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**CO-ACTIVE COACHING SUPPORTING
THE DEVELOPMENT OF SKILLS IN SOLVING
ETHICAL DILEMMAS IN ACCOUNTING
AND FINANCE-RELATED PROFESSIONS**

COACHING KOAKTYWNY WSPIERAJĄCY ROZWÓJ UMIEJĘTNOŚCI ROZWIĄZYWANIA PROBLEMÓW ETYCZNYCH W ZAWODACH ZWIĄZANYCH Z RACHUNKOWOŚCIĄ I FINANSAMI

Abstract: In contemporary market economy, an increasing importance is attributed to the observance of ethics. The subject of considerations of researchers dealing with this issue is also the ethical dimension of professions, including those ones, which are related to accounting and finances. It is recognized the need to develop substantive and interpersonal competences, but also in the field of professional ethics. The aim of the article is: 1) to demonstrate that co-active coaching is a particularly useful tool for developing skills to solve ethical dilemmas among employees working in accounting and finance; 2) to present the key competencies of a co-active coach, with particular emphasis on the ability to ask questions facilitating analysis and decision-making for the coachee when facing an ethical dilemma; 3) to present the stages of a coaching session supporting the development of skills to solve ethical dilemma common among professionals whose job relates to accounting and finance using the GROW model, plus to indicate selected questions recommended in each of these stages. It was achieved on the basis of the results of the analysis of the literature of the subject.

Keywords: ethics, coaching, co-active coaching, accounting and finance-related professions

Streszczenie: We współczesnej gospodarce rynkowej coraz większe znaczenie przypisuje się przestrzeganiu zasad etyki. Przedmiotem rozważań badaczy zajmujących się tą problematyką jest również etyczny wymiar zawodów, w tym takich, które są związane z rachunkowością i finansami. Dostrzega się potrzebę rozwijania kompetencji merytorycznych, interpersonalnych, ale również w zakresie etyki zawodowej. Celem artykułu jest: 1. Wykazanie dlaczego coaching koaktywny jest narzędziem szczególnie przydatnym podczas rozwijania umiejętności rozwiązywania problemów etycznych wśród pracowników zatrudnionych w zawodach związanych z rachunkowością i finansami; 2. Zaprezentowanie kluczowych kompetencji coacha wykorzystującego założenia coachingu koaktywnego, ze szczególnym uwzględnieniem umiejętności zadawania pytań ułatwiających analizę i podjęcie decyzji w sytuacji problemu etycznego; 3. Przedstawienie etapów sesji coachingowej wspierającej rozwój umiejętności rozwiązywania problemów etycznych pojawiających się wśród osób pracujących w obszarze rachunkowości i finansów z wykorzystaniem modelu GROW, a także wskazanie przykładowych pytań rekomendowanych w każdym z nich. Zrealizowano go na podstawie wyników analizy literatury przedmiotu.

Słowa kluczowe: etyka, coaching, coaching koaktywny, zawody związane z rachunkowością i finansami

Introduction

Professional activity is an important element of man's participation in society. Some professions serve other members of society in a particular way¹. In Poland, they are referred to as "professions of public trust"². They include, among others: doctors, nurses, lawyers, legal advisors, policemen, architects, but also people working in finance and accounting, e.g. chartered auditors, tax advisors, accountants, bank employees³. The outcome of these professionals' work is subsequently used by a large group of stakeholders to conduct analyses and make decisions, and it is on them that attention in this article will focus.

Individuals working in these professions may face ethical dilemmas arising from the "overlapping" of their own interests with those of the company and its stakeholders. Therefore, the employer's drive for implementing the concept of corporate social responsibility (CSR) is becoming increasingly relevant. As argued by Filek⁴, the first step towards CSR implementation is business ethics. It is common knowledge that ethical business requires ethical people. Hence, employees hired on these positions should not only have vast substantive and interpersonal skills, and a specific personality, but also adhere to ethical norms and principles⁵. However, the very fact of having these personal traits does not automatically mean that a person will perform their duties in accordance with the principles of professional ethics. According to Pickett and Pickett⁶, human behavior - including unethical actions of people working in accounting and finance - is essentially determined by three factors: opportunity, motive/pressure/incentive,

¹ A. Czerw, A. Borkowska, *Praca zawodowa jako obszar realizowania misji społecznej*, „Psychologia Społeczna” 2010, t. 54.

² Ibidem; J. Stankiewicz, H. Bortnowska, A. Barańczak, *Pożądane kompetencje dotyczące etyki zawodowej w profesjach zaufania publicznego (w świetle wyników badań)*, 2018, in press.

