B E S T

boosting environmental and social topics

IO2: Orientation Compass

TOOLBOX

Overview of concrete tools to help companies take the first steps in the transition towards sustainability with the right approach

INTRODUCTION

The present document was made within the framework of the BEST - Boosting Ecological and Social Topics - project for the purposes of the second Intellectual Output (IO2) "Orientation Compass"; and aims to present 11 concrete tools believed to help companies taking their first steps in the transition towards sustainability, with the right approach that involves the change of mindset and considers the participation of all company stakeholders; and not only a focus on evaluation and reporting tools.

The tools were selected according to the contents of each one of the five modules developed within the BEST curriculum, the first Intellectual Output (IO1), and are intended to be applied during the practical phase of each module (workshops), according to each company's needs.

Modules		Tools			
M1	**The challenges of sustainable development**	Systems Thinking	Sphere of Influence	Stakeholder analysis matrix	
M2	**Unsustainability: the roots of the current situation**		Problem Tree Analysis		
M3	**Alternatives to overcome economic paradoxes**		Communion Canvas Business Model		
M4	**Impact Management**		Theory of Change	ISO 26000	
M5	**Impact measurement**	Common Good Matrix	Social Organisation Life Cycle Assessment	Rainbow Score	BEST Framework Comparison

To present each tool, the "Five W's and One H" methodology[1] is applied, namely:
- What is the tool?
- Why is it used / What's its purpose?
- Who is it for / What stakeholders should be included in its application?
- When to apply it / at what stage of the process towards sustainability?
- How to apply it?
- Acknowledgements/ Who created it?
- Where to find more information?

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[1] https://sustainableimprovement.weebly.com/5-ws-and-1-h.html

TOOLS CATEGORIZATION

The tools are divided into three categories:

	Categories		
	Method of Analysis	**Process Structuring and Planning**	**Process evaluation and measuring**
Tools	Systems Thinking	ISO 26000	Common Good Matrix
	Stakeholder analysis matrix	Theory of Change	Rainbow Score
	Sphere of Influence	Communion Canvas Business Model	Social Organisation Life Cycle Assessment
	Problem Tree Analysis		
	BEST Framework Comparison		

SYSTEMS THINKING

What is the tool?

An approach to view systems in a holistic way and based on the belief that the elements that are part of a system will act differently when isolated from the system's environment or other parts of the system. In an organisation, it involves aligning processes of analysis, decision-making and management with how complex and adaptive systems are and understanding the key relationships shaping the systems. The foundations of systems thinking are:

- Interconnections: understanding the cause-and-effect relations between different elements of a system;
- Perspectives: recognising people have legitimate different perspectives on how they see the system;
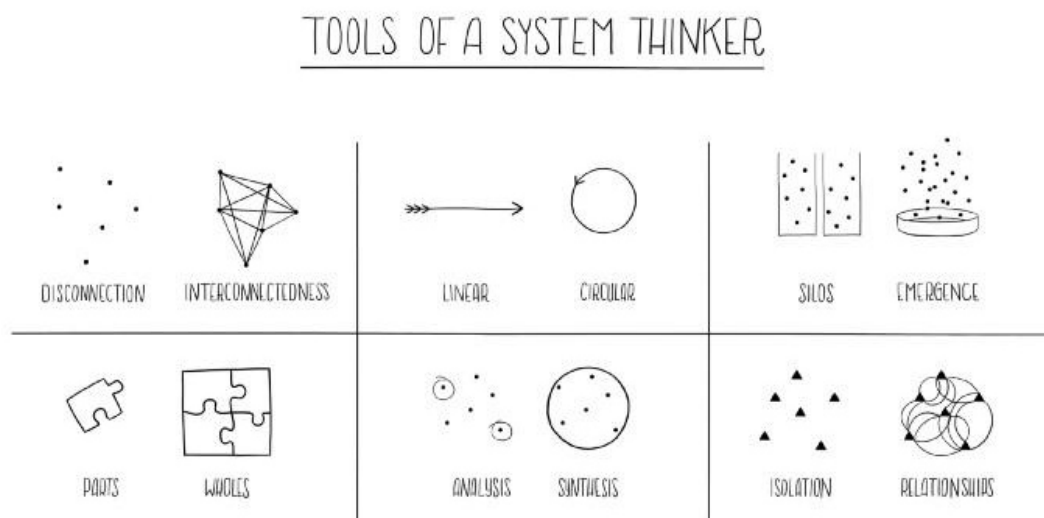- Boundaries: deciding where to put a system boundary - what is in and what is out.

Figure 1. Systems thinking (Source: https://medium.com/disruptive-design/tools-for-systems-thinkers-the-6-fundamental-concepts-of-systems-thinking-379cdac3dc6a)

Why is it used / What's its purpose?

To help understand cause and effect relations in the company's sphere of influence.

Who is it for / What stakeholders should be included in its application?

All stakeholders, internal and external.

When to apply it / at what stage of the process towards sustainability?

In parallel to the application of the stakeholder analysis, sphere of influence, problem tree analysis and theory of change tools.

How to apply it?

Systems thinking can be applied in different ways, using different tools, such as brainstorming, dynamic and temporal thinking and structural thinking.

Acknowledgements/ Who created it?

The concept of systems thinking was created by Professor Jay Forrester in 1956.

Where to find more information?

Woodhill, J. and Millican, J. (2023) Systems Thinking and Practice: A guide to concepts, principles, and tools for FCDO and partners, K4D, Brighton: Institute of Development Studies, DOI: 10.19088/K4D.2023.002

STAKEHOLDER ANALYSIS MATRIX

What is the tool?

Stakeholder analysis is the systematic identification (or mapping), evaluation, and prioritisation of everyone who can influence, or has an interest in, an organisation, this is, all the organisation interested parties called stakeholders. This includes internal (primary) stakeholders (owners/shareholders, employees, managers, etc.) and external (suppliers, distributors, partners, clients/customers, subject-matter experts, community leaders, etc.), which can be analysed by a group of people or individually.

