

IMPLICATIONS OF PAUL TILLICH'S ETHICS IN PERSONAL AND BUSINESS ETHICS

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All who deal with the thought legacy of the great philosopher, theologian, religiologist and ethicist of the last century, Paul Tillich, are faced with questions such as: is his ethics clearly defined? Can it be viewed as a structured whole and as a *systematic* ethic? Are the fundamental ethical principles and rules of conduct recognizable in it? In fact, what are its implications for business ethics, i.e. what is its perspective in practical application?

1. *Paul Tillich's Thought and Legacy*

In the world's academic and general public Paul Tillich is known as one of the most important theologians and philosophers of the 20th century. This is backed up by the fact that many authors have studied Tillich's rich bibliography and his reflections, and that many papers have been published on this topic. It is a fact that just a small number of his works deal with his ethics only, in relation to the number of works relating to other areas of Tillich's interest. One reason for that is certainly the fact that Tillich was pondering about ethics and morality within the framework of philosophy and theology, or systematic theology, theology of culture, philosophy of religion, and philosophy of history, and not as an independent discipline.

In his works, Tillich himself points out that his upbringing and intellectual development from birth and throughout his professional career were influenced by numerous factors related to his family life, primary, secondary and university education, religious and cultural, as well as social and political environment. Thus, Tillich's whole life can be perceived through three periods characteristic of him. Tillich described these periods and influences in his three autobiographical works, *The Interpretation of History* (1936), *The Protestant Era* (1948) and *The Theology of Paul Tillich* (1952).

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The first period refers to growing up, education and the experience of World War I. The second period includes the post-war period or the period of reconstruction after World War I until 1933, in which Tillich became known as a professor teaching at several universities in Germany. The third period is known as his American period which for Tillich began in 1933 and lasted until his death in 1965. During this period Tillich fully systematized his thought.

Like many authors who wrote about him, Tillich himself made clear that his personal and intellectual development is characterized by standing on the "border" between different possibilities of existence, between country life and city life, social classes, theory and practice, heteronomy and autonomy, religion, culture, philosophy and theology, church and society, Lutheranism and socialism, German idealism and Marxism, homeland life and life in a foreign country. In doing so, Tillich did not take a final position — neither 'for' nor 'against'. Standing on "the border" broadened his horizons and was useful for thinking, but it included difficulties in making decisions and choosing between multiple options.

As a child, Tillich lived with his parents and two sisters in a parish house next to a beautiful Gothic church where his father worked as a pastor. This enabled him to gain the experience of the Holy, the mystically sacramental and the aesthetic, which became the foundation of his entire religious and theological work. From this experience he derived the ethical and logical elements of religion. His formation included his upbringing, elementary and high school education and studying philosophy and theology at various universities in Germany. During this time, his intellectual development and his thought were influenced by many famous thinkers, such as I. Kant, J. G. Fichte, F. W. J. von Schelling, and M. Kähler. Martin Kähler's special influence is recognized through the principle of justification which, as Tillich states, constitutes a universal value of Protestantism, and had a pervasive influence on Tillich's thought and philosophical ideas. After his studies, in 1912 Tillich was ordained a Lutheran minister in the Evangelical Lutheran Church, and during World War I his work continued in the military where he served as a chaplain at the front. This war experience — the horrors and destruction of war — had a strong impact on his later life and work. It was then that the desire and impetus for art arose in him, and reflections on philosophy and theology created the preconditions for the development of his philosophy of religion and culture, and within those of ethics and morality.

After World War I until 1933 Tillich was faced with some new challenges that predetermined his life path. This was the period when Tillich began to develop his thought and create his philosophy and theology, when he wrote his first notable works and lectured as a professor at various universities in Germany, and on the personal level he started a family. During this period

he divorced his wife Marries Margarethe Wever (1921) and married Hannah Werner (1924), with whom he had two children, the girl Erdmutha (Mutie, 1926) and the boy Rene (1935).

Tillich began his academic career as “Privatdozent” at the *University of Berlin* (1919–1924), and continued as *Associate Professor of Theology* (1924–1925), *Professor of Philosophy and Religious Studies at the Dresden Institute of Technology* (1925–1929), *Adjunct Professor of Systematic Theology* (1927–1929) and *Professor of Philosophy at the University of Frankfurt am Main* (1929–1933). He published several important works: *On the Idea of a Theology of Culture* (1919), *The System of the Sciences* (1923), *The Religious Situation* (1925) and *The Socialist Decision* (1933). In addition to the above, he participated in founding the Religious Socialists Circle in Berlin (1919–1920), joined the *Social Democrat Party* (1929) and started and edited the magazine *Neue Blätter für Sozialismus* (1929–1933). During this period, M. Heidegger, F. W. Nietzsche and K. Barth had a significant influence on Tillich’s reflections. At that time, the social and political circumstances in Germany, as well as in the rest of the world were not simple. Tillich’s lectures in this period dealt with religion, philosophy, art, politics and psychoanalysis. In doing so, he sought to give a new synthesis of these relations and place the dimension of the unconditional in its appropriate place within these relations.

In works published during this period, Tillich expressed his opinion on the possible connection between philosophy and theology, as opposed to K. Barth’s view, who disputed any connection between these disciplines. In addition, Tillich gave lectures on philosophy of history, social education and philosophy of religion, on Schelling and the internal crisis of German idealism, on the development of philosophy from late antiquity to the Renaissance, on the social ethics of Thomas Aquinas and modern Catholic social ethics, the history of philosophical ethics, on Hegel and the philosophical ideas of German classicism from Lessing to Novalis.

During the mentioned period, apart from the development of science and technology, a different social and political atmosphere was emerging in Germany: the strengthening of National Socialism or Nazism as the ideology of the National Socialist German Workers’ Party, set out by Adolf Hitler in his political manifesto “*My Struggle*” (*Mein Kampf*). Hitler came to power in 1933, so that this ideology became the ruling national doctrine. It involved violence, aggression, conquest, imprisonment, and the killing or banishing of anyone who disagreed with the governing policy or did not fit the governing structure. One of the opponents of such an ideology and aggressive policy was also Tillich, who in 1933 had to leave university and professorship and emigrate to the United States with his family.

After leaving Germany, Tillich continued his academic career in the United States at the *Union Theological Seminary*, as follows: from 1933 to 1937 as a visiting professor of philosophy of religion and systematic theology, from 1937 to 1939 as an associate professor of philosophical theology, and from 1940 to 1955 as a professor of philosophical theology, when he retired from the Union Theological Seminary. He was also a visiting lecturer in philosophy at *Columbia University* from 1933 to 1934 and a lecturer at the *University of Aberdeen, Scotland* Gifford Lectures from 1953 to 1954. After retiring, i.e. from 1955 to 1962, he taught at *Harvard University*, after which he fully retired. Tillich's lectures covered the philosophy of religion, the philosophy of theology, systematic theology, the history of the church and the history of Christianity. Tillich's lectures quickly made him a noted and respected professor. During the mentioned period, Tillich published a large number of works which made him one of the most eminent philosophers and theologians of the 20th century. His most important work, consisting of three volumes, *Systematic Theology* (Volume I was published in 1952, Volume II in 1957 and Volume III in 1963) in a way represents a unique totality of his reflections published in earlier works, but presented in a new way. These works also contain Tillich's reflections and ideas on ethics. In addition to *Systematic Theology*, during the said period Tillich published several works that formed the backbone of his ethics in this work, namely: *The Protestant Era* (1948), *The Courage to Be* (1952), *Love, Power, and Justice: Ontological Analysis and Ethical Applications* (1954), *Biblical Religion and the Search for Ultimate Reality* (1955), *Dynamics of Faith* (1957), *Morality and Beyond* (1963).

After coming to the United States Tillich's life and work were affected, as in the past, by various world events, such as the horrors and aftermath of World War II, the atomic bombs dropped on Hiroshima and Nagasaki, various national and interethnic and racial conflicts, the wars in Vietnam and Korea, the Cuban Missile Crisis, the Cold War and the arms race, and more. However, apart from these difficult and destructive circumstances, positive developments occurred at the global level, which, in a way, created a safer environment, such as the establishment of the United Nations and NATO. Besides, a significant development in science, culture, technology and sports ensued. It was the time of first computers and space explorations.

