER No.1. “THEORETICAL FOUNDATION OF ETHICAL ENTREPRENEURIAL TEACHING” material: <ul style="list-style-type: none"> ✓ Module 1 – “ETHICS”; <ul style="list-style-type: none"> · Power Point presentation – “V&F Module 1”; ✓ Module 2 – “CORPORATE (BUSINESS) ETHICS”; <ul style="list-style-type: none"> · Power Point Presentation - “V&F Module 2”; ✓ Module 3 – “CODE of CONDUCT (ETHICS)”; · Power Point Presentation - “V&F Module 3”; ✓ Module 4 – “ETHICAL LEADERSHIP”; · Power Point Presentation - “V&F Module 4”; ✓ Module 5 – “ETHICAL ENTREPRENEURSHIP” <ul style="list-style-type: none"> · Power Point Presentation - “V&F Module 5”.
	<ul style="list-style-type: none"> CHAPTER No.2. “THE METHOD OF CASE-BASED LEARNING” methodology material: ANNEXES No.1 – Case study chart; ANNEXES No.2 – 30 Case studies: <ul style="list-style-type: none"> ✓ “Sustainability, ecology” case studies; ✓ “Responsible and fair management” case studies; ✓ “Education, mind changing” case studies;
	<ul style="list-style-type: none"> CHAPTER No.3 “QUICK SCAN ACTIVITY” material: <ul style="list-style-type: none"> ✓ Word document – “Quick scan manual”; ✓ Power Point presentation - “Inspirational Ethical entrepreneurship and dilemmas”; ✓ Power Point presentation - “How to prepare students for a company visit”; ✓ Power Point presentation - “Workshop how to prepare students”
	<ul style="list-style-type: none"> CHAPTER No.4. “ET TALKS” material: <ul style="list-style-type: none"> ✓ Power Point presentation – “V&F ET Talks guidelines for the interviews”; ✓ Word document - “Video production guidelines”.
	<ul style="list-style-type: none"> CHAPTER No.5. “FUTURE DAYS” material: <ul style="list-style-type: none"> ✓ Word document – “Future days guidelines”;
	<ul style="list-style-type: none"> CHAPTER No.6. “DEFINITION OF LEARNING OUTCOMES AND ASSESSMENT”.



CHAPTER No.1. “THEORETICAL FOUNDATIONS OF ETHICAL ENTREPRENEURIAL TEACHING”







The Theoretical Foundations regarding Ethical Entrepreneurial Training covers topics that have been identified by partners through the relevant Focus Groups organized in all partner countries. More specifically, the topics that have been included in the trainers’ guide are: Ethics, Corporate (Business) Ethics, Code of Conduct, Ethical Leadership and Ethical Entrepreneurship.

“Theoretical foundations” lessons structure.

Icon	Explanation
	1 trainer/ teacher or 2 trainers/ teachers , who would like to organize an integrated lessons.
	Group of students/ class.
	5 lessons The theoretical foundation lessons cover 5 Theoretical Modules. Duration of each lesson – 45-60 min.
	Material: Chapter No.1. “Theoretical foundation of ethical entrepreneurial teaching”: <ul style="list-style-type: none"> • Modules 1-5; • Power Point presentations (for each module).
	Tools / platforms for online lessons/ workshops/ activities: <ul style="list-style-type: none"> • Zoom/ Microsoft Teams/ Google meet/ Skype/ GoToMeeting/ ezTalks Meetings/ Cisco Webex Meetings; • Miro/ Mindmeister/ MindMup/ AnswerGarden/ Jamboard or other.
	Lessons’ plan: <ol style="list-style-type: none"> 1. Presenting lessons’ learning outcomes; 2. Presenting main topics; 3. About the module. Quiz questions/ answers/ discussion; 4. Presentation of theory part with practical examples; 5. Discussion; 6. Feedback.
	Specific learning outcomes explained in each module/ lesson: <ul style="list-style-type: none"> • Foundation knowledge; • Application; • Integration; • Human dimension; • Caring; • Learning how to learn.
	Main topics explained in each module/ lesson.

Module 1 – “ETHICS”

Module 1 – “ETHICS” lessons structure.

Icon	Explanation
	Time – 45-60 min.
	Material: Chapter No.1. “Theoretical foundation of ethical entrepreneurial teaching”: <ul style="list-style-type: none"> • Module 1 “ETHICS”; • Power Point presentation – “V&F Module 1”;
	Tools / platforms for online lesson: <ul style="list-style-type: none"> • Zoom/ Microsoft Teams/ Google meet/ Skype/ GoToMeeting/ ezTalks Meetings/ Cisco Webex Meetings; • Miro/ Mindmeister/ MindMup/ AnswerGarden/ Jamboard or other.
	Lessons’ plan: <ol style="list-style-type: none"> 1. Presenting lessons’ learning outcomes; 2. Presenting main topics; 3. About the module. Quiz questions/ answers/ discussion; 4. Presentation of theory part with practical examples; 5. Discussion; 6. Feedback.
	Lessons’ learning outcomes:
	Foundation knowledge <ul style="list-style-type: none"> ▪ Understand the concept of Ethics; ▪ List basic moral values;
	Application <ul style="list-style-type: none"> ▪ Describe what is Ethics; ▪ Connect personal values with Ethics;
	Integration <ul style="list-style-type: none"> ▪ Attempt answering ethical dilemmas;
	Human Dimension <ul style="list-style-type: none"> ▪ Recognize own personal values;
	Caring <ul style="list-style-type: none"> ▪ Appreciate the importance of values;
	Learning how to learn <ul style="list-style-type: none"> ▪ Learn how to apply personal ethics in decision making;
	Main topics: <ul style="list-style-type: none"> • What is ETHICS? • ETHICAL DILEMMAS • VALUES

ABOUT THE MODULE:**QUIZ**

Question No 1: If you knew a woman who was pregnant, who had eight children already, three who were deaf, two who were blind, one mentally retarded, and she had syphilis, would you recommend that she have an abortion?

Question No 2: It is time to elect the world leader, and yours is the deciding vote. Here are the facts about the three leading candidates:

- Candidate A: He associates with crooked politicians, and consults with astrologers. He's had two mistresses. He also chain smokes and drinks up to ten Martinis a day.
- Candidate B: He was ejected from office twice, sleeps until noon, used opium in college and drinks large amounts of whisky every evening.
- Candidate C: He is a decorated war hero. He's a vegetarian, doesn't smoke, occasionally drinks beer and hasn't had any extra-marital affairs.

Which of these candidates would be your choice? Please decide. The answers can be found at the end of this section.

WHAT IS ETHICS?

Whenever we make a choice, it was possible for us to have made a different one. The Danish philosopher Soren Kierkegaard captures this sense when he describes standing on the edge of a cliff. The only thing that prevents us from falling into the void is *us* – our choice to do otherwise.

Ethics is only possible because we can act against our nature, based on our conscience. It stops us from simply describing what is likely to happen, and allows us to make judgements about what *should* happen. Of all the ways you might act, which is the best? Of all the possibilities, which one should you bring into reality? That's the question ethics seeks to answer.

Of course, you can only answer that question if you dare to ask it. It's comfortable, safe and pretty common to do what's always been done – pass responsibility onto others or stick with the status quo. Ethics asks us to take responsibility for our beliefs and our actions, and live a life that's our own (The Ethics Centre, 2021).

Before defining business ethics, it is better to focus and define ethics. The word ethics comes from the Greek word "ethos" meaning custom, habit or "accepted behavior". There are many definitions of ethics. At its simplest, ethics is a system of moral principles. They affect how people make decisions and lead their lives. Chambers English Dictionary defines it as: "a system of morals" and "rules of behavior". Ethics attempts to tell us what is and what is not morally acceptable within a particular society or culture (Hurn, 2008). According to Connock and Johns (1995) ethics is about fairness, and deciding what is right or wrong, about defining the practices and rules which underpin responsible conduct between individual and groups. Orme and Ashton (2003) suggested that being ethical involves taking action to ensure that these practices and rules are applied consistently in all day-to-day business situations.

ETHICAL DILEMMAS

An ethical dilemma involves a situation that makes a person question what the 'right' thing to do is. Ethical dilemmas make individuals think about their obligations, duties or responsibilities (IBE, 2021). Our concepts of ethics have been derived from religions, philosophies and cultures. They infuse debates on topics like abortion, human rights and professional conduct. Ethics covers the following dilemmas:

- how to live a good life
- our rights and responsibilities
- the language of right and wrong
- moral decisions - what is good and bad?



Most moral issues get us pretty worked up - think of abortion and euthanasia for starters. Because these are such emotional issues, we often let our hearts do the arguing while our brains just go with the flow.

But there's another way of tackling these issues, and that's where philosophers can come in - they offer us ethical rules and principles that enable us to take a cooler view of moral problems. So, ethics provides us with a moral map, a framework that we can use to find our way through difficult issues.



Ethics doesn't always show the right answer to moral problems. Indeed, more and more people think that for many ethical issues there isn't a single right answer - just a set of principles that can be applied to particular cases to give those involved some clear choices. Some philosophers go further and say that all ethics can do is eliminate confusion and clarify the issues. After that, it's up to each individual to come to their own conclusions (BBC, 2021)

Ethics isn't the only way to define what the 'best' decision might look like. Some might see it as the one that advances their own goals and interests, or makes the most money. Others may focus on what's likely to be the most popular choice.

At the heart of these is a nugget of ethics, but each is a distraction from the questions that matter most. Ethics defines the best option as the one which best achieves what is good, right and consistent with the nature of the things in question. The Ethics Centre refers to these as 'values', 'principles' and 'purpose'.

- **Values tell us what's good** – they're the things we strive for, desire and seek to protect.
- **Principles tell us what's right** – outlining how we may or may not achieve our values.
- **Purpose is your reason for being** – it gives life to your values and principles.

Ethics is the process of questioning, discovering and defending our values, principles and purpose. It's about finding out who we are and staying true to that in the face of temptations, challenges and uncertainty. It's not always fun and it's hardly ever easy, but if we commit to it, we set ourselves up to make decisions we can stand by, building a life that's truly our own and a future we want to be a part of (The Ethics Centre, 2021).

VALUES

Values are the foundation of a person's ability to judge between right and wrong, good and bad, and moral and immoral. Values include a deep-rooted system of beliefs. They have intrinsic worth, but are not universally accepted. This system allows each individual to determine what should and shouldn't be.

For example, if someone's value system is founded upon honesty, they would probably make a proper judgment between cheating on a college entrance exam (wrong) and studying hard to ace a college entrance exam (right). Conversely, if someone valued achievement and success over honesty, that person may opt to cheat on the exam in order to achieve the desired result. This relates to which value is "worth more" to the individual.

These fundamental beliefs are the barometer that go on to guide a person's decisions. Values don't necessarily need to be "system wide" in a group of people. Rather, they tend to be a personal, individual foundation that influences a particular person's behavior. At a societal level, these **values** frequently form a basis for what is permitted and what is prohibited.



Examples of Values

Not all values are ethical values. Some values, such as efficiency, do not have an ethical component. Some ethical values involve qualities of an ethical self (such as honesty and integrity). Others describe positive and ethical behavior toward others, the environment and society. Ethical values by definition are positive and they often require that we stretch outside of our own interests to respect, protect, serve and help others (Fisher Thornton, 2015).

A (starter) List of Ethical Values

- Accountability
- Altruism
- Avoiding Harm
- Care
- Citizenship
- Confidentiality
- Doing Good
- Fairness
- Honesty
- Inclusion
- Integrity
- Justice
- Kindness
- Long-Term Thinking
- Moral Awareness
- Mutual Benefit
- Positive Intent
- Precaution (for example, choosing safe, healthful ingredients in food products)
- Preventing Harm
- Respect for boundaries
- Respect for others
- Respect for Human Rights and Dignity
- Service
- Support for well-being of others
- Sustainability
- Taking responsibility
- Transparency
- Trustworthiness
- Valuing differences

Our values define who we are and drive the choices we make. Don't let your daily decisions be made on autopilot. Choose the ethical values that will guide your life and your leadership (Fisher Thornton, 2015).



QUIZ ANSWERS

Question No 2 answers:







Candidate A is Franklin D Roosevelt,
Candidate B is Winston Churchill, and
Candidate C is Adolph Hitler.

...And by the way the answer to **Question No 1...** If you said yes, you just killed Ludwig van Beethoven.



Module 2 – “CORPORATE (BUSINESS) ETHICS”

Module 2 – “CORPORATE (BUSINESS) ETHICS” lessons structure.

Icon	Explanation												
	Time – 45-60 min.												
	Material: Chapter No.1. “Theoretical foundation of ethical entrepreneurial teaching”: <ul style="list-style-type: none"> • Module 2 “CORPORATE (BUSINESS) ETHICS”; • Power Point presentation – “V&F Module 2”; 												
	Tools / platforms for online lesson: <ul style="list-style-type: none"> • Zoom/ Microsoft Teams/ Google meet/ Skype/ GoToMeeting/ ezTalks Meetings/ Cisco Webex Meetings; • Miro/ Mindmeister/ MindMup/ AnswerGarden/ Jamboard or other. 												
	Lessons’ plan: <ol style="list-style-type: none"> 1. Presenting lessons’ learning outcomes; 2. Presenting main topics; 3. About the module. Quiz questions/ answers/ discussion; 4. Presentation of theory part with practical examples; 5. Discussion; 6. Feedback. 												
	Lessons’ learning outcomes: <table border="1"> <tbody> <tr> <td>Foundation knowledge</td> <td> <ul style="list-style-type: none"> ▪ Understand the concept of Business Ethics; ▪ Outline the 3 basic components of Business Ethics; ▪ Relate corporate sustainability and corporate governance to Business Ethics; </td> </tr> <tr> <td>Application</td> <td> <ul style="list-style-type: none"> ▪ Explain why corporate values are important; ▪ Link the 10 Principles of UN Global Compact to Business Ethics; ▪ Outline the importance of the 17 SDGs; </td> </tr> <tr> <td>Integration</td> <td> <ul style="list-style-type: none"> ▪ Reflecting on the importance of corporate; governance and corporate sustainability; </td> </tr> <tr> <td>Human Dimension</td> <td> <ul style="list-style-type: none"> ▪ Share personal experiences related to the application of ethics in a business setting; </td> </tr> <tr> <td>Caring</td> <td> <ul style="list-style-type: none"> ▪ Commit to the importance of applying business ethics; </td> </tr> <tr> <td>Learning how to learn</td> <td> <ul style="list-style-type: none"> ▪ Provide examples of how a business can apply ethics; ▪ Frame useful questions relating to the application of business ethics; </td> </tr> </tbody> </table>	Foundation knowledge	<ul style="list-style-type: none"> ▪ Understand the concept of Business Ethics; ▪ Outline the 3 basic components of Business Ethics; ▪ Relate corporate sustainability and corporate governance to Business Ethics; 	Application	<ul style="list-style-type: none"> ▪ Explain why corporate values are important; ▪ Link the 10 Principles of UN Global Compact to Business Ethics; ▪ Outline the importance of the 17 SDGs; 	Integration	<ul style="list-style-type: none"> ▪ Reflecting on the importance of corporate; governance and corporate sustainability; 	Human Dimension	<ul style="list-style-type: none"> ▪ Share personal experiences related to the application of ethics in a business setting; 	Caring	<ul style="list-style-type: none"> ▪ Commit to the importance of applying business ethics; 	Learning how to learn	<ul style="list-style-type: none"> ▪ Provide examples of how a business can apply ethics; ▪ Frame useful questions relating to the application of business ethics;
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	Main topics: <ul style="list-style-type: none"> • BUSINESS ETHICS • CORPORATE VALUES • Why are Company Values Important? • CORPORATE GOVERNANCE • CORPORATE SUSTAINABILITY and RESPONSIBILITY? • 10 Principles of UN Global Compact • 17 Sustainable Development Goals 												



ABOUT THE MODULE:

BUSINESS ETHICS

Ethics is not a set of theories, rules and prohibitions directed at business life whose purpose is to hinder business deals and increase costs. Ethics is a path forged from decision making and objective options chosen while in tune with one's life goal, holding on to one's personal and professional beliefs.

According to Galinsky (2008), when we talk about business ethics, usually we're speaking about standards of behavior in the workplace as well as with stakeholders. The pursuit of wealth involves the following six stakeholders: investors, customers, employees, suppliers, government, and community. Dealing with these stakeholders involves "ethics".

Companies known for high ethical standards usually have an ethical code stating that they treat everyone with dignity, don't present misleading information, and scrupulously follow rules and regulations. Business ethics, therefore, can be defined as the application of moral and ethical considerations in a business setting (Hurn, 2008).

A moral compass leads us to more effective business practices — whether in building sales, retaining employees, or reducing litigation and regulation costs. For example, people are usually willing to pay premium prices to feel good about the products they buy. Also, companies that follow certain moral codes attract better people — and these people often are willing to work harder with less compensation. It goes without saying that ethical companies are less likely to undergo the costly scrutiny of courts and regulators (Galinsky, 2008). It is clear that there is some sort of a relationship between business ethics and business success, or better sustainable excellence.

Having a moral compass leads to more effective business practices:

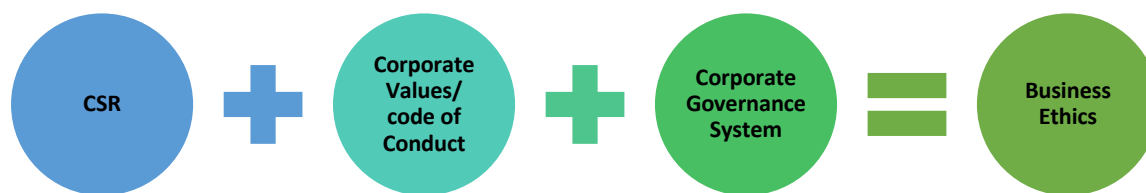
- People are usually willing to pay premium prices to feel good about the products they buy. According to the latest research from Nielsen on Corporate Responsibility, 55% of global consumers are willing to pay more for goods and services from companies socially responsible / ethical, a figure which has increased ten percent compared to 2011 levels. (<http://www.nielsen.com/us/en/insights/reports/2014/doing-well-by-doing-good.html>)
- Companies that follow certain moral codes attract better people.
- These people often are willing to work harder with less compensation.
- When companies value ethical performance, misconduct is substantially lower.
- Ethical companies are less likely to undergo the costly scrutiny of courts and regulators.

Plus, why it is important to implement business ethics:

- To boost and strengthen the performance of each employee.
- Decrease unwanted and fraudulent misconduct or breach of company culture by company employees' conduct.
- Useful tool for defining the values of the company's activity and the strengthening of an "internal culture" that strengthens the bond between employees and enhances their maintenance.
- Promote self-regulation by companies.
- Create an external (and internal) image of seriousness, responsibility and excellence.
- Balancing personal and organizational goals.

Business ethics is about how the values and principles of an organization are diffused in all business operations and actions. It is therefore closely related with corporate governance systems and the corporate social responsibility of the organization.





CORPORATE VALUES

Corporate values, also known as core values, are the set of guiding beliefs upon which a business is based. Corporate values help people function together as one and shape the way employees (should) behave. The core values of an organization impact both internal and external affairs. They define not only how employees treat each other, but also the behavior expected toward clients, partners, and the broader community.

Company values define the desired behavior to accomplish the company's 'why.' Once set, they should affect every aspect of the business, from reward models, compensation, and policies, to strategic decisions and public affairs.

Showcasing the company values on a PowerPoint, your headquarters' wall, or in a marketing campaign won't bring those core beliefs to life.

Company values only make sense if they're practiced. Unfortunately, most companies have a disconnect between 'proclaimed' values, and 'behavioral' values, as Nik Beeson wrote here.

Values are only helpful when they're expressed in everyday behavior.

Why Are Company Values Important?

When put into practice, well-defined core values are crucial for creating a thriving culture. Here are the key benefits of defining your company values.

- Values drive community: If you want your employees to act like one, you need a shared code of behavior or a code of conduct (see Module 3). Your values define your company beliefs and bring people together, building a community.
- Values attract the right people: People don't leave companies; they leave toxic workplace cultures. Your core values define what you stand for and will help attract the talent that is right for your organization.
- Employees are willing to earn less money to work in an organization that's aligned with their personal values.
- Company values simplify decision-making: It's easier to make choices when everyone knows what matters (or not) to the organization. Values help establish clear priorities; they make it easier to say "no" to the things that are not aligned with their core beliefs.
- Core values educate customers about who you are: When a company brings its beliefs to life, their partners and clients know what they expect (or not) when doing business with that organization.
- Corporate values create differentiation: They don't just represent what you believe, but your unique behavior. (Razzetti, 2020)
- Fair Business Practices: Did you ever come across the sentence "You can make money without doing evil"? No? Well, it is one of the 10 core values adopted by Google. Corporations often go rogue with regards to their business practices in the lust for more revenue. This puts everyone associated with the company in jeopardy and also causes loss of trust and integrity within the organization. The corporate values when applied by an organizations in its day to day activities forbids it from nurturing any malpractices.

Identifying and understanding a company's values is a challenging and important exercise. Company's values are a central part of the principles of the company– and will convey where the company wants to go and how will get there. By becoming more aware of these important factors in a company, one can use them as a guide to make the best choice in any situation.

CORPORATE GOVERNANCE

According to Steiner & Steiner (2006), corporate governance is generally referred to overall control of activities in a corporation that involves the formulation of corporate objectives, strategies, and plans and the proper management structure in order to be responsible to its various stakeholders.

Corporate governance has become a strategic and operational focus of nearly all businesses, from emerging organizations developing corporate strategies to large public companies managing myriad regulatory requirements and shareholder issues. A basic pillar for corporate governance is compliance. (Bingham, 2009). Compliance is an important foundation for fulfilling social responsibilities, and many organizations understand that thorough compliance is essential for the continuation of business activities.

Senior compliance managers from the UK and the US were asked about any changes in attitude to compliance since the financial crisis and 70 per cent said that compliance had come out of the background and was now influencing business decisions. 87 per cent said that they now had the resources to create a culture of compliance in their organization. Carried out by “Complinet”, a provider of compliance and regulation information, the survey also revealed that 88 per cent of respondents believed they now ‘had the ear of senior management’ and 63 per cent felt compliance issues had become more essential in their organization.

Good corporate governance is the key to the integrity of organizations, financial institutions and markets, and central to the health of our economies and their stability. According to the Organization for Economic Co-operation and Development (OECD) Principles of Corporate Governance, an organizations' framework for Corporate Governance should, among others:

- Ensure the strategic guidance of the company, the effective monitoring of management by the board, and the board's accountability to the company and the shareholders.
- Ensure that timely and accurate disclosure is made on all material matters regarding the corporation, including the financial situation, performance, ownership, and governance of the company.
- Promote transparent and efficient markets, be consistent with the rule of law and clearly articulate the division of responsibilities among different supervisory, regulatory and enforcement authorities. Protect and facilitate the exercise of shareholders' rights.

Corporate Governance, therefore, is not only about compliance. It is about the relationships and responsibilities between the board, management, shareholders and other relevant stakeholders within a legal and regulatory framework. As a result, organizations, now more than ever, need some sort of guidance on how they should approach CG issues.



CORPORATE SUSTAINABILITY AND RESPONSIBILITY

Corporate Social Responsibility is generally understood to be about how companies manage the business processes to produce an overall positive impact on society. CSR can be defined as a commitment to improve community well-being through discretionary business practices and contribution of corporate resources (Kotler and Lee, 2005). Corporate social responsibility is necessarily an evolving term that does not have a standard definition or a fully recognized set of specific criteria. With the understanding that businesses play a key role on job and wealth creation in society, CSR is generally understood to be about how companies manage the business processes to produce an overall positive impact on society. CSR is a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis.

According to Kotler and Lee (2005), corporate social responsibility can be defined as a commitment to improve community well-being through discretionary business practices and contribution of corporate resources. Since various stakeholders have expectations of business corporations, corporate executives and their staff are required to formulate long-term strategies in order to be a good corporate citizen through the implementation of corporate cause promotion, cause-related marketing, corporate social marketing, philanthropic activities, community volunteering, and socially responsible business practices (Shea, 2006).

Nowadays, the concept of CSR has become synonymous to corporate sustainability and responsible corporate behaviour. In other words, it is synonymous to corporate sustainability and responsibility. It is evident that we have a new CSR acronym! Corporate Sustainability & Responsibility!

The EU Directive (2014/95/EU) on disclosure of non-financial and diversity information by large companies and groups, as well as European Commission's renewed strategy for CSR stretches out three key points:

- Adopting the logic “Comply or Explain”, which requires from businesses, if they are unable to disclose non-financial data, to state the reasons why this happens.
- Renewed strategy concerns all organizations that employ staff, regardless of the state under which they operate (private or public).
- Implementing CSR practices and Business Ethics should follow the 10 Basic Principles of the UN Global Compact.

These are very important and indicate both that the EU has understood the role of CSR and Business Ethics at increasing efficiency and ultimately improve the overall economic situation. Secondly, they show the EU's intention to exercise effective policies that will promote clear and useful function of organizations and develop levers for the latter, in order to raise awareness and function driven by Corporate Accountability for the benefit of all Stakeholders (employees, business, society, state).

The 10 Principles of UN Global Compact

Corporate sustainability starts with a company's value system and a principles-based approach to doing business. This means operating in ways that, at a minimum, meet fundamental responsibilities in the areas of human rights, labour, environment and anti-corruption. Responsible businesses enact the same values and principles wherever they have a presence, and know that good practices in one area do not offset harm in another. By incorporating the Ten Principles of the UN Global Compact into strategies, policies and procedures, and establishing a culture of integrity, companies are not only upholding their basic responsibilities to people and planet, but also setting the stage for long-term success.

The Ten Principles of the United Nations Global Compact are derived from: the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention Against Corruption.



Human Rights	Principle 1 : Businesses should support and respect the protection of internationally proclaimed human rights; Principle 2 : make sure that they are not complicit in human rights abuses;
Labour	Principle 3 : Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining; Principle 4 : the elimination of all forms of forced and compulsory labor; Principle 5 : the effective abolition of child labor; Principle 6 : the elimination of discrimination in respect of employment and occupation;
Environment	Principle 7 : Businesses should support a precautionary approach to environmental challenges; Principle 8 : undertake initiatives to promote greater environmental responsibility; Principle 9 : encourage the development and diffusion of environmentally friendly technologies;
Anti-Corruption	Principle 10 : Businesses should work against corruption in all its forms, including extortion and bribery;

17 Sustainable Development Goals

In September 2015, all 193 Member States of the United Nations adopted a plan for achieving a better future for all — laying out a path over the next 15 years to end extreme poverty, fight inequality and injustice, and protect our planet. At the heart of “Agenda 2030” are the 17 Sustainable Development Goals (SDGs) which clearly define the world we want — applying to all nations and leaving no one behind.

The new Global Goals result from a process that has been more inclusive than ever, with Governments involving business, civil society and citizens from the outset. We are all in agreement on where the world needs to go. Fulfilling these ambitions will take an unprecedented effort by all sectors in society — and business has to play a very important role in the process.



More information on the 17 SDGs can be found in the link below:

<https://www.un.org/sustainabledevelopment/sustainable-development-goals/>

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Module 3 – “CODE of CONDUCT (ETHICS)”

Module 3 – “CODE of CONDUCT (ETHICS)” lessons structure.

Icon	Explanation												
	Time – 45-60 min.												
	Material: Chapter No.1. “Theoretical foundation of ethical entrepreneurial teaching”: <ul style="list-style-type: none"> • Module 3 – “CODE of CONDUCT (ETHICS)”; • Power Point presentation – “V&F Module 3”; 												
	Tools / platforms for online lesson: <ul style="list-style-type: none"> • Zoom/ Microsoft Teams/ Google meet/ Skype/ GoToMeeting/ ezTalks Meetings/ Cisco Webex Meetings; • Miro/ Mindmeister/ MindMup/ AnswerGarden/ Jamboard or other. 												
	Lessons’ plan: <ol style="list-style-type: none"> 1. Presenting lessons’ learning outcomes; 2. Presenting main topics; 3. About the module. Quiz questions/ answers/ discussion; 4. Presentation of theory part with practical examples; 5. Discussion; 6. Feedback. 												
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Learning how to learn	<ul style="list-style-type: none"> ▪ - 												
	Main topics: <ul style="list-style-type: none"> • CODE OF ETHICS • GUIDELINES FOR CREATING A CODE OF CONDUCT (ETHICS) 												

ABOUT THE MODULE:

CODE OF ETHICS

A number of studies have addressed the issue of codes of ethical conduct. Weeks and Nantel (1992) found evidence that a well understood code is linked to more ethical behavior among salespeople. In their literature review that included ethics codes, Ford and Richardson (1994) discovered that codes of conduct and corporate policies on ethics are significantly related to a higher standard of ethical behavior. Gray (1996) found that having a code of conduct can be useful in helping individuals avoid ethically compromising situations. Similarly, Navran (1997) advanced that a best-practices ethics program helps employees not feel that they must act unethically to survive.

Tucker et al. (1999) studied codes of ethics of professional organizations and advanced that the origins, contents, and effects of such codes are affected by a number of factors. Such factors include socio-economic and political variables. Nonetheless, many associations have developed codes and contend that codes help their members behave more ethically.

Cooper and Frank (1997) compared professionals in the accounting and insurance fields and found that CPAs and CLUs tended to rely more on their respective codes of ethics than did other groups within these fields, when ethical questions arose. The study also showed that company-specific policies emphasizing ethical conduct, encouraging employees not to put organizational goals ahead of ethics, and facilitating discussion of ethical issues between employee and superior, contributed to more ethical behavior.

Codes of ethics in international business is a topic which also appears in the literature. Because of cultural differences, some feel that the implementation of an "international" code of conduct would be difficult. However, Smeltzer and Jennings (1998), recognizing that some adaptation may be necessary, argue that codes should be developed that set forth guidelines for core ethical practices across cultures. Along this same line of reasoning, Payne et al. (1997) review several international codes of conduct and attempt to develop an international uniform code. Roth et al. (1996) also agree that, despite the differences in ethical practices in the world, an international ethical behavior code is feasible. International associations have in fact established such codes.

Code of Ethics is intended to create the trust capital that allows the internal consistency of decisions taken, the reduction of transaction costs and creates conditions that facilitate human relations in the company, alongside its commercial dynamism.

A code of ethics is an important management tool that can positively form the culture of an organization. Many organizations have found that adopting a clearly defined approach to ethical & conduct issues improves the organization's reputation, helps to develop confidence among staff and is good for business. A code of ethics sets out the standards of behavior expected of staff in an organization regarding ethical dilemmas they face at work.

A good code of ethics is an active document to which all staff in the organization refer-not a document that sits on a shelf in a senior manager's office. Moreover, a good code of ethics should be based upon universally accepted principles and values. However, its major significance may be its contribution to the relations between the company & its investors. A company that has adopted a code of ethics as a way of doing business will gain higher pride & recognition from its investors securing company's sustainability & development.

