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The Potential of Catholic Social Teaching as a Source of Ethical Principles in Small and Medium-Sized Enterprises

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Abstract:

Purpose: *The Social Doctrine of the Church (SDC) broadly addresses economic and financial issues in its foundations. It places human dignity at the centre of its concerns, which should serve as the starting point for conducting business activities and defining the ethics of business operations. The authors attempted to examine the degree of awareness of the SDC's principles and the conscious application of those principles in the business ethics of small and medium-sized enterprises. The main thesis of the paper is as follows: Catholic social teaching can constitute a utilitarian foundation for business ethics models.*
Design/Methodology/Approach: *The study was conducted using a survey method, employing a questionnaire developed independently by the researchers. The questionnaire was distributed via email to small and medium-sized enterprises. A total of 116 enterprises participated in the study.*
Findings: *The research reveals a very low level of familiarity with Catholic social teaching among entrepreneurs, with as many as 78% declaring a lack of knowledge and only 7% able to identify its main principles. The vast majority of respondents do not apply these principles in running their businesses, and 85% have no opinion on their practical application. On the issue of employee dignity, opinions are strongly polarised, and a large group of respondents is unable to assess whether it constitutes a genuine priority within their organisations. Entrepreneurs recognise the negative consequences of using civil law contracts and therefore rarely employ them in practice. The overwhelming majority of respondents (73%) reject the possibility of grounding ethical codes in Catholic social teaching, preferring more universal values. The findings point to the need to strengthen ethical awareness, build a culture of dignity, and achieve greater coherence between declared values and actual organisational practice.*
Practical implications: *The low level of familiarity with ethical and social principles among entrepreneurs highlights the need for systematic efforts to raise awareness in this area. Companies should develop training programmes on work ethics, social responsibility, and organisational culture, so that employees and management alike understand the values that underpin the functioning of the enterprise. It is important that such education not be a one-off event, but rather a continuous process supported by clear standards and practical examples.*
Originality/Value: *The article presents original research conducted by the authors. The subject of awareness of the principles of the Social Doctrine of the Church is very rarely examined in the context of its practical application. A research gap exists regarding the*

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application of Catholic Social Teaching in the operations of small and medium-sized enterprises, and this aspect — particularly in relation to the entrepreneurial university — remains rarely explored in the literature.

Keywords: *Catholic Social Teaching, Business Ethics, Small and Medium-Sized Enterprises (SMEs), Corporate Social Responsibility (CSR), Ethical Management.*

JEL codes: *M14, L26, D63, Z12, M10.*

Paper type: *Research article.*

1. Introduction

The dynamics of world change in the third decade of the 21st century brings not only a highly turbulent economic and social environment, meaning that the average person has to overcome the challenges of instability unknown to him or her a few decades earlier, but also questions about a new paradigm of labour-capital relations and a new consensus between business managers and employees, especially with the dynamic growth of technologies whose power to influence social reality we do not yet know at all, such as artificial intelligence, for example.

Catholic social teaching lays the foundations for a moral teaching on the nature of society, on its construction in the area of relations between people, on the duties of the holders of capital and material resources towards the whole of the state and society, on the sources and tasks of building relations between the individual and the collective, and on the duties and rights of citizens as subjects of society.

This understanding of Catholic social teaching also develops the context of economic life by seeing work as an integral form of the proper functioning of society, by locating the level of dialogue between employers and employees as an essential component in the political, cultural, economic and social construction called the State, understood not as an apparatus of coercion but as a living, changing community of citizens.

This approach to Catholic social teaching creates a model of economic and social ethics that is sustainable and at the same time developmental, which can be implemented in the daily operations of the business sector. The immutability of this ethical model derives from the full acceptance of the principles of natural law, while its developmental character stems from the fact that by trying to implement its principles in economic practice, one can see in an X-ray of human attitudes and behaviour such types of interaction between the world of work and the world of capital that were previously poorly emphasised cognitively.

Secondly, Catholic social teaching is developmental in nature also because it is applied science, so it must use unchanging ethical forms and norms of human behaviour, adapting them to new socio-economic phenomena.

