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Piramida profesionalne i poslovne odgovornosti u hrvatskoj stomatologiji

A Pyramid of Professional and Business Responsibility in Croatian Dental Medicine

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Sažetak

Hrvatski stomatolozi, posebice vlasnici/nositelji privatne prakse, zakupci prostora i opreme za obavljanje privatne prakse, pa i zaposleni u privatnoj praksi - kao i njihovi kolege u europskim i ostalim razvijenim zemljama - svaki se dan suočavaju s nizom etičkih i moralnih dvojbi koje se redovito pretvaraju u višestruki sukob interesa: a) trebaju striktno slijediti i poštovati sve zakonske, etičke i druge profesionalne norme (kao i one običajima nametnute); b) moraju biti poslovno uspješni i profitabilni; c) trebaju imati društveno poželjnu i poslovno moguću razinu društvene i ekološke odgovornosti. U članku se dokazuje teza kako bogata tradicija teorijskih i empirijskih istraživanja fenomenologije korporativne društvene odgovornosti (KDO-a), korporativne odgovornosti (KO-a), korporativne društvene i ekološke odgovornosti (KDEO-a), civilnih korporacija (CK-a), korporativnog građanstva (KG-a) i etične korporacije (EK-a) može poslužiti kao izvrsno konceptualno i teorijsko polazište za traženje odgovora na pitanje kako je moguće postići poželjnu ravnotežu između poslovne (poduzetničke), profesionalne (kliničke) i društvene (i ekološke) odgovornosti u stomatološkom obrazovanju te privatnoj i javnoj praksi dentalne medicine. Na temelju komparativne analize različitih općih teorija o korporativnoj društvenoj odgovornosti (KDO-u) koje su u posljednjih nekoliko desetljeća osmišljene i primijenjene u poslovnoj praksi i etici suvremenih tvrtki, izabrali smo onu koju smatramo najprikladnijom za primjenu u dentalnoj medicini i stomatološkoj profesiji. Radi se o *piramidi društvene odgovornosti*, teoriji koju je Archie B. Carroll objavio 1991. Uzimajući tu teoriju kao okvirno konceptualno polazište i primjenjujući znanja sociologije stomatološke profesije, u članku predlažemo specifičnu piramidu društvene odgovornosti za praktičare dentalne medicine u privatnom i javnom sektoru. Za razliku od opće piramide KDO-a koja polazi od teze da je ekonomska (poslovna) odgovornost uvjet i pretpostavka ostalih oblika pravne, etičke i dobrotvorne odgovornosti, brani se teza kako je u dentalnoj medicini etička odgovornost uvjet i pretpostavka svih ostalih oblika odgovornosti, a iza nje slijede: pravna, ekonomska i dobrotvorna odgovornost.

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Uvod

Težnja i imperativ ekonomičnog i profitabilnog poslovanja te želja za stalnim tehnološkim poboljšanjima u vlastitim ordinacijama i za neprestanim osobnim profesionalnim razvojem, često se na sve zahtjevnijem tržištu usluga (a ono će uskoro biti potpuno otvoreno svjetskoj, europskoj i regionalnoj konkurenciji) sukobljava s profesionalnim i društvenim zahtjevima stomatološke profesije.

Stomatolog-poduzetnik svaki se dan sukobljava s dvama etičkim načelima: na jednoj je strani etika „pacijent je prije i iznad svega“, a na drugoj darvinistička maksima koja vrijedi za sva slobodna tržišta i tržišno natjecanje: „samo će najsnažniji i najsposobniji preživjeti“ (1).

Hrvatski stomatolozi, posebice vlasnici/nositelji privatne stomatološke prakse, zakupci prostora i opreme za obavljanje privatne prakse, pa i zaposleni u privatnoj praksi - kao i nji-

Introduction

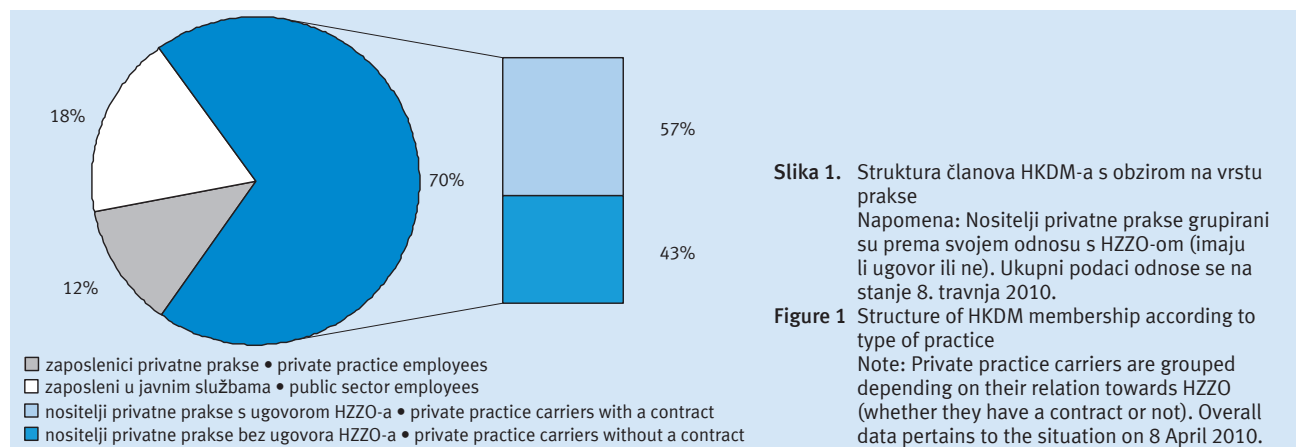
The desire and the imperative of cost-effective and profitable business, as well as the desire for constant technological improvement of one's dental practice office and for constant professional development in an increasingly demanding marketplace that will soon be completely open to regional, European and international competition, is often in conflict with the professional and social demands and imperatives of the dental profession. Dentist-businessman daily encounters the conflict of two ethical principles: on the one hand is ethics, “patient above everything”, and on the other is the Darwinist maxim that applies to all free markets and market competition: “only the fittest and the strongest survive”(1).