The creation of independent committees and the establishment of internal audit functions (for control purposes) operate as a fiduciary of company's values, culture of ethics and cultural conduct, facilitating the implementation of the code of ethics by diffusing & monitoring its functions. CSR, Risk Mgt, or specific Health, Safety & Environmental Committees can help the firm to diffuse efficiently its culture strategy and help society & employees to easily recognize & understand it. Major role in the establishment of code of ethics play the Top Management & especially the Board of Directors (BoD) that sets the framework & directions for structuring the code. If the BoD is unable to implement & adopt the ethics as a way of business then it is not probable to be adopted by the rest of personnel.

However, one should never forget that the code of ethics adoption is a spontaneous & not a forced one function since it is closely related to ethical & moral issues. Culture assessment via proper reporting is a key parameter to systematically evaluate & improve or re-establish firm's Corporate Value Code. This is very important issue since today firms are confronting in a much more frequent tempo new challenges that force them to reevaluate the way they see the stakeholders as a whole. GRI, ESRA, ACCA-CSR or COSO are reporting frameworks commonly used & easily recognized by the public and may be used as a benchmark for depicting firm's culture.



Principles and Values

1. **Integrity:** ethical handling of personal Vs professional interests
2. **Objectivity:** compliance with laws, rules and regulations
3. **Independence:** prompt reporting appropriately
4. **Confidentiality:** enforceable without side effects
5. **Competency:** full, fair, accurate, timely, understandable report disclosures
6. **Accountability:** adherence to the code
7. **Sustainability:** be present everywhere at all times
8. **Respect for Human Life:** protect Human dignity
9. **Protect the Environment:** protecting it like our home
10. **Pursue Economic Justice:** our welfare is always part of world welfare

PRECONDITION :

- ALL ONE (code)
- ALL EQUAL (to the code)
- ALL DIFFERENT (no discrimination in code)

GUIDELINES FOR CREATING A CODE OF CONDUCT (ETHICS)

1. Ensure that you have gathered the required preconditions to successfully elaborate a Code of Ethics.

Conception of the human being's dignity. Managers and shareholders in order to construct this code should be aware of this conception, more or less explicit, as well as how it fits in a company. A minimalist conception of the human being that doesn't take in account it's most essential elements and it's dignity will result in a weak

and dangerous foundation to build a code upon.

The example should be set at the top. It is essential for leaders to have or to aspire having a consistent performance according to the business principles that will be approved. The example set at the top, or lack of it, will be the confirmation subordinates need to understand if chosen principles are to be implemented and followed or not.

2. A small committee should be created to begin the first sketches, make sure to determine the appropriate mechanisms of participation and consultation to reach the aforementioned target, oversee its introduction in real life and in the future accompany it's practical application and the definition of criteria.

3. Create an internal questionnaire submitted to all the company's employees to find out which great principles they feel are in tune with what the company stands for and which ideas do they personally stand by.

4. Gather every result and aim to identify, in preliminary document, the principles and practices that match your code. Beware that the Ethics Code can't be tangled or even brought down to the level of the current business culture (which can be unhealthy and unwise), it should consist instead of normative principles, that do not express how the majority acts, this is as you can imagine Sociology.

5. Provide this document to be analyzed by every one of your company's official, so the final document can be produced.

6. When the final document is approved, arrange an internal meeting to present it and if possible, deliver a copy to each employee after it being individually signed, in order to solidify your commitment.

7. Publish the code on the company's website, make sure it is in a visible and accessible place so every person that visits it can access it, not just the employees but the multiple organizations that interact regularly with your company.

8. Schedule periodic meetings with the board of direction and/or the employees, in order to discuss the ethical issues and assist in raising awareness, commitment and criteria creation, you can whenever it is possible to use real and personal real-life situations. Promote programs (internally or otherwise) that aim to educate about ethics in general or Business Ethics.

9. Reward those that abide by the code, such reward should be handled publicly and fairly. Ethics is a practical science that, principles aside, demands its continuous application in order for it to ingrain itself and evolve: one does not study to know, one studies to act.

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Module 4 – “ETHICAL LEADERSHIP”

Module 4 – “ETHICAL LEADERSHIP” lessons structure.

Icon	Explanation												
	Time – 45-60 min.												
	Material: Chapter No.1. “Theoretical foundation of ethical entrepreneurial teaching”: <ul style="list-style-type: none"> • Module 4 – “ETHICAL LEADERSHIP”; • Power Point presentation – “V&F Module 4”; 												
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	Main topics: <ul style="list-style-type: none"> • FINANCIAL CRISIS = LACK OF ETHICS • RETARDING THE DECLINE OF BUSINESS ETHICS • A LEADER OR A MANAGER? • BUSINESS ETHICS AND LEADERSHIP • SUCCESSFUL LEADERSHIP NEEDS 4 ASSETS 												

ABOUT THE MODULE:

FINANCIAL CRISIS = LACK OF ETHICS

Many economists and researches admit that the recent global financial crisis has its roots in the lack of Ethics. Pulitzer Prize winner Thomas Friedman said few years ago: "We don't just need a financial bailout; we need an ethical bailout. We need to re-establish the core balance between our markets, ethics and regulations. I don't want to kill the animal spirits that necessarily drive capitalism - but I don't want to be eaten by them either".

Despite all the presentations and discussions that have taken part in all over the world covering the convolute topic of the Global Financial Crisis 2008 and attempting to emphasize and explain the



complexity of the toxic instruments that created the bubble in burst, the unanimous opinion for the unique cause of the crisis was the lack of ethics. The weakness of an ethical financial model on the basis of an ultra-liberalism has ignored the lack of any sense of responsibility and the practices that are tantamount to a "financial crime". Financial ethics require transparency in the work, integrity and to refrain from any conflict of interest. This crisis requires the redefinition of transparency, prudence and financial regulation criteria of the global financial system. As George Soros sees as only solution: "all the U.S. financial system must be rethought."

The leadership in the financial sector failed to abide to the two more basic principles of business: serve customers well for the long term and contribute to ensuring healthy markets. The failure has raised the need for reformation of the ethical code of leadership to accommodate multidimensional characteristics such as:

1. Focusing on serving their clients and all the institution's constituents, rather than charismatic leaders seeking money, fame, and power for themselves.
2. Having the integrity to tell the whole truth, admit their mistakes, and acknowledge their shortcomings.
3. Adapting quickly to new realities
4. Needing the resilience to bounce back after devastating losses. Resilience enables leaders to restore trust by empowering people to create new solutions that build great institutions for the future.

The core of the need for Business Ethics have been underlined quite successfully by Gurria (2009) in the last European Business Ethics Forum where the foundations of new era in the Business Ethics code have been established. As it was noted, one of the main lessons of this crisis is that companies and markets can't rule themselves. Financial innovation sacrificed business ethics for the sake of extraordinary profit. The reconfiguration of the international financial system must guarantee transparent managerial incentive schemes where business ethics derive from transparency, objectivity, reliability, honesty and prudence. An enhanced global multilateral regulatory framework is the key asset to rebuilding trust in the system.

The reformation of the financial sector should encompass all five pillars of society: politics, business, academia, spirituality/religion and civil society. In the current phase, ethics could become the foundation on which the future can be built as 'ethics, just like optimism, is a moral duty and presents an opportunity – a business opportunity' (Aernoudt, 2008).

Research indicates that the public perceives that business ethics are in decline. Assuming a decline in business ethics or, at least, a perception of a decline, where lies the significance? Does it really matter if more business people are committing unethical acts (or at least getting caught more often)? Yes! It is significant for two reasons:

1. First, the decline in ethics is bad for business and reflects an erosion of the principles needed for an ordered and functional modern technical society. The USA economic system is built on a series of values: trust, honesty, keeping commitments (contracts), respect for others' property, cooperation. Of course, there have always been examples of gross abuses, exploitation and misconduct. But as Bowie (1997) notes, a minimum "market place morality" is a requirement for business success. An efficient market needs standards of behavior based on some level of truth and trust.

An article by the former Chairman of IBM, John Akers (1989), strongly correlates American competitiveness and ethics: "No society will compete very successfully with people stabbing each other in the back; with people trying to steal from each other; . . . it is a recipe for a nation to become wasteful, inefficient and non-competitive; . . . the greater the measure of mutual trust and confidence in the ethics of society, the greater its economic strength." Silk (1989) agrees that unethical behavior "will create a world of dog-eat-dog in which everyone ultimately loses



... ethical principles constitute one of the strongest forces for keeping a society healthy and growing.”

2. Second, the decline of business ethics is bad business. Its stakeholders are important evaluators of business’ ethical behavior: the individual managers, peer managers, workers, general society, government and – most importantly – the customers/clients.

Regardless of their source, ethical standards and expectations exist for all firms and managers. Managers and companies are expected to act in an ethical manner (Gilmore, 1986). A major difficulty for managers, assuming that they choose to act ethically, is determining current or expected ethical standards. This can be especially difficult for multinational managers facing a variety of ethical expectations from diverse foreign cultures. Often, ethical standards are not explicitly expressed, yet managers are still held accountable to the “assumed or understood” standards.

The complexity of modern society and business increases the difficulty of determining the ethical context of managers’ actions. There is little problem identifying certain actions as unethical: embezzling a trust fund; using an employer’s assets for a personal business; practicing overt racial discrimination.

However, other business actions may be more difficult to characterize in terms of ethics: Is denying a woman, in her child-bearing years, the right to work in a plant containing toxic chemicals an unethical act of sex discrimination? Or, would allowing her to work there be an unethical act of ignoring her industrial-related health? Recent Supreme Court rulings do not answer this ethical question; they merely set legal precedents for litigation.

RETARDING THE DECLINE OF BUSINESS ETHICS

In order to retard the decline in ethics we need to:

- (1) teach ethics in schools,
- (2) develop Codes of Ethical Conduct,
- (3) establish better monitoring and reporting mechanisms, and
- (4) **develop “ethical leaders”**

A LEADER OR A MANAGER?

What is **Leadership**? Leadership is the art of mobilizing others to want to struggle for shared aspirations (Kouzes & Posner, 1995). Leadership is a sacred trust earned through the respect of others (Gosling & Mintzberg, 2003).

It has always been heard that managing is crucial, but to go the extra mile one needs to know how to lead. The leader should not stop being a manager. A leader that loses his ground might become a disruptive, megalomaniac, inconsequent figure and ultimately a threat to the organizations.

Increasing awareness of the role that we are currently taking and their consequences in relation to our team is the 1st step to be able to move from the role of Boss (manager) to the Leader.

- Create a vision for the future that inspires people
- Greater innovation | lowest aversion to change: team and flexible business and not managed by fear (make mistakes)
- Get people to identify with the company (sense of belonging and involvement)
- Facilitate the development of the team and its potential (motivation, determination, ambition)
- Common good above my interests



QUESTIONS:

Question No 1: What makes someone an effective leader vs. someone who just holds a management or leadership position???

Question No 2: Can you think any of your past bosses???



Leaders (and managers) as well as companies are expected to act in an ethical manner. They should always remember that *there is a big difference between what you have a right to do and what is right to do*.

We are all unique and each one of us can make use of different assets and leading strategies. However, it is an unavoidable fact that employees expectations in regards to their leaders changed. They expect vision, communication, transparency and concern with their growth and well-being. They expect them to be leaders, coaches and not just managers.

Ethics for business leaders involves a series of behaviors that adhere to the **values** held by the individual manager, the manager's supervisors and subordinates, the general society and, most importantly, the managers' customers/clients.



VIDEOS:

Video No 1: Any Given Sunday (Pre-Game Speech):

<https://www.youtube.com/watch?v=oSDhhZtRwFU>

Video No 2: The Enron Scandal: <https://www.youtube.com/watch?v=Mi2O1bH8pvw>



QUESTIONS:

Question No 3: Can you identify elements of Ethical Leadership?

Question No 4: Based on your knowledge about Ethics can you identify elements of unethical leadership in the second video?

Why are ethics and the trust they build good for business?

- ✓ Ethics provide a **competitive edge**: Customers and good employees prefer to work with those they trust.
- ✓ Ethics give **credibility**: People readily believe those they trust.
- ✓ Ethics make organisations **more efficient**: Trust makes decision-making faster and more economical.
- ✓ Ethics **boost morale**: People in a culture that generates trust feel better about their jobs and themselves.
- ✓ Ethics **enhance loyalty**: Trust generates the loyalty of customers and employees.

BUSINESS ETHICS AND LEADERSHIP

So what does it take to be an ethical leader and an ethical employee? It takes principles, so that decisions are governed by ethical values such as honesty, respect, responsibility, and fairness. It takes trust in honest reporting, an environment where dissent is possible, where all team players are trustworthy and trusted. It takes courage so that leaders and workers alike demonstrate integrity and do the right thing even when it is difficult or costly. And while these may not guarantee a fabulous annual report or a sharp rise in stock price, they guarantee self-respect and the respect of others. Everyone in an organisation, from leaders to employees, must realise that *there is a big difference between what you have a right to do and what is right to do*.

At this stage it should be pointed out that international bibliography states that there are three categories of management morality that stand out with regard to ethical and moral principles in business affairs. According to Thompson, Strickland and Gamble (2007) these three categories are:

- a. The moral management – Moral managers are dedicated to high standards of ethical behaviour, both in their own actions and in their expectations of how the company's business is to be conducted.
- b. The immoral management – Immoral managers have no regard for so-called ethical standards in business and pay no attention to ethical principles in making decisions and conducting the company's business.



c. The amoral management – Amoral managers appear in two forms: the intentionally amoral manager and the unintentionally amoral manager. Intentionally amoral managers consciously believe business and ethics are not to be mixed because different rules apply in business versus other realms of life. Unintentionally amoral managers do not pay much attention to the concept of business ethics either, but for different reasons. They are simply causal about, careless about, or inattentive to the fact that certain kinds of business decisions or company activities have deleterious effects on others – in short, they are simply blind to the ethical dimension of decisions and business actions.

Steiner (2000) describes four levels of business ethics on which the manager is evaluated:

1. The business system, with judgments made concerning the total effect of (capitalist) business on society;
2. The industry, with separate industries having varying ethical standards: e.g., a pharmaceutical firm vs. a movie studio;
3. The company, with individual firms having a wide variety of behavior patterns: e.g., Ben and Jerry's vs. Dryers ice cream companies;
4. The individual manager, with each person responsible for their own behavior.



Ethical leadership is knowing your core values and having the courage to live them in all parts of your life in service of the common good.

Will you be the same person at work? At home? In the community? Will you have the courage to live out your values when there is pressure to compromise or rationalize? How do your values contribute to the common good?



VIDEO:

Please watch the following videos and discuss with the participants/ students:

<https://www.youtube.com/watch?v=GPecZ6viNgY>

SUCCESSFUL LEADERSHIP NEEDS 4 ASSETS

“Anyone can become angry - that is easy. But to be angry with the right person, to the right degree, at the right time, for the right purpose, and in the right way--this is not easy.”

Aristotle, The Nicomachean Ethics

Leadership is strongly connected with our emotions. Leadership is the outcome of our personal development. Here we can sum up our previous conclusions using the results from the introductory exercises along with the results of core values exercises and to show them how emotions lead to personal development and finally Leadership.



Daniel Goleman established a framework of the main components of a successful leader. These four characteristics can be combined with the material from Portugal “Learning and Doing” correlating these characteristics with the four principles.

Self-Awareness enables us to act with authenticity and without blinders. The “components” of achieving self-awareness are:

- Emotional self-awareness = recognizing one’s emotions and their effects;
- Accurate self-assessment = knowing one’s inner resources, abilities and limits;
- Self-confidence = a strong sense of one’s self-worth and capabilities;

Self-management enables us to act with mental clarity, energy and focus, The “components” of self-management are:

- Emotional self-control = keeping disruptive emotions and impulses in check;
- Trustworthiness = maintaining integrity and taking responsibility for personal performance;
- Conscientiousness = being self-disciplined and scrupulous in attending responsibilities;
- Adaptability = Being flexible in responding to change;
- Achievement drive = Striving to improve or meet a standard of excellence;
- Initiative = Displaying proactivity and persistence;

Social Awareness enables us to act appropriately for the context. The “components” of social awareness are:

- Empathy=sensing others’ feelings and perspectives and taking an active interest in their concerns;
- Service orientation=anticipating, recognizing and meeting customers’ needs;
- Organizational awareness=reading social and political currents in the organization;

Relationship Management enables us to guide the emotional tone of individuals and groups. The “components” of relationship management are:

- Developing others=sensing others’ developmental needs and bolstering their abilities;
- Influence=yielding effective tactics for persuasion;
- Communication=listening openly and sending convincing messages;
- Conflict management=negotiating and resolving agreements;
- Visionary leadership=inspiring and guiding individuals and groups:
 - ✓ Change catalyst=Initiating or managing change;
 - ✓ Building bonds=Nurturing instrumental relationships;
 - ✓ Teamwork and collaboration=creating team synergy in pursuing collective goals;

To become more ethical, leaders need to change!

Personal Resources for Managing Change:

- Initiate a path of reflection and self-knowledge;
- Share the learning;
- Practice Regularly;
- Knowing the Path vs. Walking the Path;
- Be aware of self-evolution, Autonomy and well-being;
- Act accordingly;
- Path1 and 2 good opportunities for self-reflection, learning and practice.



VIDEO:







Please ask the participants to watch the following video of a case study before the class and discuss it during the lesson.

<https://www.youtube.com/watch?v=8zGFvzMMO9w>



Module 5 – “ETHICAL ENTREPRENEURSHIP”

Module 5 – “ETHICAL ENTREPRENEURSHIP” lessons structure.

Icon	Explanation												
	Time – 45-60 min.												
	Material: Chapter No.1. “Theoretical foundation of ethical entrepreneurial teaching”: <ul style="list-style-type: none"> • Module 5 – “ETHICAL ENTREPRENEURSHIP”; • Power Point presentation – “V&F Module 5”; 												
	Tools / platforms for online lesson: <ul style="list-style-type: none"> • Zoom/ Microsoft Teams/ Google meet/ Skype/ GoToMeeting/ ezTalks Meetings/ Cisco Webex Meetings; • Miro/ Mindmeister/ MindMup/ AnswerGarden/ Jamboard or other. 												
	Lessons’ plan: <ol style="list-style-type: none"> 1. Presenting lessons’ learning outcomes; 2. Presenting main topics; 3. About the module. Quiz questions/ answers/ discussion; 4. Presentation of theory part with practical examples; 5. Core values exercise; 6. Discussion; 7. Feedback. 												
	Lessons’ learning outcomes: <table border="1"> <tbody> <tr> <td>Foundation knowledge</td> <td> <ul style="list-style-type: none"> ▪ Understand what ethical entrepreneurship is; ▪ Know the dimensions of ethical entrepreneurship; </td> </tr> <tr> <td>Application</td> <td> <ul style="list-style-type: none"> ▪ Discover how to become ethical entrepreneur; </td> </tr> <tr> <td>Integration</td> <td> <ul style="list-style-type: none"> ▪ Demonstrate examples of ethical leadership; </td> </tr> <tr> <td>Human Dimension</td> <td> <ul style="list-style-type: none"> ▪ Identify entrepreneurs that could serve as role models; </td> </tr> <tr> <td>Caring</td> <td> <ul style="list-style-type: none"> ▪ Recognize own core values; </td> </tr> <tr> <td>Learning how to learn</td> <td> <ul style="list-style-type: none"> ▪ Frame useful questions in order to discuss with entrepreneurs about ethical entrepreneurship; </td> </tr> </tbody> </table>	Foundation knowledge	<ul style="list-style-type: none"> ▪ Understand what ethical entrepreneurship is; ▪ Know the dimensions of ethical entrepreneurship; 	Application	<ul style="list-style-type: none"> ▪ Discover how to become ethical entrepreneur; 	Integration	<ul style="list-style-type: none"> ▪ Demonstrate examples of ethical leadership; 	Human Dimension	<ul style="list-style-type: none"> ▪ Identify entrepreneurs that could serve as role models; 	Caring	<ul style="list-style-type: none"> ▪ Recognize own core values; 	Learning how to learn	<ul style="list-style-type: none"> ▪ Frame useful questions in order to discuss with entrepreneurs about ethical entrepreneurship;
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Learning how to learn	<ul style="list-style-type: none"> ▪ Frame useful questions in order to discuss with entrepreneurs about ethical entrepreneurship; 												
	Main topics: <ul style="list-style-type: none"> • WHAT IS ETHICAL ENTERPRENEURSHIP? • WHY CONSIDER ETHICAL ENTREPRENEURSHIP? • HOW TO BECOME AN ETHICAL ENTREPRENEUR? 												

ABOUT THE MODULE:

WHAT IS ETHICAL ENTREPRENEURSHIP?

Ethical Entrepreneurship is a concept that drives a holistic development of the entire business ecosystem, not just one's own business. It is about adopting ethical business practices to help drive positive change in the business ecosystem, thereby increasing the entrepreneur's chances for greater success.

When entrepreneurial ethics are practiced and visible, the entrepreneurs and their team, work with great zeal, dedication, and purposefulness, to achieve the organization's objectives, and together, they work for the common good of all. It can be clearly seen that when good entrepreneurial ethics are demonstrated, businesses can handle or tackle difficulty when they arise.

Ethical entrepreneurs should be asking themselves how their entrepreneurship can contribute to the resolution of social issues.

WHY CONSIDER ETHICAL ENTREPRENEURSHIP?

Entrepreneurs have plenty to worry about as they try to bring in profits and get their name out there. But growing a business now also depends on meeting the expectations of more value-aligned workers and consumers. These values are largely driven by the younger generations—Millennials and Gen Z. Recent surveys show that younger generations care greatly about whether or not the brands they're supporting have put ethical policies in place or are taking steps to become more sustainable with their business practices, products, and services.

Gone are the days when a company can ignore its impact on the world around it. Its ethical responsibilities should be at the forefront of its business strategy. So, where to begin?

New businesses are often faced with many ethical dilemmas. When money is tight, and products or services are new, it's easy to try to cut corners or go the cheapest route, rather than the most ethical one. Common ethical dilemmas faced by entrepreneurs include things like:

- Whether to put out a product or service offering before it's ready, risking quality
- How to follow through on what you say you'll do when lack of funding or other roadblocks get in the way
- Whether to provide employees fundamental benefits that are hard to afford right away
- Whether to focus on what's cost-effective versus environmentally friendly options
- Going the less-than-ethical route can be especially tempting when the business is still small, and there aren't many people to keep each other accountable.

Environmental Considerations

Creating an environmentally responsible company is one-way entrepreneurs focus on fostering an ethical business. Our impact on the environment has been a pressing topic for years now, but it continues to stay top of mind for businesses, consumers, and workers, especially as younger generations are taking over workplaces.

A recent survey commissioned by Swytch, a clean energy blockchain platform, shows that more than 70 percent of millennial employees would be willing to accept a smaller salary in exchange for working for a company that's environmentally responsible—10 percent said they'd even take a \$10,000 pay cut.

But these concerns aren't just held by workers. A Nielsen report indicated that 66 percent of consumers would pay more for brands that are sustainable, and 73 percent will pay more for sustainable products and services.

Environmental considerations include anything from using natural energy resources to offering cruelty-free products. If you're just starting out, it can be a challenge to factor in the environment when you



have a lot more on your plate. But making this a priority will help you start things off with ethics in mind, setting the stage for years to come.

Creating a Clear Purpose

To keep yourself and your business accountable, make sure that your actions and products are in alignment with your mission and vision. This first requires, of course, that you develop these concepts thoughtfully for your business and share them with the team. Your mission and vision will help you to maintain consistency and keep the end goal in mind while making decisions.

Defining and establishing your values early will help you and the team stay aware of the business's commitment to transparency, and it will motivate everyone to stay within the ethical boundaries of the business. Your purpose will also be clear, which is a good reminder of why you're doing what you're doing.

Focusing on People

Nobody would have started a business without the people they want to help with their products or services. Instead of simply focusing like a laser on your bottom line, always remember that—at the end of the day—*people* are driving your business growth. This focus applies to both the customers and the employees.

Treating the customers well and prioritizing their needs is an ethical way to run a business. But without putting them at the top of the list, it can be easy to forget this simple truth. The customers need to believe in the brand and its services—and that starts with being an ethical leader.

Ethics are a broad concept, covering everything from whether to fudge financial reports or skirt waste disposal regulations to how you treat your employees, customers, and the environment. But in every aspect, having an ethical business begins with defining your purpose and vision. It extends to your operations, customer service practices, online engagements, the organizations you support, and how you treat *people*. And in the end, ethics help generate success (Provident CPA, 2020).

HOW TO BECOME AN ETHICAL ENTREPRENEUR?

Most people don't start a business thinking that they're going to do the wrong thing. However, ethical challenges inevitably arise. It's even more difficult to do the right thing if your company is not anchored from the onset to a strong moral base. Entrepreneurs can lay a firm ethical foundation for their enterprise by ensuring a "yes" answer to these four crucial questions:

1. Fairness: Is your business model based on win-win outcomes?

One of the practices that led to the 2008 financial crisis was certain banks bundling risky debt, selling it to clients, then betting against those same investments. No business's success should be predicated upon its own customers' failure. A core tenet of any ethical business is that both company and consumer should come out ahead. A need to win at your customers' expense is a fundamental moral lapse.

2. Integrity: Can your business's products/services be promoted with the truth?

If a business needs to dramatically alter pictures of its products to make them look appealing, fabricate positive customer feedback, or obscure contract terms, something is drastically wrong. Any company that has a legitimate value proposition should be able to promote its products or services by presenting them in a straightforward and honest manner. Creativity in communication is a good thing, but a need to change the truth is a clear sign of a morally-flawed foundation.

3. Decency: Can you unashamedly tell others what your business does?

When asked how he decided what ad content his agency would not use, an advertising executive famously said he would not allow the creation of anything that he wouldn't want his wife and children to see. The same standard of decorum should apply to your basic business concept. You should be able



to describe with pride your business to your spouse, children, mother, father and everyone else. Embarrassment may mean a morally suspect business model.

4. Sustainability: Does your business make efficient use of resources?

The notion that wastefulness is immoral is nothing new. Consuming more than we need, or gluttony, has long been one of the seven "deadly sins." Organizations should avoid a similar lack of self-control, starting with the design of a sustainable business model. Of course, remaining viable means being profitable. However, here *sustainable* more specifically means practicing good stewardship of resources to support the long-term well-being of everyone, not just primary stakeholders. A business model based on reckless consumption is not only inefficient, it is also ethically irresponsible.

Fairness, integrity, decency and sustainability -- the four pillars of ethical enterprise. Of course, these four pillars of ethical enterprise won't guarantee morality, but their early adoption does provide the firm foundation upon which a morally-minded business is based (Entrepreneur Europe, 2015).



EXERCISE "CORE VALUES":

We define ethical leadership as: knowing your core values and having the courage to act on them on behalf of the common good. This exercise will help you clarify your core values. It is a challenging exercise, and it will be more meaningful if you do it silently and on your own. During the process you will highlight the values most important to you.

To do that, you'll remove some from the list. This does not mean that you are throwing values away. The ones you identify as important will always be important. The narrowing process helps you determine your CORE Values. Pay attention to your inner dialogue as you make choices. Your process will reveal interesting truths about yourself.

Assessment Worksheet

Peace	Integrity	Wealth	Joy
Happiness	Love	Success	Recognition
Friendship	Family	Fame	Truth
Authenticity	Wisdom	Power	Status
Influence	Justice	_____	_____

1. Review the values on the assessment worksheet. At the bottom notice there are a few blank lines. Use these lines to add any values that are important to you, but are not listed.
2. Put a star next to all of the value words that are very important to you, including any you may have added. This will become your personal set of values.
3. Narrow the list to your top eight values by crossing off less important ones or circling more important ones. Take two to three minutes to do this.
4. Now narrow the list to five, using the same process.
5. Now narrow the list to three.
6. And finally, choose your top two core values.



CHAPTER No.2. “THE METHOD OF CASE-BASED LEARNING”







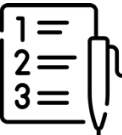

CBL means Case Based Learning. The case study method is a teaching system aimed at bridging the gap between formal academic studies and the real-life business world. The case presents, in narrative and tabular form, a set of facts about a specific management situation. You must sort out the relevant from the irrelevant; organise the facts into a clear exposition of the problem(s) at hand. Then you need to formulate possible solutions, choose and defend a particular solution, and design the implementation for that solution.

The purpose of the case study method is to provide a fruitful learning situation that combines management theories with practical service company issues. The sort of problems addressed in case studies vary from day-to-day service system operations to less frequent, but highly important occurrences. You put yourself in the position of the manager and view the case situation from the manager’s perspective. You learn something about the process of making a decision on behalf of an organisation.

Instruction by the case study method is participative, and the main responsibility is on the student. In a sense, the case is the raw material on which students are asked to practise. The benefits from the case study method will be approximately proportional to the effort that students put into the analysis of the case. The primary purpose of the method is to develop and sharpen skills in working through a complex problem. The first stage of that invaluable process is learning to identify the problem(s). Other stages in the process may include screening and interpreting the facts, setting up alternative courses of action and calculating their relative costs and payoffs, making specific recommendations, and showing what is the best alternative, and finally, designing implementation. We call this the 6-step method. Cases come in varying degrees of complexity, scope and challenge. Practice in analysing the case will help students prepare for decision-making.



“Case-study” workshop structure.