Although Tillich left Germany before World War II, he deeply relived the tragedy that befell both his homeland and people, as well as the entire world. To be as close as possible to his people, he participated in radio broadcasts intended for the German people known as the "Voice of America", and in the establishment of the Council for a Democratic Germany and was its president. He also delivered a large number of sermons which were later published in his works. Furthermore, he encouraged students to get involved

in anti-racist movements in South Africa and America. Tillich was greatly saddened by the realization that man was capable of destroying everything around him and that mankind was in danger of ruin due to the development of weapons and neglect of the environment. Although he would get discouraged by the general situation in the world, his hope and belief in the possible termination of "man's desire for self-destruction on a personal and social level" and the cessation of "racial discrimination and conflict" was in raising people's awareness of the need to fight the forces of destruction, but so that people connect with each other, not diverge, and that love and justice become fundamental and unique principles of behaviour. Therefore, his thinking about ethics and morality was based on concrete situations, and provided solutions as to how such situations should and could be handled. These solutions can become the foundation for the common good and the progress of all people on an equal basis in any situation in a constantly changing world, and we can actually talk about Tillich's ethics in a changing world.

In his works, the reflection on culture has a significant place because culture is an integral part of human life. In other words, Tillich dealt with the cultural aspects of life, seeking to interactively connect the Christian faith with culture. For him, religion is the substance and foundation and a deep dimension of human life, which also means the foundation of the moral function of human life. For Tillich, depth is a feature of religion that implies the ultimate, the infinite, and the unconditional in human spiritual life, which belongs to all the functions of man's spiritual life. Besides religion, Tillich dealt with theology, philosophy and culture, with an emphasis on their interactive connection. Thus Tillich speaks of philosophical theology, the theology of culture, systematic theology, philosophy of religion, and philosophy of history. The end result of his reflections was his most important work, published in three volumes, entitled *Systematic Theology*. Within these reflections, his ethics and morality, that is, morality as a function of human life, in which religion is contained as a deep dimension of human life, also found its place. Tillich distinguishes between individual and social ethics, with the term *ethics primarily denoting the principles, validity and motivation of a moral act, and emphasizes that it may be more useful for our understanding of the functions of the spirit to define ethics as the science of a moral act and to include the theory about the practical cultural functions into the entirety of the theory of culture*.

In his reflections on ethics, Tillich used the ontological method, the correlation method and the Protestant principle to explain individual concepts, their interrelationships, and their connection to theology, philosophy, culture, or religion. For Tillich we may say that he did not separate philosophical from theological ethics, just as he did not separate philosophy from

theology, since ethics is part of both philosophy and theology. Thus Tillich sought answers to many ethical and moral questions and doubts in the Christian message and the Ten Commandments.

1.1. A brief account of P. Tillich's ethics

Paul Tillich's ethics can be portrayed as a system consisting of multiple parts connected into a unique whole. It represents a whole set of principles, rules and procedures that regulate the field of ethics and morals, with the aim of offering solutions for various life situations, doubts and problems or giving answers to various moral questions. The starting point for this system are Tillich's definitions of ethics, sources and characteristics, principles, morality, and the relationship between morality and religion. Besides the fact that Tillich's ethics can be portrayed as a system, the research into his works has shown that his ethics is applicable in a variety of human relationships, and consequently in business ethics.

In his works Tillich provided a number of definitions of ethics, and thus determined a number of its subjects. One of his definitions is that ethics is the science of ethos, the science of the cognition of the Unconditional within existential relations that acquire meaning, or as the issue of an action directed toward the Unconditional. Moreover, he defines ethics as the science of morality and the science of the moral act. Depending on the definition of ethics, the *subject of ethics* also differs. Thus, Tillich states that *ethos* is the object of ethics, representing the directedness to Unconditional action, the active realization of the Unconditional, action directed to the Unconditional, morals, morality, moral existence and a variety of practices related to norms that operate through numerous cultural functions. When considering the application of ethical principles in various human relations, Tillich defines ethics as the science of man's moral existence and as the inquiry into the foundations of the moral imperative, the criteria of its validity, the sources of its content and the forces of its realization. According to the above definition, Tillich places emphasis on the moral imperative that requires the realization of a person as a person in relation with other persons, social groups, communities or social institutions, and in relation with the Final or the Holy.

Tillich's ethics has features that are determined by norms, laws or rules contained in it and that provide a starting point for reflection. Thus it can be distinguished between biblical ethics, theological ethics, social ethics, normative ethics, heteronomous ethics, ethics of calculation, ethics in war and peace, and ethics in a changing world.

The sources of his ethics are found in the philosophy of religion, theology of culture, philosophy of history and in philosophical theology or sys-

tematic theology, which in a way gives a complete overview of Tillich's work and reflections on important life issues with which ethics is closely linked and inseparable.

The structural elements of ethics are made up of three basic elements or principles, to which Tillich paid special attention as part of his work entitled *Love, Power and Justice*. He emphasized the fact that the concepts of love, power and justice play a significant and relevant role in areas such as theology and philosophy, psychology and sociology, that they have a central place in ethics and the science of law, that they determine political theory and educational methods and that they cannot be avoided even in medicine dealing with the psyche and the body.

In this way he came to the conclusion that all three elements have a universal meaning, but that it is necessary to investigate whether there is a fundamental meaning in these three terms, which determines their use in different situations they are applied in. To answer this question, he used the ontological method.

Tillich distinguishes three ways of interpreting the meaning of the term love, namely the emotional, ethical and ontological way. According to the emotional interpretation, love appears in everyday life and is recognized as an emotional state. This state cannot be defined, but can be described using properties and expressions. Tillich highlights that love as an emotion evokes the feelings of warmth, passion and happiness in a person. However, an emotional state is not something that can be intended or demanded, but simply happens or is given. This is why Tillich emphasizes that *love* is not just an emotion and that emotion is not love's fundamental meaning, because in that case love could be kept only at the level of feelings and could only be spoken of as one of the feelings. Tillich connects the ethical meaning of love with the imperative of love, starting from the Scriptures as well as other documents of Western civilization. In them, love is associated with the imperative, i.e. God's commandment, which requires absolute love of God and neighbour from all, in accordance with the measure of man's natural self-affirmation. According to the ontological interpretation, love is a structural element of being without which being cannot come into being. Love represents the driving force of life and the striving for unity of what is separated. Reunification presupposes the separation of what essentially belongs to one another. Unity encompasses itself and separation, just as being encompasses itself and non-being. It is impossible to unite what is *essentially* separated. Without a fundamental sense of belonging, it is impossible to imagine that something could unite with something else.

When speaking of the fundamental meaning of the term *power*, Tillich refers to the ontology of power that shows the position or role of power within being and its relationship with being and non-being. Tillich sees being

as the power or strength of existence. In doing so, he highlights that being cannot be defined, because it is assumed in every definition, but it can be described with terms that depend on it and that point to it in a metaphorical sense. He proposes a fundamental description of being as being by using the term *power*, which also plays an important role in describing ultimate reality. Within being there is an attempt by non-being to deny being. This negation is prevented by the power or force of existence that pushes non-being to prevent it from denying being. Power is the possibility of self-affirmation despite internal and external negation. It is the possibility of overcoming non-being so that human power implies man's possibility of immeasurable or infinite overcoming of non-being. The process by which the power of existence opposes non-being and in which the reunion of what is separated takes place, Tillich calls *love*.

In this way, Tillich exposed the ontological unity of love and power, which, in unity, enable the existence of being and its resistance to non-being. Apart from searching for the fundamental meaning of love and power, Tillich also sought the fundamental meaning of justice and came to the conclusion that all three ontological concepts are inter-related or unified and in that unity form the structural elements of being.

Tillich approaches justice as a form of being and concludes that the ontological foundation of justice lies in natural law, and that it is very important to know what constitutes the essence of that ontological foundation, or what that natural law means in that sense. Justice is also a form in which the power of existence is actualized and must be able to give shape to every encounter between being and being. In this sense, it can be said that justice is the form in which every man should be realized. However, man is part of a community and meets other people who also want to realize themselves. In this encounter, it is very important what kind of relationship it will be possible to establish. Namely, this relationship should enable the realization of each person, which is an act of justice in the encounter and a way of managing the risk of creativity. In every encounter there are a number of possibilities, each requiring a special form of justice. The wrong and unjust relationship of power with another power can destroy life. Tillich recognizes the relationship of justice and power and justice and love, just as he recognizes the relationship of power and love and points out that justice is as immanent to power as it is immanent to love. Love is the ultimate principle of justice that demands nothing more than what justice requires. Hence it may be said that love reunites that which is separated, and justice preserves that which is to be united. Justice is the form in which, and through which, love performs its function. Justice in its ultimate sense is creative justice, and creative justice is a form of love that unites.

