## 1 TOPIC QUESTION

# Do businesses have a responsibility to give back to society?

ビジネスは社会に貢献する責任があるか?

## 2 ARTICLE

Directions: Read the following article aloud. 課題: 以下の記事をはっきりとした声で音読しましょう。



#### Does a Business Corporation Have a Responsibility to Society?

In 1946 Congress enacted changes in the tax code that permitted publicly-held business corporations to deduct charitable donations in amounts up to 5 percent of their federal taxable income. Congress, of course, did not require companies to make charitable donations, but it did wish to encourage them to do so. The legislation became one more landmark in a running controversy about corporate social responsibility.

Simply put, this controversy concerns the question of whether publicly-held business corporations (sole proprietorships and partnerships must be treated somewhat differently) have a duty to the communities in which they operate that goes beyond the duty to obey the law in the conduct of their operations. And if they have such a duty, questions remain about why they have that duty and what exactly it requires them to do.

The sources that Christians might ordinarily turn to for guidance on moral matters, scripture and theological traditions, are somewhat ambiguous on the question of corporate social responsibility. On the one hand, both biblical and theological traditions are quite clear that we are our brother's keepers, that we have a duty to assist those in the community who are in need of help. The God of Israel has a special concern for the poor. Indeed, a clear sign of Israel's fidelity to the covenant is the care that the community has (or does not have) for the vulnerable, who are represented by the widow, the orphan, and the stranger in the land.

### Lesson 98

## 3 VOCABULARY

Directions: First repeat after your tutor and then read aloud by yourself.

課題: 先生の後に続いてくり返した後、今度はひとりで発音してみましょう。

charitable 寛容な、慈善の congress 議会 controversy 論争

ambiguous 曖昧な theological 神学的な scripture 聖書



Directions: Read the questions aloud and answer them.

課題: 質問を声に出して読んだ後、答えてみましょう。

- 1. Does religion have a big part to do with charities?
- 2. What were the actions made by congress?
- Do businesses have a responsibility to give back to society? Explain your answer.
- 4. What is a good way for businesses to give back to society?