Just as their colleagues in European and other developed countries, the Croatian dentists, especially owners/carriers of private dental medicine practice, those leasing premises and

hovi kolege u drugim europskim i ostalim razvijenim zemljama - svaki se dan suočavaju s nizom etičkih i moralnih dvojbi koje se redovito pretvaraju u višestruki sukob interesa (2):

- trebaju striktno slijediti i poštovati sve zakonske, etičke i druge profesionalne norme (kao i one običajima nametnute);
- moraju biti poslovno uspješni i profitabilni;
- trebaju imati i dokazati društveno poželjnu i poslovno moguću razinu društvene i ekološke odgovornosti.

U registru Hrvatske komore dentalne medicine (HKDM-u) u trenutku pisanja ovog članka bilo je upisano 4286 doktora dentalne medicine. Od njih je 2799 žena i 1487 muškaraca, što potvrđuje fenomen sve veće feminizacije stomatološke profesije u Hrvatskoj. S obzirom na vrstu prakse, dominantni su nositelji privatne prakse (2559) i njih 1456 ima ugovore s HZZO-om. Nositelji privatne prakse zapošljavaju 467 doktora dentalne medicine, dok ih je u javnim zdravstvenim ustanovama (domovima zdravlja, bolnicama, poliklinikama, klinikama, fakultetima i vojsci) zaposleno 659. U HKDM-u je registrirano i 480 umirovljenih te 121 nezaposlen doktor dentalne medicine. Strukturu djelatnog članstva HKDM-a prikazujemo grafički:



Svrha je ovoga članka tragati za prikladnim konceptualnim i teorijskim polazištem te praktičnim etičkim i deontološkim okvirom kako bi se postigla poželjna ravnoteža između *imperativa poslovne uspješnosti, profesionalne izvrsnosti te društvene i ekološke odgovornosti*.

Pristup i metoda

Na temelju komparativne analize različitih općih teorija o korporativnoj društvenoj odgovornosti (KDO-u) koje su u posljednjih nekoliko desetljeća osmišljene i primijenjene u poslovnoj praksi i etici suvremenih tvrtki (3-7), izabrali smo onu koju smatramo najprikladnijom za primjenu u stomatologiji i stomatološkoj profesiji. Riječ je o *piramidi društvene odgovornosti* Archiea B. Carrola (3). Konstruirajući navedenu teoriju kao okvirno konceptualno polazište i primjenjujući znanja iz sociologije stomatološke profesije, u članku predlažemo specifičnu *piramidu društvene odgovornosti* za praktičare dentalne medicine u privatnom i javnom sektoru.

equipment for private practice, as well as employees in private practice, encounter on a daily basis a series of ethical and moral dilemmas that regularly turn into multiple conflicts of interests:

- they must strictly follow and respect the legal, ethical and other professional norms (as well as those imposed by customs),
- they must run a successful business and be profitable,
- they must demonstrate a socially desirable and business feasible level of social and environmental responsibility.

At the moment of writing this article, there were 4.286 dentists in the register of the Croatian Chamber of Dental Medicine (HKDM). Of that number, 2.799 are women and 1.487 are men, which confirms the phenomenon of the growing feminization of the dentistry in Croatia. When it comes to the form of practice, carriers of private practice are dominant (2.559), out of which 1.456 have contracts with the Croatian Health Insurance Institute (HZZO). Private practice carriers employ 467 dentists, while in public health institutions (community health centers, hospitals, polyclinics, clinics, schools, military) there are 659 dentists. There are 480 retired and 121 unemployed dentists in the HKDM. Here is the structure of the HKDM membership in graphical form:

The aim of this article is to search for an appropriate conceptual and theoretical starting point, as well as for practical ethical and deontological framework for achieving the desirable balance between *the imperatives of business success, professional excellence, social and environmental responsibility*.

Material and Methods

Based on comparative analysis of different general theories about corporate social responsibility (CSR) that have been envisaged and implemented in business practice and business ethics of modern companies (3-7) in the past few decades, we chose a theory that we consider the most suitable for use in dental medicine and in the dental profession. We chose the *pyramid of social responsibility*, a theory published by Archie B. Carroll in 1991 (3). Constructing this theory as a general conceptual starting point and applying the knowledge of sociology of dentistry profession, we propose in the article a specific pyramid of social responsibility for practitioners of dental medicine in private and public sector.

Rasprava

Postojeći sustav integriranog prijediplomskog i diplomskog obrazovanja, profesionalnog odgoja i profesionalne socijalizacije stomatologa u Hrvatskoj, pa i stručno (kontinuirano) obrazovanje i izobrazba koje zahtijeva (i organizira) Hrvatska komora dentalne medicine, druge profesionalne udruge i stomatološki fakulteti - ne pružaju stomatolozima dostatna znanja i vještine za uspješno rješavanje neizbježnih sukoba interesa. Postoji i dodatni problem: Kodeks stomatološke etike i deontologije (8) sadržava neke odredbe o posebnom obliku moguće, iako ne i obvezatne, društvene odgovornosti i solidarnosti (socijalne osjetljivosti) te izričito zabranjuje nepotrebne postupke, ali u njega uopće nisu uvrštene odredbe o poslovnoj etici u stomatološkoj praksi. Taj veliki nedostatak normativnog, deontologijskog i etičkog sustava moguće je nadoknaditi dodatkom posebnog poglavlja koje bi bilo posvećeno toj važnoj tematici.

Rezultat sadašnjega stanja, svojevrsne etičke deregulacije (9, 10, 11), mnogobrojne su profesionalne i poslovne (poduzetničke) dvojbe, tjeskobe i frustracije koje se zajedničkim naporom Komore te ostalih stomatoloških udruga i fakulteta, mogu i moraju što prije spriječiti i prevladati. Time bi se znatno pridonijelo pojedinačnom i kolektivnom profesionalnom zadovoljstvu, pa i dobrom glasu i ugledu profesije u hrvatskoj i europskoj javnosti, među pacijentima i u društvu općenito.

