

# Do we have a social obligation?

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The question is if we, as individuals, companies or organisations have a moral obligation that goes beyond our self-interest. Are we also obliged to pay regard to society as a whole? Where are the boundaries of this society; and what constitutes acceptable behaviour?

The holistic understanding is challenged by reductionism as we know it from science and from our everyday lives. For Freudians, man is reduced to being libido-driven; for Hobbesians, man is power-coveting and extremely liberalistic and sees society as governed by maximisation of self-interests. Such reductionisms sow the seeds for The One-dimensional Man.

In our everyday lives the same reductionism is embedded in notions that society holds responsibility or is to blame – i.e. that the public sector makes us incapable of managing our own affairs by taking over our responsibility for other people and thereby for society. Reductionism also manifests itself in notions that we, or the company or organisation we work for, would be much better off if only it had more money – regardless of how and at the expense of whom this is achieved.

Is our social obligation challenged more in times of crisis? Or is a crisis context simply conducive to a discussion of social obligation and society's obligation towards the individual. Social and human regards are constantly challenged by economic reasoning. And fundamental rights of freedom are challenged by regards to high policy and to protection of the societies that protect us.

The public sector needs to accommodate ever increasing expectations in the face of ever scarcer resources. In some cases this leads to cutbacks, workforce reductions and deterioration of quality – but also to a need for innovation of the public sector's tasks and activities: How can we do more for less? Making decisions with reference to the available resources is perfectly valid, but not all problems can be reduced to financial issues.

Social responsibility and, conversely, society's capability to honour its responsibility towards each individual is also challenged when we need to contribute financially to society. Heavily taxed Danes seek tax evasion advice, and some lawyers, financial advisers and accountants, it seems, make themselves readily available as providers of loop holes that make it possible for individuals to defraud the tax authorities and society. Others flee the country in favour of tax havens where they

may enjoy their money with no regard for others. In Denmark, we have established a society praised by many: Capitalism with a human face. A society characterised by less polarisation between classes than we see in many of the countries with which we usually compare ourselves. We need to maintain and develop that society. Therefore, we certainly need to discuss its limits, but this discussion should take society as its starting point rather than reflections on how the individual person's or company's contribution may be minimised.

Luckily, most companies pursue a different discourse. Both by trying to maintain head offices and jobs in Denmark, by clearly accepting social responsibilities and by acting to protect the environment. It is encouraging that companies are taking ever more responsibility for fundamental human rights rather than being guided exclusively by the legal framework of the countries in which they operate.

It is also laudable that both the government and the opposition assume responsibility for steering the nation through the crisis in good condition, and it is commendable that this is done with reference to other bottom lines for success and legitimacy in society and in the public sector than the standard financial bottom line. Fundamentally then, it seems that Denmark is coping with one of the deepest crises in recent history without compromising citizens' rights and duties.

It is essential for this endeavour that we avoid seeing the economy as the sole bottom line and competitive parameter, because by doing so we would lose the capacity to understand our comparative advantages. These include the values associated with accepting a moral responsibility for our common future, classic work ethics, the notion of an ideal society in which few have too much and fewer too little, and where education and enlightenment pave the way for understanding and respect for the importance of diversity.

Maybe we should consider introducing the concept of the »triple bottom line« for society. The term was coined by John Elkinton in 1994 as a concept describing how companies can handle their commercial endeavours (»bottom line«), their social responsibility (»people account«) and, finally, their environmental responsibility (»planet account«). By maintaining a balanced focus on all three elements, we can aspire to safeguard both our society's competitiveness and its welfare.