

IMPACT ASSESSMENT AND THE TRIPLE BOTTOM LINE: COMPETING PATHWAYS TO SUSTAINABILITY?

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Introduction

The Triple Bottom Line (TBL) is a concept that has received official imprimatur as a framework for encouraging institutional concern about sustainability. But is it achieving its goal? Although initially intended as a philosophy or way of thinking about sustainability, akin to the concept of corporate social responsibility, it has become simply a mechanism for accounting and reporting. TBL is inherently limited in what it has to offer, and is promulgated by proponents who are largely ignorant of other approaches. Although TBL is meant to add social and environment to the equation, it is often championed by people who have little understanding of what the social entails.

This paper argues that the concept of TBL is not fundamentally different to the well-established field of impact assessment, but that impact assessment and, in particular, the field of social impact assessment (SIA), have much more to offer in terms of accumulated experience and understanding, and a professional and theoretical base. The paper, therefore, is critical of TBL, not because the author is opposed to sustainability or the need to think about social and environmental, as well as economic, criteria, or the need for corporate social responsibility—far from it—but rather because the originators of TBL and its current advocates seem to be ignorant of the field of impact assessment. It is argued that impact assessment, and specifically social impact assessment, offers far more to those concerned about social justice and human welfare than does TBL.

What is the Triple Bottom Line?

The ‘triple bottom line’ is variously described as:

- > social, environmental and economic performance;

- > sustainable development, sustainable environment, sustainable communities;
- > impact on society, the environment, and economic sustainability;
- > economic, environmental and social sustainability;
- > economic prosperity, environmental quality, and social justice;
- > economic growth, ecological balance and social progress;
- > economic growth, social progress and environmental health;
- > economy, environment, equity;
- > profit, people, planet (or planet, people, profit).

The term ‘triple bottom line’ was allegedly coined by John Elkington in 1995 (Sarre & Treuren 2001) although it did not become popularised until the widespread take-up of his 1997 book, *Cannibals with Forks: The Triple Bottom Line of 21st Century Business*. The title of this book comes from a question posed by the Polish poet Stanislaw Lec, “Is it progress...if a cannibal uses a fork?” (Elkington 1997: vii). Elkington applies the question to contemporary capitalism. While the wording of the question/title would suggest that Elkington was sceptical, in a confusing way he states that he believes that “it can be” (ibid.) in a logic that is not altogether apparent. Surely progress and genuine corporate social responsibility requires more than the adoption of some greenwashing to makeover big business and/or government?

Elkington’s consultancy company, SustainAbility, which he founded in 1987, gives a big picture description of TBL, as well as an accounting concept.

The triple bottom line (TBL) focuses corporations not just on the economic value they add, but also on the environmental and social value they add—and destroy. At its narrowest, the term ‘triple bottom line’ is used as a framework for measuring and reporting corporate performance against economic, social and environmental parameters.

At its broadest, the term is used to capture the whole set of values, issues and processes that companies must address in order to minimise any harm resulting from their activities and to create economic, social and environmental value. This involves being clear about the company’s purpose and taking into consideration the needs of all the company’s stakeholders—shareholders, customers, employees, business partners, governments, local communities and the public. (SustainAbility 2003: website)

TBL is meant to be a way of thinking about corporate social responsibility, not a method of accounting. On this point, Elkington (1997: 70) is unambiguous, likening TBL to a Trojan Horse which is wheeled in by corporations. In the beginning they succumb to an accounting procedure, but ultimately they are meant to embrace a wider vision of sustainability. Unfortunately, too many agencies and companies have not appreciated the philosophy behind TBL, and are responding only to the reporting requirements. An Australian scoping study by TBL Victoria (Vandenberg 2002) revealed that there was considerable confusion about the definition and philosophy behind TBL in the 32 organisations surveyed.

