

**The Moral Argument against the Business Case for Corporate Social Responsibility:
A Call for a New Moral and Spiritual Approach**

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Catastrophe hit one of the most respected companies in the U.S. on September 30, 1982. Tampered capsules of Extra-Strength Tylenol had caused the death of three individuals from cyanide poisoning in the Chicago area. Then four more people died from the tampered Tylenol produced and marketed by Johnson and Johnson which was the leading pain reliever over the counter medication at the time. It was also the most profitable pain medication for the company and contributed approximately 15 % of the company's revenues.¹

When notified of the Tylenol related deaths, the corporate leaders had little information to go on. They did not know if the seven deaths were just the start of many more depending on how widespread throughout the U.S. the tampering had been. They did not even know whether the tampering had been done during the production of the pain-reliever or had been tampered in the distribution systems or in the stores just in the Chicago area. As a precaution, the U.S. Food and Drug administration had issued a nation wide warning about the use of the pain-reliever, but had not asked Johnson and Johnson to do a recall or order all sales to be ceased.

What the corporate leaders at Johnson and Johnson did know was that there was a hard business case to do as little as possible as a recall would result in lost production, destruction of existing stock of 31 million bottles of the medication and other losses amounting to over \$100 million and with little chance of insurance covering the tampering effects. They also could make an educated business case guess that a recall could possibly have such a hit on the corporate reputation and the Tylenol brand itself that it would lose out potentially forever to its competitors after it had worked so hard to capture approximately 37% of the market for that type of pain-reliever.

The corporate leaders at Johnson and Johnson did know that whatever it did the news of the tampering would affect some of its hard won market share and could result in a sizeable drop in the value of the company's shares, which did happen when the tampering was made public almost by 15% amounting to a loss of approximately \$1.24 billion of share value.

The corporate leaders at Johnson and Johnson with alacrity dispensed with any hard cost benefit analysis to avoid a recall. It had plenty of precedents to follow from major consumer manufacturers from the U.S. and around the world to do exactly the opposite.

For example, one could point to the Ford Motor company's behaviour regarding the exploding Ford Pinto in the late 1960s and early 1970s that, in whole or in part, caused the death of several owners of the car. These deaths involved the explosion of Ford Pintos due to a defective fuel system design. It is alleged that Ford used a cost-benefit analysis, including assigning a value to the lives of various categories of potential victims in its decision not to upgrade the fuel system based on this analysis.

Ford had the ability to retool its assembly lines and improve the fuel system to lessen the chances of explosions from rear end collisions but chose not to do so because it would have cost \$11 per car. Company analysis had shown that such an improvement would have resulted in approximately 180 fewer burn deaths (others had estimated approximately 500 deaths), 180 fewer serious burn injuries and 2,100 less destroyed cars potentially along with their occupants. The company then assigned (based on a National Highway Traffic Safety Administration estimate which had been a product of pressure from the automobile industry) an average value of \$200,000 to each death, \$67,000 to each serious burn injury and \$700 per automobile. Ford then used these cost estimates to decide that since the total cost of potential liability damages of \$49.5 million was less than the redesign costs of \$137 million, it would not redesign the exploding Pinto fuel system. When the slew of liability suits went to civil trials in the U.S., it became obvious that juries in these trials would not buy the cost/benefit analysis of Ford and were prepared to issue multi-million dollar verdicts. Ford eventually settled and hoped that its

defense in this notorious case of corporate violation of human dignity would remain sealed in court documents.² Some have surfaced.³

More recently we have seen the example of a major drug company, Pfizer, in 2005 refusing to countenance any plans to pull its highly profitable and popular painkillers Celebrex and Bextra off the market despite data showing that patients using the drug in a long-term research study had more than double the risk of a heart attack or stroke. Pfizer CEO, Hank McKinnell's refusal to withdraw the drug may have been influenced by the fact that Pfizer was faced with losing patent protection over drugs that accounted for 60% of Pfizer's U.S. sales by 2010 with few huge new profit earning drugs like Celebrex and Bextra in the pipeline. Pfizer's only concession was to stop advertising the drug to consumers.