Icon	Explanation												
	1 trainer/ teacher or 2 trainers/ teachers , who would like to organize an integrated workshops.												
	Group of students/ class.												
	30 companies to analyze from suggested 30 case studies list.												
	30 workshops from suggested 30 case studies list. Duration of 1 workshop – 60-90 min. / Duration of 2 workshops – 30-45 min.												
	Material: <ul style="list-style-type: none"> • Chapter No.2. “THE METHOD OF CASE-BASED LEARNING” methodology; • ANNEXES No.1 – Case study chart; • ANNEXES No.2 – 30 Case studies: <ul style="list-style-type: none"> • “Sustainability, ecology” case studies; • “Responsible and fair management” case studies; • “Education, mind changing” case studies; 												
	Tools/ platforms for online workshops: <ul style="list-style-type: none"> • Zoom/ Microsoft Teams/ Google meet/ Skype/ GoToMeeting/ ezTalks Meetings/ Cisco Webex Meetings; • Miro/ Mindmeister/ MindMup/ AnswerGarden/ Jamboard or other. 												
	“Case-study” Workshop plan: <ol style="list-style-type: none"> 1. Pick the relevant case study from suggested 30 case studies list; 2. Present, describe the company and the entrepreneur to the students; 3. Describe the ethical/moral dilemma and case relates to man and planet; 4. Present value creation in relation to the case; 5. Present different perspectives of values and principles related to the case. 6. Organise the discussion with participants; 7. Get the feedback. 												
	“Case-study” learning outcomes: <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 30%;">Foundation knowledge</td> <td> <ul style="list-style-type: none"> ▪ Understand the most important elements of ethical entrepreneurship to develop the case-study; </td> </tr> <tr> <td>Application</td> <td> <ul style="list-style-type: none"> ▪ Students develop critical thinking; ▪ Follow 6 steps; ▪ Analyze and evaluate true the case-study; </td> </tr> <tr> <td>Integration</td> <td> <ul style="list-style-type: none"> ▪ Demonstrate examples of ethical leadership; </td> </tr> <tr> <td>Human Dimension</td> <td> <ul style="list-style-type: none"> ▪ Identify entrepreneurs that could serve as role models; </td> </tr> <tr> <td>Caring</td> <td> <ul style="list-style-type: none"> ▪ Students develop an interest in the topic of ethical entrepreneurship; ▪ Fill the template of case – study; </td> </tr> <tr> <td>Learning how to learn</td> <td> <ul style="list-style-type: none"> ▪ Students learn how to behave and be a good student when an ethical dilemma is presented and discussed. </td> </tr> </tbody> </table>	Foundation knowledge	<ul style="list-style-type: none"> ▪ Understand the most important elements of ethical entrepreneurship to develop the case-study; 	Application	<ul style="list-style-type: none"> ▪ Students develop critical thinking; ▪ Follow 6 steps; ▪ Analyze and evaluate true the case-study; 	Integration	<ul style="list-style-type: none"> ▪ Demonstrate examples of ethical leadership; 	Human Dimension	<ul style="list-style-type: none"> ▪ Identify entrepreneurs that could serve as role models; 	Caring	<ul style="list-style-type: none"> ▪ Students develop an interest in the topic of ethical entrepreneurship; ▪ Fill the template of case – study; 	Learning how to learn	<ul style="list-style-type: none"> ▪ Students learn how to behave and be a good student when an ethical dilemma is presented and discussed.
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2.1. How to work with case-based learning: description of the educational method and activities

A - The description of the educational method and activities start with:

- Description of the company and the entrepreneur
- Description of the ethical/moral dilemma and case relating to man and planet
- Value creation in relation to the case
- Different perspective of values and principles related to the case

In order to do that, we have to follow these 6 steps:



Step 1 - Explore

In the region you can look for companies that stand out in ethical values. Often idealistic driven enterprises are also through conscious choices and values that are of great value to them. Also, in the news through newspapers and online media are often interesting companies to discover.

Step 2 - Question

- **The entrepreneur**

Make a good description of the entrepreneur in relation to the case. What role has he/she played in the issue. It is also very interesting to know how the ethical drive of the entrepreneur came about. Has he had a role model or source of inspiration that has motivated him. Did he get this from home, etc.

- **The company**

Also indicate to what extent the contributes in relation to people, planet, and prosperity if possible

- **The case**

Describe the case starting with the When, then the what, the who, the why. Additionally you can describe the how on the way.

Step 3 - Involvement

Determine Who's involved. Describe the different interests of the parties. What do they want to accomplish? What are the different options? What are the motivations of the different options? and why can't they find an easy solution.



Step 4 - Consideration

Bring the case to the table and try to find all the pros and the cons. Then bring in the extra possible options. Let all options underpin why they can or can't be used.

Step 5 - Decision

Make a decision based on the previous steps. Bring all the options to the table and also argument the pros and cons for each option. Then form a well-considered solution to this case.

Step 6 - Evaluate

Find out if your decision was the right one and why it was the right one.



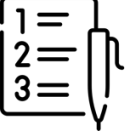

A GOOD CASE:

- Requires the student to combine data from the case;
- Is related to one's own knowledge;
- Rejects pro-probability and arrives at a correct decision;

CRITERIA FOR DEVELOPING AN ETHICAL DILEMMA:

- The case is professionally relevant and representative to reality. As far as possible, it is also important that the case is in line with the student's learning goals and future profession;
- An ethical dilemma takes place between multiple parties. This is why it is important that the case describes all perspectives of the issue;
- Provide sufficient substantive contextual information;
- Describe the information uninterpreted;
- Relate the question directly to the case. The case may not be a separate illustration for a question who then question general knowledge aspects. It is important that the case and the question form a whole;
- The case can take place in any sector (retail, catering, healthcare, etc.);
- Add something that plays an important role regionally or nationally in making;

“Case-based study” preparation structure.

Icon	Explanation
	Material: <ul style="list-style-type: none"> • Chapter No.2. “THE METHOD OF CASE-BASED LEARNING” methodology; • ANNEXES No.1 – Case study chart;
	Tools / platforms for online lesson: <ul style="list-style-type: none"> • Zoom/ Microsoft Teams/ Google meet/ Skype/ GoToMeeting/ ezTalks Meetings/ Cisco Webex Meetings; • Miro/ Mindmeister/ MindMup/ AnswerGarden/ Jamboard or other.
	“Case-based study” plan: <ol style="list-style-type: none"> 1. Explore. Create a complete picture of the situation; 2. Question. Formulate the questions that you would like answer to; 3. Involvement. Determine who's involved and what the involved parties aim to accomplish; 4. Consideration. Justify the pros and cons; 5. Decision. Make a decision based on previous steps; 6. Evaluate. See if your decision was right;
	Main topics: <ol style="list-style-type: none"> 1. “Sustainability, ecology”; 2. “Responsible and fair management”; 3. “Education, mind changing”.



B - After doing the six steps, for the case study, we put all the information together in this template.

CASE STUDY: [number]		[Country]
TITLE:	
THE ORGANISATION		
Name of Organisation:		
Type of Industry:		
Number of Employees:		
General description of the company: [Provide a brief description of the organisation, its products/services. Explain what moral values are important for the organisation and whether ethical drive is visible throughout the organisation]		
THE ENTREPRENEUR		
Name of Entrepreneur:		
Profile: [Provide a brief description of the entrepreneur’s background and experience (education, previous work experience, etc.)]		
THE MORAL DILEMMA		
Description: [Briefly describe the moral dilemma faced by the entrepreneur or the company by clearly indicating [a] the relevant stakeholders involved (customers / employees / society / etc.) and [b] the type of dilemma (i.e. Human Rights, Labour, Environmental, Anti-Corruption)]		
The Decision: [Briefly explain and justify the decision made by the entrepreneur / company. In case you share the Case Study with the students before the actual session, please DO NOT share this section as it will be discussed in class with them]		
Suggested Questions for Discussion [if any]:		
Further Resources [if any]: [Please include further resources about the company and / or the entrepreneur, like website, social media pages, relevant articles, etc.]		

NOTE: The Case Study should be approximately 2 pages long!

In ANNEXES No.2 – “30 Case studies” You will find all 30 case studies divided in different groups:








- “Sustainability, ecology” case studies;
- “Responsible and fair management” case studies;
- “Education, mind changing” case studies.




CHAPTER No.3. “QUICK SCAN” ACTIVITY

This activity focuses on a connecting action of students to entrepreneurs and staff. In order to involve businesses, a series of company visits and interviews are set out. The aim of the conversations is to seek practices and best practices, and to map the present mind-set of representatives of business life. This takes place in relation to business ethics and values. The exchange and visits bring about stories, visions, dilemmas, solutions, and above all: role models. Role models are people that are searched for and selected by the students themselves, based on their conversations. The role models are asked to play a further role in the project activities.

“Quick scan” activity structure.

Icon	Explanation
	1 trainer/ teacher
	Group of students/ class.
	1 business representative/ per one activity
	Recommendation - 8 interviews with business representatives. 1 interview time – 30-60 min. Preparation for 1 interview requires 3 workshops: <ol style="list-style-type: none"> 1. “Before interview”; 2. “During interview”; 3. “After interview”. Duration of 1 workshop – 30-60 min.
	Material: <ul style="list-style-type: none"> • Chapter No.3. “QUICK SCAN ACTIVITY”; • Word document – “Quick scan manual”; • Power Point presentation - “Inspirational Ethical entrepreneurship and dilemmas”; • Power Point presentation - “How to prepare students for a company visit”; • Power Point presentation - “Workshop how to prepare students”;
	Tools / platforms for online workshops/ interviews: <ul style="list-style-type: none"> • Zoom/ Microsoft Teams/ Google meet/ Skype/ GoToMeeting/ ezTalks Meetings/ Cisco Webex Meetings; • Miro/ Mindmeister/ MindMup/ AnswerGarden/ Jamboard or other.
	Preparation for QUICK SCAN activity plan: “Before interview” workshop plan: <ol style="list-style-type: none"> 1. To present “Quick scan” activity structure for students; 2. To pick the company and the topic; 3. To do researches about the company and business representative; 4. To fill case-study form; 5. To prepare questions for interview; 6. To divide in to the roles; 7. To practice before the interview. “During interview” workshop plan: <ol style="list-style-type: none"> 1. Short introduction of business and business representative and participants; 2. Short introduction of the project “Value and Future”; 3. Leading students’ leadership by asking questions and systemizing answers; 4. Finalizing the meeting. “After interview” workshop plan: <ol style="list-style-type: none"> 1. Students systemizing questions and answers results by given form; 2. Filling best practices summaries/ reporting; 3. Filling feedback questionnaires;



	“Quick scan” activity learning outcomes:	
	Foundation knowledge	<ul style="list-style-type: none"> ▪ Understanding entrepreneurs’ (practical) take on ethical entrepreneurship;
	Application	<ul style="list-style-type: none"> ▪ Develop the learned ethical entrepreneurship themes into questions for entrepreneurs; ▪ To guide critical thinking;
	Integration	<ul style="list-style-type: none"> ▪ Identify similarities and differences in entrepreneur definitions with theoretical definitions;
	Human Dimension	<ul style="list-style-type: none"> ▪ Learning how (experienced) entrepreneurs deal with ethical challenges in entrepreneurship;
	Caring	<ul style="list-style-type: none"> ▪ Learn from role models how values of ethical entrepreneurship are relevant if you were to advice your future leader or when you become a leader yourself;
Learning how to learn	<ul style="list-style-type: none"> ▪ Learning how to acquire practical insights through dialogues with entrepreneurs. 	

Material.

In the “Quick scan manual”, a trainer can find information of the “Quick scan activity” for students to conduct during company visits. The output contains everything for guiding the students. The trainer can decide which parts are directly shared with the students and which parts are useful to mention when giving instructions or when grading assessments. It is vital before the workshop that teachers go through the “Quick scan manual” and workshop. To have a clear idea on how to structure and schedule the workshop and also make any adjustments necessary. “Quick scan” activity material consist of: “Quick scan manual” and Power Point presentations.

1. Word document – “Quick scan manual” knows 7 chapters:

1. Introduction to the activity and to the project;
2. Goal of student + business interaction in the form of visits, interviews, and conversations;
3. How to prepare students for the activity;
4. Examples of “Quick scan” questions to use;
5. Best practices: summaries of conversations and visits;
6. Indicators of success and how to measure the results;
7. Recommendations of entrepreneurs and students;

2. Power Point presentations.

The power point presentations are the interactive materials which will be used in the workshops. There are three power points that have been created:

- Power Point presentation - “Inspirational Ethical entrepreneurship and dilemmas”;
- Power Point presentation - “How to prepare students for a company visit”;
- Power Point presentation - “Workshop how to prepare students”.

The first workshop should be conducted only when students already have a background knowledge and an understanding of ethical entrepreneurship and ethical dilemmas. If they do not, teachers need to provide students with that knowledge, and the Power Point presentation “*Inspirational Ethical entrepreneurship and dilemmas*” will help in addressing the knowledge gap.

Preparation of students.

Students at times are more creative and innovative than teachers and it is the objective of the teacher to bring that out of the students, to take a student-centered approach. It is important that students take the lead, and the role of the teacher is to act as a guide and mentor for the students. To show them the way in which they should go but not to give them all the answers, rather allow students to think for themselves as Albert Einstein said “I never teach my pupils, I can only attempt to provide the conditions in which they can learn”. Therefore, these tools, materials and methods are the various conditions to prepare and motivate student. Thereby some of these methods are:



1. Task division and responsibilities (optional).

Dividing the tasks and responsibilities makes it easier to ensure the interview day and its preparation are efficient and run smoothly. Therefore, defined roles and their responsibilities can encourage a sense of responsibility. However, this is an optional method and it is up to the teacher's discretion whether to apply this. The interview questions will be formed and discussed as a group, aside from that, each of the five students can take up a role and their responsibilities, but it does not have to be individualistic, the responsibilities can be shared and it is ultimately teamwork. (Example of division: Team leader, head of communications, secretary, head of research analysis, head of human resource management).

2. Checklists.

Encourage students to create a checklist of things they need to do or have for the interview.

Rather than informing them to do one, pose it as a question. Example: What tool do you think we can use or what do you think we can do to make sure we haven't missed any steps for the interview? This would allow them to think for themselves, and initiate creating the checklist themselves rather than the teacher doing it for them.

3. Maintaining communications.

Suggest to students about keeping in touch about this activity up to the lead up of the interview and after. How would students like to keep in touch and encourage them to organize meetings or create a WhatsApp group, whatever is suitable for the students to do.

4. Creativity and innovation.

Encourage and probe students to bring their creativity and innovativeness in whatever form that is that can be utilized in the process of starting with the workshop, leading up to the interview and after, such as:

- Encourage students to think outside of the box for example in terms of interview questions;
- Students can create a digital invitation card and send it to the entrepreneur;
- Give students a quiz or play a game on ethical dilemmas and ethical entrepreneurship;
- Create a PowerPoint presentation or use another tool to have the interview questions on that can be shared instead of just on a word document;
- Create a short video or create a collage of pictures of the process and the whole experience;
- Ask the entrepreneur for a tour of the company.

These are just some of the materials, methods and tools in preparing students for the activity of company visits. In the hopes of encouraging, motivating and providing the students the conditions and tools to take this into their own hands and develop it into something they are enthusiastic about, with the help of a good teacher to guide them.







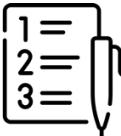


CHAPTER No.4. “ET TALKS”


ET TALKS – it’s a linkage between the VET schools and the business world. Online short sessions with entrepreneurs being interviewed by *VET students* from partner’s countries, in order for the latter to collect good practices in a peer-to-peer discussion (ZOOM rooms). A PowerPoint presentation has been prepared for every partner to have it as a reference point/template, and eventually organize the ET-talks as effectively as possible.

These events will be a great opportunity not only for students to feel more comfortable with talking and interviewing with a professional but also to cultivate relevant soft skills and to improve on their personal branding and socializing in a business level; how to express or describe themselves, on how to present the objective of an interview and on how to deal with intercultural competences or sensitive issues, being inclusive, open minded etc.

“ET TALKS” activity structure.

Icon	Explanation
	1 business representative per 1 “ET TALK”. “ET TALK” activity – international/ local.
	2 or more trainers/ teachers.
	Group of students/ class.
	1 “ET TALK” time: 45-60 min.
	Material: <ul style="list-style-type: none"> • Chapter No.4. “ET TALKS”; • Power Point presentation – “V&F ET Talks guidelines for the interviews”; • Word document - “Video production guidelines”.
	Tools / platforms for online activity: <ul style="list-style-type: none"> • YouTube, Zoom/ Microsoft Teams/ Google meet/ Skype/ GoToMeeting/ ezTalks Meetings/ Cisco Webex Meetings;
	“ET TALK” plan: <ul style="list-style-type: none"> • Before “ET TALK”: <ol style="list-style-type: none"> 1. Prepare the prerequisites (distribution of roles, set date/time, online platform/tools, formal invitations, social media posts etc); 2. Rehearse and have a plan B, in case a problem occurs; 3. Send kind reminders to all stakeholders. • During “ET TALK”: <ol style="list-style-type: none"> 1. Last minute check on the network, the recording system, the script/questions, availability of all people involved; 2. Short introduction of the company and the business representative; 3. Default questions about the conceptualisation of ethics, description of a past dilemma and its potential redefinition, sharing some advice; 4. Wrapping up the ET-Talk & end of the recording.



	<ul style="list-style-type: none"> • After “ET TALK”: <ol style="list-style-type: none"> 1. Disseminate the event to social media 2. Edit the video with Intro and Outro (https://drive.google.com/drive/u/0/folders/1-WEYmdn8QOF0kR7AP65DeCg5Gztvj7k4) and upload it on YouTube 3. Send a thank you letter to the entrepreneur (ideally with a symbolic gift) along with the evaluation questionnaire 4. Develop a report based on the experience. 												
	<p>“ET TALKS” learning outcomes:</p> <table border="1" data-bbox="395 465 1388 900"> <tr> <td data-bbox="402 465 753 533">Foundation knowledge</td> <td data-bbox="753 465 1382 533"> <ul style="list-style-type: none"> ▪ Project management: Planning, preparing, implementing, evaluating, reporting the interview </td> </tr> <tr> <td data-bbox="402 533 753 622">Application</td> <td data-bbox="753 533 1382 622"> <ul style="list-style-type: none"> ▪ Soft skills (communication, collaboration, critical thinking, problem solving, along with kindness and discretion) </td> </tr> <tr> <td data-bbox="402 622 753 689">Integration</td> <td data-bbox="753 622 1382 689"> <ul style="list-style-type: none"> ▪ Receiving and reflecting on the answers of the professionals </td> </tr> <tr> <td data-bbox="402 689 753 757">Human Dimension</td> <td data-bbox="753 689 1382 757"> <ul style="list-style-type: none"> ▪ Reflect on body language and respect on a person’s business/personal initiatives and mindset </td> </tr> <tr> <td data-bbox="402 757 753 790">Caring</td> <td data-bbox="753 757 1382 790"> <ul style="list-style-type: none"> ▪ Ownership of the interview </td> </tr> <tr> <td data-bbox="402 790 753 900">Learning how to learn</td> <td data-bbox="753 790 1382 900"> <ul style="list-style-type: none"> ▪ Adopt the phrasing of the questions according to the person interviewed; ▪ Familiarise with the technical environment of an interview’s set up </td> </tr> </table>	Foundation knowledge	<ul style="list-style-type: none"> ▪ Project management: Planning, preparing, implementing, evaluating, reporting the interview 	Application	<ul style="list-style-type: none"> ▪ Soft skills (communication, collaboration, critical thinking, problem solving, along with kindness and discretion) 	Integration	<ul style="list-style-type: none"> ▪ Receiving and reflecting on the answers of the professionals 	Human Dimension	<ul style="list-style-type: none"> ▪ Reflect on body language and respect on a person’s business/personal initiatives and mindset 	Caring	<ul style="list-style-type: none"> ▪ Ownership of the interview 	Learning how to learn	<ul style="list-style-type: none"> ▪ Adopt the phrasing of the questions according to the person interviewed; ▪ Familiarise with the technical environment of an interview’s set up
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CHAPTER No.5. “FUTURE DAYS”

"Future days" – are a discussions and dialogues between students, teachers and entrepreneurs. During the "Future Day" students are encouraged to effectively apply their knowledge, to develop personal leadership, entrepreneurial, teamwork, critical thinking skills and curiosity.








This activity provide favorable conditions for the students themselves to initiate discussions with entrepreneurs, to raise problematic of ethical issues that are relevant today. During „Future days“ students learn to raise debatable questions, analyze and look for positive examples, understand what is important for ethical, sustainable and responsible companies, what values guide entrepreneurs and what skills are needed to run an ethical business. Such discussions with entrepreneurs often reveal still existing stigmas and different attitudes towards business ethics, responsibility and sustainability.

We believe that „Future days“ activity is a great opportunity to change society's attitude to business and social responsibility, to promote ethical behavior in everyday decisions, for more successful perspective of ethical businesses and for students to acquire entrepreneurial knowledge relevant to creating a more promising business or planning a more promising career.


It is also useful for entrepreneurs to be aware of the expectations, trends and ethical issues raised by youth as potential consumers or employees.

For teachers, it is an excellent example of how to include tasks and activities in the educational process that encourage the development of a wider range of students' competencies.

“FUTURE DAYS” activity structure.

Icon	Explanation
	3 business representatives per 1 EVENT.
	5 or more trainers/ teachers.
	Group of students/ class.
	1 “FUTURE DAYS” event duration – 60-90 min.
	Material: <ul style="list-style-type: none"> • Chapter No.5. “FUTURE DAYS”; • Word document – “Future days guidelines”;
	Tools / platforms for online activity: <ul style="list-style-type: none"> • YouTube, Zoom/ Microsoft Teams/ Google meet/ Skype/ GoToMeeting/ ezTalks Meetings/ Cisco Webex Meetings;
	“FUTURE DAYS” plan: <ul style="list-style-type: none"> • During „Quick Scan“ activities, we have collected a network of role models; • Select the way to develop the future days (type of event from suggested list); • Speak with the entrepreneurs and teachers, to create the event; • Present to the students and organize the event with participants; • Get feedback.



	“FUTURE DAYS” activities learning outcomes:	
	Foundation knowledge	<ul style="list-style-type: none"> Understand the most important elements of ethical entrepreneurship;
	Application	<ul style="list-style-type: none"> Students develop critical thinking; Analyse and evaluate moral imperatives;
	Integration	<ul style="list-style-type: none"> Demonstrate examples of ethical leadership;
	Human Dimension	<ul style="list-style-type: none"> Identify entrepreneurs that could serve as role models;
	Caring	<ul style="list-style-type: none"> Students develop an interest in the topic of ethical entrepreneurship; Dialogue with entrepreneurs;
	Learning how to learn	<ul style="list-style-type: none"> Dialogue event with entrepreneurs; Students learn how to behave and be a good student when an ethical dilemma is presented and discussed;

How to create a network of entrepreneurs?



First of all, find an entrepreneur which already has an ethical, social role within the community. This might be a restaurant owner/ shopkeeper or mentor within a network of school/ education already. Then you help students to prepare for an interview with this entrepreneur. Let the students work in pairs to get them in a buddy structure. Then train them in having an interview (not stressing the mistakes or blunders but the opportunities for an organization as a whole).

We developed a Power Point presentations and trained students to talk to entrepreneurs and understand the predicament they face, the challenges that need to be met, the ethical behavior that might be set! Introduction at school about the company is essential! Let students search on the internet for information about the company. The questions students needs to answer are:

- What does the business do? Where is the company operating?
- What are the mission, vision and goals of the company?
- What are the unique selling points of the company?
- Can you think of ethical dilemmas that could play a role in this branch or company?
- What are your personal ethical values?
- What are your personal ethical values that you want to see reflected in the company?
- Idea Question (ask company about handling of employees);
- What are the ethical values of the company and how do they practise it?

Having executed the above training it is essential to have a follow up with students and entrepreneurs. Let the students be in the lead, help them to organize an event for entrepreneurs to get to know each other, to advice each other or have an ‘idea platform’. Then (within half a year or so) students and entrepreneurs will find each other. Use a platform online and offline, use one or two entrepreneurs as a base in the area. Help all to benefit!! Several partners used this successfully!!

In addition, when setting up a network of entrepreneurs, there are different actions that you can take as a VET school. Let us give you some suggestions. These actions can help you and your student team to identify businesses and entrepreneurial people that want to invest in the development of an ethical entrepreneurial mind-set:



Internship companies. These are SMEs and larger companies that open their doors for VET students as interns;



Alumni of your training and school. They are the new generation of entrepreneurs around you;





Business networks in your region. You can think of general corporate networks and business clubs, or more specific networks that were established for topics related to ethical thinking, such as sustainability, circular economy, social economy etc.



Entrepreneurship fairs in your region. You can visit these fairs with your students, spreading the topic of ethical entrepreneurship and Value and Future goals by talking to exhibitors;



Business incubators in your region: they often form a network and offer events and networking moments to young people.

Collection of methodology and activities to apply during the events:



1. Presentations:

A presentation is a way of offering and displaying information from the data and results of an investigation. It is generally used as a support or an aid-memory, to express the results of an investigation, because with the presentation it is possible to have a multimedia content (that is, any visual or auditory support) that provides a reference on the subject matter, and that helps to understand and explain the results to which you want to refer. A presentation can contain texts, images, videos, and audio files. It can be divided into two types, the multimedia presentation and the common presentation.



2. World Cafe:

The World Cafe is a method which makes use of an informal cafe setting for participants to explore an issue by discussing it in small table groups. Discussion is held in multiple rounds of 20-30 minutes, with the cafe ambiance intended to allow for more relaxed and open conversations to take place.



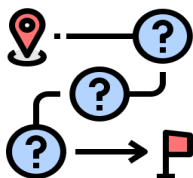
3. Exhibition:

Exhibition is one of the best methods to test the application of whatever has been taught or learned. The students learn to apply the knowledge and information collected through various sources and the teacher has the opportunity to test the students what and how much they have learned.



4. Round Table Talks:

Roundtable Discussions are small group discussions where everybody has an equal right to participate. This method can in reality encompass a number of different formats. Roundtables are a form of academic discussion, used as a technique for community and public engagement, and may also be used by organizations and businesses.



5. Challenge Based Learning:

It is a pedagogical approach that actively engages students in a situation that is real, relevant and related to their environment. It involves students working with stakeholders to define a challenge and collaboratively develop a solution that is environmentally, socially, and economically sustainable.



6. Design Thinking Methodology:

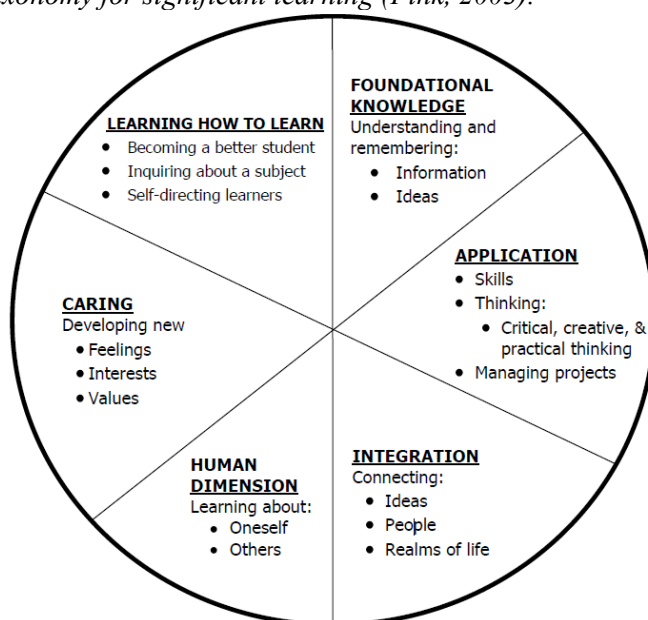
This methodology focuses on real needs. Each school can collaborate with other stakeholders, like schools, companies, and teachers.



CHAPTER No.6. “DEFINITION OF LEARNING OUTCOMES AND ASSESSMENT”

As a trainer or teacher of ethical entrepreneurial learning, it is relevant to have an understanding of learning outcomes for the students at your VET centre. The purpose of this chapter is to explicate the desired learning outcomes following the taxonomy from Dee Fink (2003), see Figure 1.

Figure 1 - Dee Fink's Taxonomy for significant learning (Fink, 2003).



Dee Fink proposes that significant learning takes place as in an interaction of the following six dimension: foundation knowledge, application, integration, human dimension, caring and learning how to learn. This taxonomy has been carefully selected by the authors to fit the training content on ethical entrepreneurship and values and is believed to be a better fit than a more conventional taxonomy such as Bloom's taxonomy (Bloom et al., 1984).

As stated by Dee Fink, the taxonomy allows for constructive alignment of:

- 1) learning/training
- 2) learning outcomes
- 3) feedback and assessment

6.1. Defining the learning outcomes and assessment of ethical entrepreneurial skills and competences

A first statement to formulate learning goals involves indicating a general learning that students will still remember one year after the training.

"A year (or more) after this course is over, I want and hope that students will be able to argue for decision-making between two moral imperatives in the context of entrepreneurship."

We further unpack the learning goals based on the taxonomy in Table 1.

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Table 1 - Learning outcomes

Foundation knowledge <i>Learning goal 1</i> <i>Students understand and remember the most important elements of the definition of ethical entrepreneurship as described by Simon Sinek.</i>	The teacher presents the definition ‘The responsibility of business is to use its will and resources, to advance a cause greater than itself, to protect people and places in which it operates and to generate more resources so that it can continue doing all those things for as long as possible. An organization can do whatever it likes to build its business so long as its responsible for the consequences of its action.’
Application <i>Learning goal 2</i> <i>Students develop critical thinking, in which they analyse and evaluate moral imperatives in the ethical entrepreneurship cases selected by the trainer.</i>	Within the project 30 cases have been collected within the 6 partner countries, trainers are recommended to select cases that they consider relevant for the context of student learning at the VET centre.
Integration <i>Learning goal 3</i> <i>Students should be able to recognize connections between the ethical entrepreneurship cases selected by the trainer and students' own personal, social, and/or work life.</i>	The trainer should encourage reflection on ethical dilemmas draw similarities and bring the cases closer to the students. The trainer can probe response by connecting cases to examples of ethical (entrepreneurship) dilemmas in his or her own life.
Human Dimension <i>Learning goal 4</i> <i>Student understand that when interaction with others they may have a different/conflicting understanding on the best imperative in a moral dilemma in entrepreneurship.</i>	When a trainer presents entrepreneurial ethical dilemmas, the trainer pays attention to explaining that a dilemma as ‘a situation in which a difficult choice has to be made between two or more alternatives, especially ones that are equally undesirable.’ Hence, decision on dilemmas should be discussed and reflected on. The trainer should avoid judgement in the training.
Caring <i>Learning goal 5</i> <i>Students develop an interest in the topic of ethical entrepreneurship.</i>	The trainer shares enthusiasm on the topic and establishes the relevance beyond the particular case e.g. by relating to intrapreneurship.
Learning how to learn <i>Learning goal 6</i> <i>Students learn how to behave and be a good student when an ethical dilemma is presented and discussed.</i>	The trainer will enable students to recognize when they are judging and not reflecting.

These learning goals above are for all modules together and they will be assessed. To further guide teachers and trainers, every module has specific learning goals following Dee Fink’s taxonomy. See for example the learning goals from Module 2 below:

Lessons’ learning outcomes for Module 2:

Foundation knowledge	<ul style="list-style-type: none"> • Understand the concept of Business Ethics; • Outline the 3 basic components of Business Ethics; • Relate corporate sustainability and corporate governance to Business Ethics;
Application	<ul style="list-style-type: none"> • Explain why corporate values are important; • Link the 10 Principles of UN Global Compact to Business Ethics; • Outline the importance of the 17 SDGs;
Integration	<ul style="list-style-type: none"> • Reflecting on the importance of corporate; governance and corporate sustainability;
Human Dimension	<ul style="list-style-type: none"> • Share personal experiences related to the application of ethics in a business setting;
Caring	<ul style="list-style-type: none"> • Commit to the importance of applying business ethics;
Learning how to learn	<ul style="list-style-type: none"> • Provide examples of how a business can apply ethics; • Frame useful questions relating to the application of business ethics;

6.2. Methodology for the assessment of the learning outcomes

Assessment is sometimes unnecessarily written off, as it is a common believe that it is the silent killer of learning. Interestingly, for others assessment is a driver. However, what is commonly agreed upon is that assessment is valuable when aligned with learning outcomes, hence we aligned the assessment and learning outcomes in Table 2.