Traganje za cjelovitom etičkom paradigmom koja bi pomirila interese stomatologa-poduzetnika-poslodavca i stomatologa-lijecnika-kliničara posebice je važno danas, u doba svjetske i hrvatske gospodarske recesije, jer su mnogi stomatolozi uložili velik novac u svoje ordinacije i klinike, a kupovna moć pacijenata smanjuje se već dvije godine. Posljedica je pad potražnje za stomatološkim uslugama, posebice za onima koje ekonomisti nazivaju „elastičnima“: estetskom stomatologijom, preventivnom zaštitom zuba i oralnoga zdravlja te ugradnji kvalitetnih i skupih materijala.

Bogata tradicija teorijskih i empirijskih istraživanja fenomenologije korporativne društvene odgovornosti (KDO-a), korporativne odgovornosti (KO-a), korporativne društvene i ekološke odgovornosti (KDEO-a), civilnih korporacija (CK-a), korporativnog građanstva (KG-a) i etične korporacije (EK-a), prema našem dubokom uvjerenju, može poslužiti kao vrlo dobro konceptualno i teorijsko polazište za traženje odgovora na pitanje kako je moguće postići ravnotežu između poslovne (poduzetničke), profesionalne (kliničke) i društvene (i ekološke) odgovornosti u stomatološkom obrazovanju i u privatnoj i javnoj praksi (naše mrežno istraživanje pokazalo je da se tematika KDO-a u stomatološkoj nastavi obrađuje jedino na Medicinskom fakultetu u Rijeci). Važno je istaknuti da engleski pojam *corporate social responsibility* još nije potpuno teorijski i stručno standardiziran u hrvatskome jeziku. Osim sintagme korporativna društvena odgovornost, često se rabi izraz društvena odgovornost poduzeća, poslovna društvena odgovornost, pa i profesionalna društvena odgovornost.

Od mnogobrojnih teorija o KDO-u (12) za našu je raspravu, kao što smo već naveli, najprikladnija ona o *pirami-*

Discussion

The existing system of integrated pre-graduate and graduate education, professional training and professional socialization of dentists in Croatia, as well as continual expert education and training demanded (and organized) by the Croatian Chamber of Dental Medicine, other professional associations and schools of dentistry, fail to offer dentists adequate knowledge and skills to successfully tackle unavoidable conflicts of interests. There is an additional problem: Code of dental ethics and deontology (8) contains some regulations about a special form of possible, though not mandatory social responsibility and solidarity (social sensitivity), as well as an explicit prohibition to conduct unnecessary dental procedures, but it contains no regulations whatsoever about business ethics in dental practice. This great shortcoming in the normative, deontological and ethical system can be rectified by adding a special chapter to the Code that would be devoted to this important topic.

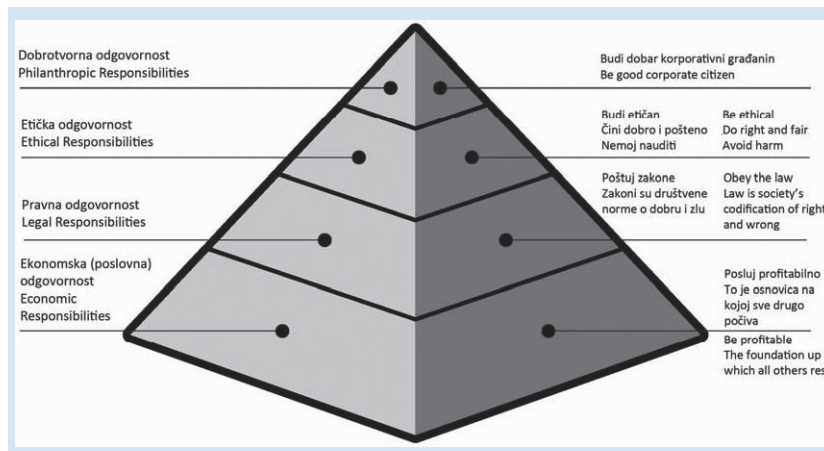
As a result of the current situation, a certain ethical deregulation (9, 10, 11), there are numerous professional and business dilemmas, concerns and frustrations that can and should be resolved as soon as possible by joint efforts of the Croatian Chamber of Dental Medicine, other dentistry associations and the School of Dental Medicine. That would significantly contribute to individual and collective satisfaction, as well as to good reputation of the dentistry in the Croatian and European public, among patients and in the society in general.

The search for a complete ethical paradigm that would reconcile the interests of dentist-businessman-employer and dentist-clinician is especially important today, at times of international and Croatian recession, because many dentists invested great funds into their practices and clinics and the purchasing power of patients has been on the decline for two years. As a consequence, the demand for dental services is falling, especially those the economists call “elastic”: esthetic dentistry, preventive oral health and teeth protection, implantation of quality and expensive materials.

It is our deep conviction that a rich tradition of theoretical and empirical research into phenomenology of corporate social responsibility (CSR), corporate responsibility (CR), corporate social and environmental responsibility (CSER), civil corporation (CC), corporate citizenship (CC) and ethical corporations (EC) can serve as an excellent conceptual and theoretical starting point when seeking an answer to the question how is it possible to achieve the desirable balance between business, professional (clinical) and social (and environmental) responsibility in dental education and in private and public practice of dental medicine (our network research demonstrated that CSR as a topic is present in dental education only at the School of Medicine in Rijeka). It is important to emphasize that the English term *corporate social responsibility* has still not been completely theoretically and expertly standardized in the Croatian language. Together with the syntagm corporate social responsibility, term social responsibility of companies is often used, as well as business social responsibility and professional social responsibility.

di društvene odgovornosti koju je Archie B. Carroll objavio 1991. (3). U tekstu koji slijedi dajemo vizualni i deskriptivni opis spomenute teorije.

Among numerous CSR theories (12), the theory of *pyramid of social responsibility*, published by Archie B. Carroll in 1991 (3), is the most suitable for our discussion as we have already stated. In the text that follows, we demonstrate visual and descriptive account of the said theory.