2. Social Doctrine of the Church

Catholic social teaching is a set of statements and principles in the light of which solutions to practical issues of social coexistence and political and economic activity can and should be sought (Borutka *et al.,* 1999, p. 11). The first addressee of social teaching is the ecclesial community with all its members, since all are expected to take responsibility and undertake social tasks. It extends to every Christian (Catechism, p. 2039).

However, the doctrine has a broader reach and, in addition to being intended primarily and specifically for the children of the Church, it also has a universal character and is addressed to every person. Social doctrine includes responsibilities related to the building, organisation and functioning of society: political, economic, administrative duties, i.e. duties of a secular nature, which belong to the lay faithful and not to priests or monks and nuns (Catechism, p. 2442).

Social teaching covers a range of issues that concern different spheres of human life including issues concerning the economy and enterprises. In particular, John Paul II gave attention to economic issues and capital ownership in social teaching.

The starting point for considering entrepreneurs' approaches to employees is the recognition of human dignity as a fundamental, inalienable right. Dignity belongs to man permanently as innate, resulting from the fact of "being human". Human dignity is important because all other principles and contents of social teaching find their foundation in it (John XXIII, 1961a, p. 453). The source of human rights is to be found in the dignity that every human being possesses (Second Vatican Council, 1966, p. 1047).

These principles are those of the common good, subsidiarity and solidarity. Human rights are "universal and inviolable, and therefore cannot be renounced in any way" (John XXIII, 1963, p. 278). Universal because they are possessed by all human beings without any exception, regardless of time, place and of any type or race (John Paul II, 1999a, p. 379).

The Catholic Church attaches great importance to human dignity and human rights. For example, in the documents of the Second Vatican Council, the term 'dignity' appears 88 times (Second Vatican Council, 2008). Dignity is defined very differently in the literature. A summary definition can be offered by Father Stolarczyk, who states that human dignity "It is the high moral status possessed by every human being. Human dignity is a given value, intrinsic to the human being

and independent of any characteristic, which can change and have different degrees."(Stolarczyk, 2018, p. 263-279).

He also notes that the Council captures human dignity statically, as fulfilled, growing out of humanity, inviolable and inalienable. However, this dignity is also dynamic, demanding perfection, appearing as a task. The innate attributes of the human being that underlie his or her dignity: consciousness, freedom and responsibility, can be characterised by varying degrees of development and can be exercised in different ways. These attributes should be consolidated and promoted((Stolarczyk, 2018, p. 263-279), (Mazur, 2016)).

Recognition of human dignity enables the communal and personal growth of all. In order to promote this growth, it is necessary, in particular, to assist the weakest, to provide real conditions conducive to equal life opportunities for women and men, to guarantee objective equality before the law for representatives of all social classes (Paul VI, 1971, p. 413). The rights of workers also derive from the nature of the human person and his or her transcendent dignity. The social teaching of the Church has seen fit to specify some of these, demanding their recognition by legal orders.

These are: The right to fair wages, the right to rest, the right "so that the workplace and the processes of production do not harm the physical health of workers and do not violate their moral health"; (John Paul II, 1981, p. 625) the right to preserve and express one's personality in the workplace, "while in no way violating the worker's freedom of conscience or dignity"; (John Paul II, 1991, p. 812) the right to "adequate allowances necessary for the subsistence of non-employed workers and their families" (John Paul II, 1981, p. 622); to a pension, as well as security in old age and in the event of illness and accidents related to the type of work performed; the right to social security for maternity tasks; the right of association and formation of associations (Leo XIII, 1892, p. 135), (Pius XI, 1931, p. 186), (John Paul II, 1981, p. 629)).

These rights are often violated, e.g., through low wages, unequal treatment of women and men, employment on 'junk' contracts, mobbing, lack of appropriate working conditions. The main goal of corporate companies is profit. This is also emphasised in social science, but this does not detract from the realisation that profit does not always mean that a company is properly serving society (Catechism, p. 2424).

John Paul II stressed that an enterprise is not only "an association of capital" but at the same time "an association of persons", which includes, in different ways and with different responsibilities, both those who contribute the capital necessary for its activity and those who contribute their labour (John Paul II, 1991, p. 847).