Table 2: Alignment of learning goals with assessment

Assessment \ Learning goal	In-training presentation and recap	In-training cases	Attitude survey	Self-reflection Report
1 - Foundation knowledge	x			
2 - Application		x		
3 - Integration		x		x
4 - Human Dimension		x		
5 - Caring			x	x
6 - Learning how to learn		x		x

Four types of assessment have been found the most suitable to assess the learning outcomes. There are two in-training assessments, which take place throughout the training. There are two end of training assignments, which take place within two weeks after the training. The four assessment will be discussed in more detail in the following subsections.

In-training presentation and recap.

During the training, the trainer continuously interacts with the students, ask questions and opens the floor for discussion. The trainer uses these interactions to assess if students understand the definition on ethical entrepreneurship that has been provided.

In-training cases.

This is the major part of the training, where trainers select relevant cases. The trainer guides the students and establishes competences to work on the cases, increasing the autonomy of the students in all cases. The trainer continuously interacts with the students, ask questions and opens the floor for discussion. The trainer uses these interactions to assess if students understand the definition on ethical entrepreneurship that has been provided. Students are also asked to present the cases and approaches to the cases to their trainer and peers.

Attitude survey.

Per- and post- training attitude surveys will be conducted for the trainer to see if the students have developed an interest in ethical entrepreneurship. This is mostly a formative assessment and serves as an indicated of learning for the teacher.

Does not at all apply to me (1) ... Fully applies to me (5)	1	2	3	4	5
Ethical Entrepreneurship is an important topic					
Ethical Entrepreneurship is not meant for me (reverse coded)					
Learning about ethical entrepreneurship helps me to understand ethical dilemmas in my personal life					
Ethical Entrepreneurship training is relevant, even if I do not want to become an entrepreneur					
I would like to tell others not in this training about ethical entrepreneurship.					
I can learn from others on how to deal with ethical dilemmas					

The trainer compares the number of points by adding them up, please note that the second item is reversely coded, answer 1 is 5 points, and answer 5 is 1 point. We look if the points after learning as compared to prior learning. After learning points are evaluated as follows

6-12 points: learning objective not at all met

13- 18 points: some objectives met

19-30 points: most learning objectives have been met, the training can be seen as successful.

*Note that also a difference between pre and post test, can indicate a learning not covered in the above scores.

Self-reflection report.

Students have to submit a short self-reflection report of 1 A4 with an introduction, a main part and a conclusion. The introduction covers the relevance of the topic and their personal interest (learning goal 5), the main part covers the relevance of the presented ethical entrepreneurship cases for the students' own personal, social, and/or work life (learning goal 3) and how students would approach future cases on ethical entrepreneurship (learning goal 6).




CHAPTER No.7. “EXAMPLES, BEST PRACTICES. WRITTEN BY STUDENTS”

7.1. Testimonials of students: why and how ethical entrepreneurship and leadership?

For this we will use the challenges and the likes and dislikes of the students. We will add, per country what they think the challenge and the suggestions from the students are.


7.2. Examples, best practices, lessons learnt

‘Examples, best practices and lessons learnt’ will provide concrete examples of the teaching activity within partners’ countries, emphasising on their challenges and recommendations. The examples will be presented in a structured way, describing the context of school, providing information on the cases that were tackled, the process the students went through together with the teacher and the solutions that were found. The examples will also explain the specific learning outcomes and the final conclusions. For this part we used the examples and the context of the institute or organization the activities were held upon. We tried to summarize the activities, they are mentioned extra but due to a long trainers’ guide we like to shorten this version. For the examples will also explain the specific learning outcomes. What did we achieve all together with the students. Finally, we listed the conclusions. So, what was striking an worth mentioning by the students!

Country	GREECE 
Institution	IDEC S.A. The vocational school of IDEC Delta in Athens Greece is operating since 1971 in the field of private education, offering Level 5 Post-secondary Vocational Training studies. The combination of almost half a century of experience and continuous development and contact with new trends and technologies, as well as qualified and committed staff, made IEK DELTA the ideal starting point not only for studies, but also for the realization of students’ goals. More information: https://idec.gr
Challenges and solutions	1st Challenge – Ethics was not so obvious term in a business context when addressing 17 to 20 years old students. Solution 1: Teachers needed to introduce the idea of Ethics by presenting the case studies and explaining the role of ethical dilemmas. Another idea was to watch two movies (<i>Erin Brockovich</i> , <i>The constant Gardener</i>), in which the students could identify what it means to have Ethical Standards and decide on what is best for the society. 2nd Challenge – Speaking in front of the camera and participating in focus groups online. Solution 2: Due to COVID-19, in some periods we had to switch to online meetings and sessions. This was quite disengaging at the beginning.
The process the students went through together with the teacher	The process and the methodology followed was more or less the same as having an ordinary class; meaning, they had some case studies to read and then reflect on them, debating and sharing their point of view. Then the students participated in focus groups and events, while the interviews seemed to be the most challenging part of V&F for them. In some cases students worked in pairs or in teams but in some other cases they had to prepare things at home and present them in the rest of the team. Besides VET students, VET teachers/trainers and entrepreneurs were fully engaged in several parts of this process. In Greece we had representatives of public but mostly the private sector as well as NGOs and associations. After each occasion, all people involved filled in the relevant evaluation questionnaire in order to pencil their impression and mostly the way they have conceptualized Ethics in business and in general.
Moral dilemmas analyzed	Eco awareness on food chain; Sustainability; Organic ingredients in food; Gender discrimination; Human rights; Ethical company culture.
Students feedback	STUDENTS LIKED MOST: Case studies approach because they were concrete examples for realizing what an ethical dilemma is; Quick Scan, because it is a hands-on and step-by-step guide on how to enter the corporate world and how to cope with stress when launching business environments and behaving accordingly; Future Days because they looked like Career Days and highlighted the importance of networking and the benefit of being extrovert and ambitious; ET-Talks, because it was the most interactive way of reaching entrepreneurs, asking questions and developing a more holistic approach to their company culture and their mindset; All outputs helped them realize the importance of Ethics in managing an organization and in establishing concrete relationships between peers and clients/customers; They also managed to connect Ethics with the protection of the Environment, meritocracy and equality among colleagues as well as respecting human rights in general; Last but not least, students said that it was a fruitful experience for them to discover how difficult dealing with an ethical dilemma is and the hardest part was to make the right decision that can cover all parameters in a fair way.




	<p>STUDENTS LIKED LEAST: The extensive theoretical part; That some ethical dilemmas would have evolved differently in their national context.</p> <p>STUDENTS SUGGESTIONS: To integrate these cases to their business administration classes; To be able to speak about Ethics in their school peers and organize an event internally so as to disseminate the idea.</p>
Learning outcomes	<p>Ethics is more crucial than they initially thought. Most of them admitted that they could not have realized the impact it has on the corporate world and on each company's culture. <i>Corporate Sustainable Responsibility</i> and <i>Environmental Social Governance</i>; (a key element for Leadership and Transparency in Organizations).</p> <p>Students were not so thrilled with the idea of reading theory. Soft skills worth mentioning, such as: empathy; transparency; critical thinking; decision making; leadership</p> <p>Most of those values/skills were cultivated by students.</p> <p>Another thing that is worth mentioning is peer working in cases where Greek students had to co-operate with their peers from Cyprus in the framework of ET Talks; this gave them the opportunity to relate and present themselves as a national group and at the same time to interact with entrepreneurs in a live streaming environment!</p>

Country	LITHUANIA 
Institution	KAUNAS EDUCATION CENTER OF TECHNOLOGIES (Kautech) – is a public institution, that providing initial and continuing vocational education and training by offering students a wide range of specialties related to engineering, technologies, construction and agriculture sectors. Kautech combine around 3000 students, more than 450 staff members and 250 local partners. Kautech aims to become a modern institution, responding to challenges of globalization, European integration and promoting the attractiveness of vocational training to all target groups. More information: https://kautech.lt/?lang=en
Challenges and solutions	<p>1st Challenge - Students motivation was low at the beginning of the pilots.</p> <p>Solution 1: One-time scholarships for students. The size of students' one-time scholarships depended on their attendance statistics and initiative in project activities.</p> <p>Solution 2: Certificates were issued for a students. Records of active participation in the project on students' CVs will enable them to be more competitive by applying for internships, apprenticeships or job positions, while they have no work experience.</p> <p>Solution 3: Students were provided with detailed information about the activities.</p> <p>Solution 4: Good preparation of the students were a success of the process. Students were encouraged to take an initiative in finding answers, assuming responsible roles during interviews or discussions with entrepreneurs.</p> <p>2nd Challenge - Some students were struggling with English language. Some students were mentioned in evaluation questionnaires, that it was difficult to understand the conversation during ET Talks and Students online exchange in English, but activities was interesting.</p> <p>Solution 5: Students were paired according to their level of English language ability in international preparatory and international interviews/events activities to support each other.</p> <p>Solution 6: During theory activities we also watched videos in English recommended in the methodological material. Students with better English skills were asked to retell the stories.</p>
The process the students went through together with the teacher	Theory and preparation activities were organized regularly every week in a class by using project innovative tools, structure of the activities and methodology. Interviews/ discussions/ exchanges/ events with students, teachers and entrepreneurs were organized online. During the activities were involved all target groups members: (Micro level) - Primary, secondary and vocational education programs students; (Mezo level) - Teachers, vocational training professionals, experts; (Macro level) - Associations, professionals, entrepreneurs, organizations, initiatives, public. Students worked individually, in pairs and in a groups. Students filled evaluation questionnaires after each activity and wrote reports after discussions/ interviews/activities with entrepreneurs.
Moral dilemmas analyzed	Pollution; Immoderate consumption; Sustainable products and solutions; Application of high technologies in solving pollution and other problems; Cruel treatment of animals (Fur farms; Industrial poultry houses; Poor, substandard conditions for animal export; Trade in live fish; Pollution and resources of the livestock industry); Gender inequality. Gender discrimination; Food waste. Food shortages; Exclusion of people with disabilities; Exclusion/ unemployment of socially excluded people; Children with cancer disease and their families that experiencing psychological stress due to the illness and financial expenses; Suicides, bullying, emotional and psychological health problems. How and where to get emotional and psychological help?; Addictions (alcoholism, smoking, drugs); Irresponsible animal care. Stray animals. Damage of illegal breeding grounds; "Shadow" economy and its impact on the country's economy; Emotional and psychological wellbeing of employees at the workplace; Lack of cultural education. Volunteering programs, benefits and opportunities for youth; Ethics in our lives and in business.
Students feedback	STUDENTS LIKED MOST: theory lessons, topics, case studies of organizations, quick scans, future days discussions and events, international entrepreneurial talks, questions and tasks during the activities, videos, interviews, discussions; Understood, that with the help of a good leader, employees can improve and achieve personal and company's goals; Liked to analyze ethical topics and the qualities of an ethical




	<p>leaders; It was interesting information provided and possibility to learn something new; Liked information about ethics in companies; Entrepreneurs' abilities to create businesses that help solve social, global, relevant problems; Liked stories about companies, developed products and how their business ideas came about; Liked that there are organizations that care about animal welfare; Examples of professions that break standards; That more and more businesses are trying to operate transparently; That companies care about nature and fight against pollution; Knowledge about possibilities of using high technologies; Meeting other students from other countries; interactive tasks; It was interesting to talk with representatives of organizations; valuable, interesting and engaging events; liked asking questions; Diversity of opinions; Liked the sincerity of the speakers sharing their experiences.</p> <p>STUDENTS LIKED LEAST: That fur farms, industrial poultry farms and animal cruelty still exist; That gender inequality still exist; That the shadow economy still exist; That plastic pollution is so huge and that not all companies care about how to reduce nature pollution.</p> <p>STUDENTS SUGGESTIONS: To talk more about these topics during regular lessons; Could be more interactive tasks on Kahoot or another platforms.</p>
Learning outcomes	<p>Students developed different skills: Wider mindset based on values and empathy; Communication skills; Proactive, self confidence, problem solving; Presentation, reliability skills; Team work, leadership skills; Empathy; Diversity, flexibility; Social responsibility; Cooperation between educational institutions, companies/organizations and youth by highlighting role models and ethical decisions/ solutions; Innovation skills; Reflection feedback and reporting skills; Responsibility, better class attendance.</p>

Country	CYPRUS 
Institution	<p>UNIVERSITY OF NICOSIA. Intercollege is an independent, coeducational, equal opportunity institution of higher education, combining the best elements in western education, quality standards and an international philosophy with genuine care for its students. Located in Nicosia, Intercollege has become a global education centre offering a range of academic, professional and vocational programmes of study. A central feature of Intercollege's identity is its special relationship to the University of Nicosia, a relationship that allows its students to have access to the University's library, learning and recreational resources, but more importantly perhaps, to continue their studies, if they wish, in a quality University in which they will be particularly welcome. Apart from the University of Nicosia, Intercollege maintains close links with a number of European and American universities, giving our students various opportunities for transfer. More information: https://www.unic.ac.cy</p>
Challenges and solutions	<p>Overall, while the complexity of some cases might have presented challenges, the clear presentation of the cases and the supportive atmosphere fostered meaningful discussions among the students participating in the Value & Future project.</p> <p>In the beginning it was not easy for the students to come up with the correct solution to the ethical dilemmas presented through the case studies. As they were getting more familiar with the topics and the case studies, it seemed that students were able to evaluate the situations much better and was easier for them to reach to solutions that were closer to what was described in the case study.</p>
The process the students went through together with the teacher	<p>Students of the Bachelor in Aesthetics attended classes every week as part of the course Professional Conduct. During some of the lessons they were presented with the case studies by their teachers and then they were asked to discuss based on the ethical dilemma of each case study. The objective was for the students to discuss before the teacher revealed the approach followed by the entrepreneur of the case study.</p>
Moral dilemmas analyzed	<p>1. Is it ethical for society to impose certain aesthetic standards and beauty ideals that can lead to body image issues and low self-esteem? 2. Should an employee blow the whistle on unethical practices within their organization, even if it means jeopardizing their job and livelihood? 3. Should a company continue to buy raw materials from a supplier in a developing country, knowing that workers are being paid very low wages and working in poor conditions? 4. Should a company hire a less qualified candidate over a more qualified one in order to promote diversity and avoid potential claims of discrimination? 5. Is it ethically justifiable for a company to conduct testing on animals in order to develop and ensure the safety of their products? 6. Should a Spa prioritize maximizing profits by offering lower-quality services or products, or should it prioritize delivering high-quality services that may be more expensive for customers? 7. Should a Spa or Beauty Salon owner monitor and record employee activities (such as break times and personal conversations) to ensure productivity and professionalism, even if it infringes on employee privacy? 8. How ethical is it for a Spa or Beauty Salon to market its products as "all-natural" or "organic" when they contain synthetic ingredients or have undergone extensive processing? 9. Should a Spa or Beauty Salon implement environmentally friendly practices, such as using energy-efficient equipment, eco-friendly products, and reducing water consumption, even if it requires additional financial investment? 10. How should a Spa or Beauty Salon handle client information and data to ensure privacy and confidentiality, especially when it comes to sensitive health or personal details?</p>
Students feedback	<p>Testimonial 1: "I am grateful for the opportunity to participate in the Value & Future project at Intercollege. The lessons on ethics and ethical entrepreneurship have been eye-opening for me. They have allowed me to reflect on my future as an entrepreneur and the impact I can have on society. I particularly enjoyed the discussions and case studies that helped me understand the ethical dilemmas faced by businesses. It made me more conscious of the choices I will make in my own career. One challenge I</p>




	<p>encountered was grappling with the complexities of balancing profit and values. However, through the project, I learned the importance of seeking purpose and making ethical decisions in business. Overall, the Value & Future project has truly broadened my perspective and inspired me to become a responsible and ethical entrepreneur". Anna, Bachelor's student in Aesthetics at Intercollege.</p> <p>Testimonial 2: "The Value & Future project has been a transformative experience for me as a student at Intercollege. The lessons on ethics and the dialogue around moral dilemmas in enterprises have been thought-provoking. I appreciated the emphasis on values and empathy instead of solely focusing on profit. The project helped me understand the importance of asking critical questions and seeking positive role models as an aspiring entrepreneur. Engaging in conversations with enterprises allowed me to recognize the impact businesses can have on people and the planet. One challenge I faced was understanding how to align my own values with those of the companies I may work with in the future. However, this project provided me with the necessary tools to navigate those challenges and make informed decisions. I feel more prepared to create a future company that prioritizes both profitability and social responsibility". Dimitris, Bachelor's student in Culinary Arts Management at Intercollege.</p> <p>Testimonial 3: "The Value & Future project has been a game-changer in my education at Intercollege. The modules on ethics and code of conduct have equipped me with a solid foundation in ethical entrepreneurship. The case studies presented during the lessons were engaging and helped me develop a deeper understanding of the ethical choices businesses face. The project encouraged me to think critically about what matters to me as a future entrepreneur and how my choices can impact society. One challenge I encountered was learning to navigate the complexities of the business world while staying true to my values. However, the support from teachers and entrepreneurs involved in the project helped me overcome these challenges and develop a strong sense of authenticity. I am grateful for the opportunity to participate in the Value & Future project, as it has shaped my perspective and aspirations as an entrepreneur". Despina, Bachelor's student in Aesthetics at Intercollege.</p>
Learning outcomes	<p>1. Adopting transparent and ethical business practices; 2. Prioritizing social and environmental responsibility; 3. Encouraging ethical decision-making; 4. Promoting values-based leadership; 5. Collaborating with like-minded businesses. In conclusion, the implementation of the Value & Future project at Intercollege has been a transformative experience for the participating students. The project successfully created a platform for discussions on ethics, values, and the role of entrepreneurs in society. Through the theoretical modules and case studies, students were able to develop a deeper understanding of ethical entrepreneurship and its impact on people and the planet. The project encouraged critical thinking, the asking of important questions, and the search for positive role models in the business world. It highlighted the need for powerful entrepreneurship education that focuses on values and empathy, rather than solely profit-driven goals. The project's methodology effectively facilitated engaging conversations between students, teachers, and entrepreneurs, enabling the exploration of moral dilemmas and the formation of solutions and ideas. The implementation of the Value & Future project at Intercollege has played a significant role in shaping students' mindsets and aspirations as future responsible and ethical entrepreneurs.</p>

Country	GERMANY 
Institution	MUNSTER OF APPLIED SCIENCES. The FH Münster is a university of Applied Sciences located in Münster, Germany with over 15.000 students and 100 study programs in different departments on bachelor and masters level. More information: https://en.fh-muenster.de
Challenges and solutions	<p>1st Challenge - in general it was difficult to integrate it into the curriculum because of accreditation etc., so we had to deal with some administrative challenges, however, in the end, we could prove that it could be integrated into different formats.</p> <p>2nd Challenge - students participate in online events, teachers were recommending to also include grading, however, if they participate they appreciated the opportunity.</p> <p>Solution. So, it would make sense to plan activities all beforehand to have a detailed plan and students know when where to be.</p>
The process the students went through together with the teacher	<p>The course with the activities was tested through different formats in the last two semesters. In one semester, it could be tested as one specific course for bachelor students, in the other semester it could be embedded in an international marketing course for bachelor students and integrated in semester projects. Within the classes and theory, some cases from the trainers guide were used, but also extended with some more additional cases, the students picked.</p> <p>During the events different interesting dilemmas and cases were discussed, such as:</p> <ul style="list-style-type: none"> - Julian Sanchez challenged the students with the question on 'the role of money'. Timothy discussed pros and cons of temporary labour contracts both from an entrepreneurial as employee perspective. Judith Helmer, a lecturer from the S2BMRC, took the role of ethics to daily life and let the students think about the role of ethics outside the classroom for example when they buy products or services themselves. Iulia Stroila, another lecturer from the S2BMRC conceptualized how ethical entrepreneurship can be described. - Maynara shared openly an inappropriate behaviour she experienced as an intern, which was an emotional moment. She came up with the question "what would you do in this situation?". Additionally, she gave the students the question: "How would you feel if you find out that you buy from a company that does



	that? What do you think could be the consequences for it?”. This one was more about the transparency issue of products in Brazil. Another question was about the sustainability aspect: „Think about the pros and cons of adopting more sustainable packages of the company and the customers. Make a short list”. For the founders of Boutiqua Portuguesa, sustainable packaging is a challenge. - Harry de Graaf, a teacher from the Netherlands, came up with one question, which was, “What would be a big ethical dilemma in growing the company, like durability, packaging, ingredients?”. The second question was from the entrepreneur Marie Ueckerth which was “What problems do you think should be solved (in the food industry)?”.
Moral dilemmas analyzed	Sustainability; Gender equality; Bribery; Employer-employee relationship; Ethical considerations in the food industry: durability, ingredients etc.; Logistics; Problem-solving in the food industry.
Students feedback	STUDENTS LIKED MOST: Quick Scan activities; Experiencing the Future Days; Seeing an ET-Talks; Cases; See the connect between Ethics with other important issues; Students said that it was a fruitful experience for them to discover how difficult dealing with an ethical dilemma. STUDENTS LIKED LEAST: That some ethical dilemmas could be different in their national context. STUDENTS SUGGESTIONS: To merge the cases in their business administration classes; To be free to discuss Ethics in their organizations.
Learning outcomes	Some important insights/prompts from the students: triggering questions; dilemmas let students think and encourage awareness; ethical considerations important; engagement with different stakeholders; like the variety of methods and activities; generations in the university are more aware of the topic already and are happy to share and further elaborate on the topic; practising and guiding the future is valuable; appreciate learning from real entrepreneurs; reflection process encouraged; inspiring stories; most important learning: the importance of always prioritising our values in all decisions we make, values apply in life; learn from each other, hearing different opinions; real storytelling; important for the future; could voice opinions.

Country	SPAIN 
Institution	ESCOLA PIA MATARO. School has been in the city of Mataró for more than 280 years. We have a tradition that supports us but we always look to the future. During all this time we have been working to train and educate the boys, girls, young people and adults of Mataró and the Maresme. We are one of the 20 centres that are part of the Escola Pia de Catalunya, an organisation made up of women and men, lay and religious who share values and attitudes. Rooted in our country, it is integrative and committed to social change based on the values of the Gospel. People are at the centre of our actions, especially the most vulnerable. Education, especially of children and young people, is our reason for being, understanding this process as an action that reveals their capabilities. More information: https://mataro.escolapia.cat
Challenges and solutions	Some cases are more attractive to others because students know more about specific topics or have a general overview of the case. When cases are not clear, entrepreneurs put students in the situation and help them to participate. Students generally participate and discuss the cases because they are related to topics which all of us are familiar with.
The process the students went through together with the teacher	Students who attended practises were prepared in class, in small groups of 6-8 people. All they had learnt about Ethics thanks to the practise of cases and modules taught by teachers. Involved parts in a process: (Micro level) - Primary, secondary and vocational education programs students; (Mezo level) - Teachers, vocational training professionals, experts; (Macro level) - Associations, professionals, entrepreneurs, organisations, cooperatives, foundations, public business.
Moral dilemmas analyzed	Gender equality or inequality at work selection process; The creation of a Code of Ethics for a marketing business; Waste, drop and throw plastic materials into the sea; Values of the local companies, the regional companies and how can be amended; The introduction of people with disabilities in the bike world. Ways to help and innovate; The importance of money in sports marketing tournaments. How would you manage with low budgets and be competitive with big companies? Can you have a spot in the market designing with recycled materials? Which is the key to success? Buy local or global products; Inclusion of people with disabilities in the labour market and how they can be recognized; Can we create a food collection to help local NGOs that help homeless people? How to promote an entrepreneur idea without resources; The importance of your appearance in a job interview; What are the values of a fast-paced business that grows unstopably? How can we reduce the pollution created by trucks, planes and cargo ships in the world?; Incorporation of women in countries with a different culture to European; Can we use natural fragrances to create competitive perfumes?; Do we have to pay money to young football teams who are not professional to participate in important tournaments?; How can we deal with people who think they have the right to use sports facilities when we face a solidarity football game or tournament?; Can a blind boy or girl ride a bicycle? Which extra resources do we need?; Can I survive if I want to make a personal business selling my life full of stories?
Students feedback	STUDENTS LIKED MOST: A new different project take into class, with new material and activities never practised before; Interaction in class, being able to discuss about values putting personal examples; The importance of ethics in the labour market and how a good leader can implement ethical policies in his company; Interviewing young entrepreneurs who were former students and have raised up their own



	<p>business with the school's values, the ones they are learning; Meeting famous leaders who have talked face to face with them at the same level and using their language. Learning from people who have reached good jobs with an ethical point of view; Discover new companies that take care of the local environment.</p> <p>STUDENTS LIKED LEAST: The theoretical part of the modules; Women issues at work, a problem that already exists today; Too many sessions of non-practical activities; Understanding external cases without too much information.</p> <p>STUDENTS SUGGESTIONS: More interactions with students from other countries; More time to discuss in class and have more opportunities to interview and share moment with entrepreneurs; Create personal cases or local cases related to our environment.</p>
Learning outcomes	<p>Student impact of the project: Develop more local cooperatives to make visual local products; General concerns related to the conversion of the sea in a general garbage dump. Create a campaign to aware the society; Help homeless people. Be sensitive with an existing and growing problem that government is not tackling; Promote an awareness campaign in favour of women equity; Use of electrical vehicles to deliver local products, instead of fast small trucks; Solidarity sports tournament with people from the Laru foundation and external people; Money is not everything. The cheaper is not always the best; Motivate entrepreneurs to recycle and use second hand materials.</p> <p>Students enjoyed the new project. It was good to work on a different project in class that has many diversity of activities to give and practice. Students liked to receive inputs from teachers and entrepreneurs related to personal and social values. Students liked to have real cases to work and share with professionals and entrepreneurs. It was interesting to mix different generations and opinions, from VET students to senior entrepreneurs and politicians. The variety of activities give a lot of possibilities to work in different scopes. Listen to conversations about ethics and values between students, teachers and adults. Give students the opportunity to give their opinions in front of professionals. Approach the real world to the school: everyday issues work in class with students and employers. Worry about our city, environment and planet. Preview future points of view for our society: students conclusions.</p>

Country	THE NETHERLANDS
Institution	<p>FRIESLAND COLLEGE (next year FIRDA). Our world always turns. That's why we are constantly adapting. To each other and surroundings. In doing so, we look not only at what was, but especially at what can be. At what is needed in society. And what you want to mean in it. From 1 August 2023 we will continue together as Firda, as a new ROC to offer good and contemporary MBO in Friesland and North Flevoland. Firda is derived from the Swedish word for 'celebrate'. At Firda we celebrate the connection with our surroundings. The merger of ROC Friese Poort and Friesland College ensures that we can work on this even better together. Together we are stronger, closer and more closely connected. We need each other, with all our differences. In fact, those differences make us complete.</p> <p>More information: https://www.frieslandcollege.nl</p>
Challenges and solutions	<p>1st Challenge - Students were reluctant at the start for the pilots. This was all extra due to the online lessons. They were less willing to show their ideas. They were also not taught to share ethical dilemmas. Good/ bad ideas were fundamental in their attitude. We managed to change attitudes in training students and teachers either simultaneously or separately.</p> <p>Solution 1: We managed to arrange meetings and on/offline pilot lessons with a special item. We showed the benefits to open up and share opinions. Also business visits helped to see the options and possibilities.</p> <p>Solution 2: We merged the regular program and lessons with the Ethical project dilemmas.</p> <p>2nd Challenge - Some students were struggling with the level of language used, either English (ET talks) and/ or Dutch at a higher level. Some students used the QR codes to give feedback. As we were working with Vocational, Higher education and university students we challenged the projects contents and the skills of the entrepreneurs.</p> <p>Solution 3: We adapted the way we presented the pilots to the different levels. We either used different PP presentations, different emphasize on the topics or invited different entrepreneurs (more suitable to the public) to different levels.</p> <p>Solution 4: We Challenged students to really join in the conversations and ask whenever it was unclear. We used the level difference as an extra challenge. Some students needed to adapt as they were planning to join the higher education soon.</p> <p>3^d Challenge – As a team we saw that students found it hard to give feedback.</p> <p>Solution 5: were easier in working in small groups and giving feedback together. We added the dilemmas to real life events and helped them to give a follow-up.</p>
The process the students went through together with the teacher	<p>We first introduced Ethics as such, then explained a few real life situations and then gave a few steps to use in discussing dilemmas and cases. It was really necessary to help students to focus on questions in stead of right and wrong. So why does one behave like this and do the things they do. During the activities were involved all target groups: students, teachers, entrepreneurs.</p>
Moral dilemmas analyzed	<p>Sustainable products and solutions; Applying people in a non-discriminative way; Possible organizational benefits in ethical discussing; Food waste. Food shortages; Exclusion of people with disabilities; Exclusion/ unemployment of socially excluded people; Making choices not based on money, profit alone.</p>



Students feedback	<p>STUDENTS LIKED MOST: meeting entrepreneurs in a real setting, seeing them in the companies and hearing their real dilemmas, cases; Liked most theory as preparation for practical ethical cases, discussions; Understood, that with the help of a experienced ethical example, employees will have impact to achieve personal and organizational targets and goals; Liked to analyze ethical topics and the qualities of an ethical leaders.</p> <p>STUDENTS LIKED LEAST: Some lessons were too long; Some entrepreneurs were mostly bussy with their own benefit, in contrast to others; To face and take up their own responsibility (as this is all necessary).</p> <p>STUDENTS SUGGESTIONS: To use more ethical cases during regular lessons/ education; To use more interactive tasks (Kahoot, Socrates, lessonUp) or other; To see more unethical business examples.</p>
Learning outcomes	<p>Students developed different skills: A broader (growth) mindset based on values and norms; Presentation, reliability skills; Discussion skills, using the steps to discuss the dilemmas; Leadership skills; Using Values and seeing the needed norms to get there; Social responsibility; Cooperation between educational institutions, companies/organizations and youth by highlighting role models and ethical decisions/solutions; Communication skills; Proactive, self confidence, problem solving; Innovation skills; Reflection feedback and reporting skills. Students conclusion is that the dilemmas should always lead to a case, the dilemmas should be discussed regularly, the organization should show that an ethical structure leads to a healthier atmosphere. Striking is that some ex- retail students are now real entrepreneurs discussing ethical dilemmas they face.</p>



ANNEXES

ANNEX No.1 – Case study chart

CASE STUDY: [number]		[Country]
TITLE:	
THE ORGANISATION		
Name of Organisation:		
Type of Industry:		
Number of Employees:		
General description of the company: [Provide a brief description of the organisation, its products/services. Explain what moral values are important for the organisation and whether ethical drive is visible throughout the organisation]		
THE ENTREPRENEUR		
Name of Entrepreneur:		
Profile: [Provide a brief description of the entrepreneur's background and experience (education, previous work experience, etc.)]		
THE MORAL DILEMMA		
Description: [Briefly describe the moral dilemma faced by the entrepreneur or the company by clearly indicating: [a] the relevant stakeholders involved (customers / employees / society / etc.); [b] the type of dilemma (i.e. Human Rights, Labour, Environmental, Anti-Corruption)]		
The Decision: [Briefly explain and justify the decision made by the entrepreneur / company. In case you share the Case Study with the students before the actual session, please DO NOT share this section as it will be discussed in class with them]		
Suggested Questions for Discussion [if any]:		
Further Resources [if any]: [Please include further resources about the company and / or the entrepreneur, like website, social media pages, relevant articles, etc.]		