³ A. Buczkowska, *Etyka zawodu księgowego w świetle krajowych i międzynarodowych regulacji*, Zeszyty Naukowe Uniwersytetu Szczecińskiego nr 668, „Finanse, Rynki Finansowe, Ubezpieczenia” 2011, No. 41; U. Drumlak, *Księgowy jako zawód zaufania publicznego*, Zeszyty Naukowe Uniwersytetu Szczecińskiego, „Finanse. Rynki Finansowe. Ubezpieczenia” 2009, No. 18; M. Garstka, *Etyka zawodowa w rachunkowości*, „Annales. Etyka w życiu gospodarczym” 2014, Vol. 17, No. 1; B. Nadolna, *Wartości etyczne i zawodowe w edukacji księgowego*, „Folia Pomeranae Universitatis Technologiae Stetinensis” 2011, Oeconomica, No. 287; J. Sawicka, A. Stronczek, *Postrzeganie roli audytu wewnętrznego w budowaniu zaufania publicznego jednostek – przykład banku*, Studia Ekonomiczne, Zeszyty Naukowe Uniwersytetu Ekonomicznego w Katowicach, nr 244, Katowice 2015; A. Wszelaki, *Znaczenie etyki zawodu księgowego w kształtowaniu obrazu sytuacji finansowej przedsiębiorstwa*, Studia Ekonomiczne. Zeszyty Naukowe Uniwersytetu Ekonomicznego w Katowicach, nr 287, Katowice 2016.

⁴ J. Filek, *Społeczna Odpowiedzialność Biznesu. Tylko moda czy nowy model prowadzenia działalności gospodarczej?*, UOKiK, Kraków 2006, p. 7.

⁵ J. Stankiewicz, H. Bortnowska, A. Barańczak, *Pożądane kompetencje...*; cf. A. Kolb, *The social responsibility of international business: From ethics and the environment to CSR and sustainable development*, „Journal of World Business” 2016, Vol. 51, Iss. 1; J. Simpson, J.R. Taylo, *Corporate Governance Ethics and CSR*, Kogan Page, London, Philadelphia, New Delphi 2013.

⁶ K.H.S. Pickett, J.M. Pickett, *Financial Crime Investigation and Control*, John Wiley & Sons Inc., New York 2002, as cited in: E. Jaworska, *Ryzyko etyczne w zawodzie księgowego*, Zeszyty Naukowe Uniwersytetu Szczecińskiego nr 765, „Finanse, Rynki Finansowe, Ubezpieczenia” 2013, No. 61.

and attitude (self-justification/rationalization), also known collectively as the “triangle of deception”⁷. Opportunity concerns situations conducive to non-compliance with adopted standards (it may arise from a faulty system of internal control or from basing essential elements of financial statements on approximate estimates, lack of access to information, etc.). A motive for unethical behavior in the analyzed area may be, for example, a desire to “improve” financial performance that does not live up to expectations through “artificial” (fraudulent) actions. Immoral deeds may be the result of pressure from third parties, but also spring from greed, self-interest, and others. They may also be a consequence of fears related to loss of employment or dissatisfaction with work. Rationalization that follows is linked with the presentation of rational arguments justifying the lack of ethics in conduct. The perpetrators plead guilty, but at the same time they deny the wrongfulness of their acts, citing to their defense motives such as pursuing a noble goal or being guided by an important cause⁸. Given the impact of these factors, people working in accounting and finance may feel tempted to: falsify or withhold the company's financial data, disseminate false information about the company's financial health, reveal professional secrets, submit false information about the services offered, encourage tax refund demands or tax evasion in clients.

This raises the question of the possibility of limiting the occurrence of these unethical behaviors. To some extent, they can be discouraged by means of legal provisions and regulations adopted by professional associations. A similar effect may also be achieved by: introducing substantive and organizational supervision regarding the functioning of accounting departments; developing procedures allowing, among others, for the correct circulation of documents, scope of registration works, timetable for preparing financial statements and document-archiving principles, as well as separating executive functions and control functions in the implementation of statutory obligations in the field of accounting⁹, devising ethical codes, and ensuring compliance with the rules they contain. Having said that, external stimuli enforcing morality will not replace ethical reflection and the ability of employees to tackle ethical dilemmas. This generates the need to improve their skills in the area of professional ethics¹⁰.

⁷ Cf. Ch.E. Hogan, Z. Rezaee, R.A. Riley, U.K. Velury, *Financial Statement Fraud: Insights from the Academic Literature*, „Auditing – A Journal of Practice & Theory” 2008, Vol. 27, No. 2

⁸ S. Dellaportas, *Conversations with inmate accountants: Motivation, opportunity and the fraud triangle*, „Accounting Forum” 2013, Vol. 37; Ch.E. Hogan, Z. Rezaee, R.A. Riley, U.K. Velury, *Financial Statement...*; E. Jaworska, *Ryzyko etyczne...*; J. Tomanek, *Analiza wielowymiarowa w wykrywaniu oszustw księgowych*, Studia Ekonomiczne nr 192, Wielowymiarowe modelowanie i analiza ryzyka II, Uniwersytet Ekonomiczny w Katowicach, Katowice 2014.

⁹ G. Voss, *Czy stosowanie zasad etyki w rachunkowości da się potwierdzić certyfikatami*, 2017, <http://www.rp.pl/Rachunkowosc/302089984-Czy-stosowanie-zasad-etyki-w-rachunkowosci-da-sie-potwierdzic-certyfikatami.html#ap-1> [access date: 11.09.2017], cf. Jaworska, *Ryzyko etyczne...*

¹⁰ Cf. M.B. Armstrong, J.E. Ketz., D. Owsen, *Ethics education in accounting: moving toward ethical motivation and ethical behaviour*, „Journal of Accounting Education” 2003, Vol. 21, Iss. 1; G. Tormo-Carbó, E. Seguí-Mas, V. Oltra, *Accounting Ethics in Unfriendly Environments: The Educational Challenge*, „Journal of Business Ethics” 2016, Vol. 135, Iss. 1.