After analysing the ontological meaning of love, power, and justice, Tillich studied their ethical implications through three types of human relationships. These are personal relationships, relationships of social groups, communities or social institutions, and the relationship with the Holy. Each person participates in each type of relationship so that, as Tillich maintains, the quality of *holiness* is present in all types of relationships and is *a separate relationship only to a certain extent*. All three ethical principles — love, power, justice — are present in every type of relationship; however, their constellation within these relationships with respect to the position they occupy differs significantly. Thus, in human or personal relations the ethical principle of justice comes first, in relations of social groups, communities or institutions the ethical principle of power comes first, while in relations with the Holy or the Ultimate love comes first. In different human relationships ethical principles constitute a square matrix with three rows and three columns, which, by the nature of things, is the same for every person.

By connecting the individual elements within the matrix, direct lines and triangles with different elements are created and different rules within these constellations are recognized. However, each of the principles has equal importance arising from their ontological foundations. That is why they form a solid *ethical structure* in which their *ethical functions* come to the fore.

In personal encounters, a person creates a personal relationship with another person, in which each of them becomes aware of his personal “I” and the other “you”. Tillich states that “*there is not a single natural object in the universe that could lead man to this realization.*” Every encounter requires each person to treat the other one in accordance with the principle of justice, which is realized in unity with both love and power. Thereby all three principles are realized, because they are contained in the being of every man, and without one of them man would not be complete. In this encounter, justice comes first, because every man has a need for justice when encountering another man. This need is contained in his being and as such represents a form through which the principle of power and love is implemented. Every man, in encountering another, helps the other to become man and to realize himself both as ‘I’ and as ‘you’. This fact alone speaks to the importance of the encounter and the role of each man in it. Within this lies the moral or ethical component of the encounter, because it means satisfying a person’s need for justice in a personal encounter or relationship. In it the meaning of the moral imperative is contained as well, which, as Tillich states, is the command to become the person that he/she potentially is, a person within a community of persons. Every man has a need for creativity and to realize the purpose of his existence, whereas every unjustified influence of another

person that prevents this is a form of injustice. This is the ethical foundation of the relationship between justice and power.

A personal relationship is the general or fundamental form of human relations, however no human relationship exists in an empty space: there is always a social community or social institution in the background, which conditions or creates an environment for the relationship between man and man, i.e. people. In social groups, communities or institutions, their centre of power is made up of those who represent that social group, namely the government, parliament, administration, council or individuals who have real power in the background, even though they are not official representatives. The centre of the social group, in which decisions are made, is always part of the group in question. It is not the social group that makes the decisions, but those who are authorized to speak on its behalf and who can impose their decisions on all members of the group. The problem lies in the fact that the individuals who make up the centre of power can make decisions without consent or against the will of the social group, or do not seek consent from the social group. It is the individuals who make decisions and who should assume responsibility for their decisions, whether they have the power to do so independently and directly, as members of the centre of power of the social group, or indirectly as members of the social group as a whole.

Tillich distinguishes between the power gained by approval or acceptance and the power gained by law enforcement. In this connection, the centre of power or the governing structure always expresses the power and need for justice of the entire social group, and at the same time expresses its own power and need for justice as the centre of power or the governing structure. However, the extent to which balance and the best effect of power and justice will be achieved depends on the governing structure, but also on the awareness or readiness to accept the existing situation, or to initiate change by as many individuals who make up the social group as possible.

The important question here is: What motivates a social group or individuals to accept and support the ruling group? Tillich asserts that this is love that is expressed through the experience of community and togetherness within a social group, and every social group, potentially and really, is a community. The ruling group not only expresses the power and justice of the group's existence, but should also express the spirit of community of the social group in question, its ideals and values. It should preserve, represent and promote the symbols through which the spirit of the group is expressed, as they are a much stronger guarantee of the permanence of the power structure than even the strictest method of law enforcement or coercion. These symbols guarantee "that quiet acceptance of the ruling group by the social group". In this way, ultimately, the power and justice of existence in a social

group depends on the spirit of the community and on its unifying love that creates and sustains the community.

Yet, human activity does not end within a particular social group, but social groups meet and enter into different relationships with other social groups. This creates interstate relations, inter-institutional relations, partnerships between companies and the like. In such encounters, relationships can emerge that will contribute to the growth and development of each of them, or relationships in which one social group will want to take a stronger, superior position and subjugate the other. These are two extremes. The quality of the encounters and relationships that are created in such a way and their end result depend on fundamental principles such as power, justice and love that are nurtured within a particular social group and their centres of power, i.e. the ruling groups that represent a particular social group in their encounters. Each social group has the same expectations in terms of power, justice and love, although their basic goals of encounter may differ. For their goals to be achieved, it is necessary that a social group or institution takes a stand about the other, as it has a stand about itself, and to empower the other to achieve its goals. In this way, the ideal of social power would be realized, even though within each of the groups their centres of power act as governing structures.

Tillich concludes that in encounters of social groups or institutions, signs such as pushing one social group forward or pulling back the other, completely occupying one and expelling the other, merging with one and excluding the other can be recognized. Often this cannot be avoided. In these encounters, each group experiences growth or disintegration or disruption of its integrity. If one social group happens to deprive another of power, the individual power of existence does not change; what changes is the way an individual participates in the centre of power and how he influences the laws and spiritual substance of the new, broader organization of power. This means that the majority of a social group that has been left without a centre of power must accept the centre of power of another social group with all the possible consequences and benefits. This cannot be sustained in the long run because each individual strives for what he belongs to. Even if individuals accept another centre of power, this cannot persist for long because, as Tillich points out, the premise for political or business unity in the world is the existence of spiritual unity expressed through symbols and values. Although nothing like this is recognized in the world today, i.e. there are no symbols that would create spiritual, political or business unity, Tillich finds this symbol or this value in the unifying love as the principle that should unite and not separate, and which can become the principle of behaviour in every situation and in changing circumstances.

Tillich's reflections on ethics and morality included reflections on their connection with religion. His conclusion is that *morality is the essence of religion*, and that theological ethics should be present in every part of systematic theology. In this respect, Tillich accentuates the religious dimension of the moral imperative, the religious sources of moral demands, and the religious elements in moral motivation.

It can be observed that the application of ethical principles as laid out by Tillich creates a solid network within the social community, and any deviation from the set constellation represents a weakening of that network. We wanted to prove this with our empirical research.

2. *Empirical research on ethics based on Tillich's ethical thought*

2.1. Research objective:

to explore the perspective of Paul Tillich's ethics and ethical elements in relation to personal and business ethics, and their practical application.

2.2. Hypotheses and claims:

- H₀₁ — Paul Tillich's ethics may have implications in personal and business ethics
- H₀₂ — Faith is a good foundation for morality
- H₀₃ — Moral motives contain religious elements
- H₀₄ — The moral act determines, establishes and builds man as a person and as the bearer of the soul
- H₀₅ — Power, justice and love are elements of ethics and, as fundamental elements of being, have their implications in religion
- H₀₆ — Religious orientation plays an important role in the personal and business life of an individual
- H₀₇ — For people who practice faith it is easier to make ethical decisions.

2.3. Research methods and procedure

After the goal of the research was determined and the hypotheses were set, the *survey research method*, including the collection of data through a questionnaire, was chosen for collecting the necessary data to achieve the set goal related to the assessment of the perspective of Paul Tillich's ethics and ethical principles in personal and business ethics, i.e. their application in practice.

Given that in practice these principles are not discussed or incorporated into the code of ethics of various groups, neither in the private nor in the public sector, it was assessed that the ethics commissioners, who have been working in the public sector for many years, senior officials of the State Audit Office and internal auditors would be competent to assess the possibilities of applying the principles of power, justice and love in business ethics. In other words, it is considered that they would be competent to confirm the claim that the incorporation of ethical principles of love, power, justice and courage, as fundamental values of a particular public sector institution, into the code of ethics or other documents defining its values and principles of conduct, would contribute to strengthening ethics in the public sector. For these reasons, all respondents represented one fixed variable, and were grouped according to their answers to each question asked.

The questionnaire consisted of an introductory part and two sets of questions. The introductory part or introductory letter contained basic information about the interviewer, the purpose and goals, and the reasons why respondents should participate in the survey and give an honest answer. It was also stated that the questionnaire was anonymous and that the data would be used exclusively for research purposes.