Therefore, entrepreneurs and managers must not have only the economic objective in mind, the criterion of economic efficiency, their particular task is to have a real

respect for the dignity of the human being, of all the employees working in the enterprise (Catechism, p. 2432). There are situations in which the entrepreneur has a profit but people are humiliated at work, their dignity is insulted and workers' rights are violated.

Members of enterprises must be aware that the community in which they operate is a common good and not just a structure to satisfy only the personal interests of the individual. A significant example, confirming this thought, comes from the activities concerning enterprises: cooperative, small and medium-sized, crafts and agricultural - individual and family businesses (John XXIII, 1961b, p. 422).

It is important that in enterprises the search for profit is harmoniously combined with the indispensable protection of the dignity of the people occupying the various positions within it (Leo XIII, 1892, p. 843). Under no circumstances must the human person be treated as a tool to achieve goals far removed from their development (Second Vatican Council, 1966, p. 1045).

John Paul II devoted a special place to the family as the centre of attention - "The family as a community of persons is at the same time the first human 'society' (John Paul II, 1994a, p. 7). The Church places the family at the centre of social life and points out that relegating the family to the background, results in the destruction of authentic social substance (John Paul II, 1994b, p. 906).

A strong relationship links family and work: "the family constitutes one of the most important systems of reference according to which the social-ethical order of human work must be shaped" (John Paul II, 1981, p. 601). JPII points out "the need for entrepreneurs and managers to commit themselves to organising work in their enterprises in such a way as to promote the family, and especially mothers, in the fulfilment of their tasks (John Paul II, 1991, p. 838).

The importance of the family is linked to the right and access to work. It is work that is the condition that makes it possible to establish a family, which acquires its means of subsistence through work. Work also conditions the process of personal development, as a family affected by unemployment is exposed to the inability to fully realise its goals (John Paul II, 1981, p. 600-602). In the SDC, the family is more important not only than the employer, but also than society or the state. For the family, if only in its procreative role, is an essential condition for their existence (Holy See, 1983, p. 6).

It is noteworthy that he drew attention to the place and rights of women in the labour system, pointing out that the organisation of work in enterprises should take into account a woman's dignity and vocation. "The true advancement of women in society requires that work be structured in such a way that women do not have to pay for it by giving up their specific individuality to the detriment of the family, in

which, as a mother, she has an irreplaceable role" (John Paul II, 1981, p. 628). The family was also at his heart.

The social doctrine of the church emphasises the equality and dignity of all persons regardless of religion, race, origin or state of health. It emphasises that persons with disabilities are equal subjects with persons without disabilities and are entitled to equal rights and duties.

Persons with disabilities are fully human subjects with rights and duties owed to them: 'despite the limitations and sufferings inherent in their bodies and authorities, they nevertheless represent a special significance of human dignity and greatness' (John Paul II, 1981, p. 634). Since the handicapped person is a subject with all their rights, they should be helped to participate in society in all dimensions including those related to work.

Hence, it is important that entrepreneurs also take into account the interests of people with disabilities in their employment and labour policies. "It would be in the highest degree unworthy of a human being and a denial of common humanity if only people with disabilities were admitted to social life, and therefore also to work, as this would descend into a dangerous form of discrimination against the weak and sick on the part of the strong and healthy" (John Paul II, 1981, p. 634).

According to the SDC, attention should be paid both to physical and psychological working conditions, to fair remuneration and to the removal of various obstacles that would hinder employees from participating fully in the life of the workplace.

Dignity and dignified treatment are also due to everyone regardless of age. Older people "can not only bear witness to the fact that there are aspects of life, such as humanistic and cultural, moral and social values, that cannot be measured by economic or functional criteria; they can also effectively support working environments and layers of leadership.

It is not just a question of doing something for older people, but of accepting them as responsible co-workers who, in a way that is truly possible for them, will participate in the implementation of joint projects both in the planning phase and in the dialogue and execution phase." (John Paul II, 1981, p. 606).

Social science also addresses the question of the relationship between labour and capital, clearly showing both the priority of the former over the latter and their complementarity.

Labour has an important priority over capital (John Paul II, 1981, p. 606) It is emphasised that the world of work is now increasingly discovering that the value of 'human capital' is expressed in the knowledge of workers, in their willingness to build relationships, creativity, entrepreneurship.