To this end, a number of training techniques can be used, especially those involving mobilization of some kind (e.g. a case study, group discussions, drama techniques, ethical sensitivity training, behavioral modeling)¹¹. However, these strategies aimed at improving employees' conduct are usually group-based, which may affect the honesty and openness of participants about the moral concerns that bother them. To avoid this, employees can be approached individually in an atmosphere of trust. Looking at it from this perspective, co-active coaching can be useful in which the fundamental principle is an assumption that the coachee knows the answers to the questions they are asked, or that they can find them on their own. The coach's task is to help the coachee correctly formulate the answer (often by making the coachee aware of it) and redirect their attention to active pursuit of the set goals (<https://coachingdao.pl/rodzaje-coachingu#inne-rodzaje-coachingu>). By using co-active coaching to develop the skills of solving ethical dilemmas among social-trust professionals working in accounting and finance, the coach requires of their proteges to understand, accept and assimilate ethical values and principles outlined in the codes of ethics relevant to their profession (e.g. in the Code of Professional Ethics in Accounting, the Code of Banking Ethics, or the Code of Professional Ethics for Brokers and Advisors), and supports them in improving the competencies necessary in the process of making professional decisions in line with these values and principles.

Bearing in mind the above, the aim of the article is: 1) to demonstrate that co-active coaching is a particularly useful tool for developing skills to solve ethical dilemmas among employees working in accounting and finance; 2) to present the key competencies of a co-active coach, with particular emphasis on the ability to ask questions facilitating analysis and decision-making for the coachee when facing an ethical dilemma; 3) to present the stages of a coaching session supporting the development of skills to solve ethical dilemma common among professionals whose job relates to accounting and finance using the GROW model, plus to indicate selected questions recommended in each of these stages.

1. Methods

The completed research process began with the identification of the problem and the very purpose of the research¹². The following questions were formulated: What kind of coaching could be an effective tool to help employees working in accounting and finance better solve ethical dilemmas? What competencies should the coach have? What coaching model should they apply? What questions can be formulated to facilitate analysis and decision-making for the coachee facing an ethical dilemma related to

¹¹ Cf. J. Stankiewicz, H. Bortnowska, A. Barańczak, *Pożądane kompetencje...*

¹² Recommendations from Czakon (2011) and Grzybowski (2014) were accounted for in conducting the literature review.

accounting and finance? Basic conceptual categories (key words) related to the subject of the research were distinguished and their definitions were determined. Using these categories as a benchmark, academic studies found in the Google Scholar database were identified and analyzed, setting apart content related to the conducted research. Attention was focused on information about the possibilities of shaping ethical behavior, potential coaching types and models, as well as on coaching questions. Scientific publications were also sought on ethical dilemmas in professions related to accounting and finance. These studies were then tested by dismissing those that repeated or did not meet the requirements of scientific research. Subsequently, the obtained research data was coded and typologized. A report from the conducted analysis was drawn up at the end.

2. Coaching as a tool for developing the skills of solving ethical dilemmas among employees (frequency of use of keywords related to the subject of research in the Google Scholar database)

The analysis of the content of the Google Scholar database for the years 1980-2019 revealed a growing interest of researchers in coaching (i.e. several hundred thousand items found). However, topics related to coaching types or models, or coaching questions, constituted a small percentage among all publications on coaching (Table 1). Relatively little attention was also paid to the specific type of the analyzed technique, that is co-active coaching. As few as 26 authors were found to have addressed this problem in the title of their studies, but none of them explored it in the context of shaping ethical behavior among employees working in finance and accounting.

No article was found whose authors would announce in the title that they have conducted research on the development of ethical behavior among accounting and finance employees through co-active coaching.

Table 1. Number of publications in the Google Scholar database containing key terms related to the subject of the research in the content

Tabela 1. Liczba publikacji w bazie Google Scholar zawierających w treści kluczowe terminy związane z przedmiotem badań

Basic key terms	Number of publications in the Google Scholar database containing key terms in the content (by time intervals)							
	1980-1985	1986-1990	1991-1995	1996-2000	2001-2005	2006-2010	2011-2015	2016-2019
„coaching”	8830	12300	17000	32600	95700	163000	166000	111000
„types of coaching”	11	12	27	61	176	438	836	676
„models of coaching”	1	13	11	21	63	233	434	326
„coaching questions”	2	4	10	22	72	234	445	447
„co-active coaching”	0	0	0	8	76	230	367	217
„ethics”	70500	149000	410000	1190000	1020000	1460000	1550000	696000
„ethical behavior”	1370	2160	3810	5920	11100	17200	17800	23100
„ethical dilemmas”	2290	3460	7360	12000	17100	23600	23100	27000
„ethics” and „finance”	14500	15000	23100	56700	121000	174000	218000	85700
„ethics” and „accounting”	7650	10200	17600	42000	99400	187000	277000	146000

Source: own study based on: <https://scholar.google.pl/>

Analyzing the number of publications on ethics, as in the case of coaching, a growing interest could be observed among authors to tackle the topics of ethical behavior and ethical dilemmas. In the same vein, the number of articles on ethics and finance or ethics and accounting grew systematically each year. This confirms that ethics has become a significant issue in professions related to accounting and finance, while the solving of ethical dilemmas has grown to attract many theoreticians and management practitioners in their deliberations.