TBL has achieved considerable imprimatur because corporations such as Shell and BP have adopted it (see BP Australia's *Triple Bottom Line Report*). The World Business Council for Sustainable Development, a coalition of 160 international companies, has also given strong endorsement to the concept (see Holliday et al. 2002). Various government agencies at all levels have been required to implement TBL, and have struggled because the social (and in some cases environmental) indicators have not been determined. But they have lost sight of the intention. TBL should be a philosophy, not a set of accounts.

Although ostensibly coined by John Elkington in 1995, and publicly articulated in 1997, the underlying concept has connections to many earlier ideas, and is totally consistent with ecologically sustainable development (ESD) thinking that was espoused in the Brundtland Report (WCED 1987) and in the 1992 Rio Declaration and Agenda 21. In Chapter 4 of his book, Elkington (1997: 70) makes this clear, saying that "none of this was new".

The essence of ESD thinking was popularised as a three-legged stool that has become so ubiquitous that establishing the originator of this concept is impossible. The three-legged stool, now somewhat contested, was a powerful metaphor because with three legs, each was equally important, and all necessary for support. If a fourth leg is added (for example culture, see Hawkes 2001), the allegory of support no longer works. The terms describing each leg were meant to be understood broadly. Sustainability represented the intersection of all three domains. The diagram was a useful heuristic and the legs were never intended to be quantified or operationalised.

One consequence of the 1992 Earth Summit, which was reinforced by the United Nations Environment Program and the Organisation for Economic Cooperation and

Development, was that many countries agreed to undertake State of the Environment (SoE) reporting. With a broad holistic definition of the environment, and with the noble sentiments of the Rio Declaration and Agenda 21, it would be expected that the social environment would be included in the SoE reports. While some writers (for instance, Goodland & Daly 1995) articulated social sustainability in general terms, the SoE reports required quantitative indicators to measure performance and change over time. Therefore, the difficult process of defining and operationalising social constructs began. As the social scientist engaged to consider the role of social science data in the National Land and Water Resources Audit, my report indicated how difficult this was (Vanclay 1998).

What is Impact Assessment?

Impact Assessment

“Impact assessment can be broadly defined as the prediction or estimation of the consequences of a current or proposed action (project, policy, technology)” (Vanclay & Bronstein 1995: xi). Or, as on the website of the International Association for Impact Assessment (IAIA 2004), “Impact assessment, simply defined, is the process of identifying the future consequences of a current or proposed action”. Impact assessment is a generic term that can mean either an integrated approach or the composite/totality of all forms of impact assessment such as environmental impact assessment (EIA), social impact assessment (SIA), health impact assessment (HIA), etc.

Environmental Impact Assessment

EIA “is a process of identifying and predicting the potential environmental impacts ... of proposed actions, policies, programmes and projects, and communicating this information to decision makers before they make their decisions on the proposed actions” (Harvey 1998: 2). EIA emerged as a discipline in the early 1970s with the introduction of the United States National Environment Policy Act of 1969 (NEPA) (Ortolano & Shepherd 1995).

The major dilemma across the world is what does ‘the environment’ in EIA mean? For most writers, and Harvey (1998: 2) is typical, environmental impacts means “bio-geophysical, socio-economic and cultural.” In other words, EIA is a triple bottom line phenomenon. This holistic notion of EIA is present in some regulatory contexts. In

Australia, the Federal Government's Environment Protection and Biodiversity Conservation Act of 1999 (EPBC) (Section 528), defines the environment as including:

- (a) ecosystems and their constituent parts, including people and communities; and
- (b) natural and physical resources; and
- (c) the qualities and characteristics of locations, places and areas; and
- (d) the social, economic and cultural aspects of a thing mentioned in paragraph (a), (b) or (c).

Other Australian legislation, such as Local Government (Planning and Environment) Act 1990 of the State of Queensland, use a similar definition but with sub-sections (c) and (d) slightly reworded to emphasise the social.

- (c) the qualities and characteristics of locations, places and areas, however large or small, that contribute to their biological diversity and integrity, intrinsic or attributed scientific value or interest, amenity, harmony, and sense of community; and
- (d) the social, economic, aesthetic, and cultural conditions that effect, or are affected by, things mentioned in paragraphs (a) to (c).