Slika 2. Piramida društvene odgovornosti Archiea Carrola iz 1991
Izvor: prema <http://www.csrquest.net/default.aspx?articleID=13126&heading>
Figure 2 Carroll's CSR Pyramid from 1991
Source: <http://www.csrquest.net/default.aspx?articleID=13126&heading>

Piramida društvene odgovornosti Archiea B. Carrola imala je velik, u pravilu pozitivan, utjecaj na prihvaćanje i širenje pokreta društvene odgovornosti u poslovnom svijetu (zajednici) jer je njezin autor doveo u pitanje prihvaćenu dogmu o tome kako pojedinačni poduzetnik ili korporacija moraju istodobno biti poslovno uspješni, etični te društveno i ekološki odgovorni. Umjesto toga, predložio je svojevrstnu hijerarhiju ili prioritetno rangiranje odgovornosti na četiri stupnja ili razine (12):

Prva razina – ekonomska odgovornost

Ekonomska odgovornost prema vlasnicima primarna je i najvažnija odgovornost korporacije. Prvi je korporativni etički imperativ: Budi profitabilan! Njegovo je ispunjenje na neki način preduvjet za sve ostale oblike KDO-a.

Druga razina – pravna odgovornost

Carroll smatra da svaka korporacija mora biti odgovorna pravna osoba koja poštuje slovo i duh svih zakona te ostalih propisa kodificiranih kao pravila ponašanja, a odnose se na tvrtke i/ili građane.

Treća razina – etička odgovornost

Na toj razini nije dostatno da je tvrtka profitabilna i da poštuje zakone, nego se traži etičnost tj. da se ponaša u skladu s etičkim normama KDO-a.

Četvrta razina – odgovornost dobročinstva/filantropije

Na vrh piramide društvenih odgovornosti Carroll je postavio obvezu tvrtke da bude dobar korporativni građanin, tj. da donacijama i dobročinstvom pridonosi boljitku ljudi i zajednice u kojoj djeluje.

U razradi svoje piramide autor je za svaku od tih četiriju odgovornosti predvidio po pet etičkih pravila i imperativa.

Piramida profesionalne, poslovne i društvene odgovornosti stomatologa pojedinaca i stomatologije kao profesije koju smo mi osmislili, bitno se razlikuje od piramide društvene odgovornosti poslovnog i korporativnog sektora koji ne pruža profesionalne usluge. Uzimajući Carrollovu pira-

Pyramid of social responsibility by Archie B. Carrol has had a great and, as a rule, positive influence on acceptance and spreading of the movement of social responsibility in the business world (community) because its author questions the dogma that an individual businessman or a corporation must simultaneously run a successful business, be ethical and socially and environmentally responsible. Instead, he proposed a certain hierarchy or priority ranking of responsibility into four levels (12):

The first level – economic responsibility.

Economic responsibility towards owners is primary and the most important responsibility for a corporation. The first corporate ethical imperative is “be profitable”. Fulfilling that imperative is in a way a precondition for achieving all others forms of CSR.

Second level – legal responsibility.

Carroll holds that every corporation must act as a responsible legal entity that respects the spirit and every letter of every law and other regulations codified as rules of behavior for companies and/or citizens.

Third level – ethical responsibility.

At this level, it is not enough for the company to be profitable and to respect the laws; it is asked to be ethical, i.e. to behave in line with the ethical norms of the CSR.

Fourth level – philanthropic responsibility.

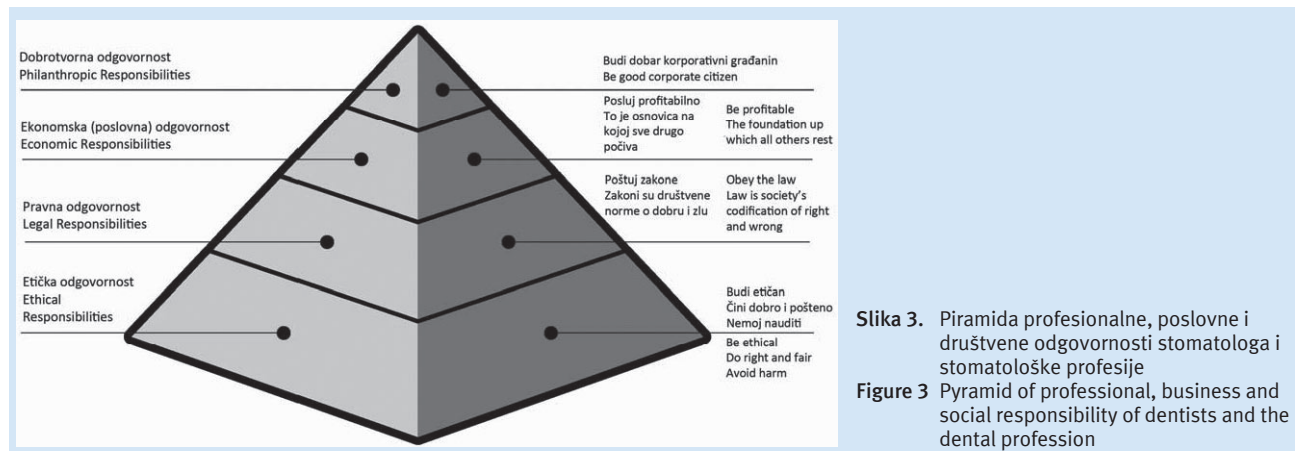
At the top of the pyramid of social responsibility, Carroll set company's obligation to be a good corporate citizen, i.e. to contribute to the benefit of people and the community in which it operates with donations and good work.

Elaborating on the pyramid, the author envisaged five ethical rules and imperatives for each of the four types of responsibility.

Pyramid of professional, business and social responsibility of individual dentists and dentistry as a profession, which

midu kao konceptualno i vizualno polazište, mi predlažemo piramidu odgovornosti za stomatološku profesiju prikazanu na sljedećoj slici.

we have envisaged, is significantly different from the pyramid of social responsibility of business and corporate sector that does not provide professional service. Taking Carroll's pyramid as a conceptual and visual starting point, we propose a pyramid of responsibility for dental profession as depicted in the following picture.