A troubling similar corporate social responsibility situation occurred when on September 30, 2004, another pharmaceutical corporation, Merck, announced the withdrawal of their painkiller drug Vioxx (in the same class of COX-2 Inhibitor drugs as Celebrex and Bextra) from the market due to research finding regarding similar possible cardiovascular side effects. Merck's share value slid 27%, on the market erasing \$25 billion worth of share capital in one day. Both drug corporations had known about the risks from this class of drugs for a long time, in the case of Pfizer as early as 1999.⁴ In the case of Merck and Vioxx, sales representatives were told to downplay and if possible avoid any discussion of the drug's cardiovascular problems and were provided with set "obstacle responses"⁵ It seems that the conscience of corporate leaders at Merck finally lead them to recall the drug. However, after the withdrawal of Vioxx by Merck, Pfizer's management insisted that Celebrex was no Vioxx. After resuming advertising of Celebrex, Pfizer used advertising to physicians hoping that they would switch Vioxx users to Celebrex.⁶

In contrast, the corporate leaders at Johnson and Johnson ordered a recall of all Tylenol containers and its contents. The corporate leaders stated they were unwilling to risk the lives of any further individuals no matter how small or widespread the tampering actually was. The corporate leaders at the company also decided not to put the medication back on

the shelves until the company had developed tamper proof production of the medication and its bottles. For “doing the right thing” the corporation rightfully has earned longstanding praise for ethical corporate leadership. Within five months of the corporation’s reactions in the Tylenol crisis, the company had recovered 70% of its market share for the medication and the overall brand and reputation of the company itself skyrocketed over the succeeding years right up to the present.

To date research has not shown that any of the corporate leaders at the company based their decisions on any cost benefit analysis for acting socially responsibly.⁷

The standard definition of the business case for corporate social responsibility often seem to integrates elements of both values based and cost benefit analysis indicators. This mixed approach often asserts that the most important assessment of a corporation’s performance is not only economic and share value enhancement, but also environmental and social performance indicators. The so called triple bottom line approach to CSR adopts such an approach. The indicators include:

- Enhancement of corporate reputation and brand equity
- Maintaining the license to operate
- Enhancing shareholder, investor and community relations
- Enhancing customer relations and market share
- Enhancing employee loyalty and productivity

However, crises such as the Tylenol crisis faced by Johnson and Johnson often put to severe test whether the standard definition of the business case for corporate social responsibility can be more than a utilitarian cost benefit analysis.

For example, what if police authorities had managed to find the individual who had effected the tampering of the Tylenol bottles and coerced (another area where deontologists and utilitarians would do combat) a confession that only a dozen bottles had been tampered, but the person who had done the tampering and the distributor of the medication had no idea where those bottles were now on sale to the public? It could be

argued that the application of business case for corporate social responsibility would support the refusal to order a recall for the following reasons:

- It is unlikely that Johnson and Johnson's reputation and brand equity would be severely damaged (at least in the medium and long term) for not ordering the recall. Pfizer's reputation and brand equity has not been substantially damaged for not taking Celebrex off the market. Indeed the company portrays itself as a leader in the corporate social responsibility field on its web site and around the world.
- As the U.S. Food and Drug Administration had not asked for a recall, the license to operate was not in any danger
- As regards customer relations and market share, a corporate communications official could have argued that the good done by the medication to millions of users outweighed any harm done to the potential users of the few tampered bottles
- It would be unlikely that a refusal to recall the drug would have impacted on employee loyalty and productivity.

One can only wonder if Pfizer adopted this utilitarian or tenuous business case for corporate social responsibility approach in refusing to take Celebrex off the market. The temptation with the business case for corporate social responsibility is that "the right thing to do" can often get trumped by the expedient thing to do.

The Johnson and Johnson response and the contrasting behaviour at Ford and Pfizer present a case for ethical decision making that is more in line with Kantian and Christian moral reasoning than with the business case for corporate social responsibility.

The essence of Kantian moral philosophy is that all human beings are moral agents with ability to demonstrate moral choice and autonomy and therefore can claim rights, observe duties and determine their own moral actions. It is the fact that human beings are rational moral actors that entrenches human dignity in all human beings and therefore creates a world of moral actions outside any predetermined biological and physical attributes through the exercise of our moral will. This ability to be rational moral actors is both the source of all human power and also the source of much of human suffering. It is a truism

that if human beings were not free to choose, their actions would not be worthy of either praise or blame.

