

# Triple Bottom Line

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*How can Environmental Sustainability be sustainable within your school?*

# Overview

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- ❑ Triple Bottom Line: What is it?
  - ❑ The Business World's Approach
  - ❑ Education vs. Business
  - ❑ Triple Bottom Line theory for Int. Schools
  - ❑ Priorities in Schools
  - ❑ Implementing Environmental Initiatives (that stick!)
  - ❑ Sustainable Capitalism/Sustainable Education
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# My perspective...

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I am an International Educator

*...who has some business 'training' and an interest in  
the impact of business pressures upon international  
education*

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# Humble Aims

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- ❑ Explore ideas from the business world about environmental sustainability
- ❑ Propose a unique framework for international schools using ideas from the business world
- ❑ Examine the complexity of international school as organizations and advise on how to make change 'stick'

*In sum, keen to throw around some ideas...*

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# The business side of environmental sustainability

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- The issue is not new to business
    - 1990's saw a major increase in focus
    - 'Corporate Social Responsibility' initiatives are now more and more in vogue
    - One concept is "Triple Bottom Line"
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# Triple Bottom Line: concept

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The bottom lines:

1. Financial
2. Social
3. Environmental

*Bottom Line Defined:*

- *The last line of a financial statement, used for showing net profit or loss*
  - *The deciding or crucial factor*
  - *The ultimate result; outcome*
  - *The main or essential point*
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# Triple Bottom Line: why?

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- A model/concept for compelling business leaders to consider more than just money
  - Requires business leaders and owners to balance social, financial and environmental priorities ('sustainable capitalism')
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# Triple Bottom Line: how?

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- Essentially aims to extend accounting methodologies outside of the fiscal domain into other areas
    - “Green Accounting”; “Sustainability Accounting”; “Environmental Cost Accounting”
    - Process: Metrics / Quantification / Performance management
    - Public Reporting in a similar style to financial statements
    - Examples include:
      - BP in Azerbaijan: [Sustainability Report](#)
      - BC Hydro: [Triple Bottom Line](#)
  - ‘Alignment of scores’ within the Triple Bottom Line framework is a key aim
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# Triple Bottom Line: impact?

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- First coined in 1994
  - Today: 750,000 hits on Google
  - Part of the Social Corporate Responsibility movement (CSR)
- It's a mindset.

*Irony!: We can't really know what the impact TBL has had on the thinking of others as you can't really measure it.*

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# Triple Bottom Line: criticisms

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- Quantification of social, and to a lesser extent, environmental elements is very problematic
    - Can accounting rules apply?
    - Does quantifying something make it legitimate?
  - “Greenwashing”
  - Naïve to assume financial considerations will be granted equal standing
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# Would this work in schools?

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- ❑ Financial priority?
    - Aren't schools driven by a social mission?
    - Finances enable the school to fulfill its mission
  - ❑ How could you properly measure the broad social impact of schools?
  - ❑ Environmental: education vs. training; organization's impact/footprint?
  - ❑ There is no direct measure of the educational process...
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# Differences between Business and Education

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- A bad video is worth a thousand words:  
[Business](#) vs. [Education](#)
  - Others include:
    - mission of the organization;
    - social norms/culture;
    - long-term, short-term thinking;
    - flexibility given school cycles;
    - risk aversion;
    - motivation of individuals;
    - Complexity?;
    - impassioned stakeholders?
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# The BIG question

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What is the “bottom line” in Education?

Also a great way to start a lively debate\*

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*\*or, as I have learned, a great way to start a family fight!*

# Different sides of an elephant...

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- What are some common questions that parents ask when inquiring about your school?
  - How do the governors rate the quality of education at your school?
  - What do you think are teacher priorities when looking for schools to work at?
  - In the eyes of a student, what do they want in their school?
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# The BIG answer

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- ❑ There is not one bottom line in education.
  - ❑ Assuming the term 'bottom line' can apply, there must be multiple bottom lines.
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# Educational Triple Bottom Line

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1. Financial
  2. Academic
  3. Intangible Core ('Soul of the School')
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# Financial Bottom Line

