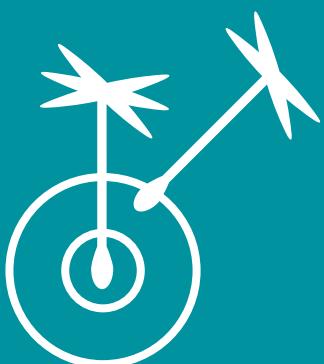


# TRANSFORMING BUSINESSES FOR PEOPLE AND PLANET TO THRIVE

How the Economy for the Common Good and  
Doughnut Economics work towards a shared goal



## DEAL & ECOOnGOOD joint article

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### Summary

You may have heard of the Economy for the Common Good (ECOnGOOD) or Doughnut Economics Action Lab (DEAL) and wondered how they relate to each other in the business environment.

ECOnGOOD's Common Good Balance Sheet (CGBS) and DEAL's' Doughnut Design for Business (DDfB) tool are complementary ways in which businesses can contribute to new economics. The CGBS is a comprehensive assessment framework with a broad application to not only businesses, but also to non-profit organizations. Meanwhile the DDfB tool provides a guided methodology for exploring bold ideas and actions that businesses will need to pursue, and helps businesses to unlock these ideas through a redesign of their governance structure, ownership model and other aspects of their deep design.

In many cases, the CGBS could be useful to first determine a broad understanding of the impacts and practices of the business before exploring deeper design changes through DDfB. In some instances, where a change in the design is already underway (e.g. new investment or ownership change) or has become more possible (e.g. ownership is open to emergent models like steward or employee ownership), the DDfB tool could be particularly helpful to use first. In any case, there are very specific and tangible ways that businesses using either the CGBS or DDfB can use the other to strengthen and support their journey (highlighted at the end of this article). Overall, both CGBS and DDfB share a common goal of supporting organizations to transform their impacts, operations, business model and deep design in order to put people and planet at the center of the economy to meet the needs of all within the means of the living planet.

## Introduction

This article guides advisors, consultants and facilitators to use the concepts of Economy for the Common Good and Doughnut Economics with for-profit organizations (businesses). The article focuses on the two primary tools through which each of these concepts can be used with businesses: the Common Good Balance Sheet (CGBS) and the Doughnut Design for Business tool (DDfB). Written for the practitioners of these tools (i.e. people working with or within businesses), it includes suggestions for how each tool can be used at different stages of a company's journey. The article also describes the common goals underpinning the CGBS and DDfB tool, as well as some tangible ways these tools can be used complementarily, and to reinforce each other.

### 1. An introduction to the Economy for the Common Good and Doughnut Economics as concepts to drive economic transformation

The urgent ecological and social crises the world faces are widely recognized. These complex problems require a transformation of the interactions between a wide set of economic actors, including businesses, governments, civil society and beyond. Economic decision-making could and should be shaped to prioritise the needs of both people and the broader living world. Businesses should exist to be in service to society and the planet, to ensure that collectively, the economy can meet the needs of all, within the means of the living planet. In other words, businesses and the economy more broadly are embedded within human society and human society is embedded within and dependent upon Earth's ecosystems. For businesses to work within this reality will require a deep transformation of businesses.

A broad ecosystem of ideas, frameworks, models and approaches has emerged to help transform businesses: from enterprise design models like steward ownership, cooperatives, nature-based governance, social enterprise, and employee ownership, to broader concepts, assessment frameworks and certifications. ECOOnGOOD's CGBS and DEAL's DDfB are a part of this broader movement to transform businesses.

When applied to businesses, Doughnut Economics focuses on the deep design of business. The design of business is about its purpose and its network of relationships, how it is governed and owned and the

nature of its relationship with finance. DEAL's DDfB tool is a guided workshop to identify the transformative ideas that a business will need to pursue, and the accompanying changes to its deep design to make it possible to pursue these ideas with ambition.

Meanwhile, the Economy for the Common Good movement, based on Christian Felber's book of the same name (first published in 2010 in German), has generated a matrix to assess how businesses and other organizations can promote successful relationships and a good life for their five most relevant stakeholder groups (1. suppliers, 2. owners, equity and financial partners, 3. employees and co-workers, 4. customers and business partners, 5. global community, nature and living beings). It does this through an application of key values: human dignity, solidarity, social justice, environmental care, transparency and co-determination. The CGBS allows organizations to assess themselves based on this matrix.