There has thus been a shift in the view of the relationship between labour and capital. Unlike in the case of the old organisation of work, where people were eliminated by machines, today human capital is becoming more important than physical capital. However, if we look at the rapid development of the internet, algorithms and artificial intelligence, a concern arises as to whether technological development will prove to be to the detriment of human capital.

The employer's approach to ensuring stable employment and decent working conditions and pay becomes important. JPII touched on these issues when expressing concern about how progress will affect attitudes towards employees. On the one hand, scientific and technological progress and the globalisation of markets, themselves sources of development and progress, on the other hand they expose workers to the danger of being exploited by the modes of economics and the unbridled search for productivity (John Paul II, 1999b, p. 54).

Social science raises issues related to the development of new technologies, noting that new knowledge and technologies, thanks to their enormous potential, can make a decisive contribution to promoting social progress, but there is also a danger that they will become a source of unemployment.

This is particularly pertinent today, when the development of AI raises concerns about the substitutability of human labour by algorithms, the fear of redundancies and the growing spectre of unemployment. Public authorities have a duty to ensure that citizens, for the sake of economic productivity, are not deprived of time for rest and worship. Employers have an analogous duty towards their subordinates (Leo XIII, 1892, p. 110).

Access to work is also important, one in which any person who is able and willing to work will find work. It is also important that workers are employed on a contract of employment and have permanent jobs. Indeed, anyone who is unemployed or underemployed suffers profoundly negative effects on their personality and runs the risk of being on the fringes of society, of becoming a victim of social marginalisation (Catechism, p. 2436).

"Full employment" is therefore a binding objective of any economic system, oriented towards justice and the common good. A society in which the right to work is either thwarted or systematically denied, and in which economic policy measures do not allow workers to achieve satisfactory levels of employment, "cannot find adequate ethical justification, nor can social peace be achieved" (John Paul II, 1981, p. 620).

An important role, and therefore a special and serious responsibility, falls in this respect to the "indirect employer" , that is, to those actors who are in a position to influence the direction at both national and international level of labour policy (John Paul II, 1991, p. 84).

According to social science, everyone has the right to fair payment and profit sharing. Wage is the most important tool for realising justice in employee-employer relations (John Paul II, 1981, p. 625). "A just wage is the legitimate fruit of labour" (Catechism, p. 2434).

Wage is the tool that enables the worker to access earthly goods. "Work [...] should be remunerated in such a way that man has the opportunity to shape the material, social, cultural and spiritual existence of both himself and his loved ones with dignity, taking into account the function and productivity of each, the situation of the enterprise, and the common good." (Second Vatican Council, 2008, p. 1088).

What is characteristic of the activities of today's SME sector is the transition from salaried, indefinite, fixed-term work to a work system characterised by multiple and flexible forms of employment and professional responsibilities. However, the demands of competition, technological innovation and the profit-maximising orientation should be harmonised with action in defence of the worker and his or her rights.

At the same time, it is noteworthy that the SDC points not only to human rights, but also to human duties. Rights and duties are inextricably linked (John XXIII, 1963, p. 264) One such duty that is noticeably marked in the teachings of the church is the duty to work. "Those people, therefore, who assert their own rights, while at the same time either forgetting their duties altogether or performing them negligently, must be compared to those who erect an edifice with one hand and tear it down with the other" (John Paul II, 1982, p. 113).

3. Research

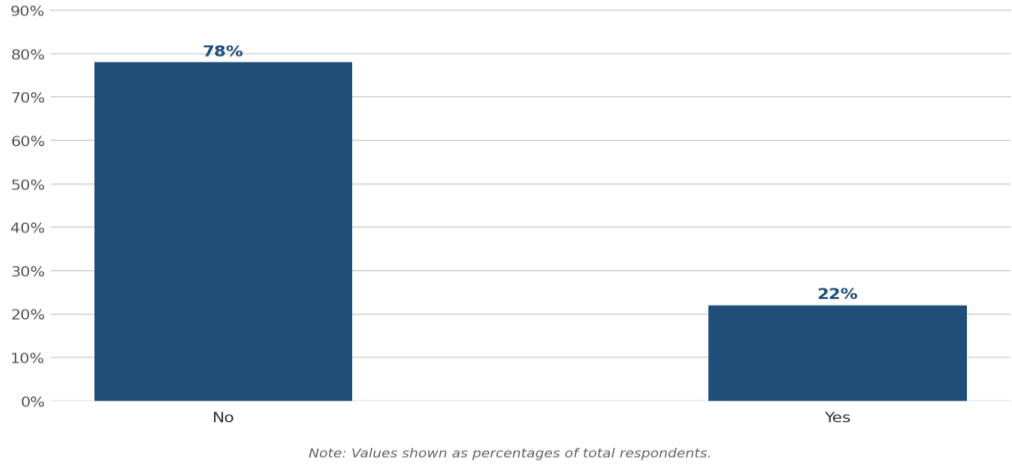
The authors carried out a survey to determine knowledge of the principles of the Social Doctrine of the Church, and to determine whether the above assumptions related to human dignity, such as a fair remuneration system, an approach to women, consideration of the needs of people with disabilities, a system of promotions, employee appraisal, and motivation are implemented in practice.