Slika 3. Piramida profesionalne, poslovne i društvene odgovornosti stomatologa i stomatološke profesije
 Figure 3 Pyramid of professional, business and social responsibility of dentists and the dental profession

Iako smo svjesni da su odluke koje svaki dan, često i nekoliko puta u istome radnom danu, donose stomatolozi u privatnoj praksi - *pretežito poslovne odluke* (o najmu ili kupnji prostorija, nabavama potrošnog materijala, naručivanje protetskih i ortodontskih radova, nabava uredskoga materijala, angažiranje računovođa i pomoćnog osoblja itd.), čvrsto smo uvjereni da temelj piramide profesionalne i društvene odgovornosti mora biti imperativ: "Budi etičan!" Prema našem stajalištu, ponašanje u skladu s pisanim i nepisanim etičkim normama mora biti pretpostavka i polazište ukupnog ponašanja i donošenja svih (profesionalnih) odluka stomatologa.

Though we are fully aware that decisions dentists in private practice make every day, often several times within a single working day, are *predominantly business decisions* (decisions on lease or purchase of premises, supply of materials used, order of prosthetic and orthodontic items, purchase of office materials, employment of an accountant and assisting staff, etc.), we firmly believe that the basis of overall professional and social responsibility must be the imperative "Be Ethical!". Behaving in line with the written and unwritten ethical norms, according to our beliefs, must be a precondition and the starting point for overall behavior and for making all (professional) decisions by dentists.

Imperativ „Budi etičan!“ nikako ne smije biti prazna parola ili fraza, nego se mora pretvoriti u katalog standardiziranih, i u profesionalnim udrugama prihvaćenih, normi i pravila za donošenje svih dijagnostičkih, preventivnih, kurativnih i poslovnih odluka koje, na kraju krajeva, moraju osigurati ono što se u općoj teoriji KDO-a naziva *trostruki krajnji učinak* (autor je John Elkington). Prema toj teoriji korporativno poslovanje u načelu ima tri krajnja cilja i učinka (13) koji se u engleskome jeziku izražavaju kraticom 3P (Profit, People i Planet), a upućuju na obvezu korporacije da istodobno ostvaruje dobit (profit) te se brine o ljudima i planetu Zemlji (o prirodnoj sredini).

Imperative "Be Ethical" must in no way be an empty slogan or phrase, it must turn into a catalogue of standardized and by professional associations accepted norms and rules for making any diagnostic, preventive, curative and business decisions, which in the end must secure what is called *triple bottom line* (author is John Elkington) in general CSR theory. According to this theory, corporate business has in principle three basic aims and effects (13), which are expressed in English as 3P (Profit, People and Planet) and which indicate towards corporations' obligation to simultaneously aim at achieving profit, caring for people and the planet Earth (natural habitat).

U slučaju privatne i javne stomatološke prakse ti su krajnji učinci:

In the case of private and public dental practice, this triple bottom line is: (1) oral health curing or healing and satisfying reasonable expectations of patients, (2) successful and profitable business according to and within the framework of the rules of the profession, (3) successful protection and care for public health and natural surroundings.

- 1) izlječenje ili zalječenje oralnoga zdravlja i zadovoljavanje razumnih očekivanja pacijenta;
- 2) uspješno i profitabilno poslovanje u sklopu pravila struke i prema njima;
- 3) uspješna zaštita i briga o javnom zdravlju i prirodnoj sredini.

Such a broad understanding of aims and goals of dental practice and activities (14-18) is still not common among Croatian dentists, nor in many other professional cultures. In the article *The Purpose of a Business* (19) for instance, Roger Levin cites only three goals of dentistry business: (a)

Tako široko shvaćanje svrhe i zadataka stomatološke prakse i djelatnosti (14-18) još nije uobičajeno kod hrvatskih stomatologa, pa ni u mnogim drugim profesionalnim kultu-

rama. Roger Levin primjerice, u članku *Svrha posla* (19) navodi samo tri cilja stomatološkog "biznisa":

- a) osiguranje dohotka stomatolozima;
- b) pružanje radnog i profesionalnog zadovoljstva zaposlenicima;
- c) pružanje kvalitetnih usluga klijentima i pacijentima.

Prema našem mišljenju, katalog poslovnih, pravnih, etičkih i društvenih obveza suvremenog stomatologa znatno je veći.

Ovdje ćemo u najkraćim crtama iznijeti profesionalne argumente u prilog predložene strukture piramide odgovornosti, a prema kojoj je hijerarhija odgovornosti sljedeća: na prvom je mjestu etička odgovornost, a zatim slijede pravna, ekonomsko-poslovna i dobroćinska. Svakako želimo istaknuti da bi moguće (i potrebno!) istraživanje prioriteta samih stomatologa-poduzetnika trenutačno vjerojatno dalo drukčiju piramidu, jer se može s velikom vjerojatnošću pretpostaviti da je za njih prioritet mogućnost uspješnog i profitabilnog poslovanja.

Vrlo dobru argumentaciju u prilog teze da je etička odgovornost pretpostavka i preduvjet za prihvaćanje pravne odgovornosti (i svake druge) možemo pronaći u „Etičkom stomatološkom priručniku“ najstarije američke profesionalne stomatološke organizacije American College of Dentists. U kratkom poglavlju „Trebam li se više brinuti o tome da djelujem u skladu sa zakonom ili da budem etičan/na?“ piše:

“Dogodi li se sukob između zakonskih i etičkih normi – izbor može biti težak. U vezi s bilo kojim pravnim, zakonodavnim ili sudskim rješenjem treba se zapitati: “Je li zakon *dobar*?”, “Je li sud *ispravno* presudio?” Etičari često tvrde da etika, a ne pravo, utemeljuje krajnje standarde za procjenu profesionalnog ponašanja. Profesionalna je obveza raditi s kolegama na ukidanju nepravdnih zakona – onih u sukobu s najboljim interesima pacijenata i javnosti.

Može se pretpostaviti da stomatolog - pokušavajući djelovati etično - postupi suprotno zakonu. U takvim dilemama on mora odvagati sve mogućnosti prije nego li bilo što poduzme. Kada se čini da su etika i zakon u sukobu, prije nego što poduzmemo akciju kojom se krše pravni standardi, valja potražiti savjet kolega odgovornih za takve stvari. Postupci kojima se krše pravne norme mogu proizvesti ozbiljne posljedice.” (3,14).