In Australia, therefore, at least until recently, the 'environment' was broadly understood. Unfortunately, in some subsequent legislation, for example the Gene Technology Act 2000 (Section 10) this definition has been watered down. The Explanatory Memorandum relating to the Gene Technology Act (page 48) states very bluntly, "It is intended that the definition of environment include all animals (including insects, fish and mammals), plants, soils and ecosystems (both aquatic and terrestrial)". Around the world, definitions of 'the environment' vary enormously with some countries having very limited definitions, while others reflect an holistic understanding (see Donnelly, Dalal-Clayton & Hughes 1998).

Social Impact Assessment

In short form, "Social impact assessment is analysing, monitoring and managing the social consequences of development" (Vanclay 2003: 6). SIA emerged in the early 1970s along with EIA and as a consequence of NEPA (Burdge & Vanclay 1995). To some extent, SIA is a component of EIA, especially when 'the environment' is understood broadly. However, SIA is more than a technique or step, and is more than a component

of EIA, it is philosophy about development and democracy (Vanclay 2002a). Ideally, SIA considers:

- > pathologies of development (i.e. harmful impacts),
- > goals of development (clarifying what is appropriate development, improving quality of life), and
- > processes of development (e.g. participation, building social capital).

SIA has become such a major field of activity that three levels of SIA can be conceived. This creates a confusion in developing a definition (Vanclay 2002a). At the lowest level, SIA is a technique or method within (i.e. subordinate to) EIA (the prediction of social impacts in an environmental impact statement). More commonly, SIA is considered as a methodology in its own right (the process of managing the social issues of a planned intervention) and equal in standing, i.e. comparable, and compatible with EIA. Finally, SIA can be considered as a body corporate, a group of scholars and practitioners, field of research and practice, and/or a paradigm or sub-discipline of applied social science understanding.

What sets impact assessment apart from TBL?

There are several reasons why impact assessment, and SIA in particular, is a preferable approach to TBL to consider to social implications.

(1) SIA is an established discipline

With over 30 years of existence, the SIA discipline has much to contribute, and has achieved profound learning. Unfortunately, many of the advocates of TBL are ignorant of the field, and many are ignorant of the other forerunners of TBL in the history of sustainability. It is true that in its 30 year history, SIA has had various ups and downs. However, over time, considerable progress has been made. Two significant documents have assisted in codification of the discipline. The first was the 1994 report of the Interorganizational Committee for Guidelines and Principles, *Guidelines and Principles for Social Impact Assessment*, which was developed for the USA/NEPA context. The second was the 2003 *International Principles for Social Impact Assessment* (IAIA 2003).

The variables/issues to be considered in any particular case have been documented (Vanclay 2002b), although they need to be substantiated in each case through a local

scoping process. There are several textbooks (Barrow 2000; Becker 1997; Becker & Vanclay 2003; Burdge 1998; 1999; Lane et al. 2001; Taylor et al. 1995). SIA practitioners have a professional body in the International Association for Impact Assessment (www.iaia.org), an organisation which, founded in 1980, now has over 1,000 members across more than 100 countries.

The mention of SIA as a research code in the Australian Research Council's listing of Research Fields, Courses and Disciplines (RFCD 370105 Applied Sociology, Program Evaluation and Social Impact Assessment) is substantiation of its standing as a legitimate field of intellectual endeavour. Several universities teach courses in social impact assessment. By contrast, TBL has no standing and no legitimacy.

(2) The SIA Discipline has articulated its Core Values and Guiding Principles

An important feature of SIA is the professional value system that its practitioners uphold. While all professionals should have a commitment to sustainability as well as to professional integrity, SIA practitioners also uphold an ethic that advocates openness and accountability, fairness and equity, and defends human rights. The role of SIA goes far beyond the ex-ante prediction of adverse impacts and the determination of who wins and who loses. SIA also encompasses: empowerment of local people; enhancement of the position of women, minority groups and other disadvantaged or marginalised members of society; capacity building; alleviation of all forms of dependency; increase in equity; and a focus on poverty reduction. The International Association for Impact Assessment (IAIA) has articulated the *International Principles for Social Impact Assessment* (see Box 1). Such a declaration is testament to the field's maturity as a discipline as well as a statement of its commitment to social justice and human welfare.