The research population was assumed to be companies in the small and medium-sized enterprise sector, excluding micro-enterprises, as it was intended that companies with at least a dozen employees would be surveyed. This choice was made because, according to the SDC, work in small and medium-sized enterprises, craft and independent work, can be an opportunity to make the working environment more humane, both through the opportunity to establish positive interpersonal relationships in a small community and through the possibilities offered by greater initiative and entrepreneurship.

The sample for the survey was selected on a non-random purposive and non-random snowball basis. Entrepreneurs were approached by telephone and asked to

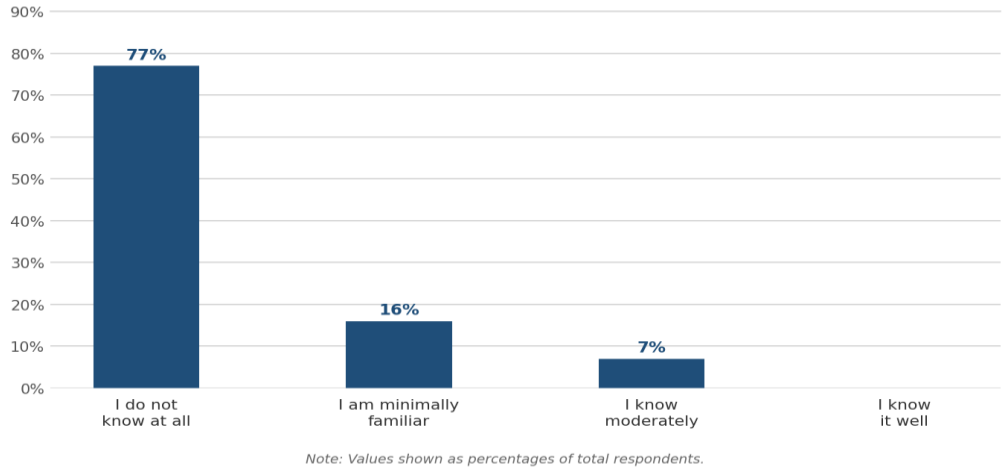
participate in the survey, then a questionnaire was sent by email. Those who responded to the questions were owners or senior managers. In the end, responses were received from 76 companies. The research was conducted in January 2025.

Figure 1. *Awareness of Catholic Social Teaching: Q1: Have you heard of Catholic Social Teaching?*



Source: *Own study based on research.*

Figure 2. *Familiarity with the Social Doctrine of the Church: Q2: Are you familiar with the SDC assumptions about the economy and businesses?*