If the Kantian view of the essence of being human is to be a rational moral actor, then moral rules arise because of our rights and duties towards each other. Taking the approach that humanity has the benefits and the burdens of being moral actors in the *Groundwork of the Metaphysics of Morals*⁸, Kant would have opposed the business case for corporate social responsibility on the grounds that individual or collective conduct's moral standing can not be based on the consequences of that action but on whether such conduct could be the basis of a "universal law" for all other moral actors in the similar situations. Taking this approach to corporate social responsibility, the leaders at Johnson and Johnson may well have thought that if it is wrong for any company to endanger the lives of consumers with mass marketing of a contaminated or defective product, no matter how profitable it may be to do so, then it is wrong for Johnson and Johnson to do so. One wonders whether the corporate leaders at Ford had personal moral misgivings about refusing to upgrade the fuel system of the Ford Pinto, thus violating a Kantian universal law on defective products, yet the cost benefit analysis forced them into not doing the necessary upgrade.

The fact that all human beings have the ability to be rational moral actors lead Kant to posit that a part of the categorical imperative of moral action is not treating human beings as means to an end, but as an end in themselves. There can never be a moral business case for corporate social responsibility that allows corporate leaders and their corporations to unjustly exploit employees, customers and local communities exclusively as means to corporate profit or in the case of the Ford situation as a means to save expending resources to remedy a defective product or not risking corporate profits and reputation by recalling a potentially dangerous product. In the latter situation there is a contrast between the behaviour of corporate leaders at Johnson and Johnson and Pfizer.

One major downside of taking the Kantian approach to moral actions and indeed corporate social responsibility is that it focuses too much on the motivation for individual or collective action and not at all on the consequences of such action. The philosophical

proponents of the business case for corporate social responsibility would rest their case on this failing of Kantian moral reasoning and intuitively prefer a consequentialist or utilitarian basis for their worldview. The main architects of this analysis of moral conduct were John Stuart Mill⁹ and Jeremy Bentham¹⁰. The most simple form¹¹ of their thesis argued that consequences that produced the greatest good for the greatest number was the only way to judge the morality of human actions. One could argue that Johnson and Johnson could also have followed a utilitarian approach in the Tylenol crisis and arrived at the same decision to recall the medication. In this moral framework, the company would consider not only the greatest good for Johnson and Johnson, but also the protection of the potentially very large numbers of actual or potential users of the medication if the tampering had been widespread and possibly the even larger numbers of the public whose family members or close relations that may have been affected. A cost benefit analysis under a utilitarian approach to the Tylenol crisis may well have also demanded a recall. However, as shown above, if it was known that only a few bottles had been tampered with, the utilitarian approach may well have resulted in the recall not being ordered by corporate leaders at Johnson and Johnson.

If the business case for corporate social responsibility rests, in whole or in part, on this basic utilitarian approach to moral conduct with such potential grave consequences for the few that are sacrificed for the good of the many, then it violates the basic notions of human dignity that has been espoused by leading moral philosophers of western civilization such as Immanuel Kant.

There is still a gap that must be addressed even if one rejects the utilitarian approach to corporate social responsibility in favour of the deontological approach using the moral philosophy of Kant. What neither approach addresses is what is the ultimate good of human behaviour, whether individual nor collective in the form of corporate behaviour, regardless of motivation or consequences? It is here that Judeo-Christian theology and many of its sister major religions around the world provide the answer.