The first set of questions consisted of basic questions related to the form of organization in which the respondent is employed, his/her age and education, job title and education regarding ethics.

The second set of questions consisted of 16 specific questions, two of which related to the motivation of managers and other employees to act ethically, i.e. in accordance with the prescribed rules of conduct, while most of the questions related to statements found in Paul Tillich's work, which the respondents were expected to value.

A total of 22 questions were asked. According to the format, the questions were closed-ended and combined, meaning that for 18 questions respondents could circle one or more offered answers, while four questions were combined and respondents could circle one or more offered answers or provide an answer in their own words.

The survey was delivered to the electronic addresses of 505 respondents, of which 248 were the addresses of ethics commissioners, 44 of certified state auditors, 192 of internal auditors and employees in 21 state administration offices by counties.

The research was conducted with the help of the web application Google forms, which enables the collection of various data from a large number of respondents with an instant display of the frequency of certain types of answers and the possibility of subsequent processing of the collected data; it also supports various forms of questions (closed-ended, open-ended, multiple choice) for the respondents and anonymous collection of answers from

an unlimited number of respondents. The survey was sent in two phases: The first phase involved sending it directly from Google Forms to Ethics Commissioners, while the second phase involved sending the survey via personal e-mail (with a link to Google Forms) to State Audit Office executives and public sector internal auditors.

For data processing the data analysis method was used, while the methods of proving and disputing were used to determine the accuracy of a claim, i.e. to challenge or refute an asserted claim.

2.4. Analysis and evaluation of research results

The questionnaire was delivered to 505 email addresses. Within 15 days, 141 respondents or 27.9% participated in the research through the mentioned application, while 364 or 72.1% of the respondents did not participate in the mentioned research, i.e. they did not answer the questionnaire.

Since the first set of questions referred to the basic data on the respondents, the following are the results relating to the organizations in which the respondents are employed, their age, education, job title, education in ethics, as well as the ethics commissioners.

Basic data on the respondents

Table 1

Number of respondents by type of organization in which they are employed

No.	Employer	Number of respondents	Participation in %
1.	ministry	19	13,5
2.	other state institution	102	72,3
3.	state-owned companies	3	2,1
4.	units of local and regional self-government	17	12,1
Total		141	100,0

According to indicators listed in Table 1, the largest number of respondents (102 or 72.3%) are employed in other state institutions, followed by ministries (19 or 13.5%), local and regional self-government units (17 or 12,1%) and state-owned companies (3 or 2.1%).

The following Table provides data on respondents with respect to their age.

Table 2
Number of respondents by age

No.	Age	Number of respondents	Participation in %
1.	up to 30	0	0,0
2.	31 — 45	47	33,3
3.	46 — 60	73	51,8
4.	over 60	21	14,9
Total		141	100,0

With regard to age, the largest number of respondents, i.e. 51.8% are aged between 46 and 60 years, 33.3% of respondents are aged between 31 and 45 years, while 14.9% of respondents are over 60 years of age. It is interesting to note that none of the respondents are less than 30 years old. This suggests that the duties of managers in the State Audit Office, internal auditors and ethics commissioners are performed by persons with longer work experience.

The following Table provides data on respondents relating to their education

Table 3
Number of respondents by education

No.	Education	Number of respondents	Participation in %
1.	doctoral degree	5	3,5
2.	master's degree	26	18,4
3.	master's degree in economics	12	8,5
4.	university degree	87	61,7
5.	higher education	6	4,3
6.	middle-school education	4	2,9
7.	other	1	0,7
Total		141	100,0

According to the obtained results, the largest number of respondents or 61.7% have a university degree, 18.4% have a master's degree, 8.5% have a master's degree in economics, and 3.5% have a doctorate, while 7.9% of the respondents have a higher, secondary or other education. According to the above results, most respondents have a university degree.

Table 4 provides data related to the respondents' job title.

Table 4
Number of respondents by job title

No.	Job title	Number of respondents	Participation in %
1.	manager	70	49,6
2.	advisor	29	20,6
3.	a job that requires special knowledge and skills	23	16,3
4.	lower level job	9	6,4
5.	other	10	7,1
Total		141	100,0

According to the obtained results, a significant number or 49.6% of respondents work in managerial positions, followed by respondents who work in the position of advisor (20.6%) and in the position that requires special knowledge and skills (16.3%), while a smaller number of respondents (13.7%) work in lower-level positions or other positions.

Since 57 respondents answered that they perform duties of an ethics commissioner (as a rule, this commissioner does not perform this type of task within a special position but in addition to his / her regular job), it was investigated for how long they have been performing these tasks. The research results are given below.

Table 5
Number of respondents by years of service as ethics commissioner

No.	Years of service as ethics commissioner	Number of respondents	Participation in %
1.	0 — 2	20	35,1
2.	3 — 5	16	28,1
3.	5 plus	21	36,8
Total		57	100,0

According to the obtained results, 64.9% of respondents (of 57) have been working as ethics commissioners for more than three years, while 35.1% of respondents have been working in this position for less than three years.

In order to assess whether the respondents' answers are relevant for the assessment of the set hypotheses or statements, it was checked whether the respondents had completed any of the training programs in the field of ethics. The research results are given in Table 6.

Table 6
Have you completed any training program in ethics?

No.	Job title	Number of respondents	Participation in %
1.	yes (only at university)	9	6,4
2.	yes (at university, in seminars, workshops...)	74	52,5
3.	no	46	32,6
4.	other	12	8,5
Total		141	100,0

The obtained results show that 58.9% of respondents completed various forms of education and training in the field of ethics, either within university education, seminars or workshops, while a significant number or 32.6% of respondents did not complete any such training. Given that a similar survey was conducted earlier¹, it can be concluded that significant progress was made in the period from 2011 to 2019 when it comes to education in the field of ethics, but this topic should continue to be given great attention because 34.1% of respondents stated that they had not completed any education in ethics, while 8.5% of respondents circled the answer “Other”, but did not give any details.

As a conclusion regarding the basic questions related to the respondents, it can be confirmed that the respondents are relevant for the assessment of the statements given as part of the questions in the questionnaire, given their job and responsibilities, experience and education. Most respondents have university education, work in managerial positions or jobs that require special knowledge and skills, and have completed a training program in ethics.

In addition to the basic questions, the respondents also answered specific questions to assess whether the statements, as part of the questionnaire, are applicable in the business environment. Ethics commissioners were part of the target group of respondents, since they are directly involved in promoting ethics in the work environment, they were asked questions about their task and organizational culture, to assess whether their tasks as ethics

1 A similar research was conducted in 2011, for the purpose of preparing a master's thesis. When asked *Have you completed a training program in the field of ethics*, 66.7% of the respondents answered that they have not. Please compare: Nediljka ROGOŠIĆ, *Kultura moći i poslovna etika u djelima Paula Tillicha (Culture of Power and Business Ethics in Paul Tillich's Works)*, master's thesis, Zagreb, 2011, p. 83

commissioner were clearly defined by regulations, and whether ethics is part of the organizational culture of the state body in which they are employed. All of the questions are very important because ethics commissioners² are responsible for: monitoring the application of the Code of Ethics in state bodies in which they are appointed, promoting ethical behaviour in mutual relations of civil servants, and relations of civil servants with citizens, receiving complaints from officials and citizens about unethical behaviour and conduct of civil servants within the bodies in which they are appointed, carrying out procedures for examining the legal merits of complaints and keeping records of received complaints. The answers of the ethics commissioners are given in Table 7.

Table 7
Do you agree with the following statements?

No.	Statement	Possible answer	Number of respondents	Participation in %
1.	The task of the Ethics Commissioner is clearly defined by regulations.	Strongly agree	7	10,4
2.		Agree	42	62,7
3.		Disagree	11	16,5
4.		No opinion	79	10,4
Total			67	100,0
5.	An organizational culture that promotes ethical behaviour at all levels of management has been established	Strongly agree	4	6,0
6.		Agree	30	44,8
7.		Disagree	25	37,3
8.		No opinion	8	11,9
Total			67	100,0

A significant number of respondents, i.e. 73.1%, answered that the task of the ethics commissioner is clearly defined by regulation, a smaller number or 16.5% of respondents believe that their task is not clearly stipulated, whereas 10.4% of the ethics commissioners answered that they did not have an opinion on it.

Regarding the organizational culture in their work environment, 50.8% of respondents stated that they agree that an organizational culture that promotes ethical behaviour at all levels of management in their work environment has been established. However, it is very indicative that 37.3% of the

2 Code of Ethics for Civil Servants (Official Gazette 40/11 and 13/12)

respondents assess that an organizational culture that promotes ethical behaviour in their work environment has not been established, as is indicative that 11.9% of respondents do not have an opinion on this.