ECOnGOOD's CGBS, and DEAL's DDfB tool are both important concepts for transforming organizations to help create an economic system where people and nature both thrive. Although the CGBS applies to both not-for-profit and for-profit organizations, while DDfB only applies to for-profit organizations (businesses), in this article we will use the term 'organization' to refer to both cases. They share a common goal of supporting business leaders and entrepreneurs to understand and transform their impacts, operations, business model and deep design in order to generate benefits to both people and planet. They are aligned in pursuing a transformational agenda, and together, they present a powerful and complementary way to drive deep and ambitious change in all kinds of organizations. Everyone working with or within businesses and other organizations (e.g. executives, consultants, trade unions) have the opportunity to use these approaches together to guide their work of transforming businesses to be in service to people and for this planet.

### 2. ECOOnGOOD and the Common Good Balance Sheet

The Economy for the Common Good movement aims to transform the economy for the benefit of the people and the planet. It's a comprehensive economic model which emerges from a holistic worldview and is based on grassroot democracy. It contributes to a culture of good living in a peaceful and sustainable civilization where the primary goal and purpose of economic and educational activities is the com-

mon good (general welfare). ECOOnGOOD also aspires to develop a more effective and participatory way of reaching political decisions on fundamental issues such as the economic system, monetary policy, or global trade. ECOOnGOOD's [10 international prototypes](#) illustrate how transformative change can happen at different levels, e. g. in (common good) regions, city administrations, companies, banks, schools, or universities.

As a model for the organizational development and evaluation of entrepreneurial as well as not-for-profit activities, the Common Good Matrix assesses and scores the contribution to the common good. The Common Good Balance Sheet (CGBS) is an audited and scored common good report, based on the Matrix, a handbook and a calculator. It serves as an essential strategic and business management tool to help entities reach, amongst others, the UN's Sustainable Development Goals.

The CGBS is a tool for organisational transformation, which allows companies to measure, manage, communicate and improve their contribution to the Common Good. The more organisations live and practice the values promoted by ECOOnGOOD (human dignity; solidarity and social justice; ecological sustainability; transparency and co-determination) in their relationships with stakeholders, the greater the contribution to the common good. The implementation of purpose-aligned and value-based business practices is detailed for each stakeholder group (suppliers; owners, equity, and financial partners; employees and co-workers; customers and business partners; global community). Democratic principles as consent based decision-making, and regenerative principles as circularity, eco-efficiency, and life-cycle perspective are employed to transform business practices. A CGBS includes a comprehensive report and a scoring assigned by an external audit: It is measurable, comparable, and transparent. Audited companies can use an ECOOnGOOD label\*, encouraging continuous improvement. The Economy for the Common Good also promotes and supports peer evaluation among smaller organizations to encourage collaboration and the exchange of best practices among companies during the process. Preparing a CGBS can support organizations who use other sustainability report frameworks, and it is an excellent management system for entrepreneurs who want to guide their companies towards positive impact.

\*Note: In the European Union, the use of the ECOOnGOOD label for promotional purposes will be subject to the final outcome of the Green Claim Directives and Empowering Consumer Directives and the adaptations that ECOOnGOOD is evaluating in this regard.

### 3. Doughnut Economics and the Doughnut Design for Business tool

Doughnut Economics aims to meet the needs of all people within the means of the living planet. To achieve this, the business world will need to embrace bold and ambitious solutions that are both ecologically regenerative and socially distributive. For instance, this includes a redesign of products and manufacturing processes to embrace principles like circularity (e.g. by designing out waste through repairable and reusable products). It also includes paying a fair share of tax, creating products and services that benefit society, and ensuring workers and farmers across the business and its supply chains earn more than a living wage or income, and receive a fair share of the value they co-create. All this will involve changes in business practices, relationships with a broader set of stakeholders, culture within businesses, how success is measured and the essence of the business model itself (i.e. how it generates revenue).