What Judeo-Christian theology, together with other religions such as Judaism¹², Islam¹³, Buddhism¹⁴ and the Hindu religion¹⁵, argue is the highest form of human good is

compassion and the protection and promotion of human rights and dignity in a substantial sense. This should be the moral template by which both individual and collective action can and should be judged. This is why human dignity could also be the foundational principle of the 1948 United Nations Universal Declaration of Human Rights, which Eleanor Roosevelt prophesized would become the “Magna Carta” of human kind. The Universal Declaration of Human Rights in its preamble proclaims the "recognition of the equal and inalienable rights of all members of the human family". Likewise in its first article it states "All human beings are born free and equal in dignity and rights." Further in making reference to specific types of rights, the Declaration states that "everyone.....is entitled to the realization.... of the economic, social and cultural rights indispensable for his dignity, " and that these rights ensure "an existence worthy of human dignity".¹⁶

Likewise the 1966 International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights recognize in their preambles that the rights contained therein are derived from the inherent dignity of the human person.¹⁷

Beginning with human dignity first, Judeo-Christian theology is first and foremost based on the belief that all individuals are created in the image and likeness of God. This is the source of Christian belief that human dignity is the highest good that individual and collective action can aspire to. The Judeo-Christian and Kantian view of human dignity refutes the belief that it is capable of being subject to the utilitarian cost-benefit valuation. It is not a value that can be measured or bargained for against another value. It is, in the true sense of the word “invaluable”. Therefore dignity can be defined as the intrinsic moral worth of all human beings regardless of physical characteristics or whether it is recognized by rulers, nations, any form of human collectivity or individual humans in themselves. As such it is the basis of the struggle for the protection and promotion of fundamental human rights.

Secondly, Judeo-Christian teaching and indeed all the major world religions are also founded on the belief that humans possess a fundamental spiritual character that is the source of our ability to have compassion and show love to our fellow human beings.

Being imperfect creatures and sinners we also have the capacity to deny our spiritual character and act cruelly and hatefully towards our neighbours. Paradoxically, both the spiritual and the dark side of our human nature distinguishes us from God's other creatures that inhabit the planet and therefore places the great burden of moral and spiritual challenges upon our shoulders whether we wish it or not. And those who have the greatest challenges are the ones who wield the greatest power. That group includes corporate leaders, both of large and small enterprises around the world. However, with multinational corporations, the increase in power over local communities and even nations in some cases results in the greatest of moral challenges.

The spiritual nature of human kind gives us both as individuals and in a collective group such as a corporation or even a nation, the ability to seek the ultimate good in human existence that includes compassion towards others and the promotion and protection of human dignity.

What would the dictates of corporate leaders' spiritual nature require as regards the fundamentals of corporate social responsibility? Corporate leaders have power. That power can and does affect millions of humans regarding adequate food, shelter and clothing together with a decent family life and a livable natural environment of employees, local communities and indeed as leaders of the global private sector, the ability to affect these vital aspects of a decent life for inhabitants of their nation and the entire planet. Both as rational moral actors according to the Kantian categorical imperative and as spiritual beings they have the choice to do tremendous good or tremendous bad. This power, as already indicated is the source of great human power, but also the source of great human suffering.

In Matthew's Gospel (25.43-46) Jesus addresses how God's work and love of God is done through showing compassion and recognizing the dignity of the most vulnerable:

Then the King will say to those on his right hand, 'Come, you whom my Father has blessed, take for your heritage, the kingdom prepared for you since the foundation of the world. For I was hungry and you gave me food; I was thirsty and you gave me drink; I

was a stranger and you made me welcome; naked and you clothed me, sick and you visited me, in prison and you came to see me. Then the virtuous will say to him in reply, 'Lord, when did we see you hungry and feed you; or thirsty and give you drink? When did we see you a stranger and make you welcome; naked and clothe you; sick or in prison and go to see you?' And the King will answer, "I tell you solemnly, in so far as you did this to one of the least of these brothers of mine, you did it to me'...

Through this and other teachings, Christ was asserting that we are all united in the image of God, just as the Holy Trinity demonstrates the unity of transcendent spirituality. This unity of humankind in the light of the Divine can be found in all the major world religions.

There is therefore both a Christian and global religious consensus, that corporate leaders have a spiritual obligation to protect and promote human dignity. What this may mean in day to day operations of the corporation should include the provision to employees of decent living wages and benefits, safe, non-abusive, non-discriminatory working conditions, promoting god-given talents and abilities through training and employee development and provision for sufficient time and ability to associate as families, as trade unions or other work associations and reasonably accommodate the practice of religion by employees. In addition, corporations profoundly affect, for the better or worse, the life and conditions of development of local communities in which they have their operations. Such corporations can choose to deal only with a far away central government which may care little for local communities or they can work both with central governments and local communities to ensure that local communities also receive fair sharing of benefits and are not subject to human rights abuses and environmental degradation due to company operations. The ultimate challenge is for corporate leaders do their part to ensure that global private sector activity does not contribute to endangering human life and therefore human dignity on the planet by damaging the life and health sustaining systems of the biosphere.