3. The essence and types of coaching; the characteristics of co-active coaching (as per the review of literature based on Google Scholar)

In the literature, we find different interpretations of the term “coaching”. In fact, a dispute is still ongoing about the most fitting scientific basis for the conceptual framing of this training technique¹³. It is assumed that coaching is an interactive process whose aim is to support the individual subject (coachee, mentee, client) in the attempt to change their situation through open-end questions asked by the coach, by means of which the coachee pinpoints their goals, analyzes their surroundings, verbalizes ways to achieve these goals, and ultimately selects the optimal options of conduct. Importantly, the coach does not give advice to the client, but rather stimulates them to search for solutions independently. Which is to say, the coach does not answer the client's questions, but they may subtly question their answers and initiate discussion based on that¹⁴.

Employees are encouraged to improve their knowledge, skills or attitudes through various types of coaching. Depending on the type of competencies, coaching can be: managerial, leadership, sales-oriented, intercultural¹⁵. Different employees can attend a coaching session - regardless of the industry, the level of the organizational structure, the department or the stage of their professional life. Coaching extends help to people experiencing various professional problems, such as: reduced performance, career plateau, interpersonal conflicts, downsizing. It can also support employees in acquiring or extending the competencies they find important, including those related to the ethical nature of their profession. In the case of developing the ability to solve ethical dilemmas in professions of public trust, including those related to accounting and finance, co-active coaching may be useful.

The characteristics of co-active coaching are also present in other types of coaching, although it is the very fact of assuming a co-active approach to ethical problem-solving that is the most important, as it helps perceive the other person as a strong and naturally creative individual, with their assets, resources and initiative, devoid of shortcomings, and constituting a coherent whole.

¹³ Z. Nieckarz, S. Celińska-Nieckarz, D. Godlewska-Werner, *Psychologia coachingu biznesowego*, Wyd. Harmonia, Gdańsk 2013.

¹⁴ Cf. M. Bennewicz, *Coaching i mentoring w praktyce*, Difin, Warszawa 2011; D. Clutterbuck, *Coaching zespołowy*, Rebis, Poznań 2009; E. Cox, T. Bachkirova, D. Clutterbuck (eds.), *The Complete Handbook of Coaching*, SAGE Publications, London 2010; J. Stankiewicz, H. Bortnowska, *Coaching jako narzędzie wspomagające realizację procesu restrukturyzacji zatrudnienia w przedsiębiorstwie*, Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, nr 310, Wrocław 2013; A. Szewczyk, *Wykorzystanie coachingu w rozwoju kompetencji menedżerskich w organizacji*, „Coaching Review” 2014, No. 1; J. Żukowska, *Naukowe ujęcie coachingu*, [in:] P. Wachowiak (ed.), *Człowiek w organizacji. Teoria i praktyka*, SGH, Warszawa 2012.

¹⁵ Cf. S.L. Dolan, *Coaching by Values: A Guide to Success in the Life of Business and the Business of Life*, iUniverse, Bloomington 2011; J. Mróz, *Coaching i mentoring wobec współczesnych wyzwań w rozwoju pracowników*, Nauki o Zarządzaniu / Uniwersytet Ekonomiczny we Wrocławiu, No 3, Wrocław 2013; J. Stankiewicz, H. Bortnowska, *Coaching jako...*; J. Żukowska, *Naukowe ujęcie...*

In the process of co-active coaching, the coach focuses on supporting the coachee in discovering this creativity, assets and resources mentioned above (also systems of value and resulting standards of conduct in the case of addressing ethical dilemmas). The main resources to which a co-active coach recurs for strength and effectiveness of their practice are: intuition, genuine interest in the coachee, multi-level listening skills allowing to “hear” what is not said, and treating the coachee as a whole, along with their past and their present, experiences and environment, professed values and internal decalogue. In addition, a co-active coach is completely free from rational interpretations of the words and deeds of the coachee – they should not, on that basis, make decisions on how to conduct the coaching process. It is the coachee themselves who decides about the pace and direction of coaching. This has to do with another principle of co-active coaching which recommends to “follow the client from one moment to another”. This, in turn, determines the course of coaching sessions – they are not planned in advance in terms of form and content, but instead they are created on a regular basis by the coachee – the coach adapts to it, supporting the client in their journey. Co-active coaching is associated with “the coach and the client stepping out of their comfort zone, and in doing so, making the impossible possible”¹⁶.

The coaching process in co-active coaching is geared more towards the values and spirit of the coachee, and less towards the problems they are experiencing and the career goals they are after. The coach constantly follows the coachee, without interpreting their behavior, but supporting and encouraging them at all times¹⁷. The coach presumes that people know the answers to their questions or are able to discover them, and when they themselves find solutions to the ethical dilemmas they are facing, they will have more motivation to act. It will then be easier for them to take responsibility for what they do, plus they will have a sense of efficiency, effectiveness and fulfillment. Ultimately, the role of the coach comes down to helping to extract these answers, whose obtaining by the coachee will enable them to discover that they already know who they are, what they want, what they fear, what halts them, and what drives them. The coachee thus learns about their unique contribution to the organization. This is not to say, however, that the subject of co-active coaching is viewed as a perfect individual. On the contrary, their propensity for mistakes, weakness and failure is admitted, and so is the fact they may not know something and need expert advice. During the session, the coach should focus the attention of the coachee on the resources they already have, on their strengths and what is good and ethical in them – in short, on the best version of themselves¹⁸.