The deep design of businesses plays a central role in blocking or unlocking these changes within companies. By deep design, Doughnut Economics uses a framework developed by the author and theorist Marjorie Kelly to explore the following for any business:

- » **Purpose:** why it exists and what benefits does it create for people and the planet
- » **Networks:** its relationships with workers, suppliers, communities, governments, peers and others
- » **Governance:** the rules, practices, and processes that direct and control the business, raising for instance which stakeholders are represented on boards, how trade-offs are navigated, and transparency of the business
- » **Ownership:** who owns the business, stakeholders that could become co-owners, and the role of ownership in enabling or holding back regenerative and distributive ideas
- » **Finance:** the nature of their relationship with finance, including margin and dividend expectations, investor exits, and parameters for enabling internal reinvestment.

The way Doughnut Economics applies to businesses is to help them identify regenerative and distributive ideas, and then explore ways to unlock these ideas through transformations in their deep design (the 5

design layers listed above). Doughnut Economics Action Lab supports a community of practice that is guiding businesses through this journey by running workshops built on the Doughnut Design for Business (DDfB) tool. The tool is based on two core questions:

- » Which transformative ideas will your business need to pursue to help humanity into the Doughnut?
- » How could a redesign of your business unlock these transformative ideas?

Through these DDfB workshops, members of DEAL's community of practice use the concepts of Doughnut Economics to drive transformations in the deep design of businesses around the world.

#### **4. DDfB tool and the CGBS: supporting companies at different stages of their journey**

Using both Doughnut Economics and ECOOnGOOD can be especially effective for consultants, advisors and facilitators who support for-profit organizations (businesses). Together, these approaches help to drive a deep understanding of the impacts, the practices and deep design of a business. They also help identify practical actions, strategies and changes that businesses can pursue in order to meet the shared goals of ECOOnGOOD and Doughnut Economics.

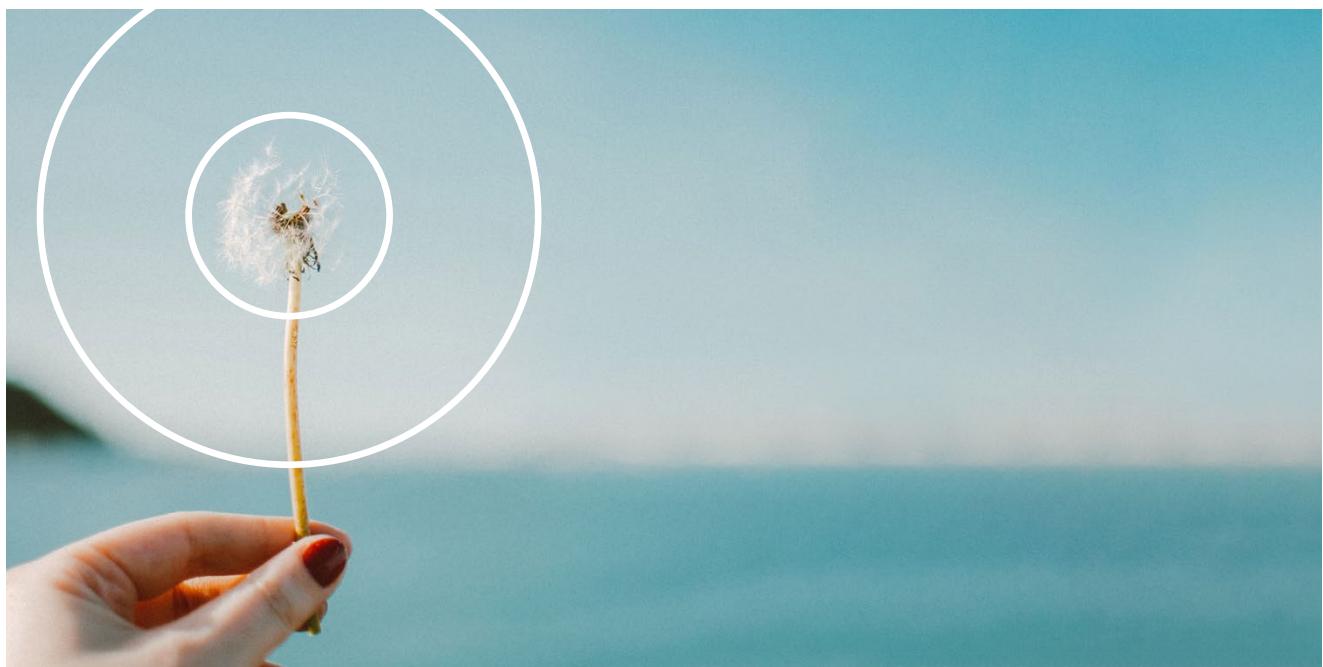
To learn more about how to use each tool at different stages of a company's journey, see [here](#).

The CGBS provides a comprehensive assessment framework that can be used for reporting and as an ethical management system. ECOOnGOOD organizations have the possibility to apply for the ECOOnGOOD label\*, designed to identify, reward and promote fair and sustainable business models through the consideration of social responsibility, ethical behaviour and environmental care.

Meanwhile the DDfB tool is neither an assessment or reporting framework, nor does it provide a label or marketable claim. There's no such thing as a Doughnut company. Instead, DDfB tool provides a guided methodology for exploring barriers to ambitious action generated by the deep design of businesses (e.g. its governance, ownership and financing model). It provides a journey for redesigning businesses so as to unlock such ambitious action.

The DDfB tool and the CGBS provide different but complementary ways that businesses can engage with emerging concepts of new economics.

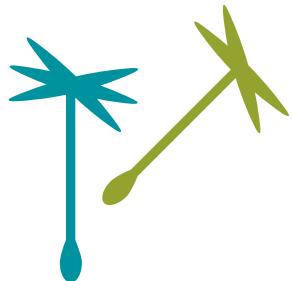
\*Note: In the European Union, the use of the ECOOnGOOD label for promotional purposes will be subject to the final outcome of the Green Claim Directives and Empowering Consumer Directives and the adaptations that ECOOnGOOD is evaluating in this regard.



## 5. How can the DDfB tool and the CGBS be combined?

There is no prescriptive order in which DDfB and CGBS should be used. In many cases, the CGBS could be useful to first determine a broad understanding of the impacts and practices of the business before exploring deeper design changes through DDfB. There are, however, some scenarios where DDfB could be particularly important to use first. For instance, when a change is already happening in the design of the business and it is important to ensure that this aligns with its impact or regenerative ambitions (e.g. when a business is about to attract new investment or undergo a transition in ownership). Or it could be where there is an opportunity to pursue a redesign of the business (e.g. the current ownership is open to emergent models like steward ownership, nature on the board or employee ownership).

Each of the CGBS and the DDfB tool can be used alongside each other at all stages. There are some tangible ways these tools reinforce each other and support businesses using them. If you're already using or planning to use either the CGBS or DDfB tool, here are ways you can use the other tool in conjunction.



CURRENT STAGE OF USING CGBS	HOW TO USE DDfB AS PART OF THE CGBS JOURNEY
1 <b>Company is preparing for a CGBS</b>	<p>DDfB workshop substantiates the information to be included in the reporting chapter "Purpose" (M5.1), and helps to understand and deepen the knowledge of the values "Human Dignity", "Solidarity and Social Justice", "Environmental Sustainability", and "Transparency and Co-Determination". Questions that can be addressed with the help of a DDfB workshop include:</p> <ul style="list-style-type: none"><li>» What do those values specifically mean for the organization?</li><li>» How does the company interpret them?</li></ul>
2 <b>Company is working on a CGBS</b>	<p>The DDfB workshop helps to qualitatively identify the broader set of impacts on both the planetary boundaries and the social foundations captured in the Doughnut. Based on this, the organisation develops actions and strategies that can create maximum benefits for society and the planet. It also helps to relate the organization's purpose and vision to concrete policies, actions and strategies targets for specific stakeholders and relate theoretical concepts and targets to concrete action that could be taken, and the underlying business (re-)design. Questions that can be addressed with the help of a DDfB workshop include:</p> <ul style="list-style-type: none"><li>» What are the ways the business helps humanity move towards living in the Doughnut?</li><li>» How does the business contribute to social and ecological pressure?</li><li>» Where do social and ecological pressures create risks or impacts for the business?</li><li>» What changes can unlock the transformative policies, action and targets?</li></ul>
3 <b>Company has already completed a CGBS</b>	<p>For all themes of the Common Good Matrix where the company did not exceed the level of "Advanced", a DDfB workshop can serve as inspiration to find motivation and new perspectives towards Systematic Change (level "Experienced") and Societal Impact (level "Exemplary"). Questions that can be addressed with the help of a DDfB workshop include:</p> <ul style="list-style-type: none"><li>» What is holding back greater ambition on social and ecological goals across the company?</li><li>» How can the company improve in specific themes towards Experienced and Exemplary levels of evaluation?</li></ul>