NOTE: The Case Study should be approximately 1-2 pages long!



ANNEX No.2 – 30 Case studies

“Sustainability, ecology” case studies.

CASE STUDY: No 1		Lithuania
TITLE:	Circle economy. Sustainability. Plastic recycling.	
THE ORGANISATION		
Name of Organisation:	“ŪKAI“	
Type of Industry:	Circle economy. Sustainable production.	
Number of Employees:	3 employees	
General description of the company:		
<p>“Ūkai“ SUSTAINABILITY: We created socks that have positive environmental impact on our Earth and people. Each ŪKAI sock pair funds the reduction of 51 plastic bottles! Plastic Bank takes care of 50 of them. ŪKAI is official supporter and from every pair of sock 0,50 eur goes to this particular organization. 1 plastic bottle becomes recycled plastic yarns and is the part of the sock’s material. It goes together with upcycled cotton, organic cotton, polyamide, elastane and makes a great combination. Socks are soft, comfortable and feels fresh to the feet’s.</p> <p>Production process. Our recycled plastic bottle yarns are made in fabric that doesn’t use water, chemicals and reduce their CO2 emissions and energy usage. It means that by wearing ŪKAI socks you are making lower impact to the Earth. We produce ŪKAI socks in our homeland Lithuania. Factory that we carefully chose meets our values and produce sustainable and durable products. Company’s employees are valued, have safe workplaces and fair salaries.</p> <p>The materials. We use recycled and organic materials exceeding the highest standards which ensure long lasting comfort and freshness. In the picture below you can see what exactly we use while producing this sustainable product. How plastic bottles becomes RPET yarns? 1 step: Plastic bottles are collected from the oceans. 2 step: Bottles become plastic flakes. 3 step: Plastic flakes become plastic granules. 4 step: Plastic granules become plastic yarns. 5 step: Plastic yarns are mixed with upcycled cotton and become the material that we use for our socks. Other materials what we use for the best result: organic cotton, polyamide and elastane.</p> <p>We have chosen the best composition for comfort of the feet’s. RPET yarns are made at factory that is trusted worldwide and ensures these certificates: GLOBAL RECYCLED STANDARD, THE GLOBAL COMPACT, OEKO-TEX STANDARD 100. It guarantees that our socks are safe and comfortable to wear.</p> <p>Collaboration with plastic bank. By buying ŪKAI socks you will support Plastic Bank organization. Your pledge helps to recycle 50 plastic bottles from each sock pair you wear. Plastic Bank® empowers the regenerative society. They build ethical recycling ecosystems in coastal communities, and reprocess the materials for reintroduction into the global supply chain as Social Plastic®. Members receive a premium for the materials they collect which helps them provide basic family necessities such as groceries, cooking fuel, school tuition, and health insurance. Their certified block chain platform secures the entire transaction and provides real-time data visualization – allowing for transparency, traceability, and rapid scalability.</p> <p>We are more than sustainable socks. ECO-PACKAGING. All packaging, postcards, labels and other details are made from recycled materials. We want to be sustainable in every step of process. SUSTAINABLE DELIVERY. We use standard shipping also known as “green” or “sustainable” shipping. While standard shipping takes a little longer than express shipping, it is an important step to reduce our carbon footprint and the impact on climate change. SUSTAINABLE GIFT. Together with sock sets’ you will receive postcards made from recycled paper. Write warm wishes for you loved ones. RECYCABLE. Our socks are recyclable. Just throw no longer usable socks to textile container. Now we are working with scientists and have a plan to make other products from no longer wearable socks. We want to close the loop that is very important for each brand. We are planning to make washing bags that protect from microplastics, shoes from recycled materials, to have collaborations with water sport teams, museums, participate in eco events, educate. Socks are just beginning and we invite you to become a part of our brand and become solution to the plastic problem.</p>		
THE ENTREPRENEUR		
Name of Entrepreneur:	Darija Ilevičiūtė-Zaveckienė - co-founder & creative director at ŪKAI.	
Profile:		
<p>Darija Ilevičiūtė-Zaveckienė studied Advertising Management studies at Vilnius College. During studies she worked in sales. Currently interested in various sustainable materials and innovation, the future of fashion. As well interacting with scientists on continuing alternatives of created socks by adapting the principles of circular ecology and economy.</p>		



THE MORAL DILEMMA

Description:

Plastic pollution. While plastic has many valuable uses, we have become addicted to single-use or disposable plastic - with severe environmental consequences. Around the world, one million plastic drinking bottles are purchased every minute, while up to 5 trillion single-use plastic bags are used worldwide every year. In total, half of all plastic produced is designed to be used only once - and then thrown away. Plastic waste is now so ubiquitous in the natural environment that scientists have even suggested it could serve as a geological indicator of the Anthropocene era.

Today we produced about 300 million tonnes of plastic waste every year. Researchers estimate that more than 8.3 billion tonnes of plastic has been produced since the early 1950s. About 60% of that plastic has ended up in either a landfill or the natural environment.

The Decision:

HOW IT ALL STARTED? 2 years ago *Darija, co-founder & creative director of "UKAI"* had started a business together with her husband. The main business idea was to create exclusive socks for everyday use. They created a brand inspired by pastel tones, graphic design and abstract art.

As time went by, *Darija and her husband realized* they wanted products to have a positive environmental impact on our Earth and people. After a long search, they discovered yarns made from recycled plastic bottles. They had several trials and selected a fabric that allows most comfort to the feet and also ensures the longevity of the socks. To reduce plastic use, they partnered with Plastic Bank. As a result, by just giving one pair of socks, "UKAI" customer reduces the negative environmental impact of 51 plastic bottles.

"UKAI" are innovators at socks industry because there are only few socks brand that use these innovative yarns at socks manufacturing.

2020-11-15 "UKAI" have ended Kickstarter project successfully and they are so happy to know that their idea and product is necessary for people, they appreciate it! All together had reduced 55 590 plastic bottles!

And socks are just beginning. "UKAI" planning to make washing bags that protect from microplastic, shoes from recycled materials, to have collaborations with water sport teams, museums, participate in eco events. Now "UKAI" founder are talking with scientists and want to make no longer usable socks to other products!

SMALL STEP. BIG CHANGE.

Suggested Questions for Discussion [if any]:

- Do you know, how many plastic waste we produced every day/ year in the world?
- How many percentages all plastic waste ever produced has been recycled/ incinerated/ has accumulated in landfills, dumps or the natural environment?
- How you can describe sustainable products? What features do they have?
- How innovative recycled plastic can be used? Think about the ideas and share.

Further Resources [if any]:

- <https://www.ukai.eu>
- <https://www.unep.org/interactive/beat-plastic-pollution/>
- Movie: "Seaspiracy" <https://www.seaspiracy.org>
- Movie: "A plastic Ocean" <https://www.youtube.com/watch?v=6zrn4-FfbXw>



CASE STUDY: No 2		Lithuania
TITLE:	Reduction of environmental pollution. Congestion reduction.	
THE ORGANISATION		
Name of organization:	UAB "RUBBEE" (LLC – Limited Liability Company „RUBBEE“)	
Type of Industry:	Engineering	
Number of Employees:	5 employees	
General description of the company:		
<p>UAB „Rubbee“ (LLC – Limited Liability Company „Rubbee“) - is a company that designs, manufactures and sells wireless electric bike gears. These gears can turn any bike into electric and encourage people to give up polluting cars and travel more by using bicycles in the cities. The gear weighs from 2.8 to 4.0 kg, depending on the battery configuration. The device can be driven up to 45 km when fully charged. When driving with the engine turned on and the pedals mentioned, the wireless toss sensor detects the toss speed and the „Rubbee“ software adapts the engine power to the cyclist's needs. The „Rubbee X“ also features regenerative braking, a modular battery system, patented clamping and quick-lock systems. The product also has a smart application through which it is possible to adjust the parameters of electrical assistance and monitor the data of the device.</p>		
THE ENTREPRENEUR		
Name of Entrepreneur:	Gediminas Nemanis - CEO & Founder of „Rubbee“ UAB.	
Profile:		
<p>Gediminas Nemanis - CEO & Founder of „Rubbee“ UAB. He studied mechatronics at Kaunas University of Technology in bachelor's studies, and studied marketing in master's studies.</p> <p>The prototype of the „Rubbee“ product, which attracted a lot of interest abroad, was born in Kaunas, in the garage of Gediminas Nemanis, who is actively riding a bicycle and loves to construct. Having enjoyed an active lifestyle and construction since he was a child, Gediminas built electric scooters in the garage, and made a bicycle with an electric motor, a jet motor and other various intelligent devices. A curious guy who created an electric gear for his own needs realized that by improving the device, it could be turned into a commodity in demand. Belief in his idea, the young, persistent and entrepreneurial person encouraged to move forward and refine his idea in to a business idea.</p> <p>Gediminas offered his idea to the head of the company „Elinta“, and soon two more comrades joined him. The trio, from Kaunas city, has been working for a long time, testing several prototypes of electric drives, until the first version of the product for sale was born „Rubbee 1.0“, which was introduced in 2013 on the „Kickstarter“ crowd financing platform. Later versions of the „Rubbee 2.0, 2.5, 3.0“ product were produced and distributed. In 2017, the company attracted an investment from a Polish venture capital fund to develop a new product. In 2019, the new „Rubbee X“ product concept was introduced in the second „Kickstarter“ crowd financing project. In 2020, the company attracted investment from a Polish company to commercialize the product in China. The latest version of the „Rubbee X“ product is currently distributed in most European Union countries as well as in Australia and New Zealand.</p> <p>Kaunas citizen Gediminas Nemanis turned his electric bike gear “Rubbee” into one of the most successful startups in Lithuania. An excellent debut on the crowd-funding platform “Kickstarter”, a team of enthusiasts and attracted investors allowed the invention to make its way to success and gained recognition on the global electric bike market.</p>		
THE MORAL DILEMMA		
Description:		
<u>Environmental pollution.</u>		
<p>In today's world there are so many cars and other vehicles. Car pollution alone accounts for about 75% of all air pollution. Unfortunately, the numbers are growing. More and more cars are appearing, and so are their emissions, which are harmful to the environment. Vehicle emissions cause the greenhouse effect and contribute to global warming.</p>		
<u>Traffic jams.</u>		
<p>During peak hours, the streets are flooded with heavy traffic, creating impassable roads and intersections that force drivers to spend more and more time on the road.</p>		
<u>Lack of parking spaces.</u>		
<p>In many areas in Lithuania, there are lack of car parking spaces due to overcrowded multi-apartment parking spaces. This problem is relevant. Multi-apartment residential areas were designed at a time when car traffic was not so high. Over the years, the habits of the population have changed. Nowadays, one household has more than one vehicle.</p>		



The Decision:**Reduction of environmental pollution.**

In order to reduce environmental pollution, replacing a polluting car in to a bicycle- is a great solution. Cycling not only does not harm the environment, but also improves health and well-being. If everyone rode their bikes to work, air pollution would be significantly reduced. „Rubbee“ UAB electric gear is a great solution to overcome longer distances in the city. The device can be driven 45 km when fully charged. Given that the average bike ride in the European Union is less than 5 km, the distance traveled by the „Rubbee“ is enough for a few days of daily travel.

Reducing congestion.

Distances in cities are covered faster by bicycle than by car. In this way, contributing not only to the reduction of environmental pollution, saving time, but also to improving physical health. Currently, the infrastructure of bicycle paths is managed in the largest cities of Lithuania, creating favorable conditions for bicycle communication. „Rubbee“ electric gear is a great solution for longer distances in the city.

Portability. „Rubbee“ UAB gear can turn any bike into an electric one in 1 minute without using any wires. The gear weighs from 2.8 kg, so when removed from the bike, it can be conveniently carried anywhere.

Suggested Questions for Discussion [if any]:

- Environmental pollution.
- Air pollution.
- Alternatives to polluting transport.
- Promotion of physical activity.
- Traffic in big cities.
- Development of hobbies to a business ideas.

Further Resources [if any]:

- <https://www.rubbee.co.uk>
- <https://visit.kaunas.lt/lt/naujienos/isradejas-gediminas-nemanis-imonei-augant-geriausios-darbo-vietos-lieka-kaune/>
- <https://www.lrytas.lt/verslas/sekmes-istorijos/2013/09/24/news/kaunietis-garaze-isrado-dvirati-ir-verziasi-i-pasaulio-rinkas-4832344/>



CASE STUDY: No 3		Lithuania
TITLE:	Sustainable products and solutions.	
THE ORGANISATION		
Name of Organization:	“SOLIDU cosmetics”	
Type of Industry:	Cosmetics	
Number of Employees:	10 employees	
General description of the company:		
<p>„SOLIDU“ - is an environmentally friendly hard shampoo, conditioner, soap made in Lithuania company. Company motto - Without water. Without plastic. Concentrated and „SOLID“.</p> <p>„SOLIDU“ products are developed in Lithuania in accordance with the principles of „zero-waste“ and responsible consumption. Although daily hair care products contain up to 80% water, „SOLIDU“ is made only from concentrated active ingredients, so these products do not require plastic packaging. We create environmentally friendly „SOLIDU“ products with nature and man in mind: „SOLIDU“ is effective and easy to use, enriched with oils and beneficial oils for the skin and hair, plant extracts and natural essential oils.</p> <p>„SOLIDU“ packaging, made of bamboo scobs, starch and natural carbon, has neither plastic nor paper and decomposes in the ground or in compost within 45 days.</p> <p>Hard shampoos and conditioners made in a Lithuanian company weigh 60 grams. Based on consumer feedback and observations, one piece of hard shampoo can be compared to a standard shampoo bottle based on the smoothness and shelf life of the product.</p> <p>In 2021, commemorating the „Earth Day“, the company announced a campaign that each buyer, after submitting 1 order, obliges the company to plant one tree in the territory of Lithuania (1 order = 1 planted tree).</p> <p>The company started its operations in 2017.</p>		
		
THE ENTREPRENEUR		
Name of Entrepreneur:	Vaiva Žvirblytė - the founder of “SOLIDU”.	
Profile:		
<p>Vaiva Žvirblytė studied chinese language and worked as a translator in China for a long time. She was also involved in business consulting and sales. She has worked and gained experience in business, sales, marketing and translation. Prior to starting the business, Vaiva had no experience in manufacturing, chemistry or beauty. Understanding how the production processes take place - Vaivai was a bit complicated, but the challenging girl looked at everything creatively and resourceful. Getting Started a business, Vaiva was full of experiments. However, as the team filled in with a girl with a chemistry education, the processes became more secure. Currently, the company's team consists of up to 10 talented and creative people.</p>		
THE MORAL DILEMMA		
Description		
Plastic pollution.		
As the world drowns in plastics, we need to look for alternatives to the bathroom/ hygiene products we are familiar with. It is estimated that it takes as much as 500 years to break a plastic shampoo bottle.		
The Decision:		
1. Conservation of water resources.		
Although daily hair care products contain up to 80% water, „SOLIDU“ is made only from concentrated active ingredients, so these products do not require plastic packaging. Company create environmentally friendly „SOLIDU“ products with nature and man in mind.		
2. Reduction of plastic pollution.		
„SOLIDU“ products are developed in Lithuania in accordance with the principles of „zero-waste“ and responsible consumption. Environmentally friendly packaging.		
NATURAL AND SAFE. „SOLIDU“ packaging is plastic-free and paper-free: it is made of starch, bamboo and natural carbon. Bamboo is one of the most sustainable materials because it can grow up to a meter a day! The black color of the box is extracted from natural carbon and without synthetic paint. In soil or compost, these packages decompose within 45 days.		
REUSABLE. These packaging was not made using fresh bamboo, but was raised for a second life - bamboo scobs used in the production of sticks.		
COMPOSTABLE. On the ground or in compost, „SOLIDU“ packaging will break down in 45 days. Yes, that's right - the packaging can just be buried in the ground and it will not only not harm, but will also benefit the soil.		



Because the boxes are based on starch, they can be broken down to benefit plants as a fertilizer or even as an additive to feed. After all, starch is food.

LIFE END OF PACKAGING. It's recommended tearing off the paper labels from the packaging before composting. Although they are made without any plastic, a box without paper labels will break down faster. Return the labels for recycling. Put the package in compost or bury it in the ground. Do not throw away the packaging with the normal household waste at the end of its life, because it will decompose much slower than when composted at home conditions.

3. Sustainable transportation, delivery.

SHIPMENT OF GOODS. Buyers receive all goods purchased online in plastic-free packaging. The goods are packed only in paper envelopes or boxes. The smallest possible packaging is selected for the order so that space in courier vans is not wasted unnecessarily. Packaging received from suppliers is also used a second time, so buyers can also receive the shipment in already used box. Fillers, which are sometimes needed to protect the goods during shipment, also use secondary materials or paper. Company never use new plastic! Buyers do not receive paper invoices, bills of lading or other documents in the shipment in order not to waste paper unnecessarily. All documents are submitted in electronic format by e-mail, which is specified when registering the purchase online.

Suggested Questions for Discussion [if any]:

- Plastic pollution (statistics, facts).
- Sustainable solutions (cosmetics, production process, packaging, logistics).
- How we can be more sustainable?

Further Resources [if any]:

- <https://soliducosmetics.com/?lang=lt>
- <https://www.zmones.lt/naujienu/kietosios-kosmetikos-pradininkams-solidu-tvarias-idejas-lietuvoje-pavyko-paversti-madingomis.a3420a9b-f592-11e9-9fe0-aa000054c883>
- <https://www.delfi.lt/verslo-pozitrus/pagaminta-lietuvoje/madinga-versla-isukusios-merginos-sluostoni-tradiciniam-gamintojams.d?id=86187727>
- Movie: "Seaspiracy" <https://www.seaspiracy.org>
- Movie: "A plastic Ocean" <https://www.youtube.com/watch?v=6zrn4-FbXw>



CASE STUDY: No 4		The Netherlands
TITLE:	Expansion dilemma	
THE ORGANISATION:		
Name of Organisation:	“Pottle”	
Type of Industry:	Recycling	
Number of Employees:	3	
General description of the company:		
<p>Pottle is an innovative start-up from Friesland with a well-known mission to “improve the world”. By creating value from waste. In our social Pottle Factory we process wine bottles into new products. We must all do our part by producing less waste. But how do you do that? Nowadays it is impossible to go to the supermarket without coming home with a mountain of plastic. And not much later, all these packaging are in the trash. The same goes for glass waste. For example, we throw an empty wine bottle directly into the glass container. That is strange since we reuse beer bottles up to 20-30 times. This inspired us to found Pottle. With Pottle we want to give a 'new life' to glass waste. Our products are made from waste, are infinitely recyclable and are also a real eye-catcher. In this way we give a new destination to glass waste in the form of a circular pot, glass, candle or vase. With this we not only prevent glass waste, but we also offer an alternative to non-sustainable packaging material. Together we can change these habits. Pottle wants to contribute to the way we deal with and look at waste.</p>		
THE ENTREPRENEUR		
Name of Entrepreneur:	Remco Krol and Jesse Alkema - Co-founders of Pottle.	
Profile:		
<p>Remco Krol is besides a hearing care professional co-founder of Pottle because he wants to use his energy in making a positive difference.</p> <p>Jesse Alkema is big name in Leeuwarden because his work for Brownies and Downies. Brownies and Downies is a concept where food and hospitality is done by people with down syndrome.</p> <p>Beside his work for Brownies and Downies, he co-founded Pottle with Remco because:</p> <p>We believe that having fun, personal growth and feeling that you matter increases your self-esteem and confidence. We believe that this is the foundation for a stronger and happier individual, so that steps can be taken towards a more valuable life.</p>		
THE MORAL DILEMMA		
<p>When Pottle keeps on growing they might grow increasingly. But the charm or strength of Pottle is that they collaborate with hotels, restaurants and cafes locally. In these companies they collect the usable bottles. So if they want to expand to other cities, they have to have a hub there as well.</p> <p>Do you choose to grow limitlessly but lose the thing that made you special, or do you limit your own growth?</p>		
The Decision:		
There is not a decision made because Pottle hasn't started operating yet. But the main idea to keep the charm (or strength) of Pottle more than expanding.		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - What is the goal? Be as big as you can be or do you want to keep it small but keep it as you want? - Is there a way to be big and low key at the same time? 		
Further Resources [if any]:		
<ul style="list-style-type: none"> • https://pottle.nl/ 		



CASE STUDY: No 5		The Netherlands
TITLE:	Festival dilemma	
THE ORGANISATION:		
Name of Organisation:	“Welcome to the Village”	
Type of Industry:	Leisure and events	
Number of Employees:	∞	
General description of the company:		
<p>Welcome to The Village is a place where big festival names will be performing, but also a place to discover emerging talent. It is not only a music festival though, it's also a festival of theater, innovation, art, dance, food and design.</p> <p>The festival teams up with quite a few local caterers and farmers, works with volunteers to build its own stages and, for the festival design, they work with people in a day-care program and senior citizens. And ofcourse they'll all be dropping by to have a look at the end result.</p>		
THE ENTREPRENEUR		
Name of Entrepreneurs:	Wytse Dijkstra - CEO of “Welcome to the Village Festival”.	
Profile:		
<p>What you get when you hire Wytse is energy. Whether that is on stage, as chairman of the day, or during a creative process in which he has artistic leadership or other input. Energy to pull a cart. Energy to put heads in the same direction. Energy to take initiative. And energy to get things moving. Wytse gets things moving by telling stories. (https://www.linkedin.com/in/wytse-d-b1a1a799/)</p>		
THE MORAL DILEMMA		
<p>The festival aims to be ecological friendly and to have space to testcase new projects and initiatives. The whole scope is to test during the festival new things that can help building a better world. But the dilemma is: organizing an festival – even if you want to be green and eco-friendly – always leaves a foodprint. So where is the fine line, because there is a fine line between organizing a eco-friendly festival to inspire people or don't do that so you have zero percent pollution but also no awereness.</p>		
The Decision:		
<p>It is decided that the festival will be organized. The decision is more about the process. The norms and values included are people, planet and prosperity.</p>		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - Are there alternatives to reach the same amount of people without hosting a festival - Is organizing a festival needed to raise awareness? 		
Further Resources [if any]:		
<ul style="list-style-type: none"> • https://welcometothevillage.nl/ • https://cleanriver.com/blog-plan-eco-friendly-event/ • https://greenfestivals.ca/ 		



CASE STUDY: No 6		Germany
TITLE:	How to make founding a company sustainable?	
THE ORGANISATION		
Name of Organisation:	“Herbsom / Ili Skincare”	
Type of Industry:	Beauty and Healthcare	
Number of Employees:	3	
General description of the company:		
<p>Herbsom was founded in 2019. The two founders realised that many people would like to have a skincare product which is natural rather than chemical and over which they have total control and transparency, - meaning they can decide which ingredients are used and in what quantities. Thus, Herbsom offers customisable natural cosmetics, tailored to your personal skin needs. The customer can decide which natural oils and extracts are included in their products.</p> <p>Herbsom, to date, is a small company and only recently launched its first products. Therefore, the two founders currently have all the decisions to make to set the company on its path to the future and are very committed to doing so responsibly and with ethics in mind.</p>		
THE ENTREPRENEUR		
Name of Entrepreneur:	Alica Klemm and Katrin Fesenmeyer	
Profile:		
<p>Alica and Katrin are the two co-founders of the company. They met at university and are connected by their ideas for a better, more sustainable and more transparent beauty and healthcare industry. They both studied Marketing and therefore have a lot of knowledge on the business side, but less on the chemical side. Therefore, it takes all of their combined passion to dive deeper into the production challenges that their industry faces.</p>		
THE MORAL DILEMMA		
The Problem:		
<p>The two founders are very environmentally conscious. They were aware that every new product means new pollution, because every new product means additional waste and emissions due to production, packaging and delivery. While they knew their final product would be environmentally friendly, in the founding days of their company they spent a lot of days worrying about how to keep the whole product development and delivery process climate-positive as well.</p>		
The Decision:		
<p>To overcome their concerns, the two founders looked started looking for environmentally friendly solutions for all their production steps right from the start. This means higher costs at some ends, but in the end helped them to deliver their product with a clear conscience.</p> <p>In this way, they discovered many environmentally friendly solutions that they did not even know about before, for example:</p> <ul style="list-style-type: none"> • Using recycled packaging • Using recycled production materials, such as recycled glass and cardboard • Producing locally and using local ingredients rather than importing from all over the world • Use green delivery (e.g., DHL GoGreen) • Compensate for emissions, donate to organisations • Communicate the topic of environmental consciousness to customers and give ideas how to reduce own waste <p>While this is not always easy and cheap, it helps Herbsom to become an environmentally friendly company. This is in contrast to many other companies, especially in the cosmetics industry. Not only does it help the founders to be content with their vision, it even gives them an additional selling point because customers know they are buying from an ethical company!</p>		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - Do you also see new products/ entrepreneurship as harmful for the environment? If yes, what would be your ideas to address this problem? If no, why not? - After reviewing the steps taken by the founders: Do you agree with all the ideas? Which ones were surprising to you? Is there anything more that could be done? 		
Further Resources [if any]:		
<ul style="list-style-type: none"> • www.herbsom.de 		



CASE STUDY: No 7		Greece
TITLE:	Nutcycle, dying clothes with natural nut dyes.	
THE ORGANISATION		
Name of Organisation:	"TERNUA"	
Type of Industry:	Clothing production	
Number of Employees:	+200	
General description of the company:		
<p>Founded in 1995, Ternua is a Spain-based (Mondragon, Gipuzkoa) high technical performance clothing for outdoor activities for men, women and children for all kinds of outdoor activities online: mountaineering, trail running, trekking and much more. They manufacture garments in a fashion 'true to their principles, in a sustainable way with recycled materials' and describe themselves as 'A committed and sustainable brand that protects the planet and the people, from the perspective that represents the relation between both'. Ternua's values are related to an outdoor spirit connected to nature, innovation in materials and processes with functional multi-purpose design, sustainability and a high-end manufacturing process.</p>		
THE ENTREPRENEUR		
Name of Entrepreneur:	Eduardo Uribesalgo Altuna	
Profile:		
<p>With more than 30 years of experience in the sector, Mr. Uribesalgo is founder of the Ternua and Astore brands and has been the marketing and product director for the brands for years while is now the innovation director.</p>		
THE MORAL DILEMMA		
<p>An Environmental Dilemma in the clothing industry with two sides:</p> <p>A) Cider houses are a traditional type of restaurant in the costal Basque Country (Spain) with around 20,000 visitors per year. In this traditional and rural landscape, the customary dessert is alnuts with a total estimated consumption of 55,000 kilos every year which creates a big quantity of waste in the form of husks that are then thrown away by each individual restaurant without any further treatment.</p> <p>B) At the same time, TERNUA produces clothes following a industrialized process where cheap synthetic dyes are utilized to color the garments, following standard industry practices. The cost of these dyes is not monetary but ecological since it contributes to the pollution of the planet.</p> <p>On top of this, TERNUA's clients (mostly medium-high or high income sport- and outdoors-loving people) are demanding greener and more sustainable clothes as the brand focuses its branding strategy in sustainability and care for the planet. But the reality of the industry is far from these claims.</p> <p>We also need to consider that changing any processes of this magnitude in a big scale like this means a sizeable investment with an unclear outcome.</p>		
The Decision:		
<p>In this context, the company decided to partner with each individual cider house, among other minor agricultural companies, and collect the nut waste in order to store, treat and transform them into biosynthetic dyes with complete traceability, derived from agricultural waste and natural herbs. With this move, TERNUA was able to pursue a cleaner and more environmentally-friendly production contributing to circular economy.</p> <p>In the process, they also discovered that using raw materials from natural waste has no negative impact on the dye manufacturing. The only caveat being that colors obtainable from this process are limited to earthen browns.</p> <p>All in all, by taking the lead in solving an environmental dilemma, TERNUA was able to contribute to the circular economy in their home region while reducing waste and contributing to innovation and raising sustainable awareness in one of the most polluting industries in earth.</p>		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - Why do you think that TERNUA decided to innovate in this way? - What other uses do you think nuts can have? - Would you wear this kind of clothes to contribute to sustainability? - Can you imagine any similar partnership in your region? 		
Further Resources [if any]:		
<ul style="list-style-type: none"> • https://www.ternua.com/com/sustainability-nutcycle 		



CASE STUDY: No 8		Greece
TITLE:	Hydrogen-boosted drones	
THE ORGANISATION		
Name of Organisation:	“DRONAK” GROUP	
Type of Industry:	High-tech engineering	
Number of Employees:	10	
General description of the company:		
<p>Dronak (Bilbao, Basque Country, Spain) was born in 2015 by a friend group after one of the founders purchased a drone and realized it fascinated their environment and there was a market niche ready to exploit. The company was built following the ‘lean startup’ business model with its first brand DRONAK PROFESSIONAL and has organically developed year on year with new brands under the DRONAK GROUP umbrella by reinvesting the earnings of the spearheading products on new brands.</p> <p>Amongst other initiatives and external collaborations, Dronak collaborates in an own master by the University of the Basque Country (UPV/EHU) focusing on drone piloting and recording.</p> <p>Dronak has also been recognized with a sizeable amount of awards rewarding their innovativeness, good industry practices and social impact</p>		
THE ENTREPRENEUR		
Name of Entrepreneur:	Favia Silva - CEO	
Profile:		
<p>Ms. Silva has been working with companies in Europe and Brasil to help them internationalize and has founded and directed businesses in sectors such as architecture, gastronomy, fashion and technology, her current passion. She is also a spokesperson and activist for women’s rights and offers conferences on business formation and capacitation.</p>		
THE MORAL DILEMMA		
<p>Innovating in less-polluting drones:</p> <p>Drones have been gaining popularity during the last decade, not only due to their ludic or militaristic side (the better known ones) but also because of the utility they provide in various sectors as drone views allow for topographic scans, HD picture gatherings, among other utilities. As such, demand to mass-produce and constantly innovate in them is ever high and companies in the sector need to constantly reinvent themselves to stay on business.</p> <p>As any other machine, though, drones need energy to function which typically is electricity. The most common batteries for electricity-powered vehicles are made of lithium following a lengthy and polluting process from its mining to the final product that affects not only our global environment but is also a dangerous job that gets carried mostly on developing countries with various levels of work-associated risks. A process that although buyers and relevant stakeholders recognize is not ideal, does not lower the need for the material.</p> <p>On the other hand, research on sustainable or recycled material for building drones has been the center of focus for sector businesses for years, Dronak, for example, has developed an eco-drone that is 78% made with biodegradable material but these innovations do not reach the energy system, cable and batteries, that have higher specific needs than other parts of the drone.</p>		
The Decision:		
<p>In line with the company’s values and emphasis on environmentalism and connecting technology and humans, Dronak decided to invest in one of the few parts of the drone that they had yet to tackle to make their drones even greener. In order to achieve this, they developed new hydrogen batteries that are not only 100% ecological, since plenty of hydrogen is produced by residual waters or in solar power batteries, but also allows for an autonomy 4 times longer than the average lithium battery.</p> <p>With this innovation, the company pursues their compromise with sustainable social innovation focusing on personal capacitation, utilizing AI and robotics to help people and applying circular economy anywhere.</p> <p>Even more, these new drones are being developed for and will help in precision agriculture, a highly-technological mode of agriculture requiring precise measurements of variables surrounding the product that, in turn and amongst other things, also lessens the environmental impact of this activity.</p>		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - Which other sector can apply drone technology? - Why does Dronak focus so much in sustainability? - Do you see any negative points to drones? 		
Further Resources [if any]:		
<ul style="list-style-type: none"> • https://dronak.com/ 		



CASE STUDY: No 9		Spain
TITLE:	An example of circular design applied to the Textile Industry	
THE ORGANISATION		
Name of Organisation:	"IAIOS"	
Type of Industry:	Textile and fashion sector	
Number of Employees:	3	
General description of the company:		
<p>IAIOS is a Catalan family business in the textile sector that makes sweaters in a traditional way: 100% made from recycled raw materials and designed to last for many years. Its production model is based on the use of recycled yarn, local manufacturing and circular design. In the 90s the family created a brand, IAIOS, which disappeared due to the lack of awareness about sustainability in textiles and recycled fabrics. The creation of the IAIOS brand led to the manufacture of a different type of sweater. They wanted to give more strength to the concept of "avis" or "iaios" which means grandparents, as it picked up the philosophy of the collections: sweaters created to last, made as before, using raw materials, hand work and local production processes. The different IAIOS models have a simple design that makes the garment a current and timeless sweater.</p>		
THE ENTREPRENEUR		
Name of Entrepreneur:	Amadeu, Bernat and Gemma Barbany.	
Profile:		
<p>In 2016, her Amadeu Barbany great-grandchildren of the owner, as a shopkeeper and Bernat Barbany as a biologist and Gemma Barbany as a designer, great-great-grandchildren of the owner recovered the brand, framing it in a production and design model of circular economy.</p>		
THE MORAL DILEMMA		
Description:		
<p>The textile sector is one of the most important globally. It is also one of the most cross-examined sectors in recent years due to the effect that its excessive growth has on the environment, on working conditions and the defense of worker's human rights and on the people's health.</p> <p>According to the UN, the fashion industry is the second most polluting in the world. If we continue to work with the current model, the emissions of air pollutants from this industry will increase by almost 50% in 2030. The textile industry is the second largest consumer of water in the world behind the energy industry.</p> <p>Working conditions in the textile and fashion industry begin with the cultivation and harvesting of raw materials such as cotton and linen. Improved working conditions can have a domino effect on other work vulnerabilities such as overtime, precarious housing, poor nutrition, health problems and the risk of child labor.</p>		
The Decision:		
<p>The circular economy is a new economic model that seeks to transform the patterns of production and consumption of society to achieve a sustainable production system. The circular economy distinguishes between technical cycles and biological cycles. The technical cycles seek that the design of the products allows them to be reusable.</p> <p>We need to move from linear matter and energy flows to circular matter and energy flows. In the case of the European Union, the so-called "closed-loop economy" has become a priority. In this environment, in Spain there has been an increase in actions in the field of circularity. These actions have received the support of the European Union and are focusing on new business models, production system and forms of consumption. According to COTEC (2019) the number of cases of circular economy identified in 2019 was three times those identified in the report made in 2017. At the moment, the Ministry is developing "<i>A strategy of Circular Economy 2030</i> "</p>		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - It indicates which SDGs are affected as a result of the production of the textile sector and which can be improved and as a result of the new production trends that are being implemented. - Factors that the company needs to analyse when considering a possible internationalisation of its markets. 		
Further Resources [if any]:		
<ul style="list-style-type: none"> • https://iaios.com/pages/botigues?lang=ca 		



“Responsible and fair management” case studies.