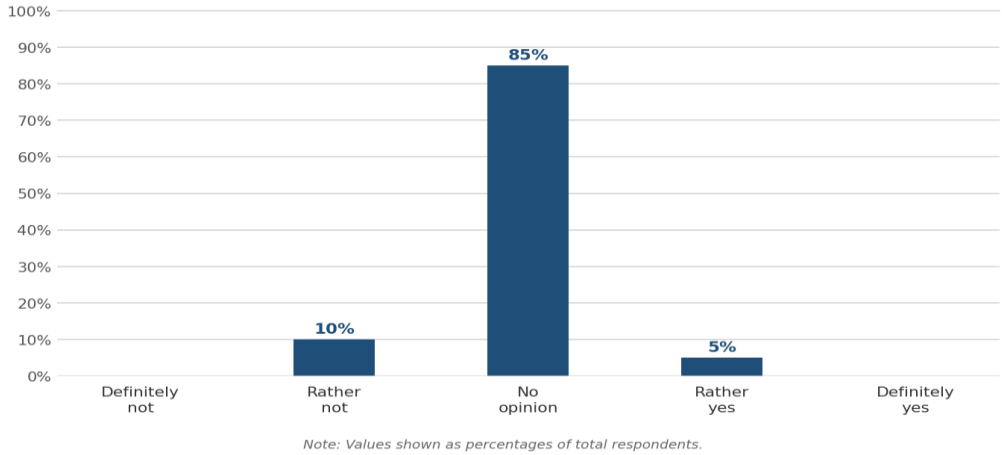
Source: *Own study based on research.*

The 78% of respondents who answered that they were not familiar with Catholic social teaching fully reflects the state of social awareness, in which the provision of information in the public space, including the mass media or Church institutions, is not correlated with knowledge and teachings of the Church. Rather, identification occurs at the level of the ability to identify the main principals of Catholic social

teaching without due knowledge of the substantive layer found in Catholic social teaching.

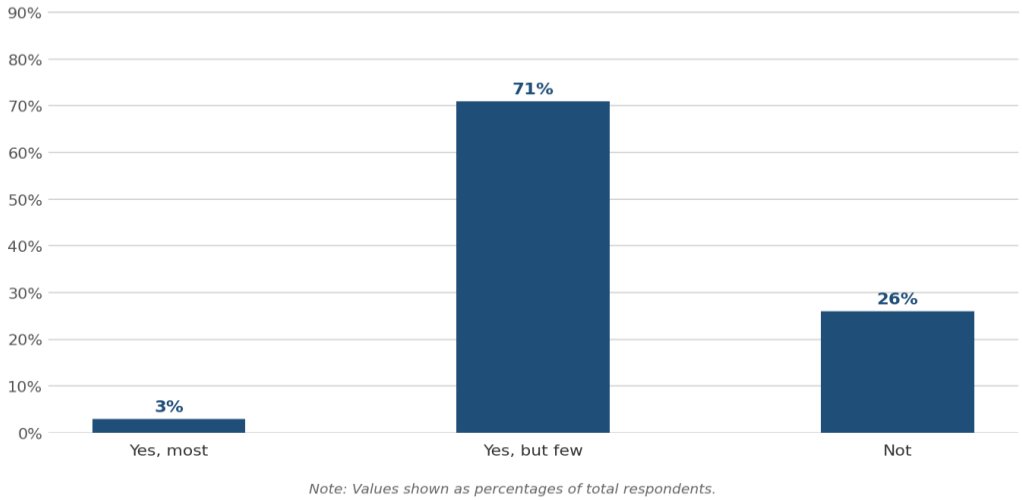
The answers to question two correspond closely with the results obtained for question one. None of the respondents answered that they were familiar with the tenets of Catholic social teaching in relation to business and the economy, while as many as 77% described themselves as complete laymen on the subject.

Figure 3. *Application of SDC Principles in Business Practice: Q3: Do you follow the principles derived from the SDC when running your business?*



Source: *Own study based on research.*

Figure 4. *Use of Civil Law Contracts as a Cost-Saving Measure: Q4: Are employees on civil law contracts being employed due to the search for savings?*