¹⁶ <http://www.portal.o.coachingu.pl/artykuly/coaching-koaktywny>; L. Whitworth, H. Kimsey-House, Ph. Sandahl, *Coactive Coaching: New skills for Coaching People Toward Success in Work and Life*, Davies-Black, Palo Alto 1998.

¹⁷ <http://www.portal.o.coachingu.pl/artykuly/coaching-koaktywny>.

¹⁸ L. Whitworth, K. Kimsey-House, H. Kimsey-House, P. Sandahl, *Coaching koaktywny. Umiejętności wspierające sukces klienta*, Oficyna Wolters Kluwer business, Warszawa 2010; J. Ciećwierz, *Coaching*

An important feature of co-active coaching is that the goal comes from the coachee. The coachee knows what kind of ethical doubts are bothering them, and what the sources of these concerns are. Therefore, the coachee should decide what they want to work on and with what purpose. A coach who supports the coachee in developing the ability to solve ethical dilemmas refers to various spheres of the coachee's life, departing from the assumption that all areas of human functioning and moral growth are interrelated. Hence, the relationship between the coach and the coachee is pivotal, and the effectiveness of the whole process depends on its strength, quality, mutual trust, style of communication, etc. Responsibility for the success of this relationship rests equally on the coach and the coachee¹⁹.

Most importantly from the perspective of ethical problem-solving in employees, co-active coaching (as well as other types of coaching) is founded on the idea that it is the coachee who is ultimately responsible for their own life and performance. This concerns things such as place of work, relations, place of residence, etc. This is important because, when a person assumes responsibility over something, they also assume their power to control it and change it²⁰. With skillfully conducted coaching, the coachee can start not only to recognize ethically challenging situations in an organization (and, by extension, in their professional activity), but also – via their actions and decisions – try to correct them and prevent their recurrence in the future.

The effectiveness of coaching, including co-active coaching, depends on many factors. One of these factors, and an important one, too, is the competence of the coach²¹. Selected examples of these competencies are discussed in Section 5.

4. Key competencies of a coach

The literature lists various competencies that a coach should have²². J. Starr²³, for example, includes in this set the following: building relationships, multi-level listening, using intuition, asking questions, and supporting the relationship with feedback. D. Kukielfka-Pucher²⁴, on the other hand, analyzes the competencies of a coach on three levels: knowledge, skills, and attitudes. The knowledge level refers to the awareness of what coaching is, knowledge of its models and their stages, techniques and tools

koaktywny – podstawowe założenia, <http://zmianazawodowa.pl/19-wiedza/inspiracje/215-coaching-koaktywny-podstawowe-zalozenia>.

¹⁹ L. Whitworth, K. Kimsey-House, H. Kimsey-House, P. Sandahl, *Coaching koaktywny...*; J. Ciećwierz, *Coaching koaktywny...*

²⁰ J. Starr, *Coaching. Procesy, zasady, umiejętności*, PWE, Warszawa 2005, p. 36.

²¹ D. Clutterbuck, *Coaching zespołowy*, Rebis, Poznań 2009; J. Starr, *Podręcznik coachingu*, Oficyna Wolters Kluwer business, Warszawa 2011.

²² Research in this area has been carried out, among others, by Newnham-Kanas et al. (2011).

²³ J. Starr, *Coaching. Procesy...*

²⁴ D. Kukielfka-Pucher, *Kompetencje profesjonalnego coacha*, [in:] M. Sidor-Rządkowska (ed.), *Coaching*, Oficyna Wolters Kluwer business, Warszawa 2009.

of work, differences between coaching and other skills-development techniques (e.g. counseling, psychotherapy or mentoring), and understanding the role of a coach. At the skills level, good communication is important (i.e. the ability to listen actively, formulate and ask questions), and so are self-management and work management during a session, building a coach-coachee relationship, facilitating and influencing the learning process, achieving goals, and being assertive. The coach should also demonstrate a specific attitude, meaning they should show: curiosity, honesty and sincerity, openness, respect, faith in the potential and creativity of the coachee, and commitment. Let us remind that organizations responsible for the accreditation of potential coaches, such as the International Coach Federation (ICF) and the International Coach Community (ICC), have also developed competence profiles of a professional coach and clear criteria for granting accreditation. For example, the ICF recognizes the following competencies necessary to work in the capacity of a coach: a) setting the foundation (meeting ethical guidelines and professional standards, establishing the coaching agreement); b) co-creating the relationship (establishing trust and intimacy, coaching presence); c) communicating effectively (e.g. active listening, powerful questioning); d) facilitating and results (e.g. creating awareness, planning and goal setting, managing progress in development).

In summary, a coach should: be knowledgeable about the essence of coaching and the possibilities of its use in practice (e.g. have knowledge about coaching types and models, session stages, techniques, tools, etc.), know how to manage the relationship with the coachee (by creating an atmosphere of trust, managing the agreement, etc.), communicate effectively (speaking, listening, paraphrasing, asking questions, non-verbal, written or visual communication, etc.), be cooperative (open to opinions of others, empathetic, successfully dealing with conflict situations, etc.), and finally, have personality traits such as conscientiousness, analytical skills, responsibility, emotional stability, flexibility, perceptiveness, creativity. Not only that, a good coach will also abide by ethical standards and understand their own as well as other people's behavior. In what concerns e-coaching and sessions conducted online, advanced digital literacy is also required.