Respondents were also asked about the motivation of managers to act ethically, i.e. in compliance with the prescribed rules of conduct, because motivation is very important for the success of any activity. This question arose from Tillich's reflections on motivation for moral behaviour. A number of answers to this question were possible (Table 8).

Table 8

What motivates managers to act ethically, i.e. in accordance with the prescribed rules of conduct?

No.	Possible answers	Number of respondents	Participation in %
1.	personal interest and benefit	18	12,8
2.	honour and reputation	75	53,2
3.	interest of the institution in which he/she is employed	73	51,8
4.	the common good and the good of as any people as possible	71	50,4
5.	love of good	29	20,6
6.	fear of possible punishment	41	29,1
7.	the moral law engraved in the nature of every man (conscience)	93	66,0
8.	religious affiliation that implies ethical conduct	33	23,4
Total		141	–

All respondents answered the question regarding the motivation of managers to act ethically, i.e. in accordance with the prescribed rules of conduct. A total of 141 respondents gave 433 answers, i.e. on average each respondent circled three answers. The largest number of respondents or 66.0% stated that managers are motivated to act ethically by the moral law that is engraved in the nature of every human being (conscience). There is a significant number of respondents who consider honour and reputation (53.2% of respondents), the interest of the institution in which they are employed (51.8%) and the common good and the good of as many people as possible (50.4%) as the motivation for ethical conduct. It is interesting to note that only 12.8% of the respondents stated personal interest and benefit as a motive, and 29.1% the fear of possible punishment. Approximately the

same number of respondents claimed love of good (20.6%) and religious affiliation, which implies ethical conduct (23.4%), as a motive.

One of the questions contained three statements regarding the principles of managerial behaviour, which the respondents were supposed to evaluate. The research results are given in the table below.

Table 9
Do you agree with the following statements?

No.	Statement	Possible answer	Number of respondents	Participation in %
1.	The principles of managerial conduct are clearly prescribed	Strongly agree	11	7,8
2.		Agree	78	55,3
3.		Disagree	44	31,2
4.		No opinion	8	5,7
Total			141	100,0
5.	Managers are well acquainted with the principles of conduct to be followed.	Strongly agree	16	11,3
6.		Agree	77	54,6
7.		Disagree	40	28,4
8.		No opinion	8	5,7
Total			141	100,0
9.	Managers act in accordance with the prescribed principles of conduct.	Strongly agree	11	7,8
10.		Agree	53	36,9
11.		Disagree	59	41,8
12.		No opinion	19	13,5
Total			141	100,0

63.1% of respondents agreed with the statement *The principles of managerial conduct are clearly prescribed*, while 31.2% of respondents disagree with this statement; 5.7% of respondents do not have an opinion on it. With the statement *Managers are well acquainted with the principles of conduct to be followed* 65.9% of respondents agree, 28.4% disagree, while 5.7% have no opinion on it. 44.7% of the respondents agree with the third statement *Managers act in accordance with the prescribed principles of conduct*, while 41.8% of the respondents do not agree with it, and 13.5% of respondents do not have an opinion on it.

If the answers to these statements are compared, it can be concluded that the number of respondents who have a perception that managers act in accordance with the prescribed principles of conduct is smaller than the number of respondents who expressed their perception of the other two

statements, even by 29, 2% and 32.3%, respectively. As a significant number of respondents stated that they did not agree with the mentioned statements or did not express an opinion on them, additional efforts are needed in state institutions to improve regulations governing the rules of conduct of managers, and also familiarize and encourage managers to act in accordance with them. Besides, managers must do more to promote ethical behaviour by leading by their own example, i.e. by behaving in accordance with the prescribed principles.

Respondents were also asked about the motivation of employees to act ethically, i.e. in accordance with the prescribed rules of conduct. Respondents were offered several answers to this question (Table 10).

Table 10

What motivates employees to act ethically, i.e. in accordance with the prescribed rules of conduct?

No.	Motive	Number of respondents	Participation in %
1.	personal interest and benefit	29	20,6
2.	honour and reputation	67	47,5
3.	interest of the institution in which he/she is employed	62	44,0
4.	the common good and the good of as many people as possible	58	41,1
5.	love of good	24	17,0
6.	fear of possible punishment	60	42,6
7.	the moral law engraved in the nature of every man (conscience)	100	70,9
8.	religious affiliation that implies ethical conduct	33	23,4
Total		141	–

All respondents answered the question regarding the motivation of employees to act ethically, i.e. in accordance with the prescribed rules of conduct. A total of 141 respondents gave 433 answers, i.e. on average each respondent circled three answers. The largest number of respondents or 70.9% stated that employees are motivated to act ethically by the moral law that is engraved in the nature of every human being (conscience). The number of respondents who affirmed honour and reputation as a motive (47.5% of respondents) is significant, as is the number of those who see the interest of the institution in which the employee works (44.0%) and the common good and the good of as many people as possible (41.1%) as a motive. Ap-

proximately the same number of respondents stated love of good (17.0%) and religious affiliation which implies ethical conduct (23.4%) as a motive. It is interesting to note that 20.6% of the respondents declared personal interest and benefit of employees as a motive, while a significant number of respondents or 42.6% chose fear of possible punishment.

If the indicators related to the motivation of managers are compared with those related to employees, it can be concluded that the biggest motive for ethical behaviour, for both managers and employees, is the *moral law engraved in the nature of every man (conscience)*. As strong motives for ethical conduct in both groups were recognized: *honour and reputation, the interest of the institution in which they are employed, the common good and the good of as many people as possible*, while for the group of employees *fear of possible punishment* was also recognized as a significant motive. It is interesting that none of the mentioned motives was chosen by all respondents, neither as motives for managers, nor for employees.

One of the questions contained three statements regarding the principles of employee conduct, which the respondents were supposed to evaluate. The research results are given in the table below.

Table 11
Do you agree with the following statements?

No.	Statement	Possible answer	Number of respondents	Participation in %
1.	The principles of managerial conduct are clearly prescribed	Strongly agree	13	9,2
2.		Agree	97	68,8
3.		Disagree	28	19,9
4.		No opinion	3	2,1
Total			141	100,0
5.	Employees are well acquainted with the principles of conduct that they should apply in their work	Strongly agree	15	10,6
6.		Agree	82	58,2
7.		Disagree	39	27,7
8.		No opinion	5	3,5
Total			141	100,0
9.	Employees act in accordance with the prescribed principles of conduct.	Strongly agree	8	5,7
10.		Agree	72	51,1
11.		Disagree	48	34,0
12.		No opinion	13	9,2
Total			141	100,0

78.0% of the respondents agree with the statement *The principles of employee conduct are clearly prescribed*, while 19.9% of the respondents disagree with this statement, and 2.1% of them do not have an opinion on it. With the second statement *Employees are well acquainted with the principles of conduct that they should apply in their work* 68.8% of the respondents agree, 27.7% disagree, while 3.5% have no opinion on it. 56.8% of the respondents agree with the third statement *Employees act in accordance with the prescribed principles of conduct*, while 34.0% of them disagree with it, and 9.2% do not have an opinion on it.

If the answers regarding the above statements are compared, it can be concluded that the number of respondents who have the perception that employees act in accordance with the prescribed principles of conduct is smaller compared to the number of respondents who expressed their perception regarding the other two statements, by 37, 3% and 20.0%, respectively. Additionally, it is important to emphasize that 34.0% of the respondents disagreed with the statement that *employees act in accordance with the prescribed principles of conduct*, while 9.2% have no opinion on that. These indicators are very similar to those regarding managers. This points to the need for additional efforts in state institutions to improve the regulations concerning the conduct for both managers and employees, and to encourage their application in practice.

Below are answers to questions related to the evaluation of (ten) statements that are directly connected to the topic of this paper, i.e. Paul Tillich's ethics.

The results of the evaluation of the statement "*Moral law as the silent voice of conscience, understood as part of our nature, is a greater motive for ethical behaviour than prescribed rules of conduct*" are given in the following table.

Table 12

Evaluating the statement "Moral law as the silent voice of conscience, understood as part of our nature, is a greater motive for ethical behaviour than prescribed rules of conduct."