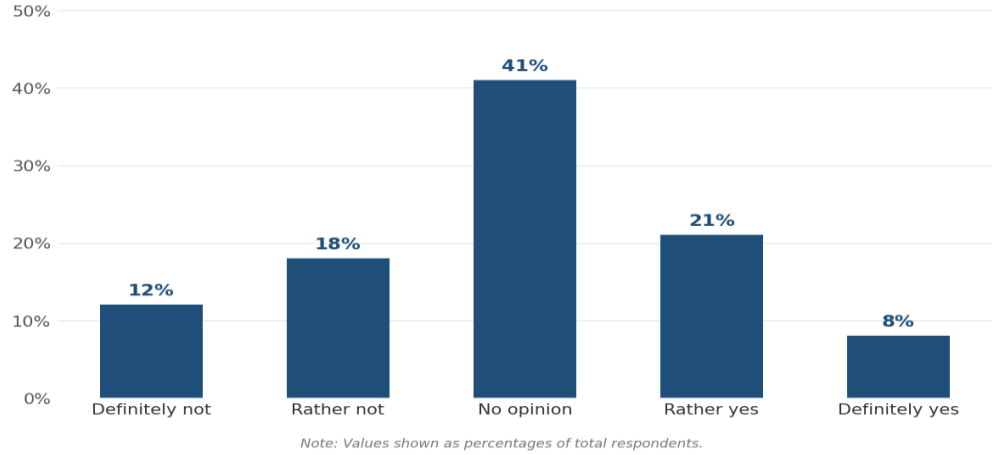
Source: *Own study based on research.*

Only 7% of respondents on average know the tenets of Catholic social teaching, which strongly confirms the interpretation about us scientific knowledge of Catholic social teaching among Polish entrepreneurs. In the third question: whether they are guided by the principles of Catholic social teaching in running their company, as many as 85% of respondents had no opinion, which means that they are not directly familiar with these principles or are only minimally familiar with them and distance themselves from declarative identification of knowledge in this area. Only 5% of the respondents stated that they are guided by the principles of Catholic social teaching to some extent.

In the fourth question, entrepreneurs characterised the activities of companies in the context of the practice of using civil law contracts, sometimes also called junk contracts, in the employment of workers. This kind of behaviour does not favour the stabilisation of the employee's life and also makes it difficult to start a family and build plans for the future, for example in the context of obtaining a mortgage loan necessary to buy one's own flat.

Civil law contract also causes worse conditions for the employee's development in the workplace. A short-term employment perspective does not create a basis for the entrepreneur to invest in human capital resources, and loyalty relationships forming the organisational culture in the company based on interpersonal trust are not established, which means that the entrepreneur may lose out on employee turnover and the employee on the privileges resulting from the logic of full-time employment and on the rational shaping of an individual career path. In the case of the entrepreneurs surveyed, the vast majority do not hire on such contracts or do so only in exceptional cases.

Figure 5. *Employee Dignity as a Priority Element of Organisational Culture: Q5: Is employee dignity a priority element in shaping organisational culture in an enterprise?*



Source: *Own study based on research.*

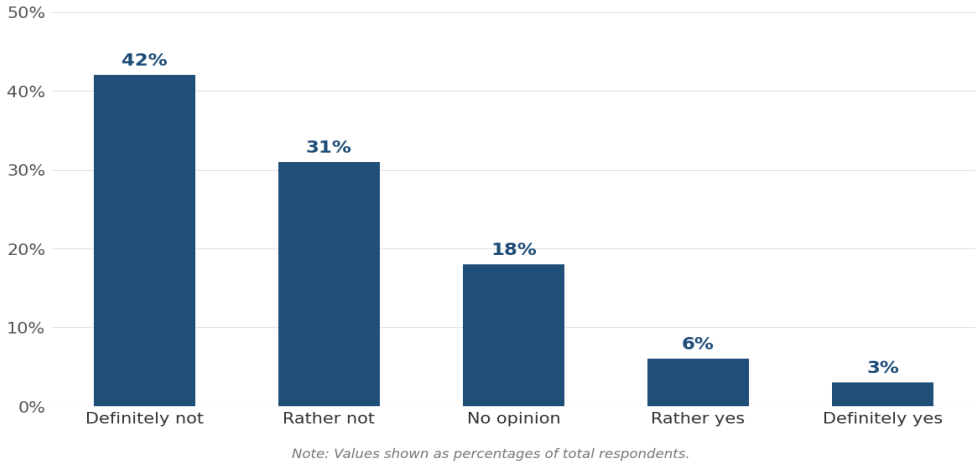
The survey results concerning the perception of employee dignity as a priority in shaping organisational culture reveal a clear polarisation of attitudes among respondents. The dominant response is "No opinion", selected by 41% of participants. Such a high proportion of undecided respondents may indicate insufficient employee awareness regarding the dignity policies in place within their organisations, or a lack of clear standards on this matter.

