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- GENERACIJA Y U HRVATSKOJ
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- MARKETINŠKA KOMUNIKACIJA I ETIKA U HRVATSKOJ
- UPRAVLJANJE ZNANJEM I DRUŠTVENO ODGOVORNO POSLOVANJE
- INFLUENCER MARKETING

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- GENERATION Y IN CROATIA
- MODERN CONCEPT FRAMEWORKS - ACCOUNTING RULES
- MARKETING COMMUNICATION AND ETHICS IN CROATIA
- KNOWLEDGE MANAGEMENT AND SOCIALLY RESPONSIBLE BUSINESS
- INFLUENCER MARKETING



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THE CHIEF EDITOR**

dr.sc. Gabrijela Budimir Šoško, doc.  
Znanstvena riječ d.o.o. Zagreb, Ilica 376  
[gabrijela.budimir.sosko@gmail.com](mailto:gabrijela.budimir.sosko@gmail.com)

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**KONTAKT/CONTACT**

**E-mail:**

[oeconomicus.hr@gmail.com](mailto:oeconomicus.hr@gmail.com)

**Tel.:**

+385 (0)91 5907561

**Adresa:** Ilica 376, 10 000 Zagreb, Hrvatska

**Banka:** Raiffeisen BANK, Zagreb

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## UVODNIK

Dragi čitatelji i suradnici,

Sa 16. izdanjem međunarodno indeksiranog znanstveno-stručnog časopisa za ekonomiju i interdisciplinarne znanosti – Oeconomicus, ušli smo u šestu godinu izlaženja.

Časopis je od prvog izdanja uvršte u jednu od tri najposjećenije akademske baze u EBSCO Publishing Database, čime je osigurana veća dostupnost marketinških poruka kao i prepoznatljivost radova naših autora milijunima čitatelja u cijelom svijetu.

U ovom izdanju nalaze se zanimljivi, uglavnom izvorni znanstveni radovi temeljeni na provedenim istraživanjima autora. Područja koja pokrivaju su interdisciplinarna i raznovrsna: od različitih područja marketinga, zanimljivih etičkih aspekata, suvremenog računovodstva, upravljanja znanjem do društveno odgovornog upravljanja.

Zahvaljujemo našim pretplatnicima, korisnicima naših marketinških usluga te našim suradnicima na ukazanom povjerenju i na kvalitetnim radovima.

Sretan Uskrs 2021. godinu želi vam

Glavna urednica:  
dr.sc. Gabrijela Budimir Šoško, doc.  
i  
međunarodni urednički tim  
Oeconomicusa

## EDITORIAL

Dear readers and colleagues,

With the 16th edition of the internationally indexed scientific and professional journal for economics and interdisciplinary science – Oeconomicus, we have entered the sixth year of publication.

Oeconomicus has been indexed in one of the three most visited academic databases in the EBSCO Publishing Database, ensuring greater availability of marketing messages as well as the recognition of our authors' work to millions of readers worldwide.

This edition contains interesting, original scientific papers based on the conducted research of authors.. The areas they cover are interdisciplinary and diverse: from different areas of marketing, interesting ethical aspects, modern accounting, knowledge management to socially responsible management.

We thank our subscribers, users of our marketing services, and our associates for their trust and quality papers.

Happy Easter 2021.

Editor in chief:  
Gabrijela Budimir Šoško, PhD  
and  
Oeconomicus International  
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**Tihana Babić , PhDc  
Doriya Pervan, bacc.  
art.**

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## **DOPRINOS STUDENATA ISTRAŽIVANJU OGLAŠAVANJA I MARKETINŠKE KOMUNIKACIJSKE ETIKE U HRVATSKOJ**

### **Sažetak:**

*Ovaj rad opisuje oglašavanje i marketinšku komunikaciju, njihove primarne ciljeve i objašnjava položaj etike u navedenom polju. U središnjem dijelu rada prikazana su etička pitanja u marketingu kao i etičke dileme koje se nameću u oglašavanju i marketinškoj komunikaciji. Članak također objašnjava ulogu HURA Kodeksa za oglašavanje i marketinško komuniciranje, koji nam donosi standarde i pravila kojih se treba pridržavati u marketinškoj komunikaciji. Na kraju, rad predstavlja pregled studentskih istraživanja etike oglašavanja i marketinških komunikacija u Hrvatskoj u razdoblju od 2015. do 2020. godine.*