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- Traditionally measured by three basic financial statements:
    - Income statement
    - Cash Flow statement
    - Balance sheet
  - Legal requirement (for taxation)
  - The 'bottom line' is at the foot of the income statement
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# Academic Bottom Line

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- ❑ Measurable academic outcomes
  - ❑ Quantified and reported
    - Recognized beyond school community
    - Examples include: IBDP results, report cards, SAT, AP, standardized testing, university entrance rates, etc.
  - ❑ 'Bottom line' measurement may vary between (and even within) schools, but always exists
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# Intangible Core

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- Sum total of all parts of the educational process not accounted for within the academic bottom line
    - Hidden curriculum; Pastoral curriculum; Informal curriculum; All interactions within the schooling context
    - Includes: Values education, internationalism, emotional intelligence, meta-cognition
    - Some elements can be measured; some cannot
    - Metrics can be applied, but distilling a 'bottom line' figure is very problematic
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# The Intangible Core Bottom Line: Why?

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1. Equal standing → legitimacy
  2. If you remove this element, the school ceases to exist—it is essential
  3. Draws attention to the difficulty in the broad application of business style metrics (e.g. pay for performance)
  4. Encourage the wise use of metrics
    - Strive for 'data-rich' (instead of 'opinion rich') discussions
    - Help ensure accountability systems strike the right balance
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# Why Three Bottom Lines?

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- Draws attention to the heterogeneous elements within the schooling process
    - Provides a common vocabulary within the community for understanding elements
    - Framework for discussing priorities
  - Reflect and manage complexity
  - Reinforces the central importance of a balanced education
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# Educational Triple Bottom Line

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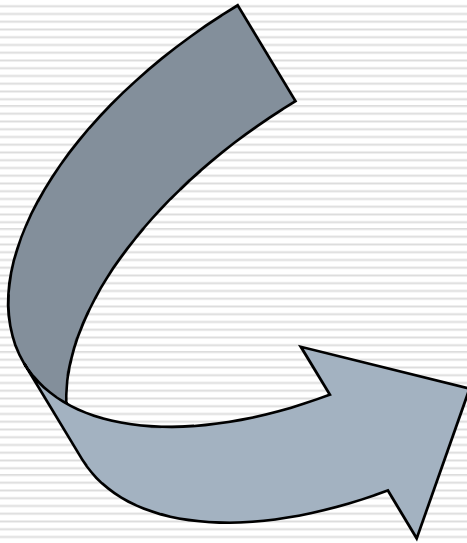
	Fiscal Bottom Line	Academic Bottom Line	Intangible Core
Typical Critical Metrics	Profit / Loss Cash flow	External exam results; average grades	No universal metric recommended

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# Different Paradigms

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1. Globalist/Internationalist (Cambridge and Thompson)
2. Pragmatic /Ideological (Hayden)



Financial and Academic  
Pragmatic / Globalist  
Intangible Core  
Internationalist / Ideological

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# Your Priorities...

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3 minute activity:

- List out your to do list for when you get back to work
  - Now list out personal activities also competing for time/energy
  - Then predict potential 'fires' that you will have to deal with
  - Now prioritize this list
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# Your School's Priorities

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Two minute activity...

- List your school priorities
  - Is your list derived from a strategic plan for the school?
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# Other Priorities...

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Perspectives from America  
and the Philippines

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# Challenge of Priorities

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- In every case:
    - Too many priorities = No priorities
  - Often in education:
    - Change = Addition
  - People and organizations have finite capacities
    - Obvious implications for any new initiatives (e.g. environmental ones)
    - Trade-offs are necessary (You can't have it all!)
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# Which Bottom Line is the priority for International Schools?

