Abstract
Capable of being otherwise, human actions are in the field of variability and probability, not of constancy and necessity. Therefore it is not possible to find any fixed and complete set of moral rules and ethical principles, in accordance with which one can act morally. All those kinds of rules and principles are disputable – theoretically at least, and every new circumstance encountered in life requires a new deliberation and practical reasoning for deciding what is to be done, so that the decisions taken are not unquestionable either. Nevertheless, this situation does not preclude attempts to set moral rules and ethical principles as guidelines leading actions, behaviours, and conducts; it is a matter of fact that the history of humanity is full of numerous examples of such attempts. Codes of ethics, which play a key role in professional ethics, can be regarded as reflections on the aforementioned general rules and principles in professional life. From this aspect, they also seem disputable and questionable, and they cannot offer a complete prescription fulfilling all the necessary requirements either, yet they fill a great gap in finding solutions to problems that occur in various forms of professional life. Another similarity between codes of ethics, and general moral rules and ethical principles, is that they are all based on an account of humanity and morals; especially, it is impossible to establish a normative ethical theory or to write a worthwhile code of ethics without any philosophical account of humanity and morals. This paper attempts to offer such an account through a philosophical interpretation of *'non-finito'* sculpture technique and thus to provide a philosophical foundation for any codes of ethics.

Keywords: professional ethics, codes of ethics, *'Non-finito'* sculpture technique, Michelangelo, perfectness, intermediate being

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