The process that led to the articulation of the SIA discipline's values and principles also resulted in a formal declaration of the definition of the field. "Social Impact Assessment includes the processes of analysing, monitoring and managing the intended and unintended social consequences, both positive and negative, of planned interventions (policies, programs, plans, projects) and any social change processes invoked by those interventions. Its primary purpose is to bring about a more sustainable and equitable biophysical and human environment" (IAIA 2003: 2). Such a definition reflects the deliberations of a committee in trying to address all the issues that need consideration.

BOX 1: Extract from the *International Principles for Social Impact Assessment* (IAIA 2003)

I. The core values of SIA

The SIA community of practice believes that:

1. There are fundamental human rights that are shared equally across cultures, and by males and females alike.
2. There is a right to have those fundamental human rights protected by the rule of law, with justice applied equally and fairly to all, and available to all.
3. People have a right to live and work in an environment which is conducive to good health and to a good quality of life and which enables the development of human and social potential.
4. Social dimensions of the environment – specifically but not exclusively peace, the quality of social relationships, freedom from fear, and belongingness – are important aspects of people’s health and quality of life.
5. People have a right to be involved in the decision making about the planned interventions that will affect their lives.
6. Local knowledge and experience are valuable and can be used to enhance planned interventions.

II(a). Fundamental principles for development

The SIA community of practice considers that:

1. Respect for human rights should underpin all actions.
2. Promoting equity and democratisation should be the major driver of development planning, and impacts on the worst-off members of society should be a major consideration in all assessment.
3. The existence of diversity between cultures, within cultures, and the diversity of stakeholder interests need to be recognised and valued.
4. Decision making should be just, fair and transparent, and decision makers should be accountable for their decisions.
5. Development projects should be broadly acceptable to the members of those communities likely to benefit from, or be affected by, the planned intervention.
6. The opinions and views of experts should not be the sole consideration in decisions about planned interventions.
7. The primary focus of all development should be positive outcomes, such as capacity building, empowerment, and the realisation of human and social potential.
8. The term, ‘the environment’, should be defined broadly to include social and human dimensions, and in such inclusion, care must be taken to ensure that adequate attention is given to the realm of the social.

II(b). Principles specific to SIA practice

1. Equity considerations should be a fundamental element of impact assessment and of development planning.
2. Many of the social impacts of planned interventions can be predicted.
3. Planned interventions can be modified to reduce their negative social impacts and enhance their positive impacts.
4. SIA should be an integral part of the development process, involved in all stages from inception to follow-up audit.
5. There should be a focus on socially sustainable development, with SIA contributing to the determination of best development alternative(s) – SIA (and EIA) have more to offer than just being an arbiter between economic benefit and social cost.
6. In all planned interventions and their assessments, avenues should be developed to build the social and human capital of local communities and to strengthen democratic processes.

7. In all planned interventions, but especially where there are unavoidable impacts, ways to turn impacted peoples into beneficiaries should be investigated.
8. The SIA must give due consideration to the alternatives of any planned intervention, but especially in cases when there are likely to be unavoidable impacts.
9. Full consideration should be given to the potential mitigation measures of social and environmental impacts, even where impacted communities may approve the planned intervention and where they may be regarded as beneficiaries.
10. Local knowledge and experience and acknowledgment of different local cultural values should be incorporated in any assessment.
11. There should be no use of violence, harassment, intimidation or undue force in connection with the assessment or implementation of a planned intervention.
12. Developmental processes that infringe the human rights of any section of society should not be accepted.

(3) The SIA Discipline has a broad concept of what is 'Social'

While there has been consensus on the need to consider the social issues more, there has been little agreement on what the social issues actually comprise. Consultants who undertake impact assessments or TBL accounting are limited to what is specified in their Terms of Reference, but they also need to be mindful of what constitutes acceptable professional practice, duty of care considerations, and to some extent professional culture. How 'social impacts' are interpreted is therefore central to what is actually considered.