## CURRENT STAGE OF USING DDFB

## HOW TO USE CGBS AS PART OF THE DDFB JOURNEY

<b>1</b>	<b>Company is preparing for a DDFB workshop</b>	<p>A CGBS helps the company to look into the depths of interrelations between Doughnut Economy aspects (social, environmental). The development of the company's vision in the DDFB workshop can be complemented by concrete, stakeholder-related relevant areas of action. Questions that can be addressed with the help of a CGBS include:</p> <ul style="list-style-type: none"><li>» What would a shift towards a new "being good" attitude for the organization mean?</li><li>» Who would be affected by the company's change?</li></ul>
<b>2</b>	<b>Company has participated in a DDFB workshop</b>	<p>A CGBS helps the company to structure the changes they have envisioned during a DDFB workshop and find concrete areas where changes can be implemented. It also helps to identify how such change can be assessed and monitored (e.g. through indicators, questions). Questions that can be addressed with the help of a CGBS include:</p> <ul style="list-style-type: none"><li>» What is the status quo, the state-of-affairs of the organization in their sustainability journey?</li><li>» What areas of impact (which stakeholders, values) are most relevant for the company and their vision of change?</li></ul>
<b>3</b>	<b>Company has implemented insights of a DDFB workshop</b>	<p>A CGBS helps the company to monitor and evaluate actions and progress, based on empirical data. It helps assess how well the company performs in different areas of sustainability and in adopting a new economic paradigm. The CGBS can reinforce the ideas and vision from the DDFB workshop by highlighting the way that the impacts on stakeholder and the pursuit of values (i.e. the themes) can be deeply interrelated. Questions that can be addressed with the help of a CGBS include:</p> <ul style="list-style-type: none"><li>» Are the policies and measures the company has developed as a consequence of the DDFB workshop effectively being pursued?</li><li>» Do the measures they have introduced show actual improvements in everyday business activities?</li><li>» Is their business model expressing what their vision for themselves is – is that visible in the empirical data about them?</li></ul>

This article has focused on the application of ECOOn-GOOD and Doughnut Economics to businesses. However, a broader transformation will require an active role for government, investment, civil society – and both ECOOnGOOD and Doughnut Economics offer tools and approaches to drive this broader transformation. This is part of a wider set of movements working to create the economy of the future.

### Next Steps with Doughnut Economics:

- » To use Doughnut Economics with businesses, register [here](#).
- » To see the broader range of tools and guidance to use Doughnut Economics with governments, cities, schools, communities and other themes, click [here](#).
- » To get the latest news from the DEAL community, register for the newsletter [here](#).

### Next Steps with ECOOnGOOD:

- » To use the CGBS, visit the official webpage [here](#).
- » To see the broader application of the CGBS, visit our [Company](#) our [Matrix 5.1](#) webpage.
- » To get involved with ECOOnGOOD, sign up for our [newsletter](#), join a [hub](#) or a [local chapter](#)!

## How to use CGBS and DDFB at different stages of a company's journey



STAGE OF A COMPANY'S JOURNEY	HOW TO USE CGBS	HOW TO USE DDFB
<b>Commitment to change:</b> for companies starting to explore their social and ecological impacts.	Use CGBS to identify concrete opportunities in the actual situation of the organization, engage with peers, tap into resources of the movement's community.	Use the Doughnut and the principles of Doughnut Economics to visualise the future economy the business will need to belong to, and the bold and ambitious transformations that will be necessary to get there.
<b>Status-Quo-Assessment:</b> Company or organization aims to get a comprehensive assessment of their current impacts on people and the living planet.	The Common Good matrix uses 20 themes to structure the analysis. Assessing impact in terms of contributions to five constitutional values applied to five generic stakeholder groups. Assessed in the levels of evaluation, based on reporting of verification indicators, a CGBS provides evidence-based record of organizational transformation.	As part of the DDFB process, use the Doughnut to identify the ways the business impacts the social and ecological dimensions of the Doughnut (in a qualitative manner). Explore also how these dimensions impact the business.
<b>Develop a vision:</b> Identify ways the company could become ecologically regenerative and socially distributive across its business, by shaping its business model, management strategy, and actual business behaviours in the most ambitious way possible.	In the introduction, each matrix theme provides a vision of how a common good oriented organization can live the value for the stakeholder. Inspiring initial questions are deepened and substantiated with evidence (indicators) in aspects of a theme. Negative aspects highlight business practices that should be addressed quickly and with new strategies towards a sustainable vision.	Through the DDFB tool, identify ambitious ideas that businesses will need to pursue that are socially distributive and ecologically regenerative. Remain open to the transformations needed in the deep design of a business so as to enable such ideas.
<b>Develop goals, targets and transition plans:</b> translate your vision into practical steps and adapt the financial strategy to realise this vision.	A vision that is radically different to today's economy and way of doing business: making value-based business decisions that include stakeholder perspectives. The desired transformation of the economy is mirrored in the levels of evaluation, which demand transparent documentation and clear pathways towards stakeholder-aware sustainable business practices.	Through DDFB, set action-oriented goals around the socially distributive and ecologically regenerative ideas you generate. Set also action-oriented goals for transforming the deep design of the business to enable and unlock the most ambitious version of these ideas.

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### **Join the broader movement to drive change:**

take steps to join other change-makers among your peers, community and others. Identify how you can join these efforts so as to make the most useful contribution to driving systemic change.

Advocate a new framework of policies and institutions, regarding the economy as a means to serve higher goals. From the detail of individual sustainability performance to the big picture, the EOnGOOD movement fosters and creates numerous initiatives and actions that are relevant for transitioning to a sustainable economy.

In particular through the Place-based DDFB tool, set out new ways of thinking, set new norms in business, join forces with others to drive systemic change and lend credibility to broader efforts to drive change. This includes advocating for local or national-level policies that can ensure that the economy is in service to meeting the needs of all within the means of the planet. All stakeholders, including employees, communities, suppliers, nature and others become key voices and core partners in driving change both within the business and more broadly in pursuing systemic change.

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### **Develop your individual solutions:**

find inspiration and new ideas and structured analyses to support efforts for driving change on individual, company-wide and systemic levels.

By analysing an organization's status quo inspired by the 20 matrix themes, stakeholders and management realize step by step how radical changes can be achieved and unlock further potential for development. The values Human Dignity, Solidarity & Social Justice, Ecological Sustainability, and Transparency & Co-Determination are put into practice to develop solutions tailored for each stakeholder group.

Use DDFB to:

- 1) explore impacts & dependencies (mapping);
- 2) create ambitious ideas that allow the company to become regenerative & distributive;
- 3) explore how the current design is blocking or enabling the business, which is assessed through the 5 layers of design: Purpose, Networks, Governance, Ownership, and Finance; and
- 4) identify changes in the company's design to enable the transformative ideas.

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### **Organizational development support:**

established processes, accompanied by experienced facilitators, help you re-organize, communicate, document, and present your business.

Workshops with relevant stakeholders to develop as a community, including employees, senior management, supply chain partners, stake- and shareholders, and regional communities where businesses are operated. Changing business models through co-decision-making and transparent value-to-action approaches per stakeholder category assures everyone is aboard, informed, and part of the change.

DDFB workshops with primarily senior management (or employees with some level of agency in questions about models of governance or ownership of the business, etc.), owners, key investors, board members, trade unions and other key stakeholders who are interested in shaping the deep design of the business to unlock transformative ideas. Iterative process: "keep learning as you go". The plan can be continually updated in response to emerging possibilities.

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Read more:

[www.econgood.org](http://www.econgood.org)

[www.doughnuteconomics.org](http://www.doughnuteconomics.org)