Jasno je da je *obveza poštivanja zakona i drugih propisa* stomatolozima druga po važnosti jer zbog kršenja zakona mogu biti osuđeni za različita prekršajna i kaznena djela, pa i izgubiti pravo na obavljanje prakse.

Ekonomska odgovornost ili imperativ o uspješnom i profitabilnom poslovanju uvjet je opstanka stomatologa na tržištu usluga zaštite oralnoga zdravlja i/ili estetske stomatologije. S tim u vezi, spomenuti Etički priručnik ima odredbu uobičajenu i u praksi naših stomatologa: da se obavijesti o troškovima liječenja smatraju “paketom” informacija koje čine nužne elemente u pribavljanju informiranoga pristanka:

“Mnogi stomatolozi pružaju svojim pacijentima *pro bono* zaštitu u nekim olakotnim okolnostima, uključujući i financijske poteškoće. Stomatolozi ne bi trebali određivati naknade isključivo na temelju pacijentovih financijskih mogućnosti, uključujući i prava iz osiguranja. U situacijama koje nisu

securing income to dentists, (b) providing work and professional satisfaction to employees and (c) providing quality service to clients and patients. In our opinion, the catalogue of business, legal, ethical and social obligations of a modern dentists is significantly greater.

We will give only a brief outline of professional arguments in favor of the structure of the pyramid of responsibility that we proposed, according to which the hierarchy of responsibility is as follows: ethical responsibility is in the first place, followed by legal, economic-business and philanthropic responsibility. We also want to mention that a possible (and needed!) research into priorities of dentists-businessmen themselves at this moment would probably give a different pyramid because it can be assumed with great certainty that for them the possibility of a successful and profitable business is the first priority.

Very good arguments in favor of the thesis that ethical responsibility is a precondition for accepting legal responsibility (and any other) can be found in the Ethics Handbook for Dentists by the oldest US professional dental medicine organization, the American College of Dentists. In a short chapter “Should I care more about being legal or being ethical?”, it says:

“When conflicts do arise, the choice between being legal and being ethical can be difficult. For any legal, legislative, or judicial resolution to a problem, one should ask, ‘Is the law a *good* one?’ or ‘Was the court *right*?’ It is often argued by ethicists that ethics, not law, establishes the ultimate standards for evaluating conduct. It is a professional obligation to work with colleagues to overturn unjust laws, i.e., those that are in conflict with the best interests of patients and the public.

It is conceivable that a dentist’s attempt to act ethically could be contrary to law. In such dilemmas, the dentist must weigh all possibilities before taking conscientious action. When ethics and law seem to be in conflict, one should consider seeking counsel from peers who have responsibility in such matters before taking action that violates legal standards. Actions that violate legal standards may prompt serious consequences.”(3,14).

It is self-understood that the *obligation to respect the law and other regulations* is the second most important obligation for dentistry because breaking the law can put a dentist into a situation to be convicted for various misdemeanors or crimes and even lose the license to practice.

Economic responsibility or the imperative to run a successful and profitable business is a precondition for a dentist to survive on the marketplace of providing the service of oral health protection and/or esthetic dentistry. With regard to that, the afore-mentioned Ethics Handbook has a regulation that is common in practice of Croatian dentists as well: information about the cost of treatment is considered as a part of the package of information that constitute necessary elements in obtaining an informed consent:

“The issue of financial arrangements includes the subject of fees and communication of payment options. Fees should be consistent and fair to all parties. Many dentists provide *pro bono* care for patients with extenuating circumstances, including financial hardship. Dentists should not vary fees

hitne, pacijentu treba objasniti mogućnosti naknada i plaćanja te se dogovoriti s njime prije nego što počne bilo kakav tretman. Financijski dogovori dio su rasprave o informiranom pristanku ili odbijanju.” (9,14).

Dobročinstvo u najširem smislu riječi i briga o prirodnoj sredini čini posljednji stupanj ili vrh piramide odgovornosti stomatologa. Pritom nije toliko važno koji motivi potiču stomatologe na dobrotvorni i dobroćinski angažman u zajednici u području osnove djelatnosti (primjerice, na besplatnu ili na troškovima zasnovanu zaštitu siromašnima ili nekoj drugoj društvenoj skupini) ili na općem planu humanitarnog i ekološkog angažmana. Tu treba svakako istaknuti da mnoge opće teorije KDO-a polaze od stajališta kako postoje vrlo čvrsti poslovni razlozi za profesionalno i korporativno dobroćinstvo. Humanitarnim angažmanom mnoge korporacije, pa i mnogobrojni stomatolozi, mogu se uspješno koristiti u marketingu i stvaranju pozitivne slike (imidža) u javnosti.

Prihvatajući sistematizaciju različitih oblika odgovornosti Archiea Carrola i primjenjujući je na područje stomatološke prakse, konstruirali smo dvije tablice o etičkim, pravnim, ekonomskim i dobroćinskim komponentama.

Stomatološka praksa kao posao (biznis) i stomatološka praksa kao profesionalna, uslužna djelatnost usmjerena prema prevenciji i liječenju oralnoga zdravlja, ali i zadovoljavanju drugih potreba pacijenata (primjerice: uljepšavanju i/ili ispravljanju urođenih ili stečenih estetskih nedostataka zuba i zubala) traže neodgodive izmjene i dopune nastavnih planova i programa stomatoloških fakulteta i medicinskih škola.

based solely on the patient’s financial resources, including insurance plans. In non-emergency situations fees and payment options should be disclosed to patients and agreed upon prior to any services being performed. Financial arrangements for treatment are part of informed consent/refusal discussions.“ (9,14).

Philanthropy in the broadest possible sense and care for natural surroundings constitutes the last level or the top of the pyramid of dentists’ responsibility. It is not overly important what motives entice a dentist to charitable and philanthropic work in the community in the area of basic activity (for instance, providing free or cost-based protection to the poor or to some other social group) or generally to humanitarian or environmental activities. It should be noted that the many general CSR theories start from the position that there are very firm business reasons for professional and corporate philanthropy. Many companies, as well as many dentists, can use humanitarian activities in marketing and creating a positive image in public.