**Ključne riječi:** *kontroling, menadžment, menadžment ljudskih resursa, planiranje, organiziranje i vođenje..*

## **STUDENTS' CONTRIBUTIONS TO RESEARCH ON ADVERTISING AND MARKETING COMMUNICATION ETHICS IN CROATIA**

### **Abstract:**

*This paper describes advertising and marketing communication, their primary goals, and explains the position of ethics in the stated field. In the central part of the paper, ethical issues in marketing are presented as well as ethical dilemmas that arise in advertising and marketing communication. The paper also explains the role of the HURA Advertising and Marketing Communication Code, which brings us standards and rules to be followed in marketing communication. Finally, the paper presents an overview of Students' Research on Advertising and Marketing Communications Ethics in Croatia during the period from 2015 to 2020. rly defined vision, mission and goals of the organization.*

**Keywords:** *business ethics; advertising; marketing communication; ethics in advertising, ethics in marketing communication.*

<sup>1</sup>Algebra University College, tihana.babic@algebra.hr

<sup>2</sup>Algebra University College, doriya.pervan@racunarstvo.hr

## INTRODUCTION

Modern marketing requires much more from companies than creating a good product or service and determining its price. Businesses need to communicate with their consumers, and that communication needs to be developed in detail according to the target market, it needs to speak their language and it needs to be honest.

Today's marketing environment is saturated with brands, so companies strive to stand out, attract attention, and be remembered by potential and current customers with their advertising approach. „The definition that many marketers learn as they start in the industry is: putting the right product in the right place, at the right price, at the right time” (Mind Tools Content Team, 2020). But, should it be also added: In the right way?

The development of information technology has influenced changes in consumer behavior that today are more cautious and significantly more educated about what they buy. This is another reason why companies have to make a great effort to achieve connectivity and consumer trust through their communication. Advertising of a company can be understood as one of the segments that reflects the corporate culture, ethics, and awareness of social responsibility. Some companies confirm their communication as ethical, while others can see clear indicators of ignorance and violation of ethical principles in their marketing communication.

## I. ETHICS IN ADVERTISING AND MARKETING COMMUNICATIONS

Advertising is defined as any paid form of impersonal presentation and promotion of ideas, goods, or services through the mass media, such as newspapers, magazines, television, or the Internet, by a represented sponsor. The beginnings of advertising go back to the first recorded historical data. The Romans advertised gladiator fights on the walls, and the Phoenicians advertised their wares with pictures on stones near the parade processions. Although advertising is most often used by business companies, it is also used by non-profit organizations, experts, social agencies to present their goals to the public. Advertising is a good way to inform and convince the public, whether the goal is to sell a cell phone or encourage people to quit smoking. The goal of advertising is to provoke a reaction from the target audience, and the reaction can be manifested in the fact that the consumer creates certain attitudes or opinions about the product or brand, or by changing consumer behavior. Advertising

goals can be classified according to their basic purpose, ie the answer to the question of whether their goal is to inform, convince, or remind (Kotler et al., 2006).

Ethics is a discipline that studies morality. It explores the meaning of moral norms and the source of morality, and its basic questions include those about ultimate values and the standards by which human actions can be viewed as right or wrong (Singer, 2020). Ethics consists of standards of behavior that people adhere to in their personal and professional lives. As stated by Byars (2018), it establishes levels of honesty, empathy, and trustworthiness, and other virtues by which we hope to identify our behavior and our public reputation. In personal life, ethics set the norms for the ways people communicate with family and friends. In professional life, ethics leads interactions with customers, clients, colleagues, employees, and shareholders influenced by business practices (Byars, 2018).

Ethics in advertising refers to a set of clearly defined principles that regulate the ways of communication between advertisers and consumers. Ethics is the most important feature of the advertising industry, as noted by Management Study Guide (2020). While there are, many benefits to advertising, advertisers do not seem to be sufficiently familiar with ethical norms and principles. The advertisement should follow three moral principles - Truthfulness, Social Responsibility, and the Upholding Human Dignity (Management Study Guide, 2020). However, one can often witness a violation of ethical principles in advertising that is sometimes untrue, exaggerated, confusing, or overly controversial.