CASE STUDY: No 10		The Netherlands
TITLE:	Supplier’s dilemma	
THE ORGANISATION:		
Name of Organisation:	“FAIR PHONE”	
Type of Industry:	Retail	
Number of Employees:	-	
General description of the company:		
<p>Fairphone is a socially responsible company that is committed to fairer electronics. By producing a telephone, we break open the distribution chain and create new relationships between people and their products. We make a positive contribution to the entire value chain for mineral extraction, design, manufacturing and service life, and expand the market for products that put ethical values first. Together with our community, we are changing the way products are made.</p>		
THE ENTREPRENEUR		
Name of Entrepreneur:	Bas van Abel – „Fairphone“ founder and designer; Eva Gouwens – managing director.	
Profile:		
<p>Designer Bas van Abel (1977) founded Fairphone in 2013 and is its Chief Executive Officer. He was the Creative Director at Waag Society, one of the initiators of Fablab Amsterdam, and is co-author for the book Open Design Now. With the Fairphone, Van Abel is working towards a new industrial standard for honest and sustainable products. This year he received a Momentum for Change Award from Ban Ki Moon, Secretary-General of the United Nations.</p> <p>Bas van Abel: ‘I consider it to be a true honour to be involved in one of the world’s most innovative design festivals. DDW doesn’t just focus on the final products, but actually provides lots of space for experimentation. The event doesn’t raise design to distant heights, but emphasises the role of design in social issues. I expect a widely oriented event with lots of emphasis on social topics and a critical angle on technological themes.’</p> <p>The enterprise grew rapidly and today employs 89 people; incidentally boasting a near 50/50 gender split and a female-heavy management board. At the helm is Eva Gouwens, who joined as managing director in 2017. She says: “I joined support Bas van Abel, our founder, with my experience in running and scaling a social enterprise.”</p> <p>Gained over 13 years with some of Europe’s top FMCG brands, Gouwens’ experience also saw her lead Belgian Fairtrade chocolate brand Tony’s Chocolonely, where she became known as “the first lady of Fairtrade chocolate”, and increased turnover 50% year-on-year.</p> <p>With a business philosophy to build “commercially successful companies as a sustainable source for good in the world”, her experience complemented Abel’s design background and the following year he transitioned to the supervisory board, while Gouwens took on the role of CEO.</p> <p>The move laid the foundation for the company’s next phase of growth — Fairphone raised US\$40.7 million over nine rounds to December 2018 — and Gouwens now heads all operations from Fairphone’s Amsterdam HQ.</p> <p>Normally starting the day with a one-hour commute, Gouwens’ mornings see her catching up with the news as she travels, followed by an audiobook or podcast.</p>		
THE MORAL DILEMMA		
<p>After the manufacturer of the screens announced that it would stop making screens, van Abel and Eva Gouwens were forced to stock many spare screens in the short term. After all, they had promised their customers that the easy-to-repair Fairphone would last at least 3 to 5 years. Not exactly sustainable: the chance that the company would be left with a surplus of unusable screens was high.</p>		
The Decision:		
<p>What they could do is search for a new supplier, but is that easy. They should do research. Furthermore they are able to see if their production or materials could change. The fonder might ask his employees for advice or help.</p>		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - What is the Balance between the promise, the mission and the actual trade? - How much ethical space is there to use in order to solve this issue? 		
Further Resources [if any]:		
<ul style="list-style-type: none"> • https://www.fairphone.com/en/ • https://www.volkskrant.nl/wetenschap/fairphone-2-deugt-nu-nog-een-beetje-meer~b5373b31/ 		



CASE STUDY: No 11		The Netherlands
TITLE:	Sharing big data by Tech companies	
THE ORGANISATION:		
Name of Organisation:	"Facebook" (now known as Meta)	
Type of Industry:	ICT	
Number of Employees:	-	
General description of the company:		
Facebook is a social networking site that makes it easy for you to connect and share with family and friends online. Originally designed for college students, Facebook was created in 2004 by Mark Zuckerberg while he was enrolled at Harvard University. By 2006, anyone over the age of 13 with a valid email address could join Facebook. Today, Facebook is the world's largest social network, with more than 1 billion users worldwide.		
THE ENTREPRENEUR		
Name of Entrepreneur:	Mark Zuckerberg - Co-founder Facebook	
Profile:		
He is an American, internet entrepreneur, and philanthropist. He is known for co-founding Facebook. and serves as its chairman, chief executive officer, and controlling shareholder.		
THE MORAL DILEMMA		
A few years ago there was a discussion about sharing private data of people worldwide. Big Tech companies seemed to have a strong interest in this! Algorithms were used to influence search behaviour! The data was sold to commercial parties or used for advertising, investigation and surveillance purposes. According to a spokesperson, this method was satisfactory "applicable laws and regulations".		
The Decision:		
There is research to be done in the boundaries and the rules on the level of influence and the ownership of the data of the customers of social media and Tech companies in general. In the USA regulations will be discussed and in Europe (due to the growing TECH influence on voters and public) a review is being done 'to ensure' privacy. It starts with awareness.		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - What is the scale of the data distribution and how do work negatively? - Do laws and regulations really help to secure the freedom and choice of the customers and individuals? - What is really necessary to secure individual choices? 		
Further Resources [if any]:		
<ul style="list-style-type: none"> • https://www.theguardian.com/news/2018/mar/17/cambridge-analytica-facebook-influence-us-election • https://www.techrepublic.com/article/facebook-data-privacy-scandal-a-cheat-sheet/ • https://terranovasecurity.com/data-privacy-scandal-facebook/ • https://edu.gcfglobal.org/en/facebook101/what-is-facebook/1/ 		



CASE STUDY: No 12		The Netherlands
TITLE:	Application dilemma	
THE ORGANISATION:		
Name of Organisation:	Any Organisation	
Type of Industry:	Any type, e.g. a restaurant in the Netherlands	
Number of Employees:	-	
General description of the company:		
<p>In General each organisation which hires staff has the dilemma to see whether their application procedure is ethical and sustainable. Each board or staff should ensure to reflect on their procedure to have a fair change for everyone to join the team or organisation and contribute to the company or organisation.</p> <p>For the example we chose a restaurant.</p> <p>It is a restaurant located in Leeuwarden. They sell grilled cheese sandwiches and other food which add a menu.</p>		
THE ENTREPRENEUR		
Name of Entrepreneur:	John Doe - CEO and founder of the restaurant	
Profile:		
<p>He is an Dutch entrepreneur and local business owner. He owns a lot of restaurants and clubs in Leeuwarden. His key point is his top notch hospitality. He demands that his employees look pitch perfect and fires everybody who doesn't match his standards.</p>		
THE MORAL DILEMMA		
<p>A company in a town in the Netherlands would like to hire new staff for its new restaurant. They sell grilled cheese sandwiches (Dutch: Tosti's). They prepare an application but are not sure what to do with a few things applicants might bring in; coloured hairstyle, tatoes, earrings or piercings and other styles. What is ethical in hiring staff? Is it just the skills or is it also the image they bring? Which choices are ethical for the manager and owner?</p>		
The Decision:		
<p>They prepare an application but are not sure what to do with a few things applicants might bring in; coloured hairstyle, tatoes, earrings or piercings and other styles.</p> <p>They decide to have a meeting with the other staff members. They agree to see if the applicant contributes to the team, links with the customers and is technically suitable for the job. This all, without further restrictions.</p>		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - What is ethical in hiring staff? - Is it just the skills or is it also the image they bring? - Which choices are ethical for the manager and owner? - Which has been the experience of the past? - What has been known within the present staff? - Which standard does the company have for their staff fitting to their image and the customers they receive? 		
Further Resources [if any]:		
<ul style="list-style-type: none"> • https://www.rtlnieuws.nl/editien/artikel/4474286/geen-baan-door-gezichtstattoo-ik-kan-niet-het-hele-jaar-een-coltrui-dragen • https://www.bbc.com/news/magazine-29211526 • https://www.legalmatch.com/law-library/article/can-i-be-fired-for-my-tattoos-and-piercings.html#:~:text=If%20a%20tattoo%20or%20piercing,cause%20the%20employer%20undue%20hardship. • https://bodyartforms.com/blog/piercings-in-the-workplace-a-guide-to-maybe-not-getting-fired.asp 		



CASE STUDY: No 13		Germany
TITLE:	Intellectual Property Rights in Creative Industries	
THE ORGANISATION		
Name of Organisation:	“Super Tramps Club” (STC) Publishing House	
Type of Industry:	Publishing	
Number of Employees:	1	
General description of the company:		
<p>STC is an Italian online publishing house for short stories and poems. However, stories and poems by international authors can be found as well. The publishing house is now 5 years old and currently has more than 10 authors writing for it. They also organise some local events and festivals and have uploaded some podcasts. STC was founded to collect stories from unknown authors and give them a platform. The founder, Giulio Frangioni, selects the authors himself and even contributes a few of his own stories.</p>		
THE ENTREPRENEUR		
Name of Entrepreneur:	Giulio Frangioni	
Profile:		
<p>Giulio founded the company at the age of 15. What started as a hobby has turned into a passion over the years. Parallel to running the publishing house, he studies literature and builds the company, finding new authors and targeting new audiences.</p>		
THE MORAL DILEMMA		
Description:		
<p>When authors write a story, the story becomes a bit like a child to them. At the same time, STC has to uphold standards and also ensure a specific quality. This sometimes makes it difficult between the publishing house and its writers. In other words, the publishing house sometimes has to change what the writers have produced, their intellectual property. Doing this in a fair way without violating the writers’ rights to their intellectual property can be difficult, and some stories cannot be accepted even though the writers try hard.</p>		
The Decision:		
<p>There must be clear guidelines for everyone, which are also available to everyone. Every writer must know which standards their stories must meet and which topics they can focus on. At the same time, when these standards are met, then the publisher has to accept that and cannot change details in the story they do not like. This kind of transparency is what helps STC to be fair and transparent towards all writers. This highlights the role of two things: fair and open communication with everyone, and company guidelines to set up and to follow. Both helping to overcome ethical challenges.</p>		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - What do you think are important rules or guidelines to follow in a creative business? Do they differ from those in other industries? - How much “power” and control should a publishing house have over the authors submitting to them? 		
Further Resources [if any]:		
<ul style="list-style-type: none"> • www.supertrampsclub.com • Selected stories can also be found on the social media channel: @supertrampsclub (Instagram) 		



CASE STUDY: No 14		Germany
TITLE:	Being an ethical entrepreneur	
THE ORGANISATION		
Name of Organisation:	“Vaude Trockenbau GmbH”	
Type of Industry:	Construction	
Number of Employees:	100-150	
General description of the company:		
Vaude is a dry construction company, meaning they use dry materials in construction. The company often works on buildings for the public sector, such as schools and hospitals, but also on offices. It has already been in the market for over 20 years and has completed over 670 construction projects to date.		
THE ENTREPRENEUR		
Name of Entrepreneur:	Reinhard Quernheim	
Profile:		
Mr. Quernheim founded the company when he was relatively young. Over the years, he has gained a lot of experience in the business, but also in the interpersonal matters. Therefore, while in the past he was thinking more about profits and less about ethics, today he pays more attention to how his leadership affects his company and employees.		
THE MORAL DILEMMA		
Description:		
Being the founder and leader of the company, the interviewee has a lot of responsibility on his shoulders. He has to ensure that the company remains profitable and also takes care of the employees. This is somehow also connected: The work of each of the employees affects how successful the company will be. That is why it is important to have good employees and to select them carefully. However, this also creates major ethical problems, two of which the entrepreneur gives as examples: First, what should be done with an employee you have known for long, but who suddenly stops to work well? Should you let him continue being part of the company due to the shared history, or let go of him because he threatens the workflow? And second, which people can you hire and which not? Sometimes, you will notice that people really want or need the job you offer but are not qualified for it. On which basis can you make ethical, moral decisions?		
The Decision:		
There are two principles one should follow that helped the entrepreneur. The first is to never forget about the company and its goals. If you keep a bad employee, you might feel better about it, but in the end the company will suffer and more people might lose their jobs. Thus, when thinking about the whole firm and not just about one of the employees, it is more ethical to let go of one employee or to not hire one person, rather than to risk all of them. However, this should always be done staying human, which is the second principle. The human factor, more than profit of the company, should be at the focus and never be forgotten. For example, in case of the employee performing bad, offer support first and talk about it. This second principle is also important to not lose oneself in the company and to not lose touch to reality. After all, you should always aim to be a human first and a businessperson next. By finding human solutions, rather than business solutions, many things will be easier and will ultimately also benefit you and the company, as it creates a better working environment.		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - Does it make a difference how many employees an entrepreneur has to influence their leading “personality”/style? - What is the biggest problem, to your mind, when trying to be an ethical leader? How can one overcome this problem? - (please also refer to questions already posted during ethical dilemma description) 		
Further Resources [if any]: none		



CASE STUDY: No 15		Greece
TITLE:	A building project and its environmental impact assessment.	
THE ORGANISATION		
Name of Organisation:	“Constructions around”	
Type of Industry:	Consulting	
Number of Employees:	17	
General description of the company:		
The company is offering consulting services in both public and private sector. One of its main missions is to support Start-ups, with which they try to build a strong Ethical profile: Having many years of experience, the company considers Ethics as a fundamental value for the society and for the corporate world.		
THE ENTREPRENEUR		
Name of Entrepreneur:	Georgios Lymperis	
Profile:		
Business Consultant, Economist with M.Sc in banking and finance. He has been the manager of a private bank, while spending many years in the respective field. He has been working for quite some time as a consultant in building projects while developing business plans.		
THE MORAL DILEMMA		
Description:		
Mr. Lymperis described his experience when working with the supervising team on a constructing project. According to the original building plan the new national road was supposed to cover a river, which would have a big impact on the water table in the wide area surrounding the new development with possible negative outcomes such as flooding in rainy seasons. Since Greece is a country full of mountains, building a highway is not an easy case, options to locate them are limited and any work will require a higher budget than it would if the terrain was plain. So, the dilemma was whether the access to mayor cities (and related vital services like hospitals or schools) from nearby towns and cities should be prioritized by moving on with the proposed plan or a building plan should be proposed; facing the challenge of a time-consuming bureaucracy (permits, new studies, etc.) and waiting for years before a new plan would be fully developed. A project of this scale is also dependent on many stakeholders, specially public bodies responsible of the approval and overseeing of the project such as: the Ministry of Regional Planning, Building and Urban Development, the Ministry of the Environment and the Finance Ministry. Local communities that will have their life altered by either decision and big companies placed in the industrial zones near the highway and trade associations and local SMEs are also to be taken into consideration since their prosperity could depend on opening this new communication way As such, it is not only a case in which the environment should be considered but also the rights of citizens or labour dependent on the project.		
The Decision:		
After a lengthy consideration process and pressure from different stakeholders and even though Greece would receive a fine for causing such a tremendous damage to the ecosystem in the area; the people in charge of the project decided to move on with it and support the financial interests of surrounding businesses rather than safeguarding the environment by not altering the natural course of the river.		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - Why do you think the managers chose this option? Would you? - Whose rights are more important: people’s or that of the environment? 		
Further Resources [if any]:		



CASE STUDY: No 16		Greece
TITLE:	A moral dilemma arisen from an audit	
THE ORGANISATION		
Name of Organisation:	“Ships and ferries”	
Type of Industry:	A shipping company	
Number of Employees:	57	
General description of the company:		
A shipping & consulting company with expertise in working with port operators and shipping companies both national and international. The company also delivers training and capacitation courses for port authorities providing them with a big network of contacts and clients both in the industry and the authorities governing it.		
THE ENTREPRENEUR		
Name of Entrepreneur:	Georgios Vaggelas	
Profile:		
Associate professor in The Department of Shipping, Trade and Transport in the University of the Aegean. Mr. Vaggelas is a member of the Port Regulatory Authority and CEO of one of the biggest ports in Greece. He has been working in several shipping and marine companies for a long time before settling in his current position.		
THE MORAL DILEMMA		
Description:		
Mr. Vaggelas describes a case that he has heard about an international company operating in the port of chartered accountants that implements audits to several organisations. Among others, their main responsibilities are to work on accounting systems, to prepare financial reports and submit corporate tax returns.		
As such, in order to keep on business the company must inevitably fulfil strict ethic prerequisites to gain the trust of their clients and access and manage their accounts and financial reports. All employees are hired in order to provide sound, effective yet moral financial advice. When it comes to auditing, though, they are obliged by law to reveal any issue that is not in line with state revenue service amongst other requirement that prevent the client company with moving on with any possible situation of fraud.		
In this situation, an investor wishes to buy a stake from a trading company, which employs around 180 people. For this reason, they took a bank loan and hired a chartered accountant to implement audits in the target company, as they needed guarantee of their purchase being profitable in case a need for liquidation were to arise. In other words, the investor needed to assess the value of the company before proceeding with the acquisition of the share.		
There was an initial chartered accountant who, in accordance with the law and international accounting standards, audited the company (before the investor showed up) and declared that the financial situation of the business was sound and in line with applicable law.		
During the audit by the second chartered accountant (hired by the investor) inaccuracies and errors were discovered in the valuation of the company exposing the former auditor and the owner of the business, which had an impact on the employees of the company, as the expectation of this new investment had filled them with much optimism. Most importantly though, the second audit proved that the investment was of a higher risk than the investor was informed of.		
This particular dilemma has many parameters to cover and stakeholders that are to be affected by any of the possible options with financial consequences for both for the investor and the company owner. The critical point in this situation is that the investor had already taken the bank loan and now it shows that it was probably a hasty decision.		
The Decision:		
The accountant decided to uphold legal and ethical requirements by presenting his findings first to the investor and then to the owner of the company. The deal was temporarily canceled, until the financial state of the company was absolutely cleared.		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - How would you avoid a similar situation? - What would you do in a similar situation if you were the investor? And the owner? 		
Further Resources [if any]:		



CASE STUDY: No 17		Greece
TITLE:	A case from an insurance company	
THE ORGANISATION		
Name of Organisation:	“Insurances and contracts”	
Type of Industry:	Insurance company	
Number of Employees:	41	
General description of the company:		
<p>A medium-sized insurance company that offers all kinds of insurance services, such as car insurance, real estate, health, income, business... for particulars and businesses.</p> <p>The company is governed by the principles of corporate social responsibility and strives to establish a corporate culture oriented by the traditional moral values and protection of the Greek family, entrepreneurship and at the same time to develop actions for the wellbeing of society in its whole. It therefore offers remunerative services to its policyholders and often organizes events to bring company members closer together and strengthen the ties between them.</p>		
THE ENTREPRENEUR		
Name of Entrepreneur:	Georgios Lymperis - Business Consultant, Economist.	
Profile:		
<p>Georgios Lymperis - Business Consultant, Economist with M.Sc in banking and finance. He has been the manager of a private bank, while spending many years in the respective field. He has been working for quite some time as a consultant in building projects while developing business plans.</p>		
THE MORAL DILEMMA		
Description & solving:		
<p>A customer of this insurance company, who was already enjoying its services by insuring his car, asked for an offer to insure his beach home. The company expert made a first evaluatory inspection the property and found no damage, therefore giving the approval to insure the property against theft, fire, partial and total destruction by earthquake. After three months, though, an exterior wall of the house collapsed for unknown reasons and the owner sought compensation to repair the damage. The insurance agent in charge of the case traveled back to the property and together with an expert discovered that the wall had been recently re-painted (in a rough manner) so that the moisture that covered it would stay covered and which had its origin located deep in the ground, therefor affecting it's integral structure.</p> <p>This is quite a common case for insurance companies since a bigger-than-we-think percentage of clients seek to cheat compensations in order to save or gain money from them, and although it is not big in scope, preventing or avoiding as many of these issues is a prove of a effective company culture and a way to prevent the deterioration of the reputation that the company has to safeguard.</p>		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - How would you feel in the shoes of the expert? - Do you think actions like this should be punishable by law? Or is it the company's responsibility to not be fooled? - Have you heard any similar case? 		
Further Resources [if any]:		



CASE STUDY: No 18		Cyprus
TITLE:	Bullying at the Workplace – a Hospitality Industry case	
THE ORGANISATION		
Name of Organisation:	“XYZ Hotel”	
Type of Industry:	Hospitality- Catering	
Number of Employees:	40	
General description of the company:		
<p>XYZ-Hotel is a 5-star seasonal hotel in the Famagusta area in Cyprus. The touristic area of Famagusta is renowned for its vibrant life, especially at night, and is a popular destination for tourists around the world as it has one of the most beautiful coastal areas in the Mediterranean. XYZ Hotel offers luxury accommodation services and it has 4 restaurant service outlets.</p> <p>The most important moral values of the Hotel, as explained in the Employee Handbook were: Cooperation, Support, Respect, Human Rights, Labour Rights, Noble rivalry, Fellowship and Empathy.</p>		
THE ENTREPRENEUR		
Name of Entrepreneur:	Marios Ektoros - executive Chef Hilton Nicosia	
Profile:		
<p>Mr. Marios Ektoros has over 20 years of working experience in the hospitality industry, 11 years of which in managerial positions. He holds a Diploma in Culinary Arts and a BA in Culinary Arts Management. He has participated in many national and international Culinary Competitions and was a member of the Cyprus Culinary Olympic Team. He has attended and delivered many seminars in Cyprus and in Europe. He is now the Executive Chef of one of the best Hotels in Cyprus.</p>		
THE MORAL DILEMMA		
Description:		
<p>The Hospitality Industry in Cyprus is characterized by seasonality and as a result a significant percentage of employees is also employed seasonally. This results in many new recruits for most of the Hotels operating in the area. The industry is characterized also by the huge supply of young and inexperienced workforce from all over Europe, who is looking for a job just for a season. On the other side, some of the employees in the hospitality industry in this area work for many years in the same Hotel / Restaurant. When Mr. Ektoros joined XYZ Hotel as a cook, at the start of his career, he found out that due to the age gap between the older hotel staff members in the kitchens and the new recruits, the older ones were not welcoming the new employees with respect and fellowship. At the same time, the management didn't follow the necessary induction program and relevant procedures and didn't provide appropriate training to old and new employees, especially on how to behave at the workplace. As a result, the older staff members of the hotel were behaving very harsh to the newcomers, loading them with many “dirty” and “heavy” tasks. This situation was a letdown for the new recruits and definitely provided negative impact and feelings about the Hotel and the job that the newcomers were about to enter in the, so called, hospitality industry. The situation Mr. Ektoros had to face when he joined the Hotel was definitely a case of bullying from older employees towards new recruits. Obviously, Labour and Human rights were not respected, and there was unequal treatment.</p> <p>The dilemma Mr. Ektoros had when he joined XYZ Hotel was whether he would accept the existing culture or not.</p>		
The Decision:		
<p>Harmonious fellowship environment is of utmost importance, especially for newcomers in any company-organisation. So, Mr. Marios Ektoros, when he became a Chef, decided that he will try to change the culture in the kitchens in order to ensure that no bullying incidents would happen against anyone in the kitchen he is a Manager. He decided to welcome new recruits himself and provide all the necessary induction training to back up and make them feel safe and motivated. He supported open communication and provided opportunities for constructive feedback. He held regular meetings with all staff members, and checked on the newcomers daily, trying to motivate and support them.</p>		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - What were the main reasons for the unethical behavior of older employees towards new recruits? - What was the impact of this kind of behavior on the Hotel? - What would you do differently if you were the Manager? - Do you think bullying at the workplace can be found in other industries as well? Do you know any examples? 		
Further Resources [if any]:		



CASE STUDY: No 19		Cyprus
TITLE:	Ethical Considerations – Employee Qualifications	
THE ORGANISATION		
Name of Organisation:	“Beauty Senses Aesthetics Center”	
Type of Industry:	Beauty Care Industry – Aesthetics	
Number of Employees:	12	
General description of the company:		
<p>Beauty Senses Aesthetic Center: The Aesthetic Center was established since 2017 and the Salon now run across three Beauty Institutes over the city. Although the centers supported by 12 employees. The main target-policy of company reflects the service quality and customer satisfaction level in-line with the politeness of the service providers, and safety and hygiene issues. The Beauty-Salon organization meets-offer all the needs of services in the aesthetics sector, in terms of treatments and alternative therapies, and is interested for its progressive upgrade in methodologies applied. Concerning the introduction of the use of laser technology for hair removal in the beauty salon, the company has the desire to announce a vacant position-recruitment process in order to hire a new employee specialized in the use of laser-apparatus technology, in an aesthetical approach, as is determined-defined by the legislation.</p>		
THE ENTREPRENEUR		
Name of Entrepreneur:	Myrto Diamantidou	
Profile:		
<p>The entrepreneur has a Bachelor in Economics and for over 20 years has worked in Economical Management Companies. At her late-40’s she has decided to be involved in Aesthetics Sector since always was interested for Beauty Care. In 2015 she got a Bachelor in Aesthetics and she decided to start a new career in the world of Beauty, by creating her own Aesthetics Institute named ‘Beauty Senses Aesthetics Center’. Her knowledge background in the field of economics and the appropriate management, resulted in the extension-development of the company into three Beauty Salon Institutes.</p>		
THE MORAL DILEMMA		
Description:		
<p>The entrepreneur tends continuously to introduce in the Beauty-Care Centers of the company contemporary technologies that can be served in aesthetical treatments and therapies. Concerning the introduction of the use of laser technology for hair removal in the beauty salon, the owner needs to hire the right/appropriate person for this position which is of vital importance to the success of the company and the efficacy of the method-technique applied to the customers. The entrepreneur is qualified to use-handle the laser apparatus-technology for hair removal (Aesthetics Bachelor holder) but since is the sole owner-managing all the salons, who takes all kinds of organizational decisions, there’s no time to be involved. She has decided to announce a vacant position in the company related to the specialty mentioned above. She has followed all the appropriate traditional hiring protocol process referring to candidate’s CVs submission and then pooled-screened them in personal. The shortlisted candidates have then interviewed for the selection of the final one. The ethical dilemma faced by the entrepreneur refer to the final selection decision of hiring between two categories of applicants: The first category of applicants has a Bachelor Degree in Aesthetics while the second one has a Diploma Degree in Aesthetics. This ethical dilemma of the entrepreneur arises by the fact that all these years she used to hire only employees having a Diploma degree in Aesthetics due to the policy followed by the company for low-salary payments to the employees, due to their lower qualifications up to the level of Diploma. The specific job-position for the use of laser technology for hair removal in the beauty salon demands by the legislation an Aesthetics Bachelor holder.</p>		
The Decision:		
<p>The entrepreneur, having into consideration the legislation refers to the use of laser-apparatus technology for hair removal in a Beauty Salon by a Bachelor Degree holder in Aesthetics, along firm’s ethical behavior towards the customers, decided to exclude-reject all the submissions-candidates for the position having a Diploma Degree in Aesthetics. The entrepreneur’s judgement considers exclusively Bachelor in Aesthetics Holders and the driving force for the final selection supported on merits alone, including knowledge, skills, ability and work-hours of handling experience of the laser apparatus-technology for hair removal in Aesthetics sector.</p>		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - How do you judge entrepreneur’s final decision? - How do you judge entrepreneur’s recruitment-policy followed-up all these years? 		
Further Resources [if any]:		