Looking at the discussed competencies of a professional coach, asking questions is one of the keys. When properly formulated, questions prompt reflection and independent answer-seeking, counteract stagnation, encourage acting upon own thoughts, protect against passively accepting what others suggest, inspire creativity, forge bonds between people – all this because it implies respect and appreciation towards the interlocutor²⁵.

It is therefore important to use open-ended questions, as, unlike closed questions, they lead to a more profound exploration of the issues and consequently to finding better solutions. However, in co-active coaching whose goal is to support

²⁵ T. Stoltzfus, *Sztuka zadawania pytań w coachingu*, Aetos Media Sp. z o.o., Wrocław 2012; M. Wilczyńska, M. Nowak, J. Kučka, J. Sawicka, K. Sztajerwald, *Moc coachingu*, Helion, Gliwice 2013.

the development of the ability of the coachee to solve ethical dilemmas, it is permitted - and sometimes even necessary – for the coach to ask closed questions by employing inflection. This has to do with the rigor of ethical decisions, in which the “either-or” principle often applies (“I either do or do not act morally”). Clearly, many situations require defining what “ethical behavior” means, and this is often the main objective of coaching sessions. Something similar can be said of questions starting with “why...?”. Although they may trigger in a coachee the feeling of self-blame, clam-up or adoption of a defensive attitude (which is also why it is believed that the coach should avoid them), they may in co-active coaching invite the protégé to deeper reflection on the consequences of their actions and push them to formulate arguments defending decisions made by them in relation to future actions.

An undisputed principle in both co-active coaching, which facilitates the development of skills in solving ethical dilemmas, and in any other kind of coaching, is for the coach to avoid questions that are suggestive (what they really are is advices), intricate (disrupting the course of conversation, prompting consternation), interpretative (imposing own interpretation of the coachee's statements), rhetorical (expressing judgment), or homing (pointing to a specific answer). The coach should avoid a long search for the so-called “perfect question”, preceded by an awkward silence which may unnecessarily disturb the natural flow of the conversation²⁶. This is not to say, however, that silence cannot be used to achieve a goal. Quite the opposite – lack of immediate response from the coach may lead the interlocutor to reflect, and through that, to better explore their immediate, often politically correct response, provoking in turn the search for true, deeply hidden thoughts, free from self-censorship.

During the session, the coach should ask the coachee questions so that they correspond to the individual stages of the adopted model of coaching. One such model is the already mentioned GROW. It can be used in work environment for various purposes of the coachee, also when they are work on a position of public trust in accounting and finance and experience ethical dilemmas in their professional work.

5. GROW model in co-active coaching supporting the development of skills in solving ethical dilemmas in accounting and finance-related professions

The basic task of co-active coaching to develop skills in solving ethical dilemmas among professionals working in accounting and finance is to determine how the coachee can achieve career goals without contradicting their own morality or ethical principles promoted in the organization, and what resources are needed for that. The consequenc-

²⁶ Cf. T. Stoltzfus, *Sztuka zadawania...*

es of the coachee's choices and actions should also be reflected upon with reference to themselves, their associates, the entire organization, and the image of their profession. Such analysis is to facilitate the development of various decision options related to moral dilemmas at work (e.g. in the event of ambiguity in accounting and finance legislation, being encouraged by third parties to take reprehensible actions which nonetheless come with unlawful financial benefits, such as by disclosing professional secrets, concealing important information, evading taxes) to ultimately select the best one.

To achieve this, the coach should first, and alongside the coachee, define and describe in detail potential case scenarios in the coachee's professional activity that may raise moral doubts. Each of these should then be verified by asking two questions. First, is the action taken or intended to be taken by the coachee (or to which they have been persuaded e.g. by their supervisor or colleagues) legal? And second, does it (and if so, how) violate the ethical values of the company or rules contained in the codes of ethics applicable to their profession? In what concerns the discussed occupations, these problematic situations may concern occurrences such as presenting to the customer only selected parts of contracts concluded with the financial institution (downplaying at the same time the importance of the fine print), falsifying financial records, being involved in creative accounting or employee poaching, meaning buying out accounting specialists employed at the competition, etc.

If the answer is "no" to the first question and "yes" to the second, there is no doubt that ethical principles are being violated. However, the opposite answers do not preclude the emergence of a moral dilemma²⁷. Respecting the law and applicable norms is usually a moral minimum, provided however that this law and these norms are themselves ethical. This may not necessarily be the case in an enterprise²⁸. Therefore, a decision on which of the case scenarios should be further analyzed is up to the coachee. Nevertheless, it is recommended to dedicate a separate session to each of them.

The analysis of the case scenarios will proceed in line with the GROW model. This model is useful for conducting a full coaching session, although it leaves much room for experimenting and adapting coaching techniques and tools to the needs and the situation²⁹. The GROW model comes in handy when the coachee wants to set goals, create and implement a plan of action taking into account their capabilities and resources³⁰, in accordance with the principles of professional and personal ethics.