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- The mission statements should suggest priorities
    - Question: To what degree are these aspirational and/or descriptive?
    - Caveat: Mission statements will be educational, but we all know that some schools are very market driven
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# Priorities within Mission Statements

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- H. International School teaches the personal values, academic qualities and sense of responsibility needed for life-long learning, community service and world citizenship through educational programs that are relevant, challenging and engaging.
  - B. International School is a private, non-profit, non-denominational day school offering student-centered learning to international and local children from pre-school through university entrance preparation. We encourage individual and group achievement as well as academic excellence in a supportive climate of mutual respect and enthusiasm for learning. We are committed to promoting the values of international and multicultural awareness and fostering a sense of ethical and social responsibility.
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# Priorities within Mission Statements

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- ❑ XYZ makes education a force to unite people, nations and cultures for peace and a sustainable future.
  - ❑ Our mission is to develop the potential of each student in a stimulating environment of cultural diversity, academic excellence and mutual respect.
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# Parental Priorities

International Schools in Switzerland Mackenzie, Hayden and Thompson (2003)		Bilingual Schools in Argentina Potter and Hayden (2004)	
<b>Language Skills</b>			
Rank	Priority	Rank	Priority
1	“Desire of children to be educated in English”	1	“Desire for a bilingual education”
		2	“Wanted children to speak English fluently”
		3	“Wanted children to learn English”
<b>Impression of the school</b>			
Rank	Priority	Rank	Priority
2	“Good impression when visiting the school”	4	“Thought children would be happy”
		5 (tie)	“Caring school”
<b>Academics</b>			
Rank	Priority	Rank	Priority
3	“Curriculum used in the school”	5 (tie)	High academic standards
		7	Existence of international exams
Source: MacDonald, 2007 “Daring to be Different” JRIE			

# Environmental Sustainability

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- Where does environmental sustainability fit?
  - Key Points:
    - It is only one 'priority'
    - The school could still function without an environmental focus
    - International schools are (really)<sup>2</sup> complex organizations!
      - Consider the various priorities of the various stakeholders
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# Environmental Sustainability through the Triple Bottom Line Lens

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## □ Fiscal:

- Operations
- Financial (savings / expenses)

## □ Academic:

- Formal curriculum (e.g. PYP Units of Enquiry; IBDP environmental science)

## □ Intangible Core:

- Values education, environmental training and conditioning of students (and community)
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# Balanced Approach

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- Environmental Sustainability must be approached through all three of the bottom lines, with special attention to the Intangible Core
  - Track progress and measure where you can (allow for goal setting)
    - Find the right balance for accountability systems
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# Returning to your Priorities

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- Have you deliberately dropped anything recently in order to accomplish different things?
  - What can you not do in order to make more room for environmental initiatives?
  - Would others be willing/able to do the same?
  - Could the 'school' drop anything? (i.e. make strategic trade-offs)
  - Question: To what degree are environmental initiatives 'zero-sum' relative to other priorities?*
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# Making it Stick...

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- In order to succeed, one should plan environmental initiatives along the different bottom lines.
- The more balanced the approach, the most likely changes are to 'stick'
  - Too often in schools individuals leave, single initiatives lose focus / support and thus change initiative is not sustained
  - Coordinated small steps in numerous areas are most likely to work their way into the **culture**.

*Remember: Change management is a probabilistic not a deterministic exercise—you should aim to enhance the odds and not expect one single action to determine success.*

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# Personal Experience

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- Many good intentions:
    - ISO 140001 (new programme); City requirements; Consultant visit; Environmental officer appointed; Curriculum mapping; Piloted ES course; Nature of the urban setting have much potential; received quotes for a number of environmental projects
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# Actual Priorities and Limitations

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- Head search; new site potentials; new curriculum initiatives; lean support staff; accreditation visit; key staff turnover; starts and stops on 5 year plan; and much more...
  - The bottom line: environmentalism has not been a priority, and little has stuck.
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# Educational Sustainability

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Need to be honest about:

- Trade-offs
- Culture of the school
- Current balance between priorities
- Capacity (personal and organizational)

Balance is the key.

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# Sustainability through Balance

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## 1. Sustainable Capitalism:

- Capitalism is only sustainable if social, environment and economic priorities are balanced by companies.

## 2. Sustainable Education:

- The path to sustainable education is paved with a balance between financial, academic and the 'intangible core' priorities and focuses.
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# Triple Bottom Line

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be sustainable within your school?*