Corporate leaders have a choice to do none or little of these human dignity enhancing employment practices. If they choose to ignore the human dignity of those who are

affected by their corporations' activities, it is not only Judeo-Christian teaching, but all the major world religions that assert that corporate leaders are denying their own spirituality.

The ultimate task of corporate leaders according to the Kantian and global religious and spiritual consensus is to utilize their power to promote and protect human dignity and show compassion to those that are involved or affected by their operations. Taking the language of the economists, I suggest that the exercise of corporate power is internalized when it takes into account the human dignity of all those affected by its operations and when it endeavours to show compassion to those it can assist with corporate resources. Likewise, corporate power is externalized when it violates the human dignity of those who are involved or affected by any of the corporate operations and when it fails to show compassion to those whom it has the ability to help relieve their suffering. Such an internalization of protecting and promoting human dignity and compassion goes beyond voluntary acceptance of social responsibilities or philanthropy. It becomes a spiritual and religious duty.

Such a duty seems to be most evident to corporate leaders whose personal stories have led them to believe in such an internalized duty regarding human dignity and compassions. Two such examples can demonstrate this reality.

Howard Schultz, the founder of Starbucks experienced the need for human dignity and compassion within his own family upbringing. His father, who was a delivery driver lost his job after he broke an ankle. He also lost his family's health care benefits. His mother who was seven months pregnant could not replace the lost income to the family. Workers Compensation did not exist. The family was essentially broke due to the accident. Bill collectors' calls were not answered. Schultz, according to a recent interview for a book by Bill George with Peter Sims¹⁸, was driven by this family hardship to create a company where its employees would be provided with health care benefits, in a country where 41 million citizens in the United States are without any health benefits and a catastrophic illness can bankrupt families. Schultz built that company with 140,000 employees with 11,000 stores and growing worldwide. The company provides health benefits for

qualified employees who work a minimum of 20 hours a week according to Bill George and Peter Sims. The book cites Schultz's motivation in his own words:

"My inspiration comes from seeing my father broken from the thirty terrible blue-collar jobs he had over his life where an uneducated person just did not have a shot....."

*That event is directly linked to the culture and the values of Starbucks. I wanted to build the kind of company my father never had the chance to work for, where you are valued and respected, no matter where you came from, the color of your skin, or the level of education. Offering health care was a transforming event in the Starbucks brand that created unbelievable trust with our people. We wanted to build a company that linked shareholder value to the cultural values we create with our people."*¹⁹

Schultz has shown that internalizing the duties regarding human dignity and compassion is not incompatible with building one of the fastest growing and successful corporate brands in the world.

The second example is provided by Daniel Vasella, the Chairman and CEO of Novartis whose compelling life story has also been recorded by Bill George with Peter Sims. Mr. Vasella's childhood was filled with traumatic health problems after being born in 1953 to a family of modest means in Fribourg, Switzerland. At the age of eight he contracted tuberculosis and this was followed by meningitis. He had to be sent to a sanatorium alone with few visits from family. He is said to remember vividly the pain he suffered from the lumbar punctures he had to undergo with just the fear of them forcing the nurses to hold him down so that he would not move which would only aggravate the fear and pain. A doctor finally allowed him to hold the nurse's hand rather than being held down.

Amazingly this small act of human kindness resulted in the small boy not feeling the pain of the procedure. Vasella is quoted as saying "These very human gestures of forgiveness, caring and compassion made a deep impression on me and the kind of person I wanted to become." Adding to his challenged upbringing was his sister suffering from a lengthy battle with cancer before she died, his father dying in surgery and his mother having to support the family by working in a distant town with only infrequent visits with the family.²⁰

This life experience motivated Vasella to become a compassionate doctor and then go on to build one of the world's most renowned global pharmaceutical companies lauded for its corporate social integrity and responsibility. Bill George relates how his early childhood experiences lead Vasella, as the new CEO, to create an entirely new Novartis built around compassion, competence and competition. An example of this was his decision to bring to market much needed drugs that had a modest market projection such as the Gleevec drug for chronic myelogenous leukemia. Dan Valessa is quoted as stating:²¹

“My childhood illnesses, the deaths of my father and my sister, and the experience of patients’ dying all had a very powerful impact on my life...”