²⁷ J. Stankiewicz, P. Łychmus, *Forming the skills of adjudicating ethical dilemmas through cooperation based coaching*, „Management” 2009, Vol. 13, No. 1.

²⁸ W. Zalech, *W jaki sposób wychodzić z etycznych kryzysów*, 2003, <http://gazeta-it.pl/200305225283/W-jaki-sposob-wychodzic-z-etycznych-kryzysow.html>.

²⁹ Cf. K. Kaczor, *Model GROW – 4 kroki wzrostu*, 2012, <https://www.qagile.pl/artykuly/model-grow-4-kroki-wzrostu/>

³⁰ Cf. M. Mącznik, *Model GROW – Pozwól rosnąć Twoim decyzjom*, 2009, www.ipri.com.pl/newsletter/listopad2009.pdf

The GROW model consists of four steps: defining a goal (G), exploring current reality (R), generalizing and analyzing options (O), and preparing a way forward (W)³¹. These stages are broadly covered not only in the literature, but also on dedicated coaching websites.

In the first stage of coaching according to the GROW model, the coach helps the coachee set goals. The basic task in co-active coaching aimed at developing the ability to solve moral dilemmas in the analyzed professions is for the coachee to make the "right choice", meaning one that will not only help their personal situation (e.g. avoiding job loss, getting a bonus, forging relationships with a client/supervisor), but also the entire organizational community, enterprises (e.g. expand the group of regular clients, increase profits, eliminate competition from the industry), as well as their more and less immediate surroundings (by enriching the offer of finance and accounting companies, increasing state tax revenues, boosting public trust in the profession, etc.). The coachee should be guided in their decisions not just by law and ethical principles set out for the industry, but they should also be able to anticipate the consequences of their own professional choices and take responsibility for them.

In the first stage of coaching, identification of measures to achieve the assumed goals is also important. Each decision generated in the further course of the session as to how to behave in a given situation must be tested in terms of a potential breach of the law, rules contained in industry ethical codes and compliance with the coachee's own system of values. For this purpose, the coach may ask some conclusive questions, such as: How does a given decision/behavior (e.g. presenting to the customer the possibility of using accounting or financial loopholes to achieve significant financial gains, or overcharging for services) violate the law or professed and respected values and standards of the coachee or one of their colleagues? Do the coachee's intentions coincide with the ethical order to fulfill their duties? Will they be making a given decision in accordance with moral laws? Will it not compromise human rights? Will it not undermine the trust of the coachee's co-workers, employers, business partners, clients? Does making a given decision come with the risk that societal trust enjoyed by the coachee due to the nature of their profession will suffer? In order to conclusively verify the ethical nature of a decision, the coach may introduce a reverse scenario by asking the coachee if they would like it if someone close did "that" to them³².

³¹ Cf. M. Bennewicz, *Coaching i mentoring...*; L. Czarkowska, B. Wujec, *Kiedy możliwa jest zmiana? Od struktury sesji do energii zmiany w coachingu*, „Coaching Review” 2011, No. 1; J. Passmore (ed.), *Excellence in Coaching: The Industry Guide*, Kogan Page, London; M. Rubtcova, O. Pavenkov, V. Pavenkov, *The Grow-Model in the Coaching Session*, 016 NSCA Coaches Conference in San Antonio, TX, January 2016; T. Stoltzfus, *Sztuka zadawania*; J. Whitmore, *Coaching. Trening efektywności*, Burda Publishing Polska, Warszawa 2011.

³² Cf. J. Stankiewicz, P. Łychmus, *Forming the skills...*; G. Szulczewski, *Etyczne modele decyzyjne*, <http://www.cebi.pl/emd.php>; W. Zalech, *W jaki sposób...*

In the second stage, the coach focuses the coachee's attention on exploring their current reality. The coachee is inspired to examine the current state of affairs, the initial situation, and to analyze factors (including resources) that facilitate or impede the functioning in a professional role, as well as the gains and losses that result (for them personally, their colleagues, representatives of the professional group, employers, or society). In the case of co-active coaching aimed at developing skills in solving ethical dilemmas, the coach helps the coachee define what constitutes a dilemma in a given situation and where exactly it springs from (whether it is pressure from the client, willingness to obtain greater financial benefits, "getting rid of" competition, or perhaps the lack of access to financial data or deficits in knowledge in the field of professional ethics, etc.).

When helping the coachee in the analysis, the coach may ask the following questions: What is the problematic nature of the situation (e.g. negligence, error, independent circumstances)? Is the problematic situation directly related to the functioning of the organization or its professional activities in the area of accounting and finance? Does the coachee want and can discuss the situation with the persons concerned? How would they view this situation from the opposite perspective? What intentions are the participants of the event likely guided by? What are the potential results of their actions? How can this situation be assessed from the perspective of the intentions-outcomes relationship?³³ In the course of analyzing the answers to these and other questions, the coach helps the coachee to become aware of important facts, and to recognize by name and understand the emotions they feel, the behaviors they display and those displayed by other people with whom they share a relationship in the scenario at hand.