Positive responses – "rather yes" (21%) and "definitely yes" (8%) – together account for 29% of responses. This means that fewer than one in three respondents perceives employee dignity as an actively pursued priority within their organisation's culture. It is worth noting that "rather yes" outweighs "definitely yes" by more than double, suggesting that positive assessments are expressed with a degree of reservation and caution.

Of concern is the relatively high proportion of negative responses: 18% of respondents selected "rather not" and a further 12% chose "definitely not". Combined, these negative responses amount to 30%, meaning that nearly one in three participants believes employee dignity does not constitute a priority in their organisation's culture. The near-equal split between negative (30%) and positive (29%) responses indicates a practical balance of opinion among those who hold a definite view on the matter.

These results point to the need for intensified efforts to raise awareness of the role of employee dignity in organisational culture. The high proportion of ambivalent attitudes may also signal that formal organisational declarations regarding this value are not sufficiently reflected in the day-to-day experiences of employees.

Figure 6. *Catholic Social Teaching as a Foundation for Corporate Ethical Codes: Q6: Can Catholic Social Teaching be a foundation for corporate ethical codes?*



Source: *Own study based on research.*

The survey results regarding the potential use of Catholic Social Teaching (CST) as a foundation for corporate ethical codes reveal a clear dominance of negative attitudes. As many as 42% of respondents selected "definitely not", the highest result among all response categories. This unambiguous rejection of the concept by nearly half of all participants is a significant signal from both a social and organisational perspective.

The combined proportion of negative responses – "definitely not" and "rather not" – amounts to 73%, meaning that nearly three quarters of respondents oppose the use of CST as a basis for corporate ethical codes. This result may reflect concerns about the disconnect between religious doctrine and the secular nature of the business environment, as well as the difficulty of applying confessional principles in a culturally and religiously diverse workplace.

Positive responses are marginal: "rather yes" was indicated by 6% of respondents and "definitely yes" by only 3%, giving a combined total of just 9% in favour of this concept. At the same time, 18% of respondents expressed no opinion on the matter. The comparatively low proportion of "no opinion" responses relative to the first question may suggest that this issue is perceived as less ambiguous – the majority of respondents appear to hold formed views on the subject.

The results suggest that any potential adaptation of CST-rooted values to the language of corporate ethical standards would require careful consideration and communication, as well as a move away from explicit religious affiliation towards more universal categories – such as human dignity, the common good and social justice – values that transcend worldview boundaries.

A comparison of the results from both questions reveals an interesting contrast. In the case of the question on employee dignity, the frequencies of positive (29%) and negative (30%) responses are closely matched, with a pronounced prevalence of ambivalent attitudes (41%). This suggests a topic perceived as important yet difficult to assess unambiguously from the perspective of one's own organisational experience.

On the question of the role of Catholic Social Teaching, the division is far more decisive: 73% negative responses compared to 9% positive and 18% undecided. Both issues share a common thread – the question of values and ethics in the organisational sphere – yet respondents reject the link between religious doctrine and corporate ethics far more clearly and emphatically than they question the principle of respecting employee dignity itself.

4. Conclusions

1. The presented research is part of an in-depth pilot study that the authors intend to conduct in the near future.

2. Employers and employees operating in today's dynamic economic environment are not Robinsons on desert islands, but conduct their activities among other people, hence attitudes and behaviour in the workplace boil down to complex interpersonal relationships that build organisational culture, human identity, depth of job satisfaction and the experience of personal and family happiness.

3. Moral norms must be anchored in the work ethic and in the standards of coexistence of people within the organisation. They should go beyond the legal provisions of the existing labour code and thus become guidelines for the daily activities in work teams and in supervisor-subordinate relationships.

4. It is very important to put the employee at the centre of the company's strategic thinking. This refers to the ability to deepen sensitivity towards the employee as a human being, whose dignity cannot be questioned. Moreover, contemporary management processes in small and medium-sized enterprises must lead to sustainable development and processes of consensual shaping of relations between those who control capital or manage it on their behalf, and the broadly understood world of work – executive employees.

5. In accepting the fully rational pragmatism of social relations, which Catholic social teaching brings with it, economic efficiency cannot develop against the interests of employees, and reductions in the financial burdens on economic entities cannot be reflected in the prioritisation of savings on personnel costs, reducing job security and the sense of job stability and worsening the living conditions of employees' families.

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