In day-to-day business, marketers are confronted with situations where they wonder what is the right thing to do, even if undertaking a particular activity will not conflict with the law or violate company rules. These morally problematic business situations are considered to be ethical dilemmas in which is needed to ask whether what will be done will also be fair and equally well for all parties involved and whether it is a truly right procedure (Krkač, 2007). Although, the Croatian Consumer Protection Act states „it is forbidden advertising which offends human dignity, which is unethical and that causes or could cause physical, mental or other harm to children, that sends messages and parts of messages to children which exploit or abuse or could be abusive, to their gullibility or lack of experience” (OG 41/14, 110/15, 14/19), legal provisions very often cannot predict all those business situations that may occur. But, most people feel the difference between right and wrong business behavior, regardless of whether they are regulated by law or not (Krkač, 2007). Ethical issues in Marketing according to Krkač (2007) are presented in Table 1.

**Table 1.** Ethical issues in Marketing

Ethical issues	Related areas
Related to Product	Products are not of the proper quality or, if they are services, not well-performed.
	Company misses revealing the possible risks associated with the use of certain products.
	Companies do not provide accurate information on the application, values, and functions of the product.
	The products do not have the expected durability and / or last shorter than the manufacturer's warranty periods.
	Planned product obsolescence (related to the continuous improvement of technics and technology), for example, companies sell a particular product model until they have exhausted all their supplies, although a new generation model is already in the pipeline.
	Difficulties in the procurement of spare parts as well as repairing old models.
	Companies often choose to replace quality material or parts for worse to reduce production costs and do not inform consumers.
Related to Price	Intentionally using inferior materials and parts to make their product wear and tear faster.
	Fewer benefits than consumers expect are insecure or inadequately packaged, eg packaging is larger while it contains the same or fewer products than competitors.
	They appear in afterward pricing, misleading pricing, competitors' collusion (secret agreement) on market sharing, and pricing.
Related to Distribution	Also, include activities such as false advertising of reduced prices or a big discount based on initially high retail prices.
	Some forms of price discrimination are legal (ie cases where sellers offer different price conditions to different groups of people), as well as differentiated pricing, but the question is whether they are ethical and whether they may encounter hostile consumer reactions.
	May arise in the relationship between the manufacturer and the distributor, for example, the manufacturer prefers a particular distributor, gives him better prices, conditions and other or the manufacturer requires the distributor to take all of his products if he wants to sell the manufacturer's best-selling brand.
	The power and control that partner companies have over each other; for example, one may condition the other to get some job for their production, which may also be considered unethical. There may also be a non-payment of the bill at the agreed time or untimely information on stocks and supplies of goods.
Related to Communication	The creation of "artificial shortages" of goods due to stock manipulation is also considered to be a highly unethical procedure.
	Personal selling can often be done in such a way that it gives consumers the impression of being forced to buy products that they do not need, which is certainly an ethical doubt behavior.
	(In) honesty in advertising – important in the labeling and labeling of the product itself (it is often the case that manufacturers point out that their products are something that is subsequently found to be untrue or excessive, eg products with the words "no sugar" are often just "no added sugar" products, which can make a significant difference, even a health problem for consumers).
	Any exaggeration in advertising messages, persuasion of untruths, or any deception of consumers - serious ethics violations.
	Misleading or confusing promotional messages, problematic publicity or sales promotion tactics and similar forms of misuse of marketing tools are unethical.
	The company uses false facts and testimonials, while more often there is an exaggeration in bragging, concealing important facts, ambiguous and unclear statements (to secure themselves in advance from any charges).
	<ul style="list-style-type: none"> <li>- Sexism in Advertising - sexist advertising most often exploits the female body in an ethically inappropriate manner.</li> <li>- Advertising to children – inappropriate content, but these messages are not limited to specialized media but, on the contrary, the youngest part of the population is surrounded by them on every media.</li> <li>- Using children to promote products that are not intended for the - children are used to promoting products that are not intended for them, but example parents, so advertisers are appealing for the love and care of the youngest.</li> </ul>

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- Deceptive advertising - misleads the targeted person and is, therefore, likely to affect the advertiser's economic behavior to whom it is referred. Also, it creates confusion with the targeted person, is offensive, or likely to injure competitors in the market.
- Comparative advertising - is an example of a breach of the ethical principles and rules of fair and correct competition. Most often occurs as a direct response to a campaign, advertising messages from competitors, or to the characteristics and traits of a competing product.
- Hidden advertising - not directly noticeable, often refers to a biased, uncritical, or by some reason motivated, presentation of a company, product or service in a news report, television series, and others. Often associated with the subliminal messaging, which assumes that a person can convey a particular message beyond the conscious limits of perception.
- Controversial advertising - may not necessarily be accepted, and most often they are not accepted by a large number of consumers.
- Shock advertising - aims to show that nothing is sacred enough and to provoke and provoke various reactions such as anger, disgust, resentment, fear, and the like. Companies that use it, believe that "there is no such good thing as bad publicity."