Accepting the systematization of different forms of responsibility by Archie B. Carroll and implementing it to the area of practice of dentistry, we construed two tables on ethical, legal, economic and philanthropic components.

Practice of dentistry as a business and as a professional service activity directed towards oral health prevention and treatment, but also towards satisfying other needs of patients (for instance, beautification and/or correction of inborn or acquired esthetic defects of teeth or denture) demand urgent

Tablica 1. Etičke i pravne komponente uspješne i odgovorne privatne stomatološke prakse
Table 1 Ethical and legal components for a successful and responsible private dental practice

| Etičke komponente • Ethical components | Pravne komponente • Legal components |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Zabranjeno je provoditi svaku i sve nepotrebne stomatološke pretrage ili kurativne postupke. • 1. It is prohibited to conduct any and all unnecessary dental tests or curative procedures. | 1. Važno je da stomatolog posluje u skladu s odredbama zakona, vladinim odlukama i propisima vlastite Komore. • 1. It is important for a dentist to do business in a way that is in line with laws, government decisions and regulations of their Chamber. |
| 2. U odnosu prema pacijentu mora se strogo poštovati njegovu privatnost, autonomiju, slobodu odlučivanja o vlastitu zdravlju, ljudskost i osobnost. • 2. In relation to patients, strictly respect privacy, autonomy, freedom to decide about their own health, humanity and personal approach. | 2. Važno je da se posluje u skladu s različitim, državnim, županijskim i lokalnim propisima. • 2. It is important to do business in line with various state, county and local regulations. |
| 3. Prioritet stomatologa u donošenju svake i svih kliničkih odluka mora biti briga o oralnom i općem zdravlju čovjeka i njegovu blagostanju, a ne osobni ugled, slava ili materijalna dobit. • 3. The first priority for a dentist in making any and all clinical decisions must be the care for oral and general health of an individual and his well-being, not personal prestige, fame or material benefits. | 3. Važno je biti korporativni građanin koji poštuje zakon. • 3. It is important to be a corporate citizen that respects the law. |
| 4. Stomatolog mora stalno voditi računa o vlastitu profesionalnom i ljudskom integritetu te dobrom glasu, ali i o integritetu i ugledu hrvatske stomatologije u cjelini. • 4. Dentist must constantly take care about personal professional and human integrity and about good reputation, but also about the integrity and good reputation of the Croatian dentistry as a whole. | 4. Važno je da se uspješna privatna stomatološka praksa definira kao ona koja ispunjava sve zakonske obveze: poštivanje i uredno ispunjavanje poreznih te drugih obveza. • 4. It is important to define a successful dental practice as one that fulfills all the legal obligations: regular fulfillment and respect for tax and other obligations. |
| 5. Čuvanje profesionalne tajne, briga o najboljem interesu pacijenta, precizne i cjelovite informacije pacijentu i dobivanje njegova informiranog pristanka te izbjegavanje svih oblika zloupotreba situacijske dominacije u odnosu liječnik-pacijent moraju činiti bit i sadržaj stomatološke prakse. • 5. Preserving professional confidential information, care for the best interests of the patient, providing precise and complete information to the patient and obtaining his informed consent, as well as avoiding all forms of abuse of the dominant situation in the relation doctor-patient must be the essence and the content of dental practice. | 5. Važno je osigurati stomatološke usluge koje zadovoljavaju barem minimalne zakonske uvjete. • 5. It is important to secure dental services that fulfill at least minimal legal conditions. |

Tablica 2. Ekonomske i dobroćinske komponente KDO-a u stomatologiji
Table 2 Economic and philanthropic CSR components in dentistry

| Ekonomске komponente • Economic components | Dobročinske komponente • Philanthropic components |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Važno je poslovati ekonomično, ali ne na račun kakvoće korištenih materijala i kvalitete pruženih usluga. • 1. It is important to do business in a way that is economical, but not at the expense of quality of materials used and the quality of service provided. | 1. Važno je poslovati u skladu s filantropskim i donacijskim očekivanjima društva. • 1. It is important to do business in a way that is in line with philanthropic and donations expectations of the society. |
| 2. Važna je privrženost nakani da se bude profitabilan, ali zarada se ne smije temeljiti na nelojalnoj konkurenciji ili na suvišnim i nepotrebnim kliničkim zahvatima. • 2. It is important to be attached to the intention to be profitable, but achieving profit must not be based on dishonest competition or on conducting superfluous and unnecessary clinical procedures. | 2. Važno je pomagati umjetnost i primijenjenu umjetnost. • 2. It is important to help art and applied art. |
| 3. Važno je zadržati snažan konkurentski položaj, te osigurati stalan stručni i tehnološki napredak. • 3. It is important to preserve a strong competition position, while securing constant expert and technological advancement. | 3. Važno je da stomatolozi i njihovi zaposlenici sudjeluju u dobrovoljnim i dobrotvornim aktivnostima lokalnih zajednica. • 3. It is important for dentists and their employees to participate in voluntary and charity activities of their local communities. |
| 4. Važno je zadržati visoku razinu operativne efikasnosti. • 4. It is important to maintain a high level of operative efficiency. | 4. Važno je pružiti stomatološku zaštitu i pomoć ljudima koji ne mogu platiti usluge. • 4. It is important to provide dental protection and help to people who do not have means to pay for dental services. |
| 5. Važno je da se uspješnost privatne i javne stomatološke prakse definira u smislu razvojne održivosti. • 5. It is important to define the successfulness of a dental practice in the sense of sustainable development. | 5. Važno je pomagati projekte koji povećavaju kvalitetu oralnog zdravlja i opću kvalitetu života zajednice. • 5. It is important to help projects that increase the quality of oral health and the general quality of life of a community. |

U tom smislu, recentna revizija curricula Stomatološkog fakulteta u Zagrebu i uvođenje dvaju novih kolegija (Poslovno upravljanje u dentalnoj medicini te Etika u dentalnoj medicini) predstavljaju nužan početak u tom smjeru, a osobito korisnim čini se isticanje interdisciplinarnosti u izvedbi novih predmeta koji, među ostalim, obuhvaćaju teme osnivanja i vođenja te organizacije i upravljanja privatnom i javnom stomatološkom praksom, zatim profesionalnu i poslovnu (korporativnu) odgovornost doktora dentalne medicine te poslovnu stomatološku etiku.