“As CEO, I have the leverage to impact the lives of many more people. I can do what I believe is right, based on my moral compass. At the end of the day, the only thing that matters is what we do or omit to do for other people.”

It is clear that the personal challenges faced by these two corporate leaders lead them to understanding that the fundamental moral compass for corporate social responsibility is that of respect for human dignity and compassion for the suffering of others. It should not, however, be a prerequisite that corporate leaders must experience such challenges to find a similar moral compass.

Conclusion

Over twenty years of working in the area of corporate integrity and corporate social responsibility, I have at times been a strong proponent of the business case of corporate social responsibility. I perceived that this approach was most likely to convince the skeptical business leader that ethical business conduct was consistent with not only with standard business concerns and management practices, but also could lead to their corporations thriving in a competitive environment. Adopting this approach did increase the attractiveness of corporate social responsibility to many companies which did not either have the inclination to get interested in the concept or who saw the adoption of such practices as a potential competitive disadvantage.

However, over the years, I began to see one too many examples of the business case approach leading to expediency trumping the “right thing to do”. In the worst cases, I saw ex post facto rationalizing of harmful corporate conduct being excused as being for the greater good of a greater number of people.

In addition, I saw the business case for corporate social responsibility becoming a technical tool for the ever increasing army of “soi disant” experts working with corporate officials to turn the area into an aspect of corporate public relations. This is not necessarily a negative outcome if the result is enhanced corporate citizenship either in this country or around the world.

However, these aspects of the business case for corporate social responsibility can lead to cynicism among stakeholders and eventually lead to a decline of confidence and trust and a growing belief that corporate leaders do not accept that with their ever increasing power comes responsibility. As the Enron, WorldCom and similar debacles in the private and public sectors have demonstrated there is an enormous price to pay if stakeholders lose faith and trust in those to whom they have entrusted power.

The call for a new moral and spiritual approach to corporate social responsibility outlined above is based fundamentally on what unites all of the human family from every race, continent and religion. Corporate leaders are an important and powerful member of that human family. It is essential that they take part in an ongoing dialogue for a new moral and spiritual approach in an area of human activity that has such a profound impact on the rest of humanity.

It is a challenge that must be taken up.

ENDNOTES

¹ For details of this paradigm example of swift corporate moral and ethical action see the following:
http://harvardbusinessonline.hbsp.harvard.edu/b02/en/common/item_detail.jhtml?id=583043
<http://www.mallenbaker.net/csr/CSRfiles/crisis02.html> (accessed July 21, 2007)

² See the Mother Jones article on the exploding Pinto case that caused an outcry in the U.S. at
<http://www.motherjones.com/news/feature/1977/09/dowie-2.html> (accessed July 21, 2007)/

³ See the Ford calculation memo on value of lives versus an \$11 per car cost at
<http://www.motherjones.com/news/feature/1977/09/death.html> (accessed July 24, 2007)

⁴ See New York Times, Pfizer Says 1999 Trials Revealed Risks With Celebrex, February 1, 2002 also available online at
<http://www.nytimes.com/2005/02/01/business/01drug.html?ex=1265000400&en=334f63176744baef&ei=5088&partner=rssnyt> (accessed August 14, 2007).

⁵ See the research from one plaintiffs' law firm at
http://www.braytonlaw.com/news/mednews/051605_vioxx_sales.htm

⁶ See Amy Tsao "Pfizer and Merck: Different Strokes" Business Week, December 21, 2004.

⁷ What evidence there is suggests that the corporate leaders based their decision on the company's mission statement written in the mid-1940s by Robert Weed Johnson which stated that the company's responsibilities were to the consumers and medical professionals using its products, employees, the communities where its people work and live, and its stockholders. Following this mission statement meant that public safety came above all else.