Unfortunately, the case history of impact assessment presents a poor record reflecting inadequate consideration of social issues. There are many reasons for this, including the asocietal mentality¹ that exists, and the lack of SIA expertise (see Burdge & Vanclay 1995; Vanclay 1999; Lockie 2001). Too often the only impacts that are considered are economic impacts and demographic changes. A further problem is that there are groups with narrow sectoral interests who have advocated new fields of impact assessment. A limited view of what is 'social' creates demarcation problems about what impacts are to be identified by SIA, versus what is considered by fields such as health impact

¹ Burdge & Vanclay (1995: 46) consider that there is "a prevailing 'asocietal mentality'—an attitude that humans don't count—amongst the management of regulatory agencies and corporations... This mentality also extends to politicians at all levels of government, public officials, physical scientists, engineers, and even economists and some planners. Persons with this mindset do not understand—and are often antithetical to—the social processes and social scientific theories and methodologies which are very different in form from those in the physical sciences in which these people are often trained."

assessment, cultural impact assessment, heritage impact assessment, aesthetic impact assessment, or gender impact assessment. The SIA community of practitioners considers all issues affecting people, directly or indirectly, are pertinent to SIA.

SIA is thus best understood as an umbrella or overarching framework that embodies the evaluation of all impacts on humans and on the ways in which people and communities interact with their socio-cultural, economic and biophysical surroundings. SIA thus encompasses a wide range of specialist sub-fields involved in the assessment of areas such as: aesthetic impacts (landscape analysis), archaeological and cultural heritage impacts (both tangible and non-tangible), community impacts, cultural impacts, demographic impacts, development impacts, economic and fiscal impacts, gender impacts, health and mental health impacts, impacts on indigenous rights, infrastructural impacts, institutional impacts, leisure and tourism impacts, political impacts (human rights, governance, democratisation etc), poverty, psychological and psychosocial impacts, resource issues (access and ownership of resources), impacts on social and human capital, and other impacts on societies. As such, comprehensive SIA cannot be undertaken by a single person; it requires a team approach.

Elsewhere, I have identified over 80 social impact concepts that should be considered in SIA (Vanclay 2002b). A convenient way of conceptualising social impacts is as changes to one or more of the following (Vanclay 2002a: 389; 2003: 7):

- > people's way of life: that is, how they live, work, play and interact with one another on a day-to-day basis;
- > their culture: that is, their shared beliefs, customs, values and language or dialect;
- > their community: its cohesion, stability, character, services and facilities;
- > their political systems: the extent to which people are able to participate in decisions that affect their lives, the level of democratisation that is taking place, and the resources provided for this purpose;
- > their environment: the quality of the air and water people use; the availability and quality of the food they eat; the level of hazard or risk, dust and noise they are exposed to; the adequacy of sanitation, their physical safety, and their access to and control over resources;

- > their health and wellbeing: where 'health' is understood in a manner similar to the World Health Organisation definition: 'a state of complete physical, mental, and social [and spiritual] wellbeing and not merely the absence of disease or infirmity';
- > their personal and property rights: particularly whether people are economically affected, or experience personal disadvantage which may include a violation of their civil liberties;
- > their fears and aspirations: their perceptions about their safety, their fears about the future of their community, and their aspirations for their future and the future of their children.

The field of SIA has considered these issues at length and have a far broader consideration of social than those who utilise a TBL framework.

Conclusion

The triple bottom line provides nothing original other than a quaint turn of phrase. Its originators and progenitors are largely ignorant of broader sustainability discourses and of other developments in the social sciences that could make a greater contribution. The emphasis in the TBL framework on empirical indicators is likely to reduce consideration of important social issues rather than to increase it.

Social Impact Assessment, by contrast, is a mature discipline, which has a broad understanding of social issues, a well-developed statement of values and guiding principles, and is far better placed to facilitate the path to sustainability than TBL.

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