No.	Possible answers	Number of respondents	Participation in %
1.	Strongly agree	56	39,7
2.	Agree	76	53,9
3.	Disagree	6	4,3
4.	No opinion	3	2,1
Total		141	100,0

A significant number of respondents or 93.6% agree with this statement, 4.3% disagree, while 2.1% of respondents do not have an opinion on it.

Respondents who did not agree with the above statement provided several explanations along with their answers. Their opinion is that the moral level of society as a whole is very low, that not all employees are treated equally and fairly within individual state bodies, that people have a different understanding of what moral behaviour is, i.e. for some something is moral, and for some it is not, and that the motive for ethical conduct, both for employees and managers, should be their conscience and rules of conduct. As nowadays a moral crisis and an underdeveloped conscience is recognized, clear rules of conduct need to be set, and unethical behaviour needs to be sanctioned, which would ultimately contribute to building conscience and raising the ethical level in the work environment.

The results of the evaluation of the statement “*Ethical principles of power, justice and love have significant implications in human relationships*” and the statement “*Ethical principles of power, justice and love should be emphasized as fundamental values of every institution*” are given in the following table.

Table 13
Evaluation of claims

No.	Statement	Possible answer	Number of respondents	Participation in %
1.	The ethical principles of power, justice and love have significant implications in human relationships	Strongly agree	51	36,2
2.		Agree	79	56,0
3.		Disagree	98	6,4
4.		No opinion	2	1,4
Total			141	100,0
5.	The ethical principles of power, justice and love should be emphasized as fundamental values of every institution	Strongly agree	60	42,6
6.		Agree	60	42,6
7.		Disagree	14	9,8
8.		No opinion	7	1,4
Total			141	100,0

92.2% of respondents agree with the statement “*Ethical principles of power, justice and love have significant implications in human relationships*”, and 6.4% disagree with it. A smaller number of respondents or 1.4% have no opinion on this. Similar results were found for the statement “*Ethical principles of power, justice and love should be emphasized as fundamental values*

of every institution.” 85.2% of the respondents agree with this statement, and 9.8% disagree, while a smaller number of respondents or 5.0% do not have an opinion on it. From the received answers it can be concluded that the respondents recognized the importance of these principles in mutual relations and the need to incorporate them into the core values of each institution.

The following are the results of the evaluation of the statement “*Power as a principle in social relations must not be separated from love because then it becomes coercion*” and the statement “*Power as a principle in social relations must not be separated from justice because justice is the form through which power should be exercised*”.

Table 14
Do you agree with the following statements?

No.	Statement	Possible answer	Number of respondents	Participation in %
1.	Power as a principle in social relations must not be separated from love because then it becomes coercion.	Strongly agree	40	28,4
2.		Agree	68	48,2
3.		Disagree	21	14,9
4.		No opinion	14	8,5
Total			141	100,0
5.	Power as a principle in social relations must not be separated from justice, because justice is the form through which power should be exercised	Strongly agree	62	44,0
6.		Agree	66	46,8
7.		Disagree	9	6,4
8.		No opinion	4	2,8
Total			141	100,0

76.8% of respondents agree with the statement “*Power as a principle in social relations must not be separated from love because then it becomes coercion*”, and 14.9% of the respondents disagree. A smaller number of respondents or 8.5% have no opinion on this. The results are similar for the statement “*Power as a principle in social relations must not be separated from justice because justice is the form through which power should be exercised.*” 90.8% of the respondents agree with this statement, and 6.4% disagree, while a smaller number of respondents or 2.8% do not have an opinion on it. From the obtained answers it can be concluded that the respondents recognized the importance of the connection between the principles of power

and the principles of love and justice, and that the number of respondents who agreed with the second statement is slightly higher (18.2%).

Respondents also evaluated the claim about coercion, and the results are given in Table 15.

Table 15

Evaluation of the statement "Coercion is not negative in itself; negative coercion or compulsion is the one that destroys the object of coercion, i.e. the one who is forced to do something, instead of helping him fulfil his life purpose"

No.	Possible answers	Number of respondents	Participation in %
1.	Strongly agree	35	24,8
2.	Agree	89	63,1
3.	Disagree	11	7,8
4.	No opinion	6	4,3
Total		141	100,0

A significant number of respondents or 87.9% agree with the above statement, 7.8% disagree, while 4.3% of respondents do not have an opinion on it. According to the obtained indicators, it can be concluded that the respondents are aware of the need to use coercion if it leads to some greater good, i.e. if coercion is a means by which we help someone fulfil their life purpose.

Respondents also evaluated the claim related to love, and the results are given in Table 16.

Table 16

Evaluation of the statement "Love as a principle in social relations must not be separated from justice, because justice is the form through which love performs its function"

No.	Possible answers	Number of respondents	Participation in %
1.	Strongly agree	31	22,0
2.	Agree	69	48,9
3.	Disagree	21	14,9
4.	No opinion	20	14,2
Total		141	100,0

A significant number of respondents or 70.9% agree with this statement, 14.9% disagree, while 14.2% of respondents have no opinion about it. The obtained indicators show that the respondents are aware of the connection between the principles of love and justice, i.e. that justice is the form through which love performs its function.

Respondents also evaluated the claim regarding love, justice, power and coercion, and the results are given in Table 17.

Table 17

Evaluating the statement "Persons or social groups who use their power as coercion, which excludes the principle of love and justice, ultimately destroy themselves (example of corporal collapses)."

No.	Possible answers	Number of respondents	Participation in %
1.	Strongly agree	50	35,5
2.	Agree	73	51,8
3.	Disagree	13	9,2
4.	No opinion	5	3,5
Total		141	100,0

A significant number of respondents or 87.3% agree with this statement, 9.29% disagree, while 3.5% of respondents have no opinion on it. Based on the obtained indicators, it can be concluded that the respondents are aware that persons or social groups that use their power as coercion, which excludes the principle of love and justice, ultimately destroy themselves.

The results of the evaluation of the claim related to justice are presented in Table 18.

Table 18

Justice should be a fundamental value of every institution, because "Every man wants to be treated fairly — it is his inner need that is inseparable from him."

No.	Possible answers	Number of respondents	Participation in %
1.	Yes	139	98,6
2.	No	2	1,4
Total		141	100,0

98.6% of the respondents agreed with this statement, which confirms the need of every person to be treated fairly.

The following statement is closely related to the previous one, and the results of its evaluation are given below.

Table 19

Evaluation of the statement "Justice is an internal need contained in all that is; no one can hurt another, without hurting himself."

No.	Possible answers	Number of respondents	Participation in %
1.	Strongly agree	43	30,5
2.	Agree	67	47,5
3.	Disagree	26	18,4
4.	No opinion	5	3,5
Total		141	100,0

78.0% of the respondents agree with this statement, 18.4% disagree, and 3.5% do not have an opinion on it.

The next two statements are related to religious affiliation, i.e. the connection between religion and ethics. The results of the evaluation of the statement "*For people who practice faith it is easier to make ethical decisions*" are given below.

Table 20

Evaluation of the statement "For people who practice faith it is easier to make ethical decisions."

No.	Possible answers	Number of respondents	Participation in %
1.	Strongly agree	26	18,4
2.	Agree	39	27,7
3.	Disagree	65	46,1
4.	No opinion	11	7,8
Total		141	100,0

46.1% of the respondents agree with the statement "*For people who practice faith it is easier to make ethical decisions*", 46.1% disagree, and 7.8% have no opinion about it. A similar question was asked in the 2011 survey, when 30.5% of the respondents agreed with this statement, 47.9% disagreed, while 21.6% of the respondents did not give an answer to it.³

The present research shows that the number of respondents who agree and disagree with the above statement is the same, whereas according to

3 Nediljka ROGOŠIĆ; *Kultura moći i poslovna etika u djelima Paula Tillicha, (Culture of Power and Business Ethics in Paul Tillich's work)* Zagreb, 2011., p. 115

previous research, there were more respondents who did not agree with this statement.

The next statement, in a way, puts into balance the eternal destiny of individuals who act ethically, because this is required from them by the law of love pointed to by Jesus Christ, as many before him did according to the Old Testament, with those individuals who have not come to know Christ but do everything in the name of love that is rooted deep within them. The research results related to this claim are presented below.

Table 21

Evaluating the statement “The ethical decision determines the eternal destiny of an individual; man’s eternal destiny depends on the decision for or against Christ, i.e. it depends on the conduct according to or against the law of love that Jesus represents, which is decisive for those who do not know about Christ.”

