ABSTRACT
This chapter provides a review not only of classic literature on healthcare business and ethics, but also an introduction to the legal changes in the Greek healthcare system with ethical values on focus. A study examining in both a quantitative and qualitative way what the Greek healthcare experts think and feel about ethics and healthcare services presents the factors that shape attitudes towards ethical values from the viewpoint of the healthcare professionals. For this reason, 34 semi-structured interviews, accompanied by the administration of perceived cohesion scale, generalized immediacy scale, job affect scale, state anxiety inventory, Maslach burnout inventory, and the attitude towards business ethics questionnaire revealed that healthcare professionals do have knowledge of ethical values and moral responsibility, but no clear connections with specific emotional aspects were found. The chapter concludes with future directions on how business ethics can be further examined and applied.

ETHICS: AN INTRODUCTION TO ETHICAL VALUES
Ethical values are part of people’s lives regardless of social, historical, spiritual, cultural and/or economic contexts (Weber, 2008). Values can be defined as the sum of the positive properties that reflect the importance of a good person or thing, which people recognize that they should try to acquire and recommend them to others (IGI Global Dictionary, 2017; Philosophical and Sociological Dictionary, 1995). For the
examination of the concept of ethical values, philosophy and social sciences have from time to time proposed various definitions. A fairly common approach is the separation in values related to material and economic dimensions of things (e.g. material goods, technical goods, work, money), political values (e.g. individual freedoms, democracy, egalitarianism, rule of law), social values (e.g. love, friendship, cooperation, peace), aesthetic values (coming from the different art movements), natural values (e.g. life, health, nature), and moral values (such as responsibility, honesty, conscientiousness, self-awareness, self-control, dignity) (Diamantopoulos, 2002). The hierarchy of these values depends on the cultural environment and may present differences both in terms of understanding the concepts of different values, and the importance given to each one of them by the individuals (Pletz, 1999).

The term ‘ethical value’ was originally used in the field of economics as a term not directly linked to financial-business matters, but today it’s spread as a basic concept both in theoretical writings and in daily use, regarding all employees (leaders and subordinates) (Harris, 1990; Kanungo, 2001). Ethical values, inherently include, in their meaning, all relevant thoughts and actions in order to overcome the difficulties/barriers of the exterior world, and which are in contrast to everything that can be linked to the natural and effortless (Lalande, 1955). It seems, then, that values can be attributed to everything the conscious thought of a man can perceive and it seems to hold a special position, exerting substantial influence on all future (individual and group) thinking and action/behavior. Of course, there is a hierarchy of values based on (ir)rational or explicit rules of the group in which a person belongs (Landau & Osmo, 2003). So, it is understandable that historically there have been numerous ethical value systems in ancient civilizations, which generally do not show dramatic differences among them. The differences can be found in the varying degrees of importance that specific values may have in the system-society-culture, but most of the times (not without striking exceptions) special attention is given to the values that are positively linked to human life, freedom and justice regardless of the frame (Donnelly, 2013; Schwartz & Bardi, 2001).

HEALTHCARE BUSINESS AND ETHICAL VALUES IN MODERN SOCIETIES

The business activities of people render necessary the achievement of prosperity for the maintenance of societies (Carroll & Buchholtz, 2014; Wartenberg, 2011). Companies are not separate ‘entities’ and are probably directly influenced by developments in the social and economic environment. Thus, business organizations of all sizes depend on the attitudes, values and the internalized and externalized behavior of their shareholders, their employees, investors, consumers and the
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