Issues & Challenges

- Accounting for the social dimension
- "what you can't measure, you are likely to find hard to manage"
- Develop an approach to measure progress in an integrated way across the TBL
- Divert business from core competency
- Fictional image for PR reason
- Trojan Horse

Caseism.com

Thank you
TOTO: The Bottom Line

Caseism.com

People

Planet

Profit
Do the responsibilities of a business manager go beyond earning the highest possible profits?

What responsibilities do a company have to its workers, their families, the community where they live and to society at large?

How should the leaders of a company take into account the viewpoints and concerns of stakeholders?
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How should the leaders of a company take into account the viewpoints and concerns of stakeholders?

John Elkington
viewpoints and concerns of stakeholders?

John Elkington

Cannibals with forks: The Triple Bottom Line of 21st Century Business

Caseism.com
How it is calculated?

**Caseism.com**

**Social Variables**
- Quality of life
- Female labor force

**TBL**

**Dimensions**

**Environmental (Planet)**
- Energy consumption
- Use of natural resources
- Solid & toxic waste

**Financial (Profits)**

**Social (People)**

**Method 1:** Calculation in terms of Index

**Method 2:** Finding a common unit of measurement
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Economic Benefits

- Increase Revenue
- Reduce energy expenses
- Reduce waste expenses
- Reduce materials and water expenses
- Reduce hiring and attrition expenses
- Reduce strategic and operational risks

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Social Benefits

- A social structure - corporate, labour & other stake holders

Examples
- No child labour
- Fair salaries
- Safe work environment
- Tolerable working hours
- No exploitation of workers
- Health care and education