CASE STUDY: No 20		Cyprus
TITLE:	Ethical Considerations – Quality vs Profit/Control of Expenses	
THE ORGANISATION		
Name of Organisation:	“Art of Beauty Salon”	
Type of Industry:	Beauty Care Industry – Aesthetics	
Number of Employees:	8	
General description of the company:		
<p>Art of Beauty Salon: The company was established since 2010 as a beauty salon institution center, considering beauty-conscious women and their demand for a variety of services applied in Beauty-Industry such us facial-body beauty treatments and alternative therapies applied in Aesthetics. The fact that beauty-care service providers or beauty salons have sprung up all over the country in the last decade, and also the competition increases, demands the company to imply novel-attractive treatment methodologies to the customers. The main policy of the company concerns to offer quality of services to meet or exceed customer expectations consistently. On the other hand, in terms of economic crisis by COVID-19 pandemic, along with the dramatic decreasing of company’s profit, one driving force the company should follow are low-cost policies in order to be sustainable and profitable. The organization should concern to set balance barriers between qualitative innovative methodologies-treatments and control of expenses.</p>		
THE ENTREPRENEUR		
Name of Entrepreneur:	Anastasia Kalogirou	
Profile:		
<p>The founder owner has involved in Beauty Care – Industry for over 30 years. The entrepreneur has a Bachelor Degree in Aesthetics and through the years has attended a series of educational seminars in the topic area of International Human Resource Management. Due to prior relationships with many local and in other countries cosmetic suppliers, the company can offer/involve high quality cosmetic products in beauty treatments-therapies.</p>		
THE MORAL DILEMMA		
Description:		
<p>The ethical dilemmas faced by the entrepreneur include fairness to customers and competitors. On one hand, the entrepreneur wants to introduce novel treatment therapies, in order to be competitive towards Beauty Salons, by the use of low-cost consumables-cosmetics in an effort to minimize company’s expenses. On the other hand, the entrepreneur also concerns on the firm’s ethical behavior towards customers, since low-cost cosmetics involved in beauty therapies will not result the expected applied results and customers might be unsatisfied. From another point of view, if the entrepreneur think to charge Aesthetics-services at a high price without any added value, increases the possibility to lose customers. While the entrepreneur feels that too high margin is not fair to the customers, one promising strategy-selling technique to this dilemma, is to promote expensive aesthetic treatment methodologies involving low-cost consumables/cosmetics. The entrepreneur emphasizes that she only uses services policies and marketing techniques by the import of advanced aesthetics treatments and the use of low-cost consumables respectively, that are aligned with her personal ethical values regarding the company and the employees-avoiding salary cuts. She points that some companies attack their competitors by highlighting the weaknesses of other companies to the customers while this company gives importance to its competitive advantages which is innovation.</p>		
The Decision:		
<p>The entrepreneur, having into consideration company’s profit and high-competition, decide to import novel methodologies in aesthetics treatments by the use of low-cost consumables/cosmetics to set up control-management of Beauty Salon’s expenses. This decision-policy is not enforcing the organization to proceed to salary cuts of the employees.</p>		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - How do you judge entrepreneur’s ethical value including honesty, sincere and being responsible to the customers? - How do you judge entrepreneur’s ethical value towards the decision of the use of low-cost/quality consumables involved in beauty-care treatments having also in mind high competition and economic crisis issues in Beauty-Salon Industry? - Do you agree with entrepreneur’s decision, as a policy to minimize company’s expenses, to import low-cost consumables instead of cutting-off employees’ salary? 		
Further Resources [if any]:		



CASE STUDY: No 21		Cyprus
TITLE:	Gender Equality	
THE ORGANISATION		
Name of Organisation:	"World of Beauty Salon"	
Type of Industry:	Aesthetics & Wellness	
Number of Employees:	8	
General description of the company:		
<p>World of Beauty Salon: The Aesthetic Beauty Salon was established since 2016, supported by 8 employees. The main target-policy of company reflects the service quality and customer satisfaction level in-line with the politeness of the service providers, safety and hygiene issues. The Beauty-Salon meets-offer all the needs of services in the aesthetics sector, in terms of treatments and alternative therapies and the general promoted ethical value that is promoted is the expression 'Beauty has no Gender Identity'. Concerning the general policy and the promoted logo of the company, the Beauty Salon employment staff includes also a man Beautician among women, enforcing the meaning that in Beauty no boundaries can be set, in terms of gender.</p>		
THE ENTREPRENEUR		
Name of Entrepreneur:	Xenia Ivanov	
Profile:		
<p>The entrepreneur has a Bachelor in Aesthetics and also a Master-degree specialized in SPA-Management, while for over 20 years has worked in a series of Beauty Salons across European cities such as London and Paris. At her late-50's she has decided to create her own Beauty Salon Center in Cyprus (since her husband is Cypriot) and after all these years of experience in Aesthetics, her Beauty Salon has been one of the most famous Beauty Salons in the city-center of Nicosia. Her knowledge background, along with her experience in Aesthetics-Beauty Salons and also her opened new-ideas and management strategies in the field of entrepreneurship make her to be the only one entrepreneur that hires a man Beautician in Beauty Salons in Cyprus.</p>		
THE MORAL DILEMMA		
Description:		
<p>The ethical dilemma faced by the entrepreneur include the human rights and the ethical values of dignity and gender equality in workplace. The ethical dilemma raised by the fact, that a systematic number of women frequent customers are negative to the idea of a man beautician applying to them therapies and wellness treatments. This hesitation, towards a man employee, worries the entrepreneur, since an appreciable number of frequent customers expressed negative and also rude attitude to his employee. The ethical dilemma of the entrepreneur lies between the option of firing the man Beautician and the option for the development of an innovative strategic plan that will promote the general expression 'Beauty Services have no Gender' where the ethical value of equality in workplace can be promoted. She has realized that, beyond the fact the general logo promoted by the Beauty Salon is the expression 'Beauty has no Gender Identity', the culture and the mentality in her work-social environment (customers) are not receptive to the fact that a man can be involved in Aesthetics applying services.</p>		
The Decision:		
<p>The entrepreneur has decided to keep in working staff the man beautician, since he full-fills all the qualifications requested for employment in the Beauty Salon Center. She has decided to take him with her in promoted presentations and charity events where people-customers can realize that he's an excellent beautician and in most cases he's capable and even much better compared to the beauty services applied by a woman beautician.</p>		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - How do you judge entrepreneur's final decision since her decision obtained is against the willing of customers? - How do you judge entrepreneur's ethical value including dignity and human rights in work-place? - How do you judge entrepreneur's decision considering customer's satisfaction? 		
Further Resources [if any]:		
SDG 5 - Gender Equality:		
<ul style="list-style-type: none"> • https://www.unwomen.org/en/news/in-focus/women-and-the-sdgs/sdg-5-gender-equality 		



CASE STUDY: No 22		Cyprus
TITLE:	Employment & Human Rights Violation – a Hospitality Industry case	
THE ORGANISATION		
Name of Organisation:	“CDK Food Services” Ltd	
Type of Industry:	Hospitality- Catering	
Number of Employees:	13	
General description of the company:		
<p>CDK Food Services Ltd is a University Restaurant-Cafeteria operating in Nicosia, Cyprus. The University is the largest by far in Cyprus and attracts students from all around the globe. The Restaurant-Cafeteria opens daily (Mon-Fri) and serves up a delicious variety of dishes, sandwiches, wraps, salads, and savory and sweet desserts – prepared by talented cooks and served by friendly staff. The lunch menu changes day to day and offers a varied choice of hot and cold meals, catering to the needs of most dietary requirements.</p> <p>The recently renovated Restaurant-Cafeteria place welcomes students, faculty and staff from the University as well as other guests from nearby offices and workplaces. It comprises of a large indoor and outdoor dining area, comfortable couches, an outdoor bar, plenty power outlets and Wi-Fi access points.</p> <p>Recently the coffee and other drinks section has been professionally upgraded to representing well-known brands, and new homemade sweets, bars and other nutritious snacks range has been introduced.</p> <p>The establishment also caters to University needs, like food and beverage facilities for seminars, events, happenings as well as graduations etc.</p>		
THE ENTREPRENEUR		
Name of Entrepreneur:	Charis Constantinou - Chef Owner of the business	
Profile:		
<p>Mr. Charis Constantinou has over 18 years of working experience in the hospitality industry, 16 years of which in managerial positions. He holds a Diploma in Culinary Arts and a BA in Culinary Arts Management. He has participated in many Culinary Competitions and managed extremely high volume events related to food and beverage services. He has attended many seminars in Cyprus and in Europe.</p>		
THE MORAL DILEMMA		
Description:		
<p>The University’s business is characterized by seasonality due to the academic terms of each academic year. In terms of sales of his Food and Beverage Outlet, the same rules apply, and this effects the stability of his employees. Having said that, he also hires students from the University to assist in the day to day tasks for service. He also hires cooks that have limited experience. When Mr. Constantinou took the ownership of University Restaurant-Cafeteria (2016), he decided to keep all existing staff and wanted to test if they were fit for and shared his vision of a professional and highly respected workplace. After some time, Mr. Constantinou hired a new cook, whom he knew from his previous workplace and was sure that he would help a lot in the kitchen. After the commencement of the new cook’s work in the kitchen, Mr. Constantinou found out that due to the gap between the transferred (from the previous owner) Restaurant-Cafeteria staff members in the kitchen and the new recruitment, the preceding ones were not welcoming the new employee with friendliness and companionship. An additional issue here, is that when Mr. Constantinou took over the Restaurant-Cafeteria didn’t create a procedures policy manual or introduced any other relevant training to mingle old and new employees, especially on how to behave at the workplace. Consequently, the older staff members of the University Restaurant-Cafeteria were behaving very cruel to the new cook, calling him names, bullying him and pushing him to work harder and faster. This incident came into the attention of Mr. Constantinou, and immediately he understood the possible undesirable effect that could have on the new cook. Mr. Constantinou had a dilemma to face and solve out. He was sure that the new cook was an asset to the University Restaurant-Cafeteria (and his business), but on the other hand he wanted to put an end to this unprofessional environment and had to take decisions on how to cope with the circumstances. Apparently this situation was unethical, employment and human rights were violated, and this situation could any time escalate.</p> <p>The dilemma of Mr. Constantinou was whether he would accept the specific behaviour from the preceding cooks or not.</p>		
The Decision:		
<p>Mr. Constantinou does not allow room for breach of the human rights at work. He believes that discrimination based on race, colour, ancestry, political belief, religion, marital status, family status, physical or mental disability, sex, sexual orientation, age, etc unrelated to employment is prohibited.</p> <p>Mr. Constantinou shares the belief that an Employer must act upon fair recruitment practices in order to attract the widest selection of applicants to the position. If the recruitment practices are unfair or discriminatory, qualified candidates may be discouraged from applying for the job. By relying only on job-related considerations when recruiting and selecting staff, an Employer has the best chance of finding the best</p>		



person for the job. The process of recruiting staff begins with establishing the job duties and qualifications. When he identified the responsibilities of the job and the qualifications required of the successful candidate, he ensured that these are bona fide (genuine) occupational requirements, which means those requirements that persons should have to enable them to perform a job adequately and safely, in this situation, a professional cook.

For example, the position opened for his Establishment was that of a “cook”, that he/she must work early mornings until late in the afternoons, sometimes on Saturdays, or evenings in order to cover the opening hours of the University Restaurant-Cafeteria. The minimum qualifications for that job opening also included the completion of a Culinary Arts course, which the interviewee possessed. These qualifications are acceptable because they do not discriminate against an individual or group of people. Additionally Mr. Constantinou, as mentioned before, knew the specific candidate from a previous establishment that they had the chance to work together.

Mr. Constantinou has in mind that any physical or verbal conduct by a co-worker, supervisor, or guest that is discriminatory in nature and that offends or humiliates any member of his staff is bullying and harassment. Although other co-workers often think only of sexual harassment, bullying and harassment include any differential treatment of people on the basis of their gender, race, ethnic background, class, religion, etc. In the case above the bullying was based on the fact that the new cook was not fast enough while working, didn't progress swiftly with the recipes, was lacking some basic elements that Mr. Constantinou believed that the new cook would catch up.

Mr. Constantinou noticed that co-workers were using inappropriate jokes (on the new cook) that sometimes perceived as just having fun. However, Mr. Constantinou, decided and acted upon these events very professionally. He opted to protect the new cook no matter what. Mr. Constantinou explained to the co-workers that even if the person about whom they are joking laughs, it does not mean that he enjoys the experience. Jokes of this type can be daunting and make people unfriendly at ease. They may make people less willing to talk to their fellow-workers, because they expect that they will turn their communication with them into more intimidating jokes.

Mr. Constantinou made a group meeting and talked to all his employees about these facts. He explained that these jokes had no place within his Establishments. He clarified to all employees that they show a lack of respect, and they are potentially harassing the new recruit.

Mr. Constantinou saw immediate improvement by the employees and the problem was solved out. The new cook, after three years since his recruitment, is still working for Mr. Constantinou at the above establishment, and he enjoys respect and admiration from all fellow- members.

Suggested Questions for Discussion [if any]:

- How was this aggressive behavior from older employees to the new recruit affected the overall performance of the Restaurant-Cafeteria?
- Why older employees behaved in a dishonorable manner towards the new cook?
- How would you handle such a situation if you were the Chef Owner?
- Do you think bullying at the workplace can be found in other industries as well? Do you know any examples?

Further Resources [if any]



“Education, mind changing” case studies.

CASE STUDY: No 23		Lithuania
TITLE:	Aiming to protect animals. Ethical treatment of animals.	
THE ORGANISATION		
Name of Organisation:	VšĮ “Tušti narvai” (Public institution „Empty cages“)	
Type of Industry:	(NGO) - a non-profit animal protection organization.	
Number of Employees:	5 employees	
General description of the company:		
<p>VšĮ „Tušti narvai“ (Public institution „Empty cages“) - a non-profit animal protection organization founded in Vilnius in 2014. We belong to the international organization „Anima International“, which operates in 8 more countries. We are also members of the „Fur Free Alliance“ and the „Open Wing Alliance“. Mission - We aim to prevent animal suffering in Lithuania. We do this by focusing on legislative and institutional changes, working with businesses, and informing the society. We publish visual material from farms. - Most industrial farms are not open to visitors. The society has the right to know the conditions under which millions of animals are kept in Lithuania and to decide whether to accept it. Therefore, we publish videos filmed in Lithuanian farms. We also make images of violations in the sale or transportation of animals public in an effort to draw the attention of the society, business and politicians. We seek change at the legislative and institutional levels. Animals must be protected by law. Therefore, we communicate with politicians and responsible institutions in order to achieve changes in legislation and laws. We communicate with businesses. We help businesses make animal-friendly decisions.</p> <p>VšĮ „Tušti narvai“ PROJECTS: 1. PROJECT „For fur coats – NO“. We want Lithuania to join the countries where it is already forbidden to breed and kill animals for their fur. 2. PROJECT “The price of eggs“. Industrial poultry farms cause suffering to millions of laying hens. We publicize the conditions of chicken farms and strive to improve them. 3. PROJECT „Animal export“. We aim to improve the conditions under which animals are exported. 4. PROJECT „Help the fish“. We want to stop the trade of live fish. Trade of live fish should not be legal. 5. PROJECT “auGalybė” (“plantPower“). We promote a plant-based diet.</p>		
THE FOUNDER OF THE ORGANISATION		
Name of Founder of the Organisation:	Gabrielė Vaitkevičiūtė – head of the organization.	
Profile:		
<p>Gabrielė Vaitkevičiūtė - VšĮ „Tušti narvai“ head of the organization. Gabrielė studied biochemistry at Vilnius University, but did not finish her studies due to the circumstances at that time. Gabrielė also worked at the “Missing Persons' Family Support Center”. The field of work - human rights. Gabrielė and several like-minded VšĮ “Tušti narvai” started the activity of the organization without much experience, because the average age of the organization's employees was about 20 years. But the founder of the organization knew that everything they did not know could be learned. There were animal protection organizations in the neighboring countries (Estonia, Latvia, Poland), and we did not have such organizations in Lithuania. The positive example of neighboring countries and activists fighting for animal rights have encouraged the start of VšĮ „Tušti narvai“.</p>		
THE MORAL DILEMMA		
Description:		
<p>1. Fur farms. One country after another bans the breeding and killing of animals only for their fur. It is unacceptable to torture animals for adornment. Video of Dilemma (in Lithuanian language with translation in English): https://youtu.be/k8tB6HmXyW8 The source of the dilemma: https://www.kailiufermos.lt</p> <p>2. Industrial poultry farms. Keeping birds in cages is cruel and unacceptable. Chickens spend their entire lives in dirty stinking hangars in industrial poultry farms. They never see the sun and do not breathe clean air. Many hens die from exhaustion before they are even a year and a half old. Video of Dilemma (in Lithuanian language with translation in English): https://youtu.be/bEwFnNFdvF0 Video of Dilemma (in Lithuanian language): https://www.youtube.com/watch?v=k3hTIIHeqbQ The source of the dilemma: https://www.kiausiniukaina.lt</p> <p>3. Poor, non-compliant animal export conditions are not always required. Lithuania exports tens of thousands of animals every year. The images captured revealed breaches of the law when transporting animals to other countries. The source of the dilemma: http://gyvunu-eksportas.tustinarvai.lt</p> <p>4. Trade of live fish. Animals are not goods. Live fish should not be sold in supermarkets. This practice leads to many problems, from overcrowded aquariums to injured fish infested with parasites and diseases. The source of the dilemma: https://www.tustinarvai.lt/padek-zuvims/</p> <p>5. Livestock industry pollution and resources. If we want to contribute to the sustainability of the planet, we can try a more sustainable diet - reducing meat consumption, replacing beef with greener meat - chicken, choosing locally produced products or switching from an animal nutrition to a plant-based nutrition. Source of</p>		



Dilemma and audio recording in Lithuanian language + references to scientific articles in English language:
<https://ispakuota.lt/mesos-industrijos-zala/>

The Decision:

1. The aim is to ban fur farms in Lithuania. VšĮ „Tušti narvai“ (Public institution „Empty cages“) organization want Lithuania to join countries where the breeding and killing of animals for their fur is already banned. We encourage members of the society to sign petitions. Source: <https://www.tustinarvai.lt/projektai/kailiniamis-ne>

2. It is encouraging not to buy caged hen eggs in Lithuania. Help the chickens - don't buy caged hen eggs marked No.3. We encourage members of the society to sign petitions. Source: <https://www.tustinarvai.lt/projektai/kiausiniu-kaina>

3. Better conditions for animal exports are encouraged. We aim to ensure that public authorities do their job and comply with animal welfare laws when exporting. We encourage members of the society to sign petitions Source: <https://www.tustinarvai.lt/projektai/gyvunu-eksportas>

4. The aim is to stop the trade of live fish in Lithuania. We several times a year carry out research at fish trade places; we publish the captured images, inform the society and responsible institutions about the violations; we cooperate with traders and institutions. We launched the "Help the Fish" campaign in 2018. Since then, all major supermarkets have given up trade of live fish, but the problem still remains in smaller stores and markets. We encourage members of the society to sign petitions. Source: <https://www.tustinarvai.lt/projektai/gyvos-zuvys>

5. The conversion of animal nutrition to plant nutrition is encouraged. We work with restaurants to have more vegetarian food in their menu. The aim of the "plantPower" campaign is to encourage as many restaurants as possible to include vegetarian dishes in their menus. Let the powerful food be delicious, high quality, popular and easily accessible! In this way, everyone, both food suppliers and consumers, will contribute to reducing the number of animals consumed for food and solving Lithuanian society health problems.

Source: <https://www.tustinarvai.lt/projektai/augalybe>

Suggested Questions for Discussion [if any]:

- Fur farms. Breeding and killing animals for their fur.
- Industrial poultry farms. Eggs from caged hens marked No.3.
- Animal export conditions.
- Trade of live fish.
- Livestock industry (resources, facts, statistics).
- Nutrition of plant origin.

Further Resources [if any]:

- <https://www.tustinarvai.lt>
- <https://www.15min.lt/video/tusciu-narvu-ikureja-gabija-gina-labiausiai-kencianciu-fermu-gyvunu-teises-135268?jwsourc=cl>
- <https://www.youtube.com/watch?v=k3hTIIHeqbQ>



CASE STUDY: No 24		Germany
TITLE:	Change Lab - An open forum for and by students	
THE ORGANISATION		
Name of Organisation:	"Change Lab"	
Type of Industry:	Undefined for the moment	
Number of Employees:	4	
General description of the company:		
<p>Change Lab is an open forum event made for-and-by students, with student-driven topic-of interest. The primary goal is to facilitate co-learning, co-creation, and social innovation among the vibrant communities of students, researchers, and the local population at large. To achieve this goal, Change Lab offers a shared platform for students, academics and local community members from all walks of life to engage in constructive discussions related to pressing societal challenges, in order to enlighten the community, to promote co-learning and awareness of social topics, and to ultimately create sustainable, positive changes. The topics of sustainable community development and social innovation are, therefore, of paramount importance in the project.</p> <p>Change Lab positions itself as a friendly, open-minded, non-judgmental and safe environment to allow different voices to be heard. Thereby living up to its motto of "In Change Lab, we listen to what is on your mind. Then we help you start the discussion".</p>		
THE ENTREPRENEUR		
Name of Entrepreneurs:	Choiwai Maggie Chak - Co-founder	
Profile:		
<p>Choiwai Maggie Chak is one of the founders of ChangeLab, an innovative co-learning and networking platform for social entrepreneurship and innovation. ChangeLab was founded as part of Maggie's efforts as Research Associate at the S2BMRC. Maggie does research on projects such as the Erasmus+ Project: Pioneering Food Innovation for Seniors, and also a Lighthouse project on facilitating community-academic collaborative networks and partnerships in health research and innovation. Her teaching focuses on research methodologies and consulting and service-learning projects on Telecommunication, Social Innovation, and Brand Awareness. She comes from Hong Kong. Being passionate about tackling various health problems, after completing her degree in public health with the focuses of healthcare management and health promotion at The Chinese University of Hong Kong, she proceeded her master studies in epidemiology at Ludwig-Maximilians Universität München (LMU), Munich, Germany.</p>		
THE MORAL DILEMMA		
Description:		
<p>Change Lab works towards integrating:</p> <ul style="list-style-type: none"> (i) academic knowledge; (ii) practical expertise and experiences of occupational experts from the community; (iii) attention and support of public; and (iv) students' enthusiasm and creativity. <p>Hence, the target group includes a large number of stakeholders: students, academics, external experts and general public in Münster.</p> <p>The past two Change Lab events witnessed heightened community engagement and social innovation. The highlight of these events were the innovation rounds, where changemakers (audience members) brainstormed and came up with innovative solutions towards community development. Some of the winning ideas proposed were:</p> <ol style="list-style-type: none"> 1. Introduction of pictograms and picture charts in clinics and hospital premises, so as to overcome language barriers between foreign/migrant patients and doctors. 2. Introduction of an App to track the carbon footprint of food products from manufacturing to delivery process; and an App that serves as a search engine for economic, vegan food. <p>In the course of the past two events, Change Lab has established itself as an accessible, innovative and engaging open-forum platform in Münster. In order to ensure its <i>long-term success</i>, questions pertaining to its <i>sustainability</i> must be addressed. Given the approach considered by Change Lab, the forum should be sustained as a student-led brand without additional incentives to keep with the social focus of its establishment. This puts the longevity of the company on the line. The social dilemma is to set a reward strategy that attracts new students without having economic.</p>		



The Decision:

The recommended strategies for *ensuring its continuity and progress* are as follows:

1. Greater emphasis on ‘community development’ and ‘social entrepreneurship’;
2. Identifying like-minded collaborators to adopt the format;
3. Establishing stronger identification and commitment from students;
4. Standardising the recruitment process;
5. One new position focusing on networking and public relations;
6. Increase exposure and visibility in the community.

Suggested Questions for Discussion [if any]: none

Further Resources [if any]:

- Change Lab accomplished to bring three inspiring and esteemed speakers together. More information on the three respective speakers can be found here: [Science-to-Business Marketing Research Centre - CHANGE LAB 2020: An interactive forum to create and test shared co-learning platforms - FH Münster \(fh-muenster.de\)](https://www.science-to-business-marketing.com/research-centre-change-lab-2020-an-interactive-forum-to-create-and-test-shared-co-learning-platforms-fh-muenster-de)
- Change Lab ensures that its message reaches a wider audience. The video on YouTube titled "*What People Think About Veganism. Is it Meeting the Goals of Climate Change? - Münster Thoughts*" garnered positive reviews from the audience. See link: <https://www.youtube.com/watch?v=3iaplonBUJY&feature=youtu.be>



CASE STUDY: No 25		Germany
TITLE:	Santo Sazón - Starting a business in a different country	
THE ORGANISATION		
Name of Organisation:	"Santo Sazón"	
Type of Industry:	Food	
Number of Employees:	1	
General description of the company:		
<p>The project "Santo Sazón" encompasses the gastronomic and the cultural concept and aims to initially bring the best of Colombian gastronomy and culture to the city of Münster, Germany.</p> <p>Santo Sazón proposes a cultural cafeteria with a typical and colonial atmosphere to arouse the curiosity and make more Latin American roots accessible. It will offer a variety of desserts, prepared entirely by hand, and "tapas" type dishes, to provide a balance between sweet and savoury. In addition, there will be a variety of typical drinks from the Colombian region. This will be complemented with cultural displays such as dances, special guests to share their experiences, and tables to promote the learning of the Spanish language.</p> <p>Santo Sazon aims to implement extracurricular cooking classes specifically aimed at children and can help develop and stimulate children's creative side, providing a different and fun activity.</p> <p>Santo Sazón currently only runs the take-out business model. Customers can order desserts to go, request a dessert or cake for a special occasion, or order a surprise box with desserts or breakfast to surprise someone special.</p>		
THE ENTREPRENEUR		
Name of Entrepreneurs:	Camila Molina Molina - founder	
Profile:		
<p>Camila was born in Medellin, Colombia, is 24 years old and is a student of Economics at the Universidad Pontificia Bolivariana in Medellin. Since September 2018 she is a student of the German-Latin American Business Administration degree program (CALA) at the University of Applied Sciences in Münster.</p> <p>In university, she took entrepreneurship classes, as well as a leadership course in Italy. She wrote her bachelor thesis about "Understanding barriers and drivers for entrepreneurship among women with higher education: The case of Medellin, Colombia".</p> <p>Currently, she is doing an internship at the financial company Tecis AG based in Münster. This internship helped her to understand the financial system, pensions, insurance, and investment in Germany. At the same time, she is doing a mandatory internship in the organization ACEEU. This opportunity has allowed her to learn more about female entrepreneurship in Germany. Besides, since 2019 she is also working as a student assistant for the FH Münster for the Business Spanish module.</p>		
THE MORAL DILEMMA		
Description:		
<p>Bureaucracy and cultural: One of the biggest challenges Camila had when starting her business in Germany, a country which is not her country of origin, was to understand the bureaucratic and financial system. In Colombia, no specific documents are required and there is no need to be registered in the chamber of commerce. Since German is not her mother tongue, she had to make more effort to understand the documents, making phone calls or writing emails. Camila received advice from TAFH Münster GmbH, which helped her to clarify her doubts and to understand where she should start legalizing her business.</p> <p>The first step she took was to get a hygiene certificate because she prepares the products of Santo Sazon and when it comes to food, special care must be taken. Due to COVID, she had to take the hygiene course online. She finally received her certificate, which gave her peace of mind and the guarantee that the products she is offering are of high hygiene standards.</p> <p>Environmental: One of her biggest challenges was to find a way to produce her products environmentally friendly, so she replicated a system widely used in Germany, the "Pfand". The desserts sold are delivered in glass jars for an extra charge, for which customers pay 1 euro more and if they return the glass jar, they get the 1 euro back. Camila is also using reusable cardboards. She is still facing challenges such as finding a bigger and more suitable space and the issue of her business' tax number.</p> <p>Personal: Another challenge is to distribute her time between many other duties and jobs. She is in charge of everything at Santo Sanzo, including the preparation of the products, managing the social networks etc.</p> <p>Financial: Her biggest personal challenge was the financial side and how to price her products. She had to find a balance between her personal experience and what outsiders recommended.</p>		
The Decision:		
<p>As explained prior, Camila took a lot of important decisions such as the introduction of the "Pfand" system in her company. She knows that there always can arise new challenges, but she is prepared to take on the challenges she is facing.</p>		



Suggested Questions for Discussion [if any]:

- Camilla mentioned pricing as a challenge. Which criteria should an entrepreneur consider in order to set prices ethically?
- Imagine setting up a company in a neighbouring country (lecturer can also propose a country). What are advantages and challenges from an ethical perspective?