Source: Babić (2020) adopted according to Krkač (2007)



## II. EXAMPLES OF UNETHICAL ADVERTISING

During the 19th and early 20th centuries, advertising was largely false and exaggerated. Although not so widespread today, deceptive advertising still happens. For example, the Federal Trade Commission fined four companies that sell weight-loss products after it was determined they did not have enough evidence to support their claims in the ads. The companies had to pay a total fine of \$ 34 million to customers they led to the purchase by delivering false and exaggerated promotional messages. One recent controversial term in the field of advertising is the so-called greenwashing and describes products that are advertised as more environmentally friendly than they are. Another ethical issue associated with advertising is advertising to children (Pride, Ferrell, 2016). Products like violent games or harmful foods are advertised to children daily. For example, concerned parents called for the retirement of McDonald's mascot, Ronald McDonald because of his popularity among children, noting that the company uses its mascot to unfairly distribute unhealthy food to children. McDonald's is successfully defending its use of Ronaldo but has also started offering healthier food. Some states have completely banned advertising to children under the age of 12, and in addition to professionals, parents are becoming aware of how much television and especially digital media can affect a child and his or her development. Children aged 2-5 cannot distinguish reality from the world of imagination, they believe that the characters and events they encounter in the media are real. Children do not understand the intent of advertising and have trouble recognizing advertising and the children's program. Due to the still immature cognitive capacity, children need a little more time to interpret information and images. Although children's consumer behavior continues to develop during adolescence and into adulthood, by the age of 12 children have become familiar with all aspects of consumer behavior, at least in a rudimentary form (Valkenburg, Cantor, 2002).

A common ethical problem in advertising is sexism and negative objectification of women. As for sexism, like prejudice or discrimination based on sex and gender, is most often referred to in the media as negative objectification and presentation of women and as such has dangerous and harmful effects, it is on it that the advertising industry builds its stronghold. The presentation of women in advertisements speaks enough about the position of women in modern society: it is still a patriarchal society dominated by male principles and needs and in which it is perfectly normal to portray the female body as a sexual object subordinated to men's wills and needs. Treating the female body as an object deprives it of its own identity,

and placing it in explicit poses and situations and reducing its functions only to instinctive and banal, is a way for companies, sometimes very successfully, to promote a product and attract an audience (Lubina, Brkić Klimpak, 2014). There are many examples of this type of unethical advertising, and one of the most controversial is the one from 2007 by the brand Dolce & Gabbana. The ad shows a woman holding a man pressed against the floor and four men in the background watching it. The ad is banned because it insults the dignity of a woman, who is portrayed as passive and helpless, and the scene is associated with violence and rape. Where is the line between subtle use of provocative topics and offensive promotion of violence? Brands and marketing agencies have a great responsibility to consumers and to shape what we consider normal.

Controversial advertising, also called shock advertising, often causes the viewer a feeling of discomfort, repulsion, or disgust. This type of advertising uses images or messages that are characterized by vulgarity, moral insult, religious taboos, disgusting images (blood, death), sexual references, violence, obscenity, inappropriateness, and the like. The purpose of this type of advertising is to attract the attention of consumers in a market saturated with ads. This method is also used by commercial companies to sell products and is very often used by non-profit organizations to warn and highlight some current social problems. Controversial advertising also attracts media attention, this type of advertising is often discussed in public for a long time and it has a lot of media publicity. When we talk about controversial advertising that has been the subject of much debate about ethics, we must mention the Benetton campaigns. The brand has used almost all the characteristics of provocative advertising in its campaigns - showing the Pope and an Egyptian imam kissing, a man dying of AIDS, using photos of death row inmates that eventually led to a big drop in sales in America. It cannot be said that the effect was not achieved if the goal was to provoke the attention and memory of the advertisement, but can these be the only criteria?

## III. ADVERTISING AND MARKETING COMMUNICATIONS CODES

The International Chamber of Commerce (ICC) was founded in 1919 in Paris and is the world's largest business organization representing the interests of the world business community towards the World Trade Organization and the United Nations. Today, it operates through 93 national committees that, together with direct members around the world, cover a global network of 6.5 million companies in more than 130 countries. In Croatia, the National Committee was

established in 2003. The three main activities of the ICC are rule-making, dispute resolution, and policy advocacy. The ICC is the supreme authority in making the rules governing international business. Although these rules are applied voluntarily, they are followed daily in countless transactions (International Chamber of Commerce - Croatia, 2020).

The International Chamber of Commerce occupies a unique position that allows it to publish professional guidelines in the field of advertising and marketing around the world. As a global business organization with thousands of companies from all industries and regions, the ICC has set the most important rules in advertising and marketing since 1937, when the first Code of Advertising Practice was published. The European General Code has since been regularly updated and special codes have been added on sales promotion, sponsorship, direct marketing, electronic media, and environmental statements in advertising, as well as on market research and direct sales. Today is presented in 42 countries around the world (Denton, 2020).

HURA's (the leading professional association in the market communications sector in Croatia, members are some of the best and most awarded domestic agencies) Code of Advertising and Marketing Communication represents the minimum standards of ethics and professional practice that should be adhered to in advertising practice and other forms of communication. The Code applies to all forms of advertising and marketing communication to promote any type of goods or services, including promotion by corporations and institutions. The standards of ethical conduct it encompasses should be respected by all those who come into contact with marketing communications, such as advertisers or marketing agencies, as well as those who work in the media or related functions. The Code can be interpreted in a narrower and broader context and is applied to marketing communication as a whole, which includes all words and numbers (spoken or written), image processing, music, and sound effects, and material from other sources (Hura, 2020).

The Code aims to achieve the following goals:

- demonstrate responsibility and good practice in advertising and marketing communication worldwide
  - increase public confidence in marketing communication, while respecting the

privacy and wishes of consumers; ensure the responsibility of market communication when they are aimed at children and young people

- preserve the freedom of expression of market participants
- offer effective, practical, and adaptable solutions and minimize the need for sectoral state or interstate laws and regulations (Hura, 2020).

#### **IV. RESEARCH ON ADVERTISING AND MARKETING COMMUNICATIONS ETHICS AMONG STUDENTS IN CROATIA**

According to Antolović and Haramija (2015), more than a hundred books have been written about marketing and more than a thousand papers have been published. However, there is only one book on the problem of ethics in marketing - a manual called "Ethics in Market Relations" (Žitinski, 1996) intended for students of the Faculty of Maritime Studies in Dubrovnik. About ethics in marketing communications or some form of marketing communication, although this topic is very present in the public consciousness as evidenced by the series texts in various popular business magazines and newspapers, very few scientific ones have been written in Croatia (Antolović and Haramija, 2015). After reviewing the relevant literature and research, it is significant to notice that students in Croatia are aware of the importance of ethics in business and marketing, and in notable numbers research the field of advertising and marketing communications ethics. The topics research seems to relate to students' undergraduate and graduate theses. Table 2. presents examples of the students' research on advertising and marketing communication ethics in Croatia, in a period from 2015 to 2020. Most of them are available in Dabar (National repository of final and graduate theses ZIR, 2020), searched by keywords ethics, marketing, and advertising.

**Table 2.** Students' research on Advertising and Marketing Communication Ethics in Croatia

Area	Subarea	Research	
Ethics in Marketing	Morally problematic situations in business marketing	Blažević, M. (2016) (undergraduate thesis)	
	The role and significance of ethics in media marketing decisions	Gric, N. (2016) (undergraduate thesis)	
	The role of ethics in marketing	Horvat, K. (2018) (undergraduate thesis)	
	Marketing ethics related to the product, price, communication, sexism in advertising, advertising to children, controversial advertising, misleading advertising, hidden and comparative advertising	Matočec, S. (2018) (undergraduate thesis)	
	Research on the ethics of advertising in digital marketing	Tomičić, D. (2019) (graduate thesis)	
Ethical issues in Marketing related to the product	The influence of media and advertising on product selection	Jakovljević, J. (2015) (undergraduate thesis)	
	Ethics in sports marketing	Rogulja, M. (2015) (undergraduate thesis)	
	Implementation of ethics in marketing on the example of Carlsberg Croatia	Štefan, A. (2016) (graduate thesis)	
	Unhealthy food marketing on the examples of McDonald's and Coca-Cola	Banko, I. (2018) (undergraduate thesis)	
	Self-regulation of market communication in Croatia on the example of the telecommunications industry	Družijanić, M. (2020) (undergraduate thesis)	
Ethical issues in Marketing related to price	Impact of high prices, deceiving consumers and aggressive sales	Jukić, V. (2016) (undergraduate thesis)	
Ethical issues in Marketing related to communication	Ethics in advertising, advertising messages, advertisements and communication with consumers	Ferboković, A. (2015) (undergraduate thesis)	
	The omission of relevant information, writing important information in small font, using children as the target group	Jukić, D. (2016) (graduate thesis)	
	Transmission of unethical messages by powerful advertisers	Herman, A. (2017) (undergraduate thesis)	
	Comparative analysis of the perception of the ethics of marketing communications from the aspect of advertisers and consumers	Perković, P. (2019) (graduate thesis)	
	Ethical issues in Marketing related to online communication	Ethics of entrepreneurial activity on the Internet	Bračko, M. (2016) (undergraduate thesis)
Advertising on social networks and websites through programmatic, affiliate and/or native marketing		Grgić, N. (2019) (undergraduate thesis)	
Ethical issues in Advertising		The impact of unethical advertising on respondents' attitudes and behavior	Gudić, A. (2017) (graduate thesis)
		Errors in advertising if the company does not adhere to ethical principles	Majetić, A. (2017) (undergraduate thesis)
		Moral questions of advertising toward children and adults, deceiving advertising, the politeness of advertising and comparative advertising	Levicki, I. (2018) (undergraduate thesis)
	The impact of native advertising on journalism and public relations	Radoš, M. (2019) (undergraduate thesis)	
Hidden advertising	Usage of neuromarketing in marketing campaigns	Pšenica, S. (2016) (undergraduate thesis)	
	A literature review of the hidden advertising in media content	Đurović, L. (2017) (undergraduate thesis)	
	Consumer attitudes towards the use of subliminal messages in advertising	Čubelić, K. (2017) (graduate thesis)	
	The ethical aspect of using subliminal messages in marketing communication	Miniri, M. (2018) (undergraduate thesis)	
Advertising to children	Ethical implications of advertising targeting children in the food industry	Majcenović, M. (2019) (graduate thesis)	
	Analysis of children-centered marketing, as the most vulnerable group in advertising	Čosić, D. (2019) (undergraduate thesis)	
Sexism in Advertising	Analyze of the content of commercials on national television by measuring the extent of sexual objectification of women's body in commercials	Rošić, A. (2019) (graduate thesis)	

Source: Babić (2020) according to Dabar search by keywords ethics, marketing, and advertising

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Some of the mentioned works are also created within the research on ethics in the media, primarily advertising and public relations, however, their approach is mostly descriptive and they do not provide certain norms which journalists or marketing practitioners should follow (Antolović and Haramija, 2015). That is why the Antolović and Haramija in 2015 published extensive work “Responsible Advertising: Law and Ethics in Marketing Communication” on Croatian language (Antolović and Haramija, 2015).

In 2019, Silvija Vig published the book “Business Ethics”, which, among others, describes the process and ethical approaches in decision making with a detailed elaboration of all factors through individual characteristics of individuals, motivation, and pressure, opportunities and possibilities, moral courage, rationalization, and moral exclusion. Besides, the application of behavioral ethics explains all influences on decision-makers and why individuals make unethical decisions despite knowing they are unethical. Finally, two models have been proposed that can co-operate in resolving ethical dilemmas.

## V. CONCLUSION

Although more and more companies and brands are trying to adhere to and not violate ethical principles in advertising, unfortunately, a large number of ads still provoke ethical debates.

Ad communication encounters different reactions and associations depending on the culture of the society to

which the ad is placed, but some principles must be universal, such as honesty and not an exaggeration in the ad. Likewise, some advertising appeals are controversial globally and should be avoided in marketing communications. It is important to educate young advertisers, encourage them to adopt the Advertising and Marketing Communication Codes. According to the research they are conducting, they seem to be on the right track. Also, the key determinants of ethical marketing and advertising are raising the awareness of consumers and the education of companies about the importance of ethical principles in marketing. Advertising does affect people and their attitudes and behaviors, so everyone involved needs to be aware of their responsibilities. Advertisers and companies need to think about issues that go beyond profit and establish their beliefs about them.

Ethics in advertising is related to the goals of advertising and is becoming an important segment of communication with consumers who are more educated and for whom the ethics of the company whose products they buy is becoming increasingly important. Trust and a good reputation among consumers should become the primary goal of every brand, and ethical conduct the way to achieve this goal. As mentioned earlier, ethics experts could and should play a significant role in achieving ethical marketing conduct in providing detailed practical norms that marketing practitioners should follow.

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