

# THE TRIPLE BOTTOM LINE

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## READING

The Gospel of Mark 8:17-22

As he was setting out on a journey, a man ran up and knelt before him, and asked him, "Good Teacher, what must I do to inherit eternal life?" Jesus said to him ... "You know the commandments: "You shall not murder; You shall not commit adultery; You shall not steal; You shall not bear false witness; You shall not defraud; Honor your father and mother.' " He said to him, "Teacher, I have kept all these since my youth." Jesus, looking at him, loved him and said, "You lack one thing; go, sell what you own, and give the money to the poor, and you will have treasure in heaven; then come, follow me." When he heard this, he was shocked and went away grieving, for he had many possessions.

## SERMON

I have told you before that I pray nearly every day. Good Unitarian Universalist prayers, essentially in the form of a Buddhist lovingkindness meditation. I pray for myself, my family and friends, this church and all of you, and I pray for the world. Not that I expect any kind of answer. Not that my prayers are even issued in an answerable form. My prayers for the world go like this. May there be peace on earth. May we learn not to hate and fear one another. May we live more lightly on the planet. May our self-interest have a wider embrace across time and across the world. May we be part of the Great Turning. Spell check suggests that I put a question mark after each statement. May there be peace on earth? Perhaps that's appropriate, but I am more inclined to think that I am invoking possibility.

I have found I need these prayers more than ever in the last days, weeks and months. Today I am thinking much of my prayer that we might expand our understanding our self-interest. The hope that all might wake up and know that your well-being is important to my own well-being. Put another way, my true well-being depends on yours. A notion that turns our current culture rather on its head.

Fitting, in a season when we recall the lessons of the prophet Jesus. Although Christians call Jesus the Messiah, he was not the great political and religious leader the Jews were awaiting. Instead, he was a spirit-filled radical who died an ignominious death at the hands of the very tyrants the Messiah was to overthrow. Yet he did offer a serious challenge to the status quo. Christian scripture is filled with obtuse parables that seem to counsel all manner of irrational behavior.

Yet more than anything else, Jesus was an economic radical who thought that the first century way of doing business was corrupt and spiritually empty. It enriched a few at the expense of the rest, and left out far too many. If God's grace was available to all – part of Jesus' radical spiritual message – then all must care for one another and share of God's abundance. Jesus saw greed and wealth as barriers keeping people from being in right relationship with God. Getting in the way of the greatest commandments to love God and neighbor.

One of my favorite windows in our church is in the Dome Room of the rich young man who went away sad. You can see him sumptuously attired and being shown the door by Jesus. Indeed, he indeed looks very sad. He had followed the commandments all his life. But when Jesus tells him he must now give all he has to the poor, it is too much. Jesus was pointing out that which stood most clearly in his way of spiritual connection. Saying that to have an authentic spiritual life, you must turn things upside down. He was not necessarily saying that we all must do the same. Yet he might well ask us what comfort, what dearly-held crutch gets in our way. Money is not automatically a problem – it is only the love of money that is the root of all evil. It was probably relatively easy for the rich man to hold the commandments. Far harder to relinquish his riches.

Jesus was calling us to a spiritual immediacy. What gets in your way? Then give that up now, and follow what is right. Simple, direct, challenging.

Society (big surprise) is still corrupted by an inordinate love of profit. We have gotten out of kilter and we need some shaking up. Indeed, we seem to be getting it. I would suggest that part of what we need is a longer-term view, a wider embrace in our sense of material well-being – an immediacy of knowing that my self-interest and yours are the same thing.

The phrase Triple Bottom Line was coined in 1998 by John Elkington, a vocal advocate for corporate responsibility. A Triple Bottom line, writes Elkington in *Cannibals with Forks*, focuses “on economic prosperity, environmental quality and – the element which business has tended to overlook – social justice.” It means that business must consider financial, environmental and social capital when measuring the success of an endeavor.

Did you know that in May of 2000 Governor John Kitzhaber issued an executive order that all initiatives in Oregon must consider the Triple Bottom Line?

The way we currently conceive of our capitalist system, adopting a Triple Bottom Line mentality takes a significant shift. Businesses wouldn't have to give up financial gain as an organizing and motivating principle – that's the purview of a more radical revolution – yet they would have to value things differently. And so would we.

All this is much harder in a culture with a short attention span demanding instant gratification. We demand profits, goods and services, now, not in some imagined future. And we want it to be as cheap as possible

In truth, the best corporate governance has long acknowledged a Triple Bottom Line, whether consciously or not. A well-run company knows that it has to take care of its employees and its customers. It must build relationships based on trust. Yet to see the Triple Bottom Line as good business – which it is – requires long-term thinking.

Bottom lines help measure outcomes. Money is the clearest measure of success, although it is significant that Elkington talks about prosperity, not profit. The environmental impacts of a business are also relatively easy to quantify – both individuals and companies can measure our carbon footprint with some degree of accuracy. And it's easier to see how it affects the financial bottom line.

Did any of you see a commercial that ran a few months back with a crotchety senior executive fixing his steely gaze on some fresh-faced junior executive who has come up with a plan to “green” the company? “Are you telling me I should go to the board and propose we become a bunch of tree-huggers?” he growls. The junior exec swallows hard, and then she proceeds to list all the ways energy efficiency is going to save money. The commercial ends up with all the Board Members dancing around a cartoon tree with birds and squirrels and butterflies. Being green saves money and everyone is happy, including the squirrels. Yes, this is still valuing the financial bottom line above the others, but at least some consciousness is raised.