Further Resources [if any]: none



CASE STUDY: No 26		Spain
TITLE:	Biciclot Cooperative: Values of the Social and Solidarity Economy	
THE ORGANISATION		
Name of Organisation:	"Biciclot" SCCL	
Type of Industry:	Nonprofit work cooperative	
Number of Employees:	10-30 employees	
General description of the company:		
<p>The Biciclot Work Group arose in 1987 from a group of urban and touring cyclists, who wanted to promote the use of bicycles as a means of transport.</p> <p>With the intention of being more than just a movement for change, the group began to consider ideas for promoting bike use in Barcelona, while some of its members received training in mechanics and soldering and others gained experience in organising bicycle touring trips. It is also an active member in the different working groups of the Civic Bicycle Committee of Barcelona, and of the Intergroup in Support of Bicycle Usage in the Parliament of Catalonia and in the District of Sant Martí. This evolution over the years is also reflected in the collective's changing work focus: from the creation of the association "Biciclot Work Group" dedicated to the development of proposals and projects and with a high level of voluntary participation, to the constitution of the Biciclot SCCL Associated Work Cooperative, in 1994. In Catalonia, Biciclot is part of a second-degree cooperative which works with bicycle logistics and environmental courier services. The main competitor is the public administration itself, as it promotes many other different projects.</p>		
THE ENTREPRENEUR		
Name of Entrepreneur:	Xavier Prat and Joaquim Gili Renom	
Profile:		
<p>Xavier Prat and Joaquim Gili with other ten people are co-founders of Biciclot. All the co-founders are professionals aged 40-45 with many years of experience and a lot of professionalism.</p> <p>The proportion of women among the worker members is relatively low. However, if we include contracted workers then there is gender parity.</p>		
THE MORAL DILEMMA		
Description:		
<ul style="list-style-type: none"> - Discover the main differences between the social and solidarity economy and the conventional or capitalist economy. - Understand what cooperatives are and what they represent as social companies. - Gain an understanding of the importance of values and the organisational culture. 		
The Decision:		
<p>The general objective of the Biciclot cooperative case study is to understand the values and organisational culture associated with the area of the social and solidarity economy and, therefore, cooperativism.</p>		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - What kind of cooperative is Biciclot? - What does it mean that it is a non-profit organization? - What is its organizational structure? - What is its business model? - How does it relate with its local context? - Analyze how each of the six principles of cooperativism are present in Biciclot. - Analyze the impact of each of these six principles in Biciclot, both on an internal and external level. - Analyze the impact of each of these six principles in Biciclot, both for individuals and members and as a collective or cooperative. - Analyze whether or not these principles of cooperativism are present in the companies that form Biciclot's competition and which do not form part of the social and solidarity economy: EMEB and buying and selling social networks. 		
Further Resources [if any]:		
<ul style="list-style-type: none"> • https://www.biciclot.coop/ 		



CASE STUDY: No 27		Spain
TITLE:	SOM MOBILITAT (We are mobility): A new model of sustainability	
THE ORGANISATION		
Name of Organisation:	“Som Mobilitat” SCCL	
Type of Industry:	Nonprofit Consumer cooperative working for more sustainable mobility	
Number of Employees:	about 70 people	
General description of the company:		
<p>The aim of Som Mobilitat (we are mobility) is to promote all those actions or projects that contribute to make all the trips of its partners more sustainable and pollute less the environment, reducing the number of vehicles accumulated in our cities. Som Mobilitat (we are mobility) has its own structure of a cooperative, but at the same time works on a network model deeply rooted in the territory Som Mobilitat (We are mobility) operates in Catalonia under a logic of proximity: local agents from each municipality are contacted to understand better each reality and thus offer support so that in each territory the people who live there are the ones who decide how to make mobility more sustainable.</p>		
THE ENTREPRENEUR		
Name of Entrepreneur:	Ricard Jornet and Arnau Vilardell	
Profile:		
<p>Ricard Jornet is an entrepreneur and professor of marketing at the Autonomous University of Barcelona. He is one of the founders and currently chairman of the governing council and manages the strategic functions of Som Mobilitat (We are mobility). He created this cooperative because of his entrepreneurial eagerness for renewable energy projects.</p> <p>Arnau Vilardell is the other founder of the cooperative and its coordinator. For many years he has been dedicated to the management of different projects and welcomes the idea of Som Mobilitat (we are mobility) as a challenge with the incentive of collaborating in a social initiative.</p> <p>Together with the programmer responsible for the development of the App and the engineer with extensive experience working in multinational companies in the energy sector, Arnau and Ricard launched the Som Mobilitat (we are mobility) cooperative.</p>		
THE MORAL DILEMMA		
Description:		
<p>The best option for the service offered by this company to be successful is by advertising awareness to potential consumers, who are all those who have a driver’s license. This advertising should be linked to the municipalities of each area of Barcelona and should have great support from public administrations in order to create a more sustainable society.</p> <p>The way to finance that can be useful is through users and partners who use the service. These users belong to local groups that are financed through the advantages of exercising the service (once the costs have been covered), are distributed by 15% by the cooperative and 85% by local group. In this way, the advantages are maintained in the territory and can be reinvested in new products and services to promote more sustainable mobility.</p> <p>They are aware that entering Barcelona for these types of companies is not an easy task, since when it comes to cars, there is a part of the possible consumers who rejects the offer simply because they do not drive a car in the city. But the founders believe that the idea of implementing a sustainable and community transport system is an excellent way to reduce the number of vehicles in circulation and the level of pollution created in Barcelona.</p>		
The Decision:		
<p>From their point of view they have concluded that the best way to get into the Barcelona business would be to make available to potential users, a series of electric cars parked in public car parks and distributed between the different districts of Barcelona.</p>		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - What is the business model of Som mobilitat (we are mobility)? What are the differences with a conventional vehicle rental company? - What are the main characteristics of the governance model of a cooperative company such as Som mobilitat (we are mobility)? - Companies in the sharing economy base their economic sustainability on growth. What are the key factors for Som mobilitat to grow and be economically sustainable? 		
Further Resources [if any]:		
<ul style="list-style-type: none"> • https://www.sommobilitat.coop/ 		




CASE STUDY: No 28		Spain
TITLE:	Sustainable donations for the elderly	
THE ORGANISATION		
Name of Organisation:	"Alma y Raspita"	
Type of Industry:	Textile	
Number of Employees:	3	
General description of the company:		
<p>Alma y Raspita was created as a tribute to the parents and grandparents of the founder. She wanted to tell beautiful stories to give them back all those stories that have accompanied us during our childhood and accompany them now in their old age.</p> <p>She got in touch with the NGO GRANDES AMIGOS, which accompanies and keeps elderly people who live alone. For every pretty story they sell, they make a donation. This is how they accompany grandparents who are alone and do not have a family, grandchildren or stories to tell.</p>		
THE ENTREPRENEUR		
Name of Entrepreneur:	Carmen Guzmán	
Profile:		
<p>She's a very entrepreneurial person, with a lot of challenges, and she has clear ideas. She is a very strong advocate of what she does and we feel she is very passionate about what she does. We believe she is a very conscious person and that's very inspiring.</p>		
THE MORAL DILEMMA		
Description:		
<p>After watching a heartbreaking show about the society of the elderly in this 2020 pandemic, she thought something had to change.</p> <p>She wants to create a sustainable flow of donations that depends only on the purchase of books and gifts from Alma and Raspita.</p> <p>For the sale of a book or a product from ALMA Y RASPITA, they accompany elderly people who do not have a family.</p> <p>The company believes in the power of people to change things through projects, so their stories are FSC certified, meaning that the paper used to print comes from well-managed forest sources.</p>		
The Decision:		
<p>It is heartbreaking to think that 57% of older people live alone and 82% feel insecure and have mobility problems.</p> <p>With ALMA Y RASPITA they are going to offer company to elderly people who are alone and thus create a positive impact now and in every future.</p> <p>ALMA Y RASPITA has been created by she, developed by writers, incredible artisans and associations that give work to those who need it most.</p>		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - Should all companies have social responsibility? - Should companies focus more on their local context and less on the national or international context? 		
Further Resources [if any]:		
<ul style="list-style-type: none"> • https://almayraspita.com/nos-gusta-hacer-nuevos-amigos/ • https://almayraspita.com/blog/ 		



CASE STUDY: No 29		Spain
TITLE:	The most relevant job skills	
THE ORGANISATION		
Name of Organisation:	"Bytemaster"	
Type of Industry:	Technological	
Number of Employees:	50-60	
General description of the company:		
<p>At Bytemaster, they believe that the key to the success of current logistics operators is to provide their organisations with digital technology that makes them more flexible and competitive.</p> <p>They understand the new logistics paradigm as a rethinking of the relationships between the actors in the value chain, based on the transparency of digital information.</p> <p>They believe in connected and global logistics.</p> <p>From the human resources department, they work in order to do the organisation work in an atmosphere of happiness.</p>		
THE ENTREPRENEUR		
Name of Entrepreneur:	Alma Maseda	
Profile:		
<p>After many years of experience in her professional career in administration and finance, she is starting a new adventure in the world of Human Resources. Excited and eager to contribute to the organisation with which I collaborate, her grain of sand to improve its competitiveness through people.</p> <p>She is in favor of the management of organisations based on happiness, a way of managing companies that is very little implemented in Spain, but a pioneering management in other countries.</p> <p>She is willing to be able to share her experience in this new adventure from her workplace.</p>		
THE MORAL DILEMMA		
Description:		
<p>The moral dilemma involved the human resources department, which has the objective to create an environment where employees have more than a good CV, but more importantly they have a good attitude, being the most valuable skill.</p> <p>When Bytemaster is hiring new employees they give more importance to the attitude and the feelings with the interviewee than the experience or the background.</p>		
The Decision:		
<p>The solution to the dilemma is that thanks to the attitude of their employees, they can value and work more comfortably with people who do want to work.</p>		
Suggested Questions for Discussion [if any]:		
<ul style="list-style-type: none"> - What is more important when hiring for a company? Soft skills? Knowledge? - Is it possible to take care of employees and make a company profitable? 		
Further Resources [if any]:		
<ul style="list-style-type: none"> • https://es.linkedin.com/in/alma-maseda • https://es.linkedin.com/company/bytemaster • https://www.bytemaster.es 		



CASE STUDY: No 30		Lithuania
TITLE:	Promoting transparency of businesses.	
THE ORGANISATION		
Name of Organisation:	"BALTOJI BANGA" ("CLEAR WAVE") initiative	
Type of Industry:	Initiative	
Number of Employees:	5	
General description of the company:		
 <p>"BALTOJI BANGA" ("CLEAR WAVE") - is an honest and responsible business since 2007, a unifying initiative promoting transparent Lithuanian politics. Mission - Raising the awareness of business, society and government by conveying the benefits of transparent business. Vision - the sign of the "Baltoji banga" ("Clear Wave") - the aspiration of every company. The council of the "Baltoji banga" ("Clear Wave") initiative consists of representatives of various companies and organizations, experts. "Baltoji banga" ("Clear Wave") companies are recognized by a transparent business mark, which is known and recognized by society, the business community, and the media. The products, informational materials or administrative documents marked with it remind us that the company helps to implement the principles of transparent and fair business in Lithuania by its example, advocates the culture of ethical business, and at the same time symbolizes the company's constant concern for its own reputation. It is a symbol of business integrity, transparency, responsibility & sustainability. In 2021 according to the survey, the "Baltoji banga" ("Clear Wave") brand is the third most popular in Lithuania, and more than half of the Lithuanian population would agree to pay more for goods or services provided by a transparent business. The initiative for transparent business was launched by the association "Investors' Forum", the „Institute of Civil Societies“, the United Nations Development Program in Lithuania, the Lithuanian branch of "Transparency International", the civic association "Dalia's Account" and the Lithuanian Business Support Agency. Patroness of the Initiative "Baltoji banga" ("Clear Wave") - is the President of the Republic of Lithuania (2009-2019) H.E. Dalia Grybauskaitė. Initiative partners: <u>Tax Inspectorate of the Republic of Lithuania, State Investigation Service of the Republic of Lithuania, State Labor Inspectorate.</u> The initiative is administered by the „Investors' Forum“ Association. The initiative focuses on the educational level. In 2022 April according to data, 100 companies have joined the "Baltoji banga" ("Clear Wave") initiative.</p>		
THE ENTREPRENEUR (ORGANISATION REPRESENTATIVE)		
Name of Entrepreneur:	Giedrė Bielskytė - coordinator of "Baltoji banga" initiative; Karolina Motiejūnaitė – junior project manager.	
Profile:		
<p>Giedrė Bielskytė - coordinator of "Baltoji banga" initiative. Karolina Motiejūnaitė studied political science. Have diverse academic and professional experience. She completed her internship at the "Clean Wave" initiative. At the moment working at „Clear Wave“ („Baltoji banga“) initiative - an anticorruption NGO. Aside from all this, she is very much interested in philosophy, psychology and Art.</p>		
THE MORAL DILEMMA		
Description:		
<p>Non-transparent businesses, „shadow“ (gray) economy. Transparent business is the aspiration of all of us to ensure fair competition, responsible and honorable relations with employees, customers, partners and the state. Companies operating transparently in Lithuania have already convinced themselves that this kind of activity improves the company's reputation, reduces business management risks, increases consumer confidence and the attractiveness of products and services in the market. We believe that you are one of those who strive to make responsible business in Lithuania the rule rather than the exception. Therefore, we encourage companies and organizations for which it is important that the business</p>		



culture and working principles in Lithuania are healthy, to join the transparent business initiative „Baltoji banga“ ("Clear Wave").

The Decision:

Encourages companies to join the “Baltoji banga” ("Clear Wave") initiative.

Organizations that have joined the “Baltoji banga” ("Clear Wave") initiative undertake to act transparently, not to violate laws and regulations related to their activities, including in the areas of corruption prevention, personal data protection, environmental protection, competition, worker safety and health, and other areas. We encourage members of the initiative to achieve more than what is required by law: to create an environment resistant to corruption, to introduce a culture of ethical business, to share good practices with other members of the initiative, the business community and society. Founded in 2007, “Baltoji banga” ("Clear Wave") currently unites about 100 companies representing both large, medium and small businesses.

Participants of the transparent business initiative "Baltoji banga" are granted the first social business designation in Lithuania “Baltoji banga” ("Clear Wave"). It is a symbol of business responsibility and transparency, marking companies operating openly, nurturing a culture of ethical business and their reputation.

Suggested Questions for Discussion [if any]:

- What is the ethical problem/ moral dilemma addressed by this initiative?
- What is the "shadow (gray) economy". What impact does it have locally/European/globally?
- Does the buyer care about the labeling of companies, goods, services?
- What guarantees are lost and what do people risk by buying goods/ services illegally?
- What guarantees do people lose when they work illegally?
- Do you know of more similar initiatives that encourage businesses to act transparently?

Further Resources [if any]:

- <https://baltojibanga.lt>
- <https://www.youtube.com/watch?v=bAFvfJSg-Mk>
- <https://baltojibanga.lt/pamoka/>
- <https://baltojibanga.lt/wp-content/uploads/2022/03/Copy-of-Baltoji-Banga.pdf>
- <https://baltojibanga.lt/prisijunk/>



ANNEX No.3 – Companies/ organizations involved

COUNTRY:	LITHUANIA 
INSTITUTION:  KAUNAS EDUCATION CENTER OF TECHNOLOGIES	KAUNAS EDUCATION CENTER OF TECHNOLOGIES (Kautech). More information: https://kautech.lt/?lang=en
COMPANIES/ ORGANIZATIONS INVOLVED:	
	1. “Lietuvos Junior Achievement“ (“LJA“) – is the first non-governmental organization in Lithuania that implements progressive economic education, entrepreneurship education, financial literacy and career education programs in general education schools, vocational training institutions and higher education institutions. More information: https://lja.lt
	2. “Kauno švietimo inovacijų centras” (“Kaunas education innovation center”) – it’s a budget institution of Kaunas city municipality. One of the largest pedagogical qualification improvement centers in Lithuania. More information: https://www.kaunosic.lt
	3. “Kauno prekybos, pramonės ir amatų rūmai“ (“Kaunas Chamber of Commerce, Industry and Crafts”) – the largest organization gathering the business community of the Kaunas and Marijampole regions and developing services for business. More information: https://chamber.lt/en/
	4. “Europos socialinio verslumo ugdymo ir inovatyvių studijų institutas“ (“European Social Entrepreneurship and Innovative Studies”). More information: https://europe-institute.com
	5. UAB “RUBBEE“ – is a LTD company, that produce electric bicycle gears and contributes to the reduction of environmental pollution by encouraging people to use bicycles instead of polluting cars. More information: https://www.rubbee.co.uk
	6. “ŪKAI“ – is an innovative and sustainable brand, that contributes to the reduction of plastic pollution in oceans and develops products from recycled plastic. More information: https://www.ukai.eu
	7. “SOLIDU cosmetics” – is a company that produces environmentally friendly hard cosmetics, made in Lithuania, following the principles of “zero-waste” and responsible consumption. More information: https://soliducosmetics.com
	8. VŠĮ “TUŠTI NARVAI” (“EMPTY CAGES”)– it’s a public institution and non-profit animal protection organization. More information: https://www.tustinarvai.lt
	9. “BALTOJI BANGA” (“CLEAR WAVE”) – is an initiative uniting honest and responsible business, promoting transparent Lithuanian business practices. More information: https://baltojibanga.lt/en/
	10. “MAISTO BANKAS” (“FOOD BANK”) – Charity and Support Fund. More information: https://www.maistobankas.lt
	11. “MANO GURU” (“MY GURU”) – it’s a social business/ salad bar that integrates socially excluded people (formerly addicted to psychoactive substances, ex-prisoners, people with disabilities and the homeless) into the labor market. More information: https://lt-lt.facebook.com/salotubaras/
	12. “JAUNIMO LINIJA” („YOUTH LINE“) – it’s a NGO and one of the largest free emotional support services by phone and online in Lithuania. More information: https://jaunimolinija.lt/en/
 MAMŲ UNIJA Children's Cancer Foundation	13. “MAMŲ UNIJA” (“MOTHERS’ UNION”) – Children’s Cancer Foundation, that supports with complex help children that facing with cancer disease and their families. More information: https://mamuunija.lt/en/
 lesė	14. VŠĮ “LESE“ – it’s a public institution and homeless animal care organization. More information: https://lese.lt/en/
 KŪRYBOS KAMPAS	15. “KŪRYBOS KAMPAS 360”/ VŠĮ “Už švarią Lietuvą” (“CREATIVE ANGLE 360”/ Public institution “For a clean Lithuania”) – it’s a public institution and social initiative that develops sustainable consumption and secondary design ideas for a cleaner and healthier environment. “Kūrybos kampas 360” carries out educational activities by organizing creative events and workshops. More information: https://www.kuryboskampas360.lt




Erasmus+ Key Action 202 Strategic partnerships










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	<p>16. “SOCIALINIS TAKSI” (“SOCIAL TAXI”) – it’s a unique service that helps to ensure organizing travels for people with disabilities to places of economic and social employment. More information: https://www.zmogui.lt/socialinis-taksi/</p>
	<p>17. Project “KAUNAS 2022 - European Capital of Culture”:</p> <ul style="list-style-type: none"> • “Kaunas challenge” program; • „Volunteering” program. <p>More information: https://kaunas2022.eu/en/</p>
	<p>18. “JIK”/ “„Žinau viską“ („I know everything“) - Youth information and counseling center. More information: https://zinauviska.lt</p>

<p>COUNTRY:</p>	<p>CYPRUS </p>
<p>INSTITUTION:</p>  <p>UNIVERSITY of NICOSIA</p>	<p>UNIVERSITY OF NICOSIA. More information: https://www.unic.ac.cy</p>
<p>COMPANIES/ ORGANIZATIONS INVOLVED:</p>	
<p><i>Absolute Beauty Ltd</i></p>	<p>1. “Absolut Beauty“ Ltd is a Professional beauty salon, established in 1989 by Fani Nicolaidou, member of the Cyprus Association of Beauticians. More information: https://www.facebook.com/F.N.AbsolutyBeauty/</p>
	<p>2. “9:am Beauty & Wellness’ Professional Beauty Salon“. Owned by Monica Christou (Make Up Artist), the Salon provides the following services: Make Up Bridal Make Up Formal Make Up Special occasion make up Facial Therapy More information: https://www.facebook.com/9nine.am/</p>
	<p>3. “Impophar“ is the leading Beauty & Fitness company in Cyprus offering complete solutions to business units such as: Beauty Salons, Spas, Gyms, Pilates & Yoga studios, Gyms, Physiotherapy & Rehabilitation centres, Dermatologists & Plastic Surgeons as well as to private home gyms & spa areas. More information: https://impophar.com/</p>
	<p>4. “The Block“ (CDK Food Services Ltd) is a restaurant located at the University of Nicosia campus and is open for the public as well as the students and faculty members. It is owned by Charis Constantinou, graduate of the the Bachelor in Culinary Arts Management by Intercollege. More information: https://www.facebook.com/theblockrest/</p>
	<p>5. “Siblings Coffee“ was established in 2020 by George Georgiou and primarily serves coffee. It is located in Larnaka, Cyprus. More information: https://www.facebook.com/siblingscoffee2020/</p>
	<p>6. “Cyprus Chefs Association“ (“CCA“) is a professional, non-profit organization that aims to unite chefs and cooks from all over Cyprus in a shared dedication to professional excellence. As an organization, the (CCA) represents a single voice on all issues related to professional cooking. More information: https://cypruschefsassociation.com/</p>
	<p>7. “Cyprus Spa Association“ (“CSA“) brings together a variety of different types of spas in Cyprus as well as affiliate members who share our goals and Code of Practice. The CSA is also affiliated with the UK Spa Association (since February 2015). More information: https://www.cyspas.com/</p>
	<p>8. “The Red Box“ is a container that has been converted into a canteen and is located in Dali, Cyprus. With a spacious parking space customers can enjoy coffee, various cool drinks, snacks and tidy sandwiches. More information: https://www.facebook.com/theredboxcoffeebar/</p>

<p>COUNTRY:</p>	<p>GERMANY </p>
<p>INSTITUTION:</p>  <p>FH MÜNSTER University of Applied Sciences</p>	<p>MUNSTER OF APPLIED SCIENCES. More information: https://en.fh-muenster.de</p>
<p>COMPANIES/ ORGANIZATIONS INVOLVED:</p>	
	<p>1. “Strong Star” Ltd. Strongstar is a Medical device group which is located in Shanghai. More information: http://www.ss-med.com</p>








	2. “COLUN”. COLUN is a Chilean company, located in the regions of Los Ríos and Los Lagos, where their produce high quality milk. More information: https://www.colun.cl
	3. “LiBa”. Since 2014, liba kola and liba lemonades are distributed in Münster region under the name of liba GmbH & Co. KG. Their focus is to be sustainable and vegan. More information: https://liba-trinken.de
	4. “Sonder”. A digital care platform that empowers people to actively take control of their wellbeing so they can live well and perform at their best. More information: https://sonder.io
	5. “Daifresh”. Specialists in the production of Berries and Citrus fruits and supply a wide range of fruits and vegetables worldwide. More information: https://daifresh.com
	6. “Fooodz” GbR. Online site for high-quality food, drugstore & cosmetic products, household goods and pet supplies. More information: https://www.fooodz.de
	7. “MasCiclo”. MasCiclo is a mechanical garage for bikes in Spain. More information: https://masciclo.com
	8. “Timothy Wareman K.E.G.S.”. Crafted beer company focusing on tradition and high quality. More information: https://www.kegsbrouwerij.nl/author/timothywareman/?lang=en
	9. “Boutiqua Portuguesa”. Online boutique offering special Portuguese specialities and delicacies. More information: https://www.boutiquaportuguesa.de
	10. “Mays doceria”. Mays doceria is a cafeteria and a candy store in Brazil. It is a little family business from a student. More information: https://www.facebook.com/mays.doceria/
	11. “Malunt”. Malunt sells hearty, nutritious and healthy snacks without additives or flavours. More information: https://www.malunt.com




COUNTRY:	SPAIN 
INSTITUTION:  Escola Pia Santa Anna-Mataró	ESCOLA PIA MATARO. More information: https://mataro.escolapia.cat
COMPANIES/ ORGANISATIONS INVOLVED:	
	1. “Bytemaster”. Effective logistic solution for business. More information: https://www.bytemaster.es/en/
	2. “Fagem”. Maresme Federation of Business Associations is the entity that represents the business fabric of the Maresme region. More information: https://www.fagem.org/
	3. “P&O Ferrymasters”. P&O Ferrymasters is a leading European provider of multimodal transport solutions and logistics services. We integrate road, rail, and sea across 24 countries, providing seamless and efficient supply chain solutions that go the distance, each and every time. More information: https://www.poferrymasters.com/
	4. “Laru”. Espai Laru’s aim is very clear: the practice of sport is key to promoting a healthy lifestyle. Values such as sportsmanship, good coexistence, teamwork and solidarity are very present in our way of doing things from day one. More information: https://espailaru.cat/
	5. “Alma and Raspita”. Alma and Raspita was created thinking of my parents and grandparents. I wanted to make them beautiful stories to return to them all those stories that have accompanied us during our childhood and accompany them now in their old age. More information: https://almayraspita.com/
	6. “NEM”. Negoci Empresa Mataró is the associative entity whose main objectives are the organisation of initiatives and activities aimed at the business promotion of the sector and the commercial dynamism of this city. More information: https://www.nem.cat/
	7. “Sandir”. At Sandir we are experts in making the smell enter into your life and change it, creating unique olfactory experiences according to the brand image you want to give. More information: https://www.sandir.com/



	<p>8. “Fundació el Maresme”. At Fundació el Maresme we are driven to promote the inclusion and improvement of the quality of life of people with special difficulties and complex needs in the Maresme -mainly with intellectual disabilities- and their families. We respond to the needs and demands of this group by organising a wide network of services and centres that offer care and support with continuity. More information: https://www.fundaciomaresme.cat/</p>
	<p>9. “Cafè del Mar cooperative”. The Unió de Cooperadors, a historic benchmark for cooperatives in Mataró, was born in 1927. To this day, it has managed to recover part of his cooperative heritage looted during the Franco dictatorship, and which is found in the Unió de Cooperadors de Mataró Foundation, created expressly and intended for the promotion of cooperativism and the social economy. More information: https://www.uniocoopmataro.cat/</p>
	<p>10. “Tenbei”. Belén and Evaristo bet on artists and designers with great talent. We start from a responsible and ethical consumption. More information: https://tenbeiconcept.com/</p>
	<p>11. “Hola Marketing”. The Marketing that YOU are looking for, to grow your business. More information: https://holamarketing.online/</p>
	<p>12. “Auria Sports Events”. Auria Sports Events is a company specialised in the organisation of sports events and brand activation. We focus on sports marketing actions and event management as well as the promotion of other products and services through sports. More information: https://auriasports.com/en/</p>
	<p>13. “La Poma bikepark”. The bikepark is an outdoor sports complex located in Premià de Dalt (Maresme). All kinds of sports are practised there: skate, trial, BMX, pumptrack and dirt jump. La Poma Bike Park was born in 2005 as a 'field' for the practice of dirt jump. More information: https://lapomabikepark.com/en/bikepark-eng/</p>
	<p>14. “GENTIC”. Gentic is a business association open to all ICT companies and professionals. In other words, any Company or Self Employed that creates, produces, markets, provides services or any other activity that includes ICT products (Information and Communications Technologies) can be a member of GENTIC. More information: https://gentic.org/</p>
	<p>15. “Meet and Map”. At Meet&Map we are committed to the creation of new models of society based on cooperation. For this we promote the creation of personal projects and alliances between different groups from the Maresme region. More information: https://meetandmap.org/</p>
	<p>16. “Tecnocampus”. The TecnoCampus Mataró-Maresme Foundation is the public entity in charge of managing the TecnoCampus technology and university park. Promoted by Mataró City Council, it is a private law foundation with a vocation for public service in education and business development. More information: https://www.tecnocampus.cat/en/sobre-el-parc-tecnocampus/sobre-el-tecnocampus</p>

COUNTRY:	THE NETHERLANDS
INSTITUTION: 	FRIESLAND COLLEGE (next year FIRDA). More information: https://www.frieslandcollege.nl
COMPANIES/ ORGANIZATIONS INVOLVED:	
	<p>1. “Zuivelrijck”. Entrepreneur René van der Veen of Zuivelrijck saw opportunities in the shelf-stable organic dairy segment a few years ago. He was the first in the Netherlands to introduce organic coffee creamer in cups. "The market for fair trade and organic coffee had been on the rise for years, but organic coffee milk cups were not there yet. That was the start of our company. Since then the range has expanded further to include organic whole milk and organic whole chocolate milk. More information: http://www.zuivelrijck.nl/</p>
	<p>2. “Xpressy”. We are Xpressy, a modern career development agency that goes for impact. To excel, we believe that work should align with who you are. More information: https://www.xpressy.nl/over-xpressy/</p>
	<p>3. “Pottle”. With Pottle, we want to change perspective. On the one hand, that means freedom of choice in the labor market. Where other companies recognize and implement our renewed way of working. In this way, heroes like ours will not only be able to work at the day care center, but will be able to really participate. Whether as a car mechanic, in the hospitality industry or somewhere else entirely. More information: https://www.pottle.nl/</p>
	<p>4. “Centrum Duurzaamheid”. Center Sustainable piques the curiosity of students and businesses by sharing tomorrow's technical knowledge through: √ Sustainable Doing House √ Innovation Projects √ Sustainable Doing Lectures √ Sustainability Modules. More information: https://www.centrumduurzaamfriesland.nl/</p>



	5. “Schillenboer“(„Cycle up“). Cycle up offers a carbon-neutral collection service for the waste streams of local entrepreneurs. In addition, Cycle up transforms the waste streams into raw materials by using them to make products ready for use again. Cycle up also becomes a gathering place for circular companies where expertise is shared and where a common social workplace can be realized. More information: http://cycle-up.nl/
	6. “Tosti club Leeuwarden“. Sometimes you hear those stories that give you goosebumps, in the right way. Stories of people following their passion, living their dreams. Coen Heijkoop (then 12) had such a dream. With a passion for Old Dutch mills, and everything that happens in them, he managed to convince his father to start working with bread himself. The result? The Tosti Club. More information: https://thetosticlub.nl/
	7. “Omke Jan“. Omke Jan loves company - of "folk om 'e doar. He knows everyone and goes everywhere. Merchants, farmers and fellow villagers always know where to find him. Omke Jan loves the good life. He is an innkeeper who trusts his guests and he likes to make everyone comfortable. Whoever he receives in his house gets a warm welcome with good food, strong stories and casual encounters. More information: https://omkejan.nl/

COUNTRY:	GREECE 
INSTITUTION: 	IDEC S.A. More information: https://idec.gr
COMPANIES/ ORGANIZATIONS INVOLVED:	
	1. “Ports & Shipping Advisory” (“P&S Advisory”) was founded in 2014. Based on its member’s special know-how and experiences from the port and maritime industry, P&S Advisory aims at providing to its customers consulting services based on their peculiar needs. More information: http://psadvisory.eu/
	2. “MINOAS” publications was founded in 1952 and its aim is to offer the best books to all readers. The quality and variety of children's books have established Minoas Publications as one of the most important publishing houses in Greece. More information: https://minoas.gr/
	3. “Ekathimerin” the digital version of one of the most widely read newspaper in Greece. More information: https://www.ekathimerini.com/
	4. “Nova” is the company that first brought the Internet, mobile telephony and pay TV to Greece. It is part of United Group, the largest telecommunications and media group in South-Eastern Europe. It is the provider resulting from the consolidation of Nova with Wind Hellas. More information: https://nova.gr/
	5. “APSON”. Corporate Sustainability & Responsibility provides consulting services, marketing & communication strategies, and develops Start-up Labs. More information: www.apson.gr
	6. “Kovald” embraces a pioneer way of thinking: Our passions and expertise transform into innovation, that drives e-Business, e-Marketing, e-Consulting and e-Advertising services into a new era of profitable success for our clients. Our mission is to help you make a sustainable business that will stand out by being more efficient and profitable in the competitive digital markets’ environment. More information: https://www.kovald.com/
	7. “Nlpgreece®” with the registered trademark for NLP in Greece [Greece] - Reg. No 187508 - and ISO 9001:2015 certification, continues with the main purpose of enabling individuals and professionals to have the specialized techniques of the NLP system at their fingertips and to make breakthroughs aimed at their professional distinction and their personal and social development. More information: https://www.nlpgreece.gr/
	8. “BALUCO” is an International marine bunkers & lubricants consulting company serving the global shipping market with consistency by providing leading service worldwide. More information: https://www.baluco.com/
	9. “JMK” - people-centred/ anthropocentric training & development of business executives. Through anthropocentric training, people learn to identify their personal happiness and prosperity with the prosperity and progress of their working environment. This makes them better people, better spouses, better parents, better friends and, of course, better employees. It is a pooling of interests, for bilateral care and mutual offer. More information: https://jmk.gr/
	10. “KLIMIS”. VAS. & EK. Kottaridí GP with the distinctive title "KLIMIS" is a family company located in Kalamata since 1968. They produce lime products and dealing with the trade of building materials, and from 1992 producing and distributing in the market an innovative product for barbecue, the KLIMIS olive barbecue briquettes and other heating products produced from olive pips. More information: https://klimiscoal.gr/



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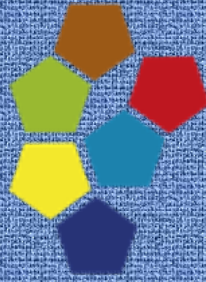
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