

Triple-Bottom Line

Zusammenfassung

Der Triple-Bottom-Line-Ansatz (Drei-Säulen-Modell) dient als Orientierung für ein Unternehmen, um die eigene Nachhaltigkeit sicherzustellen. Die Nachhaltigkeit beruht demnach auf den drei Säulen (Dimensionen)

- Ökonomie,
- Ökologie und
- Soziales.

die ein nachhaltiges Unternehmen in seiner Zielsetzung berücksichtigen soll. Gemäß dem klassischen Triple-Bottom-Line-Ansatz handelt ein Unternehmen nachhaltig, wenn es alle drei Dimensionen gleichrangig verfolgt. Dieser klassische Ansatz wurde weiterentwickelt zum sog. modifizierten (ökonomischen) Triple-Bottom-Line-Ansatz. Gemäß dem modifizierten Triple-Bottom-Line-Ansatz steht die ökonomische Dimension an oberster Stelle. Soziale und ökologische Dimension sind dem wirtschaftlichen Ziel untergeordnet (vgl. Steinke/Schulze/Berlin/Seehle/Georg, 2014; Weber/Georg/Janke/Mack, 2012).

Triple-Bottom-Line-Ansatz

Nach dem klassischen Triple-Bottom-Line-Ansatz setzt sich Nachhaltigkeit zusammen aus den drei Dimensionen Ökonomie, Ökologie und Soziales. Ein Unternehmen handelt nachhaltig, wenn es sowohl die wirtschaftliche (Ökonomie), umweltbezogene (Ökologie) als auch gemeinnützige Ziele (Soziales) gleichrangig verfolgt (vgl. Steinke/Schulze/Berlin/Seehle/Georg, 2014).

Soziales Ökonomie Ökologie

Triple-Bottom-Line-Ansatz (Weber/Georg/Janke/Mack, 2012)

Begriff der Nachhaltigkeit

Die bekannteste Definition von Nachhaltigkeit stammt aus dem Brundtland-Bericht der Vereinten Nationen (1987): Nachhaltigkeit heißt, die Bedürfnisse der heutigen Generation zu befriedigen unter der Bedingung, dass zukünftige Generationen ihre eigenen Bedürfnisse ebenso befriedigen können. Nachhaltigkeit bedeutet somit Intergenerationengerechtigkeit. Dabei steht Langfristigkeit im Vordergrund. Auf ein Unternehmen übertragen

bedeutet Nachhaltigkeit demnach langfristigen Unternehmenserhalt. Nachhaltigkeit, d.h. langfristiges Überleben, lässt sich im Unternehmen somit nur erreichen, wenn alle drei Dimensionen gleichrangig als Ziele verfolgt werden (vgl. Steinke/Schulze/Berlin/Seehle/Georg, 2014).

Ursprung

Der Triple-Bottom-Line-Ansatz wurde vor allem geprägt durch John Elkington (1997). Elkington hat sich als Gründer der Unternehmensberatung SustainAbility auf Nachhaltigkeit und Corporate Social Responsibility (CSR) spezialisiert und CSR als Thema für Unternehmen stark vorangetrieben. Im deutschsprachigen Raum leitete der Verband der chemischen Industrie (VCI) etwa zeitgleich dieselben drei Dimensionen (Ökonomie, Ökologie und Soziales) her, die für ein nachhaltiges Unternehmen von gleichrangiger Bedeutung seien.

Modifizierter Triple-Bottom-Line-Ansatz

Der modifizierte (ökonomische) Triple-Bottom-Line-Ansatz definiert Ökonomie als oberste Zielsetzung in einem nachhaltigen Unternehmen. Die beiden Dimensionen Ökologie und Soziales sind der Ökonomie untergeordnet. Das heißt, dass ökologische und soziale Ziele nur dann sinnvoll sind, wenn sie zum ökonomischen Ziel beitragen. Ökologisch und sozial für die Gesellschaft sinnvolle Maßnahmen sollen danach beurteilt werden, ob sie zum Mehrwert des Unternehmens langfristig beitragen (vgl. Weber/Georg/Janke/Mack, 2012).



Triple-Bottom-Line-Ansatz (Weber/Georg/Janke/Mack, 2012)

Controlling The Bottom Line

Arturo Cuomo



Controlling The Bottom Line:

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