Stakeholder Name	Contact Person Phone, Email, Website, Address	Impact How much does the project impact them? (Low, Medium, High)	Influence How much influence do they have over the project? (Low, Medium, High)	What is important to the stakeholder?	How could the stakeholder contribute to the project?	How could the stakeholder block the project?	Strategy for engaging the stakeholder
EXAMPLE Nurses & Midwives Union	Carlos Davida cdavida@nu.org 0998 765 287	High	High	Maintaining working conditions for nurses	Agree for union members to implement the new reforms	Going on strike	Monthly round-table discussions
Patient Advocacy Group	Viki Chan vchan@pag.org 888 587 101	High	Medium	Maximising quality of care for patients	Communicate with other stakeholders to express their support for reforms	Making complaints about quality of service after the reports	Information and feedback meetings every 6 months
Sunday Times Newspaper	Jane Smith jsmith@stn.com 888 587 101	Low	High	Getting a good story	Print stories that support the new reforms	Printing stories that oppose the new reforms	Quarterly press meetings

Figure 2. Example of stakeholder analysis, focused on a specific project and not the entire organisation (Source: https://tools4dev.org/resources/stakeholder-analysis-matrix-template/)
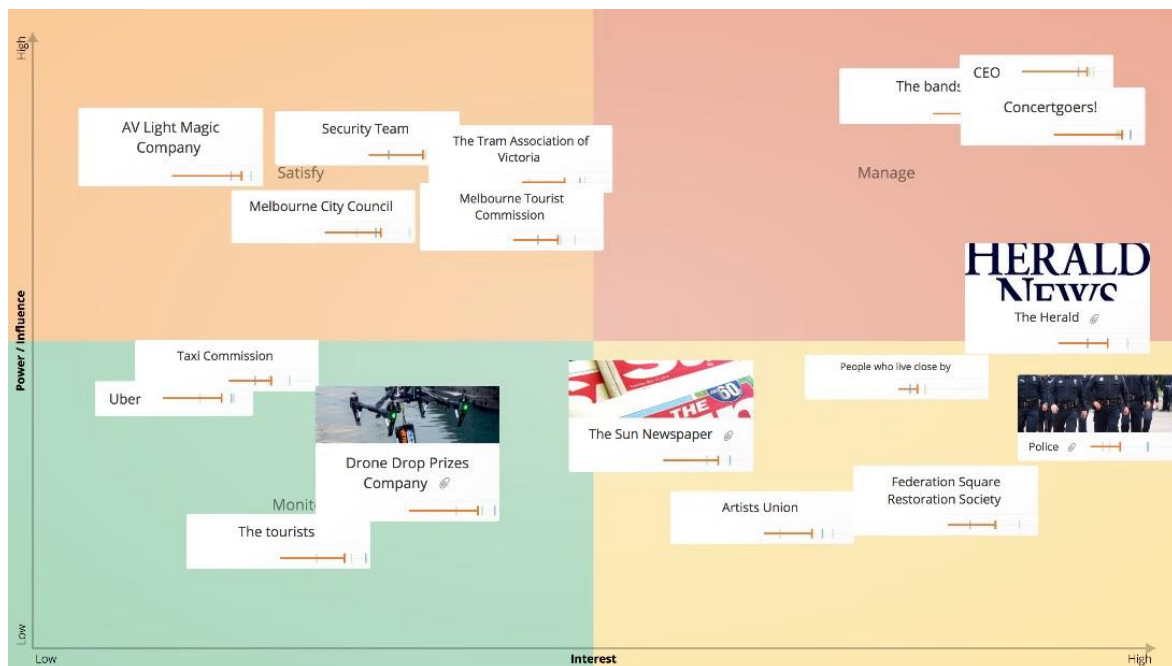

Figure 3. Example of stakeholder analysis matrix (Source: https://www.groupmap.com/portfolio/stakeholder-analysis)

The matrix is a visual representation of your stakeholders and their importance and its normally divided into two most-common dimensions - Interest and Influence/power (negative and positive). Other dimensions may be more relevant for some organisations, e.g.l e v e l   o f investment, level of positive/negative commitment, level of support (advocate or adversary), need for outcomes etc.

Why is it used / What's its purpose?
To help the organisation establish with whom and how it will engage/interact in the process towards sustainability. The application of the matrix gives an indication of what kind of engagement strategy is useful for each group, being the following four engagement strategies the most common:
- Manage Closely – to high power and highly interested stakeholders;
- Keep Satisfied – to high power, but less interested stakeholders;
- Keep Informed – to low power, but highly interested stakeholders;
- Monitor – to low power and less interested stakeholders.

Who is it for / What stakeholders should be included in its application?
All stakeholders, internal and external.

When to apply it / at what stage of the process towards sustainability?
Right in the beginning of the process analysis phase.

How to apply it?
The application is very simple, and several templates of this tool can be found online (see links below). First, brainstorm together and write down all the stakeholders, and secondly, analyse their influence (negative and positive) and interest in this process and position the stakeholder in the matrix quadrant accordingly. Finally, after having all, establish together the specific engagement strategies for each stakeholder.

Acknowledgements / Who created it?
Several business strategists and project management experts have put forward many variations of the stakeholder matrix, however the tool origin is attributed to Aubrey L. Mendelow, who suggested it in 1991.

Where to find more information?
Templates:
- https://storiesforimpact.com/toolbox/stakeholder-map/
- https://tools4dev.org/resources/stakeholder-analysis-matrix-template/

SPHERE OF INFLUENCE

What is the tool?