In the third stage, the coach encourages the coachee to generate and analyze various options of conduct in their professional role. This is done by creating space for creative thinking, which goes beyond the current organizational reality towards a possible future, new ideas, potential actions. In order to facilitate the search for creative, effective solutions of a difficult moral situation concerning accounting and finance, as well as help in analyzing the gains and losses of developed solutions and in predicting their consequences, the coach may ask questions such as: Who will gain, and who will lose, on the decision? Will it be consistent with the coachee's conscience and their system of values? What are the potential benefits and damages a given activity can cause? Will the distribution of benefits and damages for the coachee, co-workers, employers, business partners, clients, society, etc. be fair in their opinion? Will the behavior comply with socially beneficial rules? Will it comply with the law applicable in the area of accounting and finance? And if it violates it, are there any good ethical reasons to take that action? Which of the possible behavior decisions is acceptable on the basis of professional ethics, business

³³ Cf. J. Stankiewicz, P. Łychmus, *Forming the skills...*; G. Szulczewski, *Etyczne modele...*

ethics and individual ethics? How does the decision violate the values recognized and respected in the professional group to which the coachee belongs? How would a person whom the mentee esteems for professionalism behave in this situation? What would a person who is an authority to the coachee do? Will the coachee, after making a decision, be able to look straight in that person's eyes? Will they feel uncomfortable towards the client, colleagues, business partners? Will they be able to return home when their relatives find out what they did? Will their superior praise the decision? The final question should be about which solution is, in the light of the above considerations and in the opinion of the coachee, the best and why³⁴? In doing so, the coach encourages the coachee to ethically justify their choice. It is considered good when values such as sense of duty, striving for good and moral legitimacy are referred to. The coach should at the same time ensure that in the justification of the decision, two perspectives have been taken into account: a consequentialist, i.e. assessment of actions due to their consequences, and evaluated on the basis of three criteria: nature of the action, specific circumstances, and their own motives. The result will indicate if the planned proceedings can be considered right or wrong³⁵.

In the final stage of co-active coaching aimed at improving the skills of solving ethical problems for people working in accounting and finance, the coachee - with the support of the coach - draws up a plan of action bringing them closer to achieving their goals. During this stage, questions about the order of the planned activities and the dates of their implementation will be useful, including setting out a deadline for taking the first step. A list of questions can be creatively modified, depending on the nature of ethical dilemmas experienced by the coachee.

Conclusion

Accounting and finance-related professions are of great importance in a democratic state. Their representatives perform a specific mission, serving the interest of society. Work in this area requires not only substantive, interpersonal competence, specific personality predispositions, but also knowledge of ethical norms and principles and readiness to observe them. These last ones are a prerequisite for the implementation of the concept of corporate social responsibility (CRS). Its introduction reduces the risk of phenomena and processes that disrupt the social order in the organization and, depending on their strength and concentration, promote the deformation of social life, favoring the establishment of pathology in an enterprise³⁶. One of the actions to be taken during the implementation of CRS in companies whose

³⁴ Cf. J. Stankiewicz, P. Łychmus, *Forming the skills...*; G. Szulczewski, *Etyczne modele...*

³⁵ C. Whitbeck, *Ethics in Engineering Practice and Research*, Cambridge University Press Cambridge, New York, Melbourne, Madrid, Cape Town, Singapore, Sao Paulo, Delhi, Tokyo, Mexico City 2011.

³⁶ Cf. N.P. Mouzelis, *Organizational Pathology. Life and Death of Organizations*, Routledge, New York 2017.

employees work on positions of social trust (e.g. related to finances and accounting) is to teach them to solve ethical dilemmas. Co-active coaching patterned against the GROW model can be pursued to help such employees acquire or develop the ability to make decisions in line with ethical standards of their profession; without disturbing the established social order, deviating from the standards adopted in the community, or undermining the applicable rules of conduct. Participation in such training should help employees identify situations that give rise to ethical dilemmas, analyze their causes and possible implications of their decisions, find potential solutions, test them against moral principles, and motivate workers to take actions that comply with ethical requirements. In addition, participation in co-active coaching can help employees understand that unethical behavior cannot be justified, that an immoral action is immoral whether it is disclosed or not, and that immorality never lies in the interest of the company or the state. Furthermore, immoral behavior also prompts a decline in public confidence for the analyzed professions of public trust.

Let us stress at the end that the use of co-active coaching for ethical problem-solving by public-trust professionals, including those working in accounting and finance, may not only bring a number of benefits for its participants, but also have a positive impact on the entire organization and its teams and departments. For this to happen, attention should be paid to summarizing the implemented moral decisions and actions taken in connection with them. These can also be shared among the members of the organization - presenting the causes of dilemmas, revealing the risk of pursuing unwanted behaviors, and indicating the conclusions and actions for the future to ensure consolidation of the achieved results. The ways of solving ethically difficult situations generated during coaching sessions can be codified e.g. in the form of a professional and ethical code, and then disseminated among the employees. This is important because the elimination, or reduction, of an ethically challenging situation is not synonymous with preventing similar scenarios in the future. Therefore, in addition to formally writing down the outcomes of cooperation between the coach and the coachee, countermeasures should also be applied covering the whole organization. This may involve an analysis of circumstances that cause or facilitate the emergence of an ethical dilemma and its subsequent consequences - making changes in the organizational structure or procedures. Admittedly, this will not completely prevent the emergence of ethical dilemmas typical of public-trust professions, but it may indeed limit them.

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