⁸ For an English translation of this major work of moral philosophy that includes an explanatory introduction to the complex reasoning of Kant, see "Immanuel Kant, "Ground Work of the Metaphysic of Morals" translated and analyzed by H.J. Paton, Harper Torchbooks, 3rd. Edition, 1956.

⁹ See John Stuart Mill, Utilitarianism, 1863 The full text can be downloaded from <http://books.google.com>

¹⁰ See Jeremy Bentham . *An Introduction to the Principles of Morals and Legislation*, 1789. The full text can also be downloaded from <http://books.google.com>

¹¹ A variation of utilitarian thinking that could have a greater moral content is rule-utilitarianism. This variation advocates first ascertaining the best rule or rules of particular conduct. This is achieved by ascertaining the consequences of following one or more particular rules. The rule that produces the best consequence is therefore the best rule that should be followed. Proponents of rule-utilitarianism included John Austin in *The Providence of Jurisprudence*, 1892) and John Stuart Mill (*Utilitarianism*, 1863).

¹² Like Christianity, a fundamental tenet of Judaism is that we are all created in the image of God and is therefore infinitely valuable and beloved of God. It is the duty of all who follow the faith to strive to promote and protect the dignity of their fellow human beings (Yerushalmi Nedarim 9:7, Mishna Sanhedrin 4:5, and Mishna Avot 3:14.). The Jewish faith also makes dignity and compassion an essential element of Justice: "A holy man in Judaism is a 'just man'; his characteristics are consideration for others, integrity, truthfulness, compassion – all social traits. In Jewish thought, justice is 'akin to holiness'; it is a recognition of the sacred inalienable rights of every individual, group and people. Justice, in Judaism demands removal of all discrimination...." Rabbi Harry A. Cohen, *A Basic Jewish Encyclopedia* , (Hartmore House, 1965) p. 71.

¹³ The Qur'an (Ch.1) describes Allah as a compassionate god giving him the title of 'Rabbi al-'Alamin' (i.e. Sustainer of the universe). Allah demonstrates Mercy and Compassion for all that he has created in the universe (wasi`at kulla shayin) 40:7. God sent his Prophet Muhammad (PBUH) as a messenger of 'Mercy to the world' (21:107). Followers of the Prophet are expected to be as merciful and compassionate as humanly possible. Being merciful and compassionate means being sensitive to other's needs. The Qur'an exhorts compassion and acts of mercy and charity for the most vulnerable parts of humanity, including non-Muslims.

¹⁴ The Dalai Lama has linked the concept of compassion with what he terms "spiritual democracy":
"At the heart of Buddhist philosophy is the notion of compassion for others. It should be noted that the compassion encouraged by Mahayana Buddhism is not the usual love one has for friends or family. The love being advocated here is the kind one can have even for another who has done one harm. Developing a kind heart does not always involve any of the sentimental religiosity normally associated with it. It is not just for people who believe in religions; it is for everyone who considers himself or herself to be a member of the human family, and thus sees things in accordingly large terms...The rationale for universal compassion is based on the same principle of spiritual democracy. It is the recognition of the fact that every living being has an equal right to and desire for happiness. The true acceptance of the principle of democracy requires that we think and act in terms of the common good.

<http://hhdl.dharmakara.net/hhdlgspeech.html> (accessed July 21, 2007)

¹⁵ The Hindu religion teaches that "All humanity is one family " and requires treatment of all with due respect and dignity. The foundation of Hinduism's is the belief in the dignity of all human beings is the view that all souls are potentially divine.

¹⁶ For a history of the origins and intent of the Universal Declaration of Human Rights see the acclaimed work of Johannes Morsking, *The Universal Declaration of Human Rights, Origins, Drafting and Intent* University of Pennsylvania Press, 1999.

¹⁷ For a discussion of the history of these two International Human Rights Covenants, see Paul Gordon Lauren, *"The Evolution of International Human Rights"* University of Pennsylvania Press, 1998 at pp. 242-266.

¹⁸ See Bill George with Peter Sims, *True North*, John Wiley and Sons 2007, pgs. 3-7.

¹⁹ *Ibid.* at pg. 4

²⁰ *Ibid* at pgs. 46-47

²¹ *Ibid* at pg. 49