The Sphere of Influence of an organisation refers to the range of relationships and ways through which the organisation can influence, positively and negatively, the actions and outcomes outside its own organisational boundaries (sphere of control), such as the decisions and activities of its stakeholders. Normally the sphere of control includes all the organisation's internal stakeholders, whereas the sphere of influence includes the stakeholders that engage directly with the organisation (e.g., partners – suppliers and distributions - and clients/customers). The sphere of interest or concern normally includes competitors, media, government and regulatory bodies, and the civil society in general. The level of influence / power a company has is commonly related to its size and the greater the influence, the greater the responsibility to act.
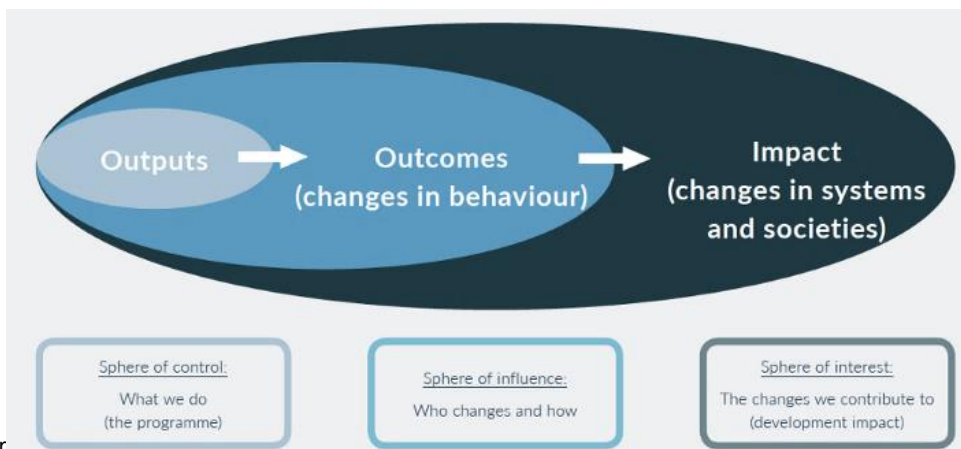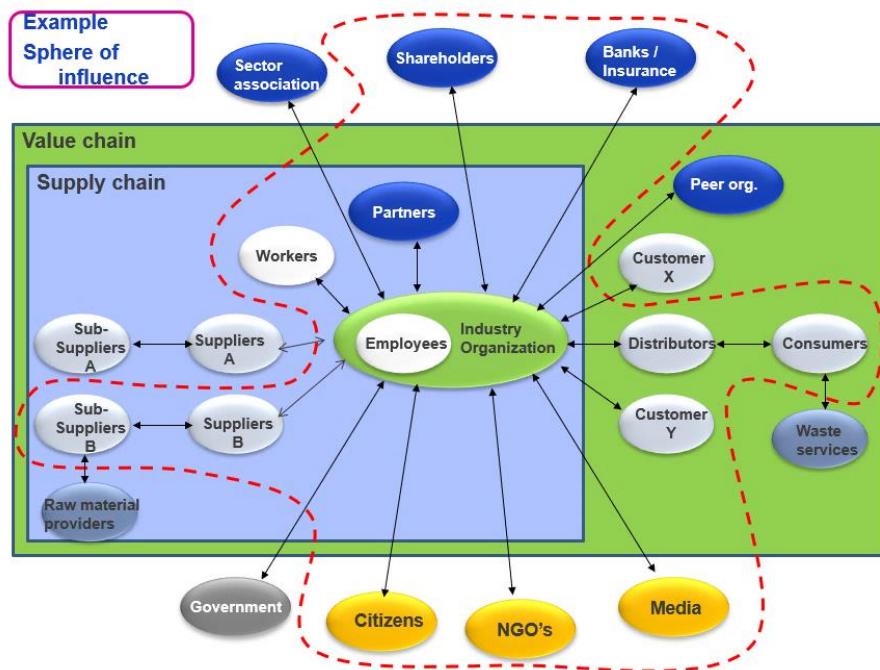

Figure (...)ndaries-relationships-and-incremental-change-31cd69882fcd)

(Source: ISO 26000 Stakeholder Global Network. (2021). ISO Sphere of Influence. Geraadpleegd op 28 November 2021, https://iso26000sgn.org/)

Why is it used / What's its purpose?
To help the organisation identify concrete sustainability problems or conditions (at social, economic, and environmental level) on which the company has an influence and directly or indirectly, an impact. If the impact is negative, the organisation has a responsibility to avoid contributing to them directly or indirectly through its relationships using its leverage to avoid or minimise the impact of the other actors. If the impact is positive, the organisation has a responsibility to contribute to them directly or indirectly through its relationships using its leverage to increase or maximise the impact of the other actors.

Who is it for / What stakeholders should be included in its application?
Every stakeholder, internal and external, as presented in figure 5.

When to apply it / at what stage of the process towards sustainability?
In the initial analysis phase, after doing the stakeholder analysis matrix.

How to apply it?
The application proposed is partially inspired by a workshop implemented during the BEST project. First, consider each core subject of the ISO 26000 (total of 7, see below) as an impact area that your organisation can contribute to. Then draw for each the 3 spheres or concentric circles (as in Figure 3) and label each one with the core subject. Secondly, considering the stakeholders already mapped, for each core subject, distributed them through the spheres, starting from the centre (sphere of control) to the bigger circle (sphere of interest), passing through the sphere of influence. You should also reflect how the stakeholders interact with each other using arrows as in Figure 4 and sticky notes to justify. You should consult all your stakeholders during this analysis. Finally, reflect together if your organisation is having positive influence or impact (and the degree of it) in the impact areas that are most important to you; negative influence or impact (and the degree of it) in impact areas that you don't want; no influence or impact in impact areas that you might want to have in the future. Consequently, adjust the engagement strategies for each stakeholder.

Acknowledgements/ Who created it?
It's not clear. Some sources of information refer the inspiration from Bronfenbrenner's ecological systems theory in 1979, others from Stephen Covey's Circles of Concern and Influence in 1989 and others of more recently Steve Montague's circles of influence.

Where to find more information?
Template - https://www.mural.co/templates/stakeholder-mapping-2

Article - Wood, Stepan, "Four Varieties of Social Responsibility: Making Sense of the 'Sphere of Influence' and 'Leverage' Debate Via the Case of ISO 26000" (2011). Comparative Research in Law & Political Economy. Research Paper No. 14/2011. http://digitalcommons.osgoode.yorku.ca/clpe/52

PROBLEM TREE ANALYSIS

What is the tool?

Based on the shape of a tree, the tool is a diagram representation of a problem (visually situated in the tree trunk), its root causes (visually situated in the tree roots) and its effects or impacts (visually situated in the tree branches and leaves). Normally the roots of the tree are below the ground and not visible and so the tool is an analogy of the depth of a problem's root cause. Both causes and effects or impacts are fitted into the diagram in a hierarchical way.
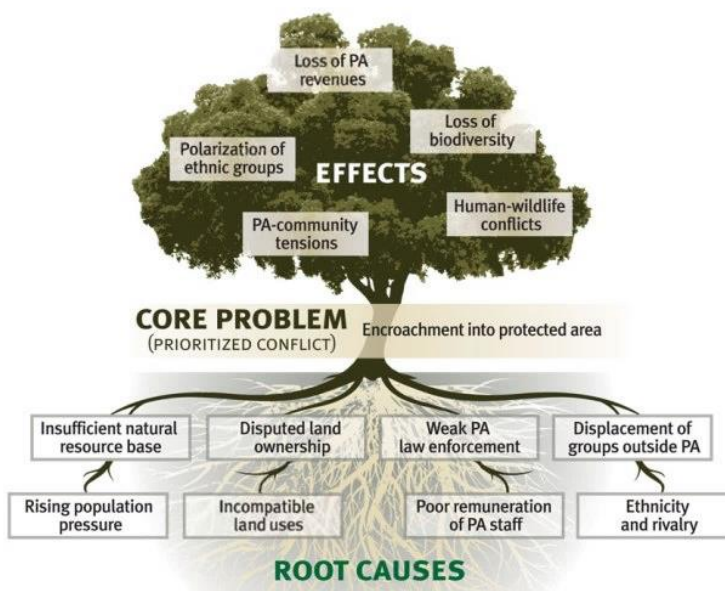

Figure 6. First example of a problem tree analysis. (Source: https://mspguide.org/2022/03/18/problem-tree/)
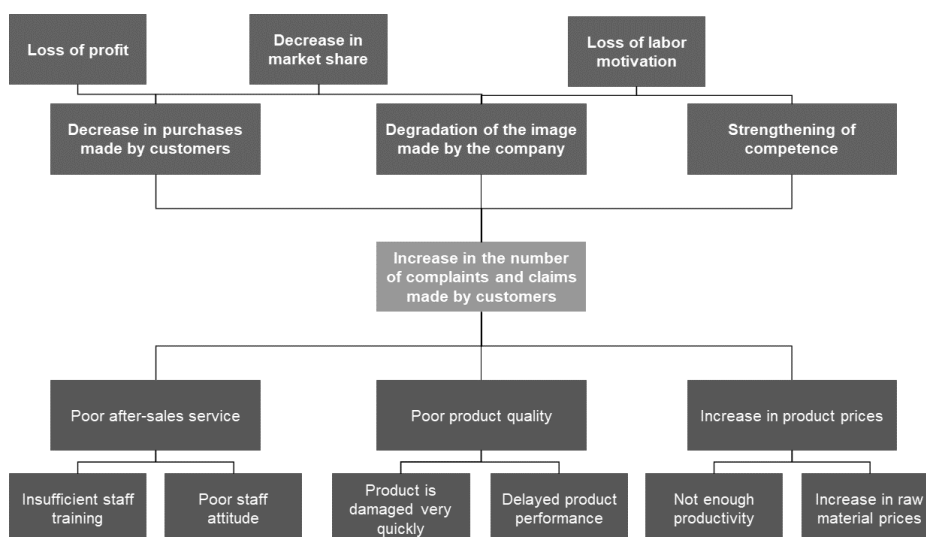

Figure 7. Second example of a problem tree analysis. (Source: https://www.ingenioempresa.com/en/problem-tree/)

Why is it used / What's its purpose?

To help analyse the complexity of the problem(s) that your organisation wants to solve. A problem can be the negative influence or impact your organisation is creating or contributing to

and want to avoid or minimise OR the positive influence or impact that your organisation wants to have (and is lacking now) or needs to maximise in the future.

Who is it for / What stakeholders should be included in its application?
All stakeholders, internal and external.

When to apply it / at what stage of the process towards sustainability?
In the initial analysis phase, after doing the sphere of influence analysis.

How to apply it?
After doing the sphere of influence analysis, you should have already identified some problems to analyse more in depth in here. First, identify the main problem you want to address, which should be a problem you can control (this may involve trial and error before settling on one). Secondly, brainstorm on the effects or impacts. In the branches you should consider the initial effects of the problem on your stakeholders (with your influence), whereas in the leaves you should identify the consequently impacts on society. Thirdly, brainstorm on the problem's root causes. In the first level of the root causes, you should consider the direct internal causes and in the second level the indirect causes, which can be internal or external e.g., due to policies and legal framework. In both root causes and effects, you should use cause-effect arrows to show the interdependence between the factors.

Acknowledgements/ Who created it?
No information was found on who created this tool.

Where to find more information?
Template: https://storiesforimpact.com/toolbox/problem-tree/

COMMUNION CANVAS BUSINESS MODEL

What is the tool?

An adaptation of the Business Model Canvas to include important aspects and values of the Economy of communion. The model is divided into 9 blocks that help structure the project, including the innovative block of the communion impact, defined as the set of significant and lasting changes in the lives of individuals, communities, or ecosystems, introduced by a targeted action to communion. It is important to note that the tool is currently under publication process.
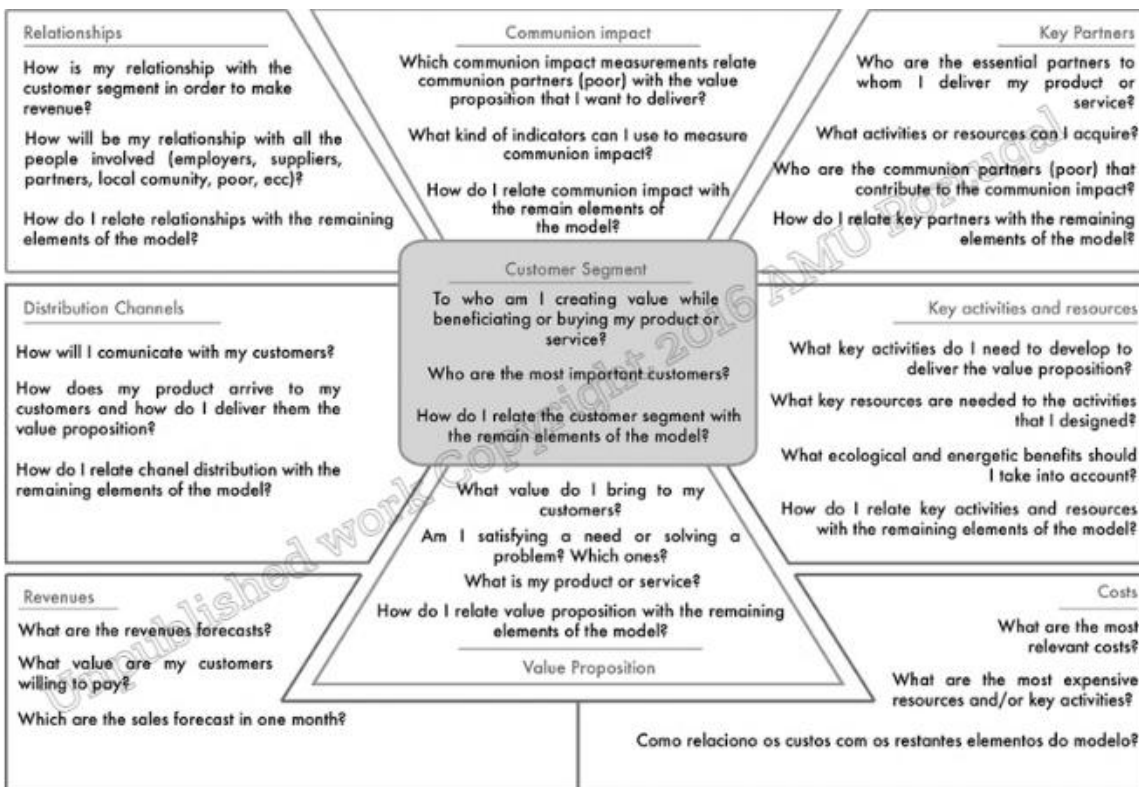

Figure 8. Communion Canvas Business Model (Source: Bootcamp of Communion Entrepreneurship)

Why is it used / What's its purpose?

To help organisations identify what elements of communion are missing or could be improved.

Who is it for / What stakeholders should be included in its application?

All stakeholders, internal and external.

When to apply it / at what stage of the process towards sustainability?

In the beginning of the structuring and planning phase.

How to apply it?

The application is equal to the Business Model Canvas, and it can be made by both startups that are creating a business and doesn't have a business model yet and companies that have already one and want to experiment a new model. Brainstorm together on the questions indicated in each one of the 9 blocks and answer them.

Acknowledgements/ Who created it?

The tool was developed by AMU Portugal and the Portuguese Association for an Economy of Communion, namely the Portuguese HUB of the Economy of Communion International Incubating Network, coordinated by Mário Maia Matos and Hernan Rodriguez; within the RAISE

- Alternative Response for Social Integration and Entrepreneurship – project, namelythe Bootcamp of Communion Entrepreneurship activity.

Where to find more information?
Website: https://eoc-iin.wixsite.com/hubportugal

ISO 26000

What is the tool?

The leading international standard or framework that provides guidance on social responsibility for organisations. It has the following clauses:

1. Scope of the standard and identification of its limitations and exclusions;
2. Terms and definitions of key concepts of fundamental importance for using the standard;
3. Understanding social responsibility – key factors and conditions that have influenced its development. This clause includes guidance for small and medium-sized organisations;
4. Principles of social responsibility;
5. Recognising social responsibility and engaging stakeholders - addresses the organisation's practices of recognizing its social responsibility (within its sphere of influence) and of identifying and engaging its stakeholders. This clause is very related to the tools Sphere of Influence and Stakeholders Analysis Matrix);
6. Guidance on social responsibility core subjects - addresses seven core subjects and 37 associated issues relating to social responsibility. For each core subject, information is provided on its scope, its relationship to social responsibility, related principles and considerations, and related actions and expectations;

Figure 9. ISO 26000 core subjects (Source:
https://www.iso.org/files/live/sites/isoorg/files/store/en/PUB100402.pdf)

7. Guidance on integrating social responsibility throughout an organisation: understanding the social responsibility of an organisation, integrating social responsibility throughout an organisation, communication related to social responsibility, improving the credibility of an organisation regarding social responsibility, reviewing progress, and improving performance and evaluating voluntary initiatives for social responsibility.

Annex A – examples of voluntary initiatives and tools for social responsibility;

Annex B – Abbreviated terms used;

Bibliography - Includes references to authoritative international instruments and ISO standards that are referenced in ISO 26000 as source material.

It's important to note that ISO 2600 contains voluntary guidance, not requirements and therefore it's not a certification. Also, only a part of the standard is publicly available, being necessary to purchase the standard to have access to its full content.

Why is it used / What's its purpose?

To promote a common understanding on what social responsibility is, help organisations translate principles into effective actions and share best practices relating to social responsibility, globally.

Who is it for / What stakeholders should be included in its application?

The managers leading the process in the organisation.

When to apply it / at what stage of the process towards sustainability?

During the structuring and planning phase, after the application of the stakeholder analysis and the sphere of influence.

How to apply it?

The tool should complement other instruments and initiatives for social responsibility, not to replace them. That is why it is mainly used in combination with other tools.

For further guidance on the standard application, it is recommendable to purchase the standard.

Acknowledgements/ Who created it?

ISO 26000 was developed by an International Organization for Standardization (ISO) working group of about 500 experts, including representatives from government, NGOs, industry, consumer groups and labour organisations around the world, and was launched in 2010 following five years of negotiations.

Where to find more information?

Standard purchase - https://www.iso.org/obp/ui/#iso:std:iso:26000:ed-1:v1:en

ISO Website - https://www.iso.org/iso-26000-social-responsibility.html

THEORY OF CHANGE (ToC)

What is the tool?

A tool to map out/plan the steps needed to achieve a desired change or impact, e.g., the positive influence or impact that your organisation wants to have (and is lacking now) or needs to maximise in the future. It is partially based on other tools, such as Problem Tree Analysis, and the most common tool used by social and development organisations.
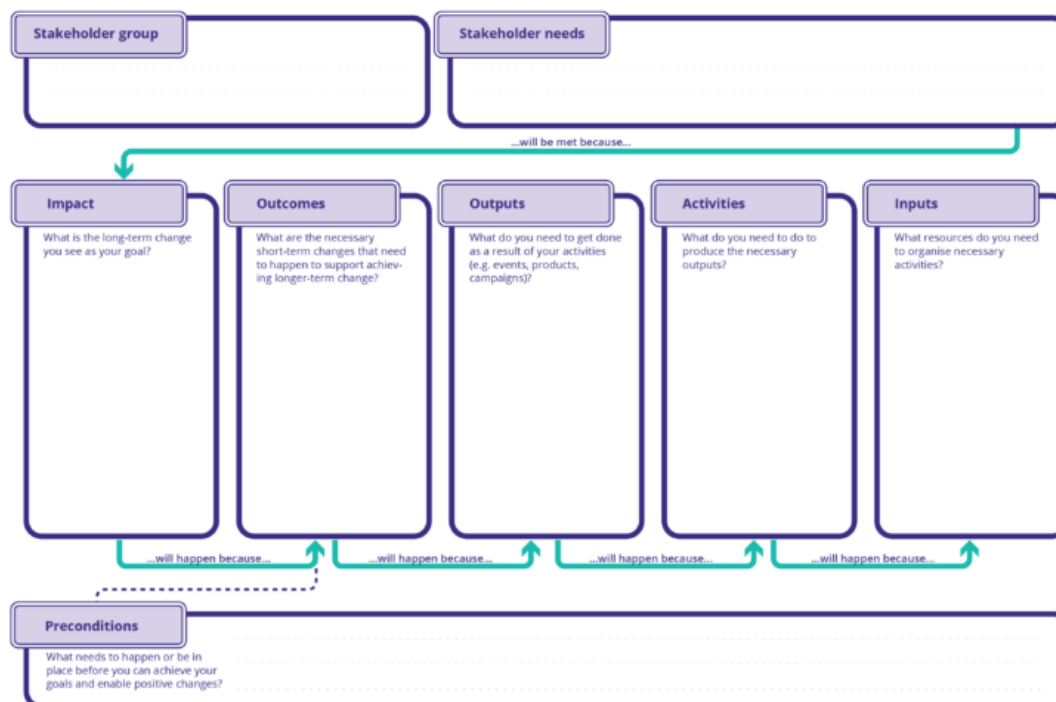
Figure 10. Theory of Change (Source: https://storiesforimpact.com/toolbox/theory-of-change/)

Why is it used / What's its purpose?

To help organisations plan and communicate the journey from describing societal change to achieving success with the help of the activities.

Who is it for / What stakeholders should be included in its application?

Due to the complexity of the tool application, only the managers leading the process in the organisation should be directly involved. However, the involvement of all the stakeholders in previous tools applications provide relevant input.

When to apply it / at what stage of the process towards sustainability?

During the structuring and planning phase.

How to apply it?

In all the steps, consider the information collected within previous tools application, especially stakeholder and problem tree analysis and sphere of influence.

Start by identifying the desired long-term goals or impacts. Depending on the level of detail and impact areas, an organisation can have only one ToC or one for each desired impact. Secondly, following the sequence shown by the arrows in Figure 10, brainstorm together on the questions indicated in each one of the blocks and answer them, in both qualitative and quantitative ways, this is already defining measurement indicators. The application requires the organisation to

map backwards to understand the required conditions and resources required to reach the impacts/goals:

- Outcomes: short-term and medium-term change produced by the outputs. The time frame depends on the impact timeframe;
- Outputs: products, goods and services which result directly from the activities;
- Activities: actions taken, or work performed through which inputs are mobilised to produce specific outputs;
- Inputs: the financial, human, and material resources needed;
- Assumptions or preconditions: the necessary conditions or resources that need to exist for planned change to occur.

Acknowledgements/ Who created it?

It's not clear. Some sources of information refer the inspiration from Kirkpatrick's Four Levels of Learning Evaluation Model in 1950 and Daniel Stufflebeam's CIPP (context, input, processes and products) in the 1960s, while others Peter Drucker's Management by Objectives in 1954. However, within evaluation practice, ToC was popularised by Carol Weiss with the publication of the book" New Approaches to Evaluating Comprehensive Community Initiatives" in 1995.

Where to find more information?

Website: https://www.theoryofchange.org/

Templates:

- https://storiesforimpact.com/toolbox/theory-of-change/
- https://planetbinsights.files.wordpress.com/2022/01/a2e52-theory-of-change-template-1.pdf

Practical Guide: https://www.theoryofchange.org/pdf/TOC_fac_guide.pdf

COMMON GOOD MATRIX

What is the tool?

A framework to assess/evaluate and score/measure the contribution of an organisation to the common good, defined by the Economy for the Common Good (ECG) as a good life for everyone on a healthy planet. The matrix englobes 4 values (or impact categories), shown in the columns, which promote successful relationships and a good life, and 5 stakeholder groups, shown in the rows, which an organisation has most contact with. In the intersections between the values and the stakeholder groups, 20 common good themes (or indicators) describe and evaluate an organisation's contribution to the common good.

VALUE / STAKEHOLDER	HUMAN DIGNITY	SOLIDARITY AND SOCIAL JUSTICE	ENVIRONMENTAL SUSTAINABILITY	TRANSPARENCY AND CO-DETERMINATION
A: SUPPLIERS	**A1** Human dignity in the supply chain	**A2** Solidarity and social justice in the supply chain	**A3** Environmental sustainability in the supply chain	**A4** Transparency and co-determination in the supply chain
B: OWNERS, EQUITY- AND FINANCIAL SERVICE PROVIDERS	**B1** Ethical position in relation to financial resources	**B2** Social position in relation to financial resources	**B3** Use of funds in relation to social and environmental impacts	**B4** Ownership and co-determination
C: EMPLOYEES, INCLUDING CO-WORKING EMPLOYERS	**C1** Human dignity in the workplace and working environment	**C2** Self-determined working arrangements	**C3** Environmentally-friendly behaviour of staff	**C4** Co-determination and transparency within the organisation
D: CUSTOMERS AND OTHER COMPANIES	**D1** Ethical customer relations	**D2** Cooperation and solidarity with other companies	**D3** Impact on the environment of the use and disposal of products and services	**D4** Customer participation and product transparency
E: SOCIAL ENVIRONMENT	**E1** Purpose of products and services and their effects on society	**E2** Contribution to the community	**E3** Reduction of environmental impact	**E4** Social co-determination and transparency

Figure 11. Common Good Matrix (Source: https://www.ecogood.org/apply-ecg/common-good-matrix/)

Why is it used / What's its purpose?

To measure an organisation's contribution to the common good, becoming clear how fair, sustainable, and transparent it is.

Who is it for / What stakeholders should be included in its application?

Due to the complexity of the tool application, only the managers leading the process in the organisation should be directly involved. However, the involvement of all the stakeholders in previous tools applications provide relevant input.

When to apply it / at what stage of the process towards sustainability?

During the evaluation and measurement phase.

How to apply it?

The matrix is applied through a Common Good balance sheet or calculator that the organisation fills in, resulting in a common good balanced score of up to 1000 points.There are two types of Common Good Balance Sheet – a compact version (for small companies with up to 50 employees for every application time and for medium and large companies for the first application) and a full version (recommended for medium to large companies in their second and subsequent applications). The matrix can be applied independently by the organisation, with the support of ECG consultants or in a peer-evaluation process (for smaller companies with under 30 employees).

To complete the evaluation process, organisations need to become ECG members, prepare a Common Good report, and have it externally audited. Only after completing all these steps, organisations can receive a ECG label or certificate with the common good score, allowing the organisation to publicise it and consequently allowing stakeholders to make informed decisions, e.g. customers about the products and services and investors e.g. about the companies to invest in.

Acknowledgements/ Who created it?
The matrix was created by the Economy for the Common Good Matrix Development Team.

Where to find more information?
Website: https://www.ecogood.org/apply-ecg/common-good-matrix/

Practical Guides: https://www.ecogood.org/apply-ecg/companies/#evaluation-method

Social Organisational Life Cycle Assessment (SO-LCA)

What is the tool?

The Social Organisational (SO) Life Cycle Assessment (LCA) is based on the social life cycle assessment (S-LCA) and measures social indicators or impacts on the organisational level to assess the organisation's social performance.

Why is it used / What's its purpose?

To help organisations link the social impacts of a product's production and consumption to the larger impacts associated with an organisation's influence across the life cycle of a product.

Who is it for / What stakeholders should be included in its application?

Due to the complexity of the tool application, only the managers leading the process in the organisation should be directly involved. However, the involvement of all the stakeholders in previous tools applications provide relevant input.

When to apply it / at what stage of the process towards sustainability?

During the evaluation and measurement phase.

How to apply it?

The application of SO-LCA is structured according to the four phases of the LCA: setting the Goal and Scope of a study (Goal and Scope), collecting data (Inventory), assessing the risks and potential impacts (Impact Assessment), and interpreting results (Interpretation). However, as SO-LCA is a young concept, limited information is available on the practical application. Within BEST, the application was in terms of impact measurement, considering the framework stakeholder categories and impact categories.
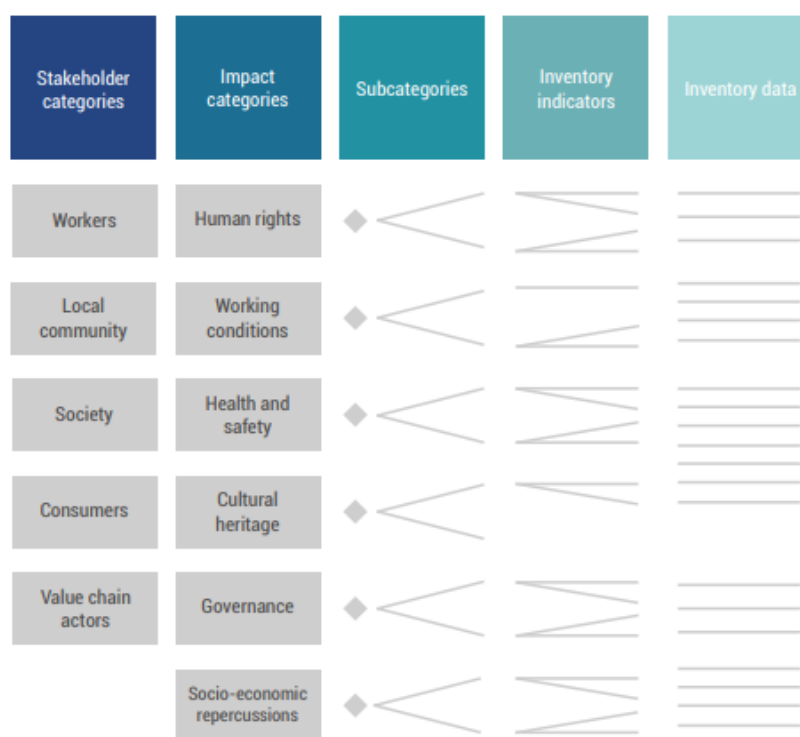

Figure 12. SO-LCA's stakeholder categories and impact categories (Source: https://www.lifecycleinitiative.org/wp-content/uploads/2021/01/Guidelines-for-Social-Life-Cycle-Assessment-of-Products-and-Organizations-2020-22.1.21sml.pdf)

Acknowledgements/ Who created it?

The tool was recently developed by the Life Cycle Initiative by bringing together a large group of practitioners, academics, and members of the private sector.

Where to find more information?
Website: https://www.lifecycleinitiative.org/

Guidelines: https://www.lifecycleinitiative.org/wp-content/uploads/2021/01/Guidelines-for-Social-Life-Cycle-Assessment-of-Products-and-Organizations-2020-22.1.21sml.pdf

RAINBOW SCORE

What is the tool?

Also called Verification Matrix, the tool provides a framework to assess/evaluate to what extent an organisation is social-oriented. The matrix is set up as a 'rainbow' with seven colours (in columns), each of which corresponds to an aspect of social orientation to consider when managing a company or organisation:

- Red aspect: "Sharing the Mission and Valuing Human and Social Capital";
- Orange aspect: "Relationships with Stakeholders and External Social Capital";
- Yellow aspect: "Company Culture and Organisational Capital";
- Green aspect: "Climate and Health of the Company and the Environment";
- Blue aspect: "Organization and Structural Capital";
- Indigo aspect: "Training and Intellectual Capital";
- Violet aspect: "Global Communication, Ongoing Dialogue, and Informationa n d Communication Technology".

In the rows, the strategic organisational areas are represented. In the intersections between the colours and the strategic areas, some examples of potential indicators for this assessment are given.

Functions	Aspects						
	RED (Sharing the Mission and Enhancing Human and Social Capital)	ORANGE (Relations with Stakeholders and External Social Capital)	YELLOW (Company Culture and Organizational Capital)	GREEN (Climate and Health of the Company and the Environment)	BLUE (Organization and Structural Capital)	INDIGO (Training and Intellectual Capital)	VIOLET (Global Communication, Ongoing Dialogue, Information and Communication Technology)
GENERAL MANAGEMENT	Consensual definition of the mission, strategy, and values; Pursuit of economic and social balance; Creation and sharing of economic and social value	Identification of stakeholders and harmonization of the different pressures and requirements they represent	Co-generation of organizational identity; Identification and codification of the company culture	Company orientation towards internal and external satisfaction while achieving organizational goals	Organizational structure animated by the values defined in the mission; Sharing personal or group talents, knowledge, and characteristics; Awareness of each role in terms of expectations and responsibilities	Definition and implementation of necessary training investments for individuals and the organization	Ensure that information flows multi-directionally in the network
ORGANIZATION AND HUMAN CAPITAL MANAGEMENT	Enhancement of human capital; Sharing results within the organization (economic in a narrow sense, socialization in a broad sense); Evaluation systems shaped by socially compatible efficiency and effectiveness; Socially oriented compensation and career systems; Internal and external social solidarity initiatives (time bank)	Integrity based relationships, that is, correspondence to the organizational identity and culture rather than mere conformance with non-internalized codes	Spread behavioral practices consistent with the company culture; Enhancement of subcultures or minority cultures; Relationship of active cooperation with labor unions	Harmonization of work time and free time; Development of personal talents for the general good as well; Check for personal satisfaction and of enduring high levels of intrinsic motivation; Workers' psycho-physical balance	Organizational structure functioning as a network with processes smoothed by good relationships through sharing oneself and sharing experiences	Identification and analysis of training needs; Development of theoretical and practical training designed to instill awareness of personal and social responsibility	Internal communication designed to spread news of the company life both internally and externally, as well as good practices that express the characteristics of the organizational culture; Listening to internal needs
PRODUCTION	Product quality; Involvement in defining and implementing production processes	Production process compliance with the needs of internal areas and external clients; Socially oriented analysis of the supply chain	Conformance to internal and external specifications; Respect and surpass environmental protection rules; Manage work scrap, recycled material, low pollution processes	Work safety standards; Implementation of physically and socially compatible work times. Monitoring and reduction of causes of stress; Consideration of the internal and external environmental impact	Comfortable work conditions; Sharing of technical knowledge	Professional development; Development of innovative technical knowledge	Correlations between vertical and horizontal production processes
MARKETING	Work to integrate Identity, Brand, and Reputation	Client relationships: active listening able to understand their needs to be able to adopt a personalized approach	Communication ethic: correspondence between what one says and who one is (at a personal and organizational level)	Alignment of products to clients' needs while respecting their health and the environment	Social sustainability; Identifiability of the elements that uniquely distinguish the company from other organizations	Analyze stakeholders' real needs and problems	Public Relations
ADMINISTRATION, FINANCE, AND INTERNAL AUDIT	Social and economic excellence: identify indicators integrating economic viability and social aspects	Multidimensional accounting system that takes into account the interest of the various stakeholders	Respect of civil and fiscal rules; Ethic of transparency, fairness, and truthfulness of book-keeping and in internal and external communications	Measurement of the impact on workers' health and safety; Evaluation of actions and investments in terms of ecological and social compatibility	Identification of relational indicators for performance and satisfaction	Continuous updating on civil and fiscal norms Comparison between capital management techniques and ethical values of the company	Integrated Accountability System of accounts integrating economic, fiscal, and social dimensions; Reporting on feedback received from different stakeholders (internal and external)

Figure 13. Rainbow score (Source: ARGIOLAS G., Social Management. Principles, Governance and Practice, Springer-Cham: Switzerland, 2017)

Why is it used / What's its purpose?

To assess/evaluate to what extent an organisation is social-oriented.

Who is it for / What stakeholders should be included in its application?

Due to the complexity of the tool application, only the managers leading the process in the organisation should be directly involved. However, the involvement of all the stakeholders in previous tools applications provide relevant input.

When to apply it / at what stage of the process towards sustainability?

During the evaluation and measurement phase.

How to apply it?

No information was found concerning the tool practical application.

Acknowledgements/ Who created it?

The matrix was developed by Professor Giuseppe Argiolas.

Where to find more information?

Book: ARGIOLAS G., *Social Management. Principles, Governance and Practice*, Springer-Cham: Switzerland, 2017.

BEST FRAMEWORK COMPARISON

What is the tool?

The tool is a GAP comparative analysis of the tools SO-LCA, Common Good Matrix and Rainbow Score in terms of impact categories (or organisational areas for the last tool) and stakeholders. With this analysis, one can understand that each of the tools has a different scope: the SO- LCA focuses on the global level; the ECG matrix focuses on the societal level; and the Rainbow score focuses on the communal and organisational level. The stakeholder focus is accordingly for each instrument, as well as the impact categories.

Figure 14. BEST framework comparison (Source: BEST project)

Why is it used / What's its purpose?

The tool allows for insights on which stakeholders are not (or implicitly) mentioned in any of the tools, as well as noting the (subtle) differences in the definition of impact categories (topics).

Who is it for / What stakeholders should be included in its application?

Considering the tool category, only the managers leading the process in the organisation should be directly involved.

When to apply it / at what stage of the process towards sustainability?

During the evaluation and measurement phase, namely in the definition of the indicators.

How to apply it?

The application is very simple. Access the link below and check which stakeholders and/or impact categories are considered in a specific tool/framework.

Acknowledgements/ Who created it?

The tool was developed within the BEST project by KU Leuven.

Where to find more information?

Excel: https://docs.google.com/spreadsheets/d/1qj1mi5HxojxGjtp81ZEsUMxVrE5-GjJt/edit?usp=sharing&ouid=107319984563594317716&rtpof=true&sd=true

ABOUT BEST PARTNERS

Starkmacher is a non-profit civil society organisation, founded in 2006, working primarily in the field of education directly at the grassroots, close to social challenges, as well as further education for adults and professionals. The overall mission is to empower and enable people to respond positively to current social and personal challenges.
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Anja Roth, Project Architect - a.roth@starkmacher.eu

The University of Leuven (KU Leuven) was founded in 1425 and has been a centre of learning for almost six centuries. Today it is the largest and highest ranked university in Belgium. as well as one of the oldest and most prestigious universities in Europe. Within the Faculty of Engineering Technology (FET), the focus of KU Leuven is on sustainable construction, relevant elements for research (e.g. evaluation), with regard to social competence, for example in terms of accessibility and handling with the target group of vulnerable people.
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Associação AMU - Ações para um Mundo Unido (AMU Portugal) is a non-profit association founded in 1994 and based in Lisbon and member of a worldwide network of incubators implementing an economic style, Economy of Communion, for the benefit of society, AