

Justice Matters: Integrating the Triple Bottom Line for Business Students, People, Planet, and Profit

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Abstract

World leaders adopted the 17 Sustainable Development Goals (SDGs) for 2030 at the 2015 United Nations Sustainable Development Summit, building on the significant success of the Millennium Development Goals (MDGs). These Global Goals include renewed commitment and expansion of global issues, addressing social inclusion, environmental protection, and economic growth, simply stated People, Planet, and Profit. At Cabrini University, professors live and share with their students Cabrini's "Education of the Heart." Cabrini "welcomes learners of all faiths, cultures, and backgrounds and prepares them to become engaged citizens of the world." All Cabrini students become involved in increasingly sophisticated community-based problem solving that recognizes the needs and assets of global and local communities.

This paper will discuss how business professors are "Integrating the Triple Bottom Line for Business Students: People, Planet, and Profit" in Cabrini's Justice Matters curriculum. Students interested in business learn the social, environmental, and economic impact of business decisions. Although some of the global issues seem to involve one aspect of People, Planet, and Profit, students discover the need to integrate the relevant social, environmental, and economic elements to create solutions involving fairness, sustainability, and efficiency.

Integral to sustainable development is the understanding that systemic change can only occur if embraced and supported by the communities involved. This study contributes to this understanding through the development of a model to assist children who aged out of the Cabrini Ministries, Swaziland hostel (otherwise known as an orphanage). The purpose of this model is to ensure the children's success by providing an avenue for providing resources, including safety, shelter, education and training to facilitate their successful transition into mainstream society.

United Nations Sustainable Development Goals

In September 2015, the United Nations General Assembly adopted the post-2015 development agenda: Transforming our world: the 2030 Agenda for Sustainable Development (United Nations, 2015). This agenda, described by the UN as a "plan of action for people, planet, and prosperity", strives to build on the Millennium Development Goals. The 17 Sustainability Development Goals form the basis of what the UN has outlined as the "areas of critical importance for humanity and the planet" and describes in detail the 5 Ps: People, Planet, Prosperity, Peace, and Partnership.

People: the determination to end poverty and hunger and to ensure that all humans can fulfill their potential in dignity and equality in a healthy environment. Planet: the determination to protect the planet from degradation. Prosperity: the determination to ensure that all humans can enjoy prosperous and fulfilling lives. Peace: the determination to foster peaceful, just and inclusive societies which are free from fear and violence. Partnership: the determination to mobilize the means required to build a revitalized global partnership for sustainable development. The 17 Sustainability Development Goals that are built from this overarching agenda can be found at the Sustainable Development Knowledge Platform (United Nations, 2017).

Cabrini University-Mission and Curriculum

At Cabrini University, professors live and share with their students Cabrini's "Education of the Heart." Cabrini "welcomes learners of all faiths, cultures, and backgrounds and prepares them to become engaged citizens of the world" (Cabrini University, 2017). Our "Justice Matters" curriculum includes Engagements for the Common Good (ECG), social justice courses that go beyond service to provide students with the knowledge and skills to promote, advocate, and accomplish meaningful social change. All Cabrini students become involved in increasingly sophisticated community-based problem solving that recognizes the needs and assets of global and local communities. Those skills—how to identify a problem, examine its causes, consider possible solutions, and execute the best solution—translate directly into their major and are vital for any career.

The heart of Cabrini University's Justice Matters Core Curriculum is the sequence of Engagement for the Common Good (ECG) courses. The ECG courses are developmentally linked, writing-intensive courses taken in the first, second, and third years, as well as a capstone project in the major during the fourth year (Cabrini University, 2017). Social justice is also central to the mission of the University and, therefore, the Business Department. As business faculty, we strive to engage our students to be citizens of the world. With this, the understanding of the triple bottom line is essential.

Implementing People, Planet, and Profit

In 2011, two professors in the Business Department developed and taught an ECG 200 course entitled, "People, Planet, and Profit". The focus of this class was student involvement with organizations and people through community engagements. Students identified a "need" in the community and engaged with the community members to affect change with emphasis on the social, environmental, and economic bottom line that organizations must consider in the 21st century. Cabrini University students worked on local, national, and international community engagements. For example, locally, students volunteered to provide free tax return assistance for low-income individuals and families. Nationally, students joined in the Campbell's "Let's Can Hunger" campaign, collecting 5,000 pounds of food for those with immediate need. Internationally, the students' engagement with Cabrini Ministries, Swaziland evolved into a social business, Swazi Crafts for Care, to benefit the orphaned and vulnerable children (OVC) of Cabrini Ministries, Swaziland.

A Partnership

Partnerships are an essential component to the success of any community engagement. Emphasis is placed on community engagement instead of projects. The central idea is that these engagements represent firm commitments from both Cabrini students and their partners. In 2010, Cabrini University embarked on a partnership with Cabrini Ministries, Swaziland, to utilize the academic and professional education and psychological resources. Cabrini Ministries, Swaziland is located at St. Philip's Mission in the Lubombo Lowveld region of Swaziland, the poorest region in the country. The mission of the organization is "to care for orphans and vulnerable children (OVCs); help extended families and to provide a continuum of health care services for HIV, AIDS, and TB patients at their homesteads and access to health care and supportive services; the development of the land through irrigation and farming; and the economic and educational development of the local Swazi staff" (Cabrini Ministries, 2016). The organization focuses on three primary areas of concern: child care, health care, and education. Cabrini Ministries opened a hostel (otherwise known as an orphanage) in Lubombo and began tutoring local children in 2004. Cabrini Ministries, Swaziland provides comprehensive care to children including shelter, nutrition, healthcare, and education. Their educational programs include CARE: Cabrini Arithmetic and Reading Enhancement with tutoring to master basics and the Bridge School, a program that accelerates the progress of students who have missed formal education. Children range from 3 to 19 years of age. After 19, the children are left to continue their life on their own. In many cases, these children feel abandoned (Cabrini Ministries, 2010).

Swazi Crafts for Care

Students in the ECG 200 class, People, Planet, and Profit, were asked to create a social business on behalf of the children at Cabrini Ministries to provide for a better future. The students raised money to launch a social business, creating a website to sell hand-made bracelets to the global market. Through this effort, students raised nearly \$1,500. In subsequent semesters, students continued to evolve the business. In 2012, children at Cabrini Ministries, Swaziland took photographs of the surrounding area and people, which they provided to Cabrini University ECG 200 students. Students displayed the framed photos in March of 2014 at a Swaziland photo gallery reception, using the event to build awareness of the political, social, and economic reality in Swaziland and to raise money for the social business, which now totals approximately \$5,000. The Cabrini students want to affect change for these children. They are working to determine how to use these funds to ensure economic sustainability for the children after they age out of the orphanage (McLaughlin, 2017). Aging out of an orphanage can be a traumatic experience. The only home that most of them have known is Cabrini Ministries. They have neither the skills nor training to survive in a single household and desperately need support.

Building on the Engagements for the Common Good

The same learning outcomes and social justice focus from the ECGs are reinforced in other non-ECG courses. Cabrini University's Business Department has included the theme of social justice by involving students in the concept of measuring an entity's performance not only on the "the bottom line," the profit generated by an entity, but also on the entity's impact on society. This concept is embodied by the term the "triple bottom line," or "people, planet, and profit" emphasizing social justice issues involved in the social, environmental, and economic decision making and recognizing that fairness, sustainability, and efficiency are important to any organizational structure.

Cabrini University's upper-level managerial accounting course supports and includes social justice as a learning outcome. Managerial accounting is different from the traditional financial accounting of reporting general purpose financial statements to external users. Managerial accounting involves internal users and consists of bodies of knowledge and techniques that use existing historical accounting data and other metrics to 1) engage in performance evaluation and analysis, and 2) provide predictive information for managerial planning and decision support. These managerial accounting concepts are beneficial in measuring the triple bottom line, the social, environmental, and economic issues of a for-profit company, not-for-profit (NFP) organization, and social business which incorporates the societal goals of not-for-profit and the economic goals of a for-profit. All ventures are concerned with the most efficient and effective allocation of their resources; and their ability to sustain their services into the future.

The management accounting class was designed to leverage the partnership between Cabrini University and Cabrini Ministries. Based upon the experience from ECG 200 People, Planet and Profit, the managerial accounting class included an assignment to create a social business plan that would support the needs of young adults as they transition into Swazi society, the workforce, higher education, and independent or small group living.

Creating the Model

Cabrini Ministries, Swaziland meets the needs of orphans and vulnerable children at their facility. When children "age out" of the hostel, these young adults feel abandoned all over again.

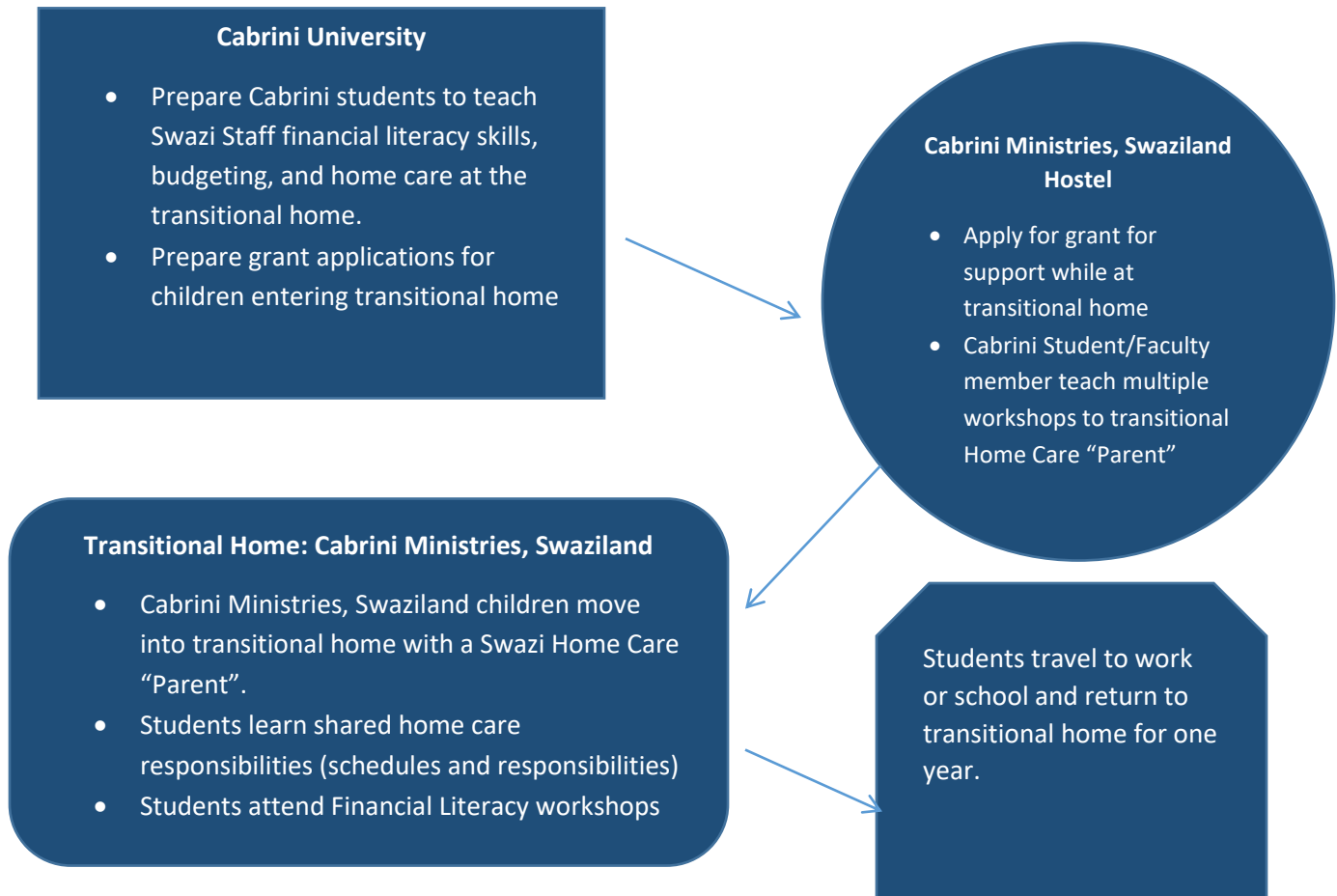
Cabrini University's managerial accounting class objective was to create a plan for the successful transition to adulthood of the OVC residing at Cabrini Ministries, Swaziland hostel. The plan provides support through guidance, mentoring, and training as young adults move toward independence. Resources necessary for self-sufficiency include goal setting, employment services and training, educational opportunities, housing options, development of essential life skills, budgeting and personal finances, healthcare, and building healthy relationships.

In summary, the proposed plan:

- Identifies the physical, social, emotional, and financial needs of the young adults
- Creates a comprehensive mission statement based on the needs identified
- Establishes measurable organization goals to accomplish mission
- Outlines the strategies to achieve the organizational goals

- Establishes the model as a “social business” where participants within the organization provide goods or services to generate resources to sustain the operation of the organization

Transitional Home Model



Swazi Crafts for Care and the United Nations Sustainable Development Goals

It became clear early on to both the faculty at Cabrini and administrators at Cabrini Ministries, Swaziland that Swazi Crafts for Care could only be effective if it were sustainable. Swazi Crafts for Care could progress adequately as a charitable organization, where Cabrini students could raise money each year and provide the proceeds to benefit the children at the hostel. However, both Cabrini faculty and Cabrini Ministries, Swaziland administrators wanted something more. The United Nations Sustainable Development Goals as outlined above are compatible with the goals that Swazi Crafts for Care were trying to accomplish. The goal of the social business as represented by the UN’s 5Ps are to first end poverty for these young Swazis and to ensure that these children can fulfill their potential in dignity through furthering their educational pursuits or engaging in meaningful and beneficial work. Secondly, the social business is interested in teaching the Swazi children home and life skills that will follow them throughout their lives. This means not only how to take care of themselves, home, and resources, but also how to better take care of the environment around them. Prosperity is key to the success of this business. These children should be able to live successful, fulfilling lives. If they have the life skills to prosper, they will. It became very clear that without an understanding of their future and what to expect from their future, these children would have ended up back in the unstable, sometimes violent circumstances they left 15 years prior. Swazi Crafts for Care hope is that this transitional home, workshops, and care will lead to a different path that is full of peace. This social business could not be successful without the resolve of our partner, Cabrini Ministries. Global partnership forms the basis of this seven year relationship. This is not a project for Cabrini students, this is a relationship.

Conclusion

Cabrini University has a long-standing tradition of incorporating social justice into its curriculum. Cabrini's managerial accounting class requires students to use financial and non-financial analytical skills to identify, promote, and measure social, environmental, and economic goals. Students demonstrate the application of these skills by creating an appropriate social business model. This plan, resulting in self-sufficiency, provides support for the needs of orphans and vulnerable children (OVC) as they transition to adulthood and become productive members of Swazi society. The plan identifies and creates opportunities where goods and services produced by the social business generate sustainable streams of income that provide resources to ensure the sustainability of the model's mission. The model is designed to recognize the interconnectivity of triple bottom line: people, planet, and profit. As students engage in empowering communities and individuals, students discover the goal is to create a world where the goals for anyone or any organization should be threefold: fairness, sustainability, and efficiency.

References

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