U Hrvatskoj, nažalost, ne postoje empirijska istraživanja o tome koliko je rasprostranjeno narušavanje poslovne i profesionalne etike, pa se o tome može raspravljati više anegdotalno. Kada je u pitanju *poslovna etika u užem smislu riječi*, vjerojatno i kod nas ima istih slučajeva kao i u razvijenim pravnim državama: nepoštivanja zakona o radu, izbjegavanja plaćanja poreza, rada na crno, lažnog oglašavanja, varanja na računima (vjerojatno češće kad je riječ o HZZO-u, negoli o pacijentima), korištenja i ugradnje nekvalitetnih materijala itd.

U kontekstu *profesionalne etike i deontologije* sigurno ima pojedinačnih slučajeva provođenja nepotrebnih pretraga i postupaka, neadekvatnog i nedostatnog cijeloživotnog učenja, prakticiranja stomatološkog paternalizma, narušavanja načela tajnosti i povjerenja u odnosu stomatolog-pacijent, spolnog i drugog napastovanja kolega/kolegica, suradnika i pacijenta itd.

Uspostava i održavanje poželjne ravnoteže između poslovnih i profesionalnih interesa u hrvatskoj je stomatologiji otežana i zbog toga što, ekonomski i financijski, nesigurna recesijska vremena jednostavno prisiljavaju doktore dentalne medicine na to da u kratkom roku maksimaliziraju dohodak i dobit, jer su zabrinuti za budućnost (20).

changes and additions to curricula and programs of schools of dental medicine and medical schools. In that sense, the recent revision of the curriculum of the School of Dental Medicine in Zagreb and the introduction of two new classes (Business Management in Dental Medicine; Ethics in Dental Medicine) represent a necessary start in that direction. The emphasis on the interdisciplinary in both classes appears especially useful. Among others, the topics covered are establishing, running, organizing and managing a private and public dental practice, professional and business (corporate) responsibility of dentists and business ethics for dentists.

Unfortunately, there is no empirical research in Croatia into how widespread the practice of violating business and professional ethics is - hence it can only be discussed anecdotally. When it comes to *business ethics in the narrow sense of the word*, there are probably cases present in other developed democratic countries here as well: disrespect of the labor law, avoidance to pay taxes, black market work, false advertising, cheating on bills (probably most commonly with respect to HZZO, rather than towards patients), use and implantation of low quality materials, etc.

In the context of *professional ethics and deontology*, there are certainly individual cases when unnecessary tests and procedures are conducted, inadequate or insufficient lifetime learning, practice of dental paternalism, violations of the principle of confidentiality and trust in dentist-patient relations, sexual and other harassment of colleagues, associates and patients, etc.

Establishing and maintaining the desirable balance between business and professional interests in Croatian dentistry is made more difficult also due to the circumstances of economic and financial insecurity. Recession simply forces dentists to maximize revenue and profit in a short time because they are concerned about the future (20).

Zaključak

Naša je analiza pokazala kako je u stomatološkoj praksi i obrazovanju moguće i potrebno primjenjivati teorijska i praktična znanja iz područja opće teorije o korporativnoj društvenoj odgovornosti. Istaknuli smo kako primjena KDO-a u dentalnoj medicini mora biti kritička i kreativna, a nikako ne mehanička.

U tom smislu dokazali smo da teorija o *piramidi društvene odgovornosti*, koju je Archie B. Carroll objavio 1991., može poslužiti kao okvirno konceptualno polazište za razvoj specifične piramide profesionalne i poslovne odgovornosti u hrvatskoj, pa i europskoj te svjetskoj stomatologiji.

Conclusion

Our analysis has shown that it is possible and needed to implement in dental practice the theoretical and practical knowledge from the area of general theory of corporate social responsibility. We have emphasized that implementation of CSR in dental medicine must be critical and creative, not mechanic.

In that sense, we have demonstrated that the theory of pyramid of social responsibility, published by Archie B. Carroll in 1991, can serve as a general starting point for the development of specific pyramid of professional and business responsibility in Croatian, as well as European and global dentistry.

Abstract

Just as their colleagues in European and other developed countries, Croatian dentists, especially owners/carriers of private dental medicine practice, those leasing premises and equipment for private practice, as well as employees in private practice, encounter on a daily basis a series of ethical and moral dilemmas that regularly turn into multiple conflicts of interests: a) they must strictly follow and respect the legal, ethical and other professional norms (as well as those imposed by customs), b) they must run a successful business and be profitable, c) they must demonstrate a socially desirable and business feasible level of social and environmental responsibility. The article attempts to prove the thesis that a rich tradition of theoretical and empirical research into phenomenology of corporate social responsibility (CSR), corporate responsibility (CR), corporate social and environmental responsibility (CSER), civil corporation (CC), corporate citizenship (CC) and ethical corporations (EC) serve as an excellent conceptual and theoretical starting point when seeking an answer to the question how is it possible to achieve the desirable balance between business, professional (clinical) and social (and environmental) responsibility in dental education and in private and public practice of dental medicine. Based on comparative analysis of different general theories about corporate social responsibility (CSR) that have been envisaged and implemented in business practice and business ethics of modern companies in the past few decades, we chose a theory that we consider the most suitable for the use in dental medicine and in dental profession. We chose the *pyramid of social responsibility*, a theory published by Archie B. Carroll in 1991. Using this theory as a general conceptual starting point and applying the knowledge of sociology of dental profession, we propose in the article a specific pyramid of social responsibility for practitioners of dental medicine in private and public sector. Unlike the general CSR pyramid, which starts from the thesis that economic (business) responsibility is a precondition and necessary for other forms of legal, ethical and philanthropic responsibility, this article defends the thesis that in dentistry ethical responsibility is necessary and a precondition for all other forms of responsibility that follow: legal, economic and philanthropic responsibility.

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