No.	Possible answers	Number of respondents	Participation in %
1.	Strongly agree	19	13,5
2.	Agree	46	32,6
3.	Disagree	48	34,0
4.	No opinion	28	19,9
Total		141	100,0

A significant number of respondents or 46.1% agreed with the above statement, but the number of those who disagreed or did not have an opinion is larger (53.9%). It would be interesting to investigate why the respondents disagreed with this statement.

Conclusion

After studying Tillich’s works and processing and analysing the data from the survey, it is possible to assess whether the proposed hypotheses were confirmed or not.

H₀₁ The hypothesis “*Paul Tillich ‘s ethics may have implications in personal and business ethics*” was evaluated on the basis of research on the application of ethical principles of love, power and justice in various human relationships, which Tillich wrote about in *Love, Power and Justice* (1954), their implications in business ethics based on practical examples and empirical research through a survey. The stated hypothesis is fully accepted.

The conclusion was made based on the fact that the principles of love, power and justice, in addition to their ontological foundations, also have ethical foundations that are present in the sphere of personal relations, relations within social groups (social communities or institutions) and the sphere of relations with the sacred. However, their position in these relationships is not equal. Thus in the sphere of personal relations justice in unity with power and love is first, in the sphere of relations within and between social groups power in unity with justice and love is first, while in the sphere of relations with the sacred love in unity with power and justice is first. The realization that the ethical foundations of the above principles are present among other relations, both in the sphere of relations within social groups and between them, confirms that the foundations of power, love and justice are both within and between business entities that represent a social group or community of people connected by certain interests, values and symbols, who enter into personal relations within the community, and in a certain way into relations with the sacred. Within a business entity, power is centred in its management as its representative. Its power is all the greater if it is supported by a larger number of individuals, i.e. employees who are part of that business entity. As long as the management makes decisions that are acceptable to a larger number of employees, it will have the support of those it represents. The management should express its power and need for justice through the power and justice of the business entity as a whole towards each employee. Employees should be motivated to support their management and the business entity in which they are employed. This implies their love for the management and the business entity, which is expressed through the experience of community and togetherness and the experience of justice, because they are enabled to realize themselves as persons within that business community and fulfil their life purpose. Likewise, the management and the employees should strive to achieve the purpose for which the business entity was established and thus contribute to their own, but also the common good. The second confirmation of this hypothesis lies in the fact that the ethical principles of power, justice and love should also be applied in encounters of different business entities. In these encounters relationships can be created that will contribute to the growth and development of each one of them, or conversely, relationships in which one business entity will want to take on a stronger, more superior position and subdue or destroy the other business entity. Every business entity has the same expectation in view of power, justice and love, although their

basic goals of encounter may differ. In order to achieve their goals, it is necessary for each business entity to take a stand towards the other, as it has towards itself, i.e. to achieve its own goals and enable the business partner to achieve their goals. However, if one business entity seeks to destroy the other and its centre of power by making unethical decisions, it will jeopardize its own survival. We find such examples in practice, proving that a business entity and its management which used power to make unfair and unethical decisions, caused damage and even the closure of a large number of business partners (suppliers and customers), and thus threatened their own survival as well.

Furthermore, the hypothesis *Paul Tillich's ethics may have implications in personal and business ethics* was also confirmed according to the results of the survey conducted on the basis of a questionnaire. Thus, 92.2% of respondents agree with the statement *'The ethical principles of power, justice and love have significant implications in human relationships'*, and 85.2% agree with the statement *'The ethical principles of power, justice and love should be emphasized as fundamental values of every institution'*. Further, 76.8% of respondents agree with the statement *'Power as a principle in social relations must not be separated from love because then it becomes coercion'*, and 90.8% agree with the statement *'Power as a principle in social relations must not be separated from justice because justice is a form through which power should be exercised'*. 87.9% of respondents agree with the statement *'Coercion is not negative in itself; negative coercion or compulsion is the one that destroys the object of coercion, i.e. the one who is forced to do something, instead of helping him fulfil his life purpose'*, and 70.9% of respondents agree with the statement *'Love as a principle in social relations must not be separated from justice, because justice is the form through which love performs its function'*. 87.3% of respondents agree with the statement *'Persons or social groups who use their power as coercion, which excludes the principle of love and justice, ultimately destroy themselves (example the corporal collapses)'*. Furthermore, 98.6% of respondents agree with the statement *'Justice should be a fundamental value of every institution, because every man wants to be treated fairly — it is his inner need that is inseparable from him'*, while 78.0% of respondents agree with the statement *'Justice is an internal need, contained in all that is; no one can hurt another without hurting themselves'*.

H_{02} The hypothesis *'Faith is a good foundation for morality'* was evaluated on the basis of research on the relationship between faith and morality, which Tillich wrote about in *Dynamics of Faith* (1957).

This hypothesis is accepted.

The conclusion was made on the basis of selected claims arising from Tillich's reflections on faith and morality. For him faith is a state of extreme preoccupation; faith as the ultimate preoccupation is the act of the whole person, it participates in the dynamics of personal life. It happens at the centre of personal life and includes all its elements, is reflected on them, but also transcends them. Faith is therefore an ecstatic act, because as such it transcends the irrational and the rational in man, i.e. the conscious and the unconscious in man's structure, but does not destroy them. For the people of the Old Testament, faith is a state of extreme preoccupation and unconditional care for God and for what He is in his demands, threats and promises. For some people, faith is the ultimate preoccupation with the pursuit of success, social status and economic power; for some, faith is the extreme preoccupation with the competitive culture of the West that demands unconditional surrender to its laws, even when the price for it is the sacrifice of true human relationships and creative eros. Tillich distinguishes between ontological and moral forms of faith. *Ontological forms of faith* are ritual, mystical and humanistic. The ritual and mystical forms of faith are also called religious forms of faith, while the humanistic form of faith is a secular form of faith, which is extremely preoccupied with man. *Moral forms of faith* are characterized by the idea of a law given by God as a gift and as a commandment. Only those who obey the law can approach Him. The law in the moral form of faith requires moral obedience, while the law in the ontological form of faith requires submission to ritual methods and ascetic practice.

Since without extreme preoccupation as the foundation of human life and the meaning of faith, every moral system gets distorted into a method of adapting to social demands, whether justified or not, faith should be a good foundation for morality and moral behaviour, because it helps man make right decisions, without adapting to circumstances that can destroy interpersonal relationships and creative eros.

H₀₃ The hypothesis '*Moral motives contain religious elements*' was evaluated on the basis of Tillich's reflections presented in *Morality and Beyond* (1963), as well as on the results of empirical research in this survey.

This hypothesis is accepted.

The conclusion was made based on facts described in the context of reflection on religious elements in moral motivation. Tillich listed various forms of motivation such as happiness, duty, benefit, knowl-

edge, reputation, as well as moral law, but came to the conclusion that in addition to the above forms of motivation, there must be stronger forms of moral motivation that contain religious elements. One of the motives that contains religious elements is 'acceptance'. Tillich states that moral law has motivating power only if it contains the religious element that means 'acceptance'. Apart from that, as two other elements of moral motivation with religious characteristics Tillich mentions 'love and fear', which arise from man's relationship with God. However, the most important role and motivating force for moral action is given to man by grace. Tillich distinguishes between 'ordinary grace', which exists in human life and relationships, and 'extraordinary grace', which is given to those who have accepted the new reality with the appearance of Christ. Both forms of grace lead to a fusion in which the gap between our true and actual existence is partially conquered and the rule of the law of command is abolished, because where there is grace, there is no command or struggle to obey it or live by it. One who has the grace to love a person, thing, task, or idea need not be asked to love, regardless of the quality of that love. With the help of grace, what was separated is reunited, and through it the moral imperative is partially fulfilled.

Furthermore, empirical research was conducted to determine what motivates managers and employees to act ethically in practice, i.e. in accordance with the prescribed rules of conduct. It was found that most respondents (66.0%) stated that managers are motivated to act ethically by the moral law that is engraved in the nature of every human being (conscience). There is a significant number of respondents who mentioned honour and reputation as a motive (53.2% of respondents), then the interest of the institution in which they are employed (51.8%) and the common good and the good of as many people as possible (50.4%). It is interesting to note that only 12.8% of the respondents selected personal interest and benefit as a motive, and 29.1% claimed fear of possible punishment. Approximately the same number of respondents opted for love of good (20.6%) and religious affiliation, which implies ethical conduct (23.4%), as a motive. Also, most respondents (70.9%) stated that employees are motivated to act ethically by the moral law engraved in the nature of every human being (conscience), 47.5% of respondents cited honour and reputation as a motive, whereas 44.0% of respondents stated the interest of the institution in which they are employed and the common good and the good of as many people as possible (41.1%). Approximately the same number of respondents cited love of good (17.0%) and religious affiliation, which implies ethical conduct (23.4%) as a motive.

It is interesting to note that 20.6% of respondents stated personal interest and benefit of employees as a motive, while a significant number of respondents or 42.6% cited fear of possible punishment. If the indicators related to the motivation of managers are compared with the motivation of employees, it can be concluded that the biggest motive for ethical behaviour, for both managers and employees, is the *moral law engraved in the nature of every man (conscience)*. Also, as strong motives for ethical conduct for both groups were recognized: *honour and reputation, interest of the institution in which they are employed, the common good and the good of as many people as possible*, while employees also recognized *fear of possible punishment* as a significant motive.

According to the above results, it can be concluded that some of the mentioned motives contain religious elements. Thus for managers and employees, part of the respondents mentioned religious commitment that implies ethical conduct and love of good as a motive.

H₀₄ The hypothesis *'The moral act determines, establishes and builds man as a person and as the bearer of the soul'* is accepted on the basis of Tillich's reflections on morality, the moral imperative and the moral act. Each individual has the opportunity for personal growth. In view of the moral imperative, each individual can become what he potentially is, because he was given power and can use it to realize himself as a person. Every moral act helps him in that. Tillich states that a moral act is aimed at self-realization or the constitution or formation of a person as the centre of the self. For the ethical issue this means that the moral act is always a victory over disintegrating forces and that its goal is the realization of man as a central and free person. Every moral act has at least a double positive effect: In relation to another person or something else and in relation to the man who acts morally himself, and also vice versa. The action in which man realizes his essential centeredness is the moral act, while morality is a life function by which the realm of the spirit comes into being. It is a constitutive function of the spirit. Therefore, a moral act is not an act harmonized with some heavenly or human law, but an act by which life self-integrates in the dimension of the spirit, which also means to integrate oneself as a person within a community. Furthermore, Tillich points out that morality is a life function by which self-centeredness is self-constituted as a person. *In other words, morality is the totality of all acts in which a personal life process potentially becomes a real person*. These acts happen continuously in a man's personal life, because the constitution of a person as a person is never fully completed and lasts throughout his or her

entire life. Every moral act is a responsible act, corresponding to valid commandments, but man may refuse to follow these commandments. However, if he does, he allows for moral disintegration, and acts against spirit by the power of the spirit. The moral act defines man as a person and as the bearer of the spirit, who, as the unconditional character of the moral imperative, gives ultimate seriousness to both culture and religion. The moral imperative is the command for someone to become what they potentially are, a person within a community of persons. Only man is completely self-centred and has himself as himself in relation to the world to which he belongs and from which he is separated at the same time. This dual relationship to the world, man's belonging and separation from the world gives him the opportunity to ask questions and find answers, to receive and make demands. As a self-centred individual, a person, man can respond with knowledge and action to incentives coming to him from the outside world. In this sense, man is free from these incentives. He can, after consideration and decision-making, respond 'responsibly' without coercion. This is his greatness, but also includes the danger of acting contrary to moral demand. He can surrender to the forces of disintegration that seek to control his personal centre and destroy his unity.

H₀₅ The hypothesis "*Power, justice and love are elements of ethics and, as fundamental elements of being, have their implications in religion*" is accepted on the basis of ontological analysis and application of the principles of love, power and justice in various human relations, especially in relations with the sacred. These principles, in addition to the ontological, also have a theological nature, and *the ontological and the theological are identical in one thing: they deal with existence as existence or being as being*. Tillich states that it is impossible to debate about love, power and justice without touching on the dimension of ultimateness or the dimension of holiness, because the dimension of ultimateness on the one hand lies in the fact that love, power and justice are united by their created or primordial nature, and on the other, in life they are separated and in conflict with each other. That is why the question arises: "*Can their essential unity be re-established*"? To this question Tillich replies that love, power and justice are one in the divine foundations, and that they become one in human life. This means that their essential unity can be established. The sacred in which they are united becomes a sacred reality in time and space. Thus the ontological interpretation of love, power and justice explains their belonging to being and inseparability from being, because being exists through them, whereas the theological

interpretation explains that they are unique in the divine foundation, and by the grace of creation they are engraved in human foundations, in which they are also unique and become a sacred reality in time and space. For Tillich, God is the source of love, power and justice. God is existence itself, and existence implies love, power and justice in their unity. Like existence itself, God is that ultimate reality, the one who is truly real, the foundation and source of all that is real and thus the source of love, power and justice. *God as the source of love* is a God who loves and a God who is love itself. Our love is rooted in the divine life, i.e. in that which infinitely transcends our life both in existence and in meaning. *God as the source of power* is a God whose attribute is divine power. Man speaks of His omnipotence and we address Him as the Almighty. The real meaning of omnipotence is that God is present as the power of existence in all that there is. This power simultaneously and infinitely transcends every particular power and acts as the creative foundation of all that is. Thus Almighty God, as the creative foundation of everything, transfers 'part of his power' to man, his creature and his image, and through that act gives man the power of existence. *God is the source of justice*, which is applied to Him equally in the ultimate and in the symbolic sense. He is symbolically portrayed as a just judge who judges according to the law created by Himself. This is a *Divine law that is beyond the alternative of natural and positive law, but has the characteristics of both natural and positive law*. The characteristics of the *natural law or the law of perpetual creation or the justice of existence in everything* are visible in the structure of reality and everything in it, including the structure of the human mind. The characteristic of the Divine law that it is a *positive law* is derived from the fact that it was established by God in his freedom, and this freedom does not depend on any structure or constitution outside of Him.

H₀₆ The hypothesis '*Religious affiliation plays an important role in the personal and business life of an individual*' is accepted on the basis of Tillich's reflections on religion and morality.

For Tillich, religion is an important part of man's spiritual life and constitutes its deep dimension that points to the ultimate, infinite, and unconditional in man's spiritual life. Religion is also the ultimate preoccupation that is manifested in all the active functions of the human spirit. On the moral level, it manifests itself in the form of the unconditional seriousness of a moral demand. It is not a special function of man's spiritual life, but a profound dimension in all functions. Man would not have the need for religion, had he not alienated himself from his essence. However, he must return to the

religion that provides the foundation for his own being, opens the depths of his spiritual life and gives him the experience of the Holy, the Untouchable that instils awe, gives ultimate meaning, resources and ultimate courage. This is the greatness of what we call religion, which is so often covered with the sediments of everyday life and subdued by the noise of worldly endeavour. Religion as the ultimate preoccupation represents the substance of culture that gives it meaning, while culture constitutes the totality of forms in which the preoccupation of religion is expressed. Every religious act — whether it is an established religion or the most personal vibration of the soul — is shaped by culture. While culture determines the content of morality — the real ideal person, community and the changing laws of ethical wisdom, religion gives morality the unconditional character of the moral imperative, the ultimate moral goal, the reunion of the separated in love (*agape*), and the motivating power of grace.

H₀₇ The hypothesis 'For people who practice faith it is easier to make ethical decisions' was tested on the basis of empirical research through the questionnaire.

This hypothesis cannot be confirmed with certainty, because an equal number of respondents (46.1%) answered that they agree/disagree with it. This conclusion is also supported by the results of the evaluation of the statement "*The ethical decision determines the eternal destiny of an individual; man's eternal destiny depends on the decision for or against Christ, i.e. it depends on the conduct according to or against the law of love that Jesus represents, which is decisive for those who do not know about Christ.*", according to which also 46.1% of the respondents agree with. It was expected that a larger number of respondents would agree with the above statement, because it puts people who act and behave in accordance with the teachings of Jesus in an equal position with people who act and behave according to their inner urge to do good.

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Abstract

IMPLICATIONS OF PAUL TILLICH'S ETHICS IN PERSONAL AND BUSINESS ETHICS

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Tillich's reflections on ethics and morality included reflections on their connection with religion. His conclusion is that *morality is the essence of religion*, and that theological ethics should be present in every part of systematic theology. In this respect, Tillich accentuates the religious dimension of the moral imperative, the religious sources of moral demands, and the religious elements in moral motivation. It can be observed that the application of ethical principles as laid out by Tillich creates a solid network within the social community, and any deviation from the set constellation represents a weakening of that network. We wanted to prove this with our empirical research.

KEY WORDS: Paul Tillich, ethics, morality, religion, moral imperativ, moral motivation