The social costs and benefits of doing business are much harder to quantify, and that is in part why it is the part of the Triple Bottom Line that companies are slowest to consider. How to quantify happiness and satisfaction? From a corporate point of view, writes Elkington, “It depends on the acquisition of such virtues as loyalty, honesty and dependability.” It means investing in human capital – in public health and education for instance – and it also means that we must “embrace wider measures of a society's health and wealth-creation potential.” (p. 85)

Another side of social capital is, he says, “the degree of trust between a corporation or industry and their external stakeholders [which is] likely to be a key factor in determining their long-term sustainability. Conversely, ‘widespread distrust in a society imposes a kind of tax on all forms of economic activity, a tax that high-trust societies do not have to pay’ .... Sustainable development is most likely – and will be achieved at the lowest overall cost to the economy – in those societies where there are the highest levels of trust and other forms of social capital.” (p. 85)

Trust. How many of you have great trust in the places where you do business? We all pay for our lack of trust, from the litigiousness of our society to the five different safety seals on everything we buy.

We are suffering these hard economic times because the system has gotten so out of whack, valuing short-term immediate profit and ignoring environmental and social impacts. Indeed valuing profit over prosperity. The trouble is the long-term horizon can be pretty long. Many people recognized the problems we now face thirty and forty years ago. But that was too long for too many companies.

And in the mean time, many companies ignored the environmental and social aspects of doing business to great short-term profit. Yet for many that short-term thinking is catching up with them. I know a little about one of them – the US auto industry – at first hand. My dad worked in the industry for nearly 30 years, mostly for Ford, and I worked on the assembly line at the Ypsilanti Ford plant in the summer of 1976.

I'd like to apologize upfront to anyone here who bought a Ford in 77 or 78 that had starter problems. I really am sorry. My job was to put together one of the coils inside the starter. The quality control in the plant was abominable and far too many slightly defective coils made it down the line because of me. My experiences have left me with little respect for either management or the union – neither seemed to care about the quality of their product nor about their customers. This was short term, bottom line thinking of the worst sort. In terms of building trust, I actually feel betrayed. I haven't bought an American car in decades.

If the American Big Three and the UAW had considered the Triple Bottom Line all those years ago – both human and environmental capital – they would not be in the trouble they are in now. For even though they have gotten the quality thing back on track for about a decade, they put blinders on and cranked out huge vehicles that were hugely inefficient, though highly profitable. And they resisted every attempt to change – for years.

Months into the bail-outs of GM and Chrysler, I still don't know what to think of it. It *hurts* me that we are giving billions to these miserably run companies. Yet the cost in human capital if they go under also hurts. And it's all still personal. I have a brother who works for a small manufacturing company in Western Michigan. It's not directly linked to the auto industry, but it is still likely to go under in that dismal economy.

The thing is that the people who advocated the corporate deregulation that got us in the present mess sincerely thought that corporations would regulate themselves driven by their understanding of themselves within a broader, longer-term sense of self-interest. Alan Greenspan really believed that companies would be motivated to maintain the public trust and their own long-term reputation. He and others thought that the Triple Bottom Line need not be overtly articulated because it is inherently good for business, and good businesses would recognize this and act accordingly. And it makes sense from within a certain world view. And this turned out to be monumentally flawed thinking.

Now some companies are coming around, recognizing that the environmental and social cost of the way they do business isn't working. And it is a great hope that in this crisis more and more will. Yet in many ways it is even harder to think long-term in the midst of crisis.

Walmart is actually becoming an advocate for universal health care. Its entire business model is predicated on low prices, and it cannot keep its advantage and pay its employees' health benefits. You may well argue that they should. Yet it's still a good thing that they're on the side of universal health care. Is Walmart advocating for health care reform because they care about their employees? Maybe, maybe not. But somewhere they recognize that we all must invest in the human equation.

But in truth, we can't count on business to make this shift. This must be a movement from below, which is what David Korten writes about throughout *The Great Turning*.

"Such bottom-up efforts can seem like futile efforts to stem the tide – until one begins to recognize that they are springing up at every hand and in every sphere of life ... demonstrating by results that a different world is possible. To make these demonstrations more visible is to speed the awakening of a new consciousness of the possible."

We can do this by living by our values. By following the teachings of a young and fearless prophet with his summons to serve humanity, to make our thoughts and actions less prone to please the crowd. To grow kind hearts that value beauty in heart or mind or soul, and lift above the nation, the neighborhood of all.

Such bottom-up efforts – the movement to buy local and sustainable products – comes from investment in human and social capital, the restored trust we feel when doing business closer to home.

My sister lives in Napa, California and she consciously shops locally even though she pays more. She's willing to because she knows it's an investment in her community. Along the way, she develops human relationships with the business owners, relationships she values. Now I grant you, she can well afford to do this, but she is conscious of living her values.

Yet what if we all bought less and paid a little more for it? Paid a little more for the social costs and benefits involved in every transaction? Paid a little more to restore trust? To invest in human relationship. This is what Korten suggests. And in so doing, he says, we "speed the awakening of a new consciousness of the possible."

We have tough but important questions in these hard times.

What is your bottom line?

How do you look beyond your personal economic self-interest

How are you co-opted?

How are you responsible?

How might you live more consciously embracing prosperity, stewardship of the earth, and human relationship?

These are the very kinds of difficult questions Jesus loved to ask. And well he knew that they could turn the world on end. This is all a part of our religious task. The spiritual awakening of recognizing yourself in the other, of knowing our profound connection to each other and the earth, should turn the world on its head.

I ask you to consider your own bottom line to consider the true cost of all you buy and do. To let the powerful and immediate spiritual truth of our profound connection guide your choices in life.

And to let love guide you, for love is the ultimate bottom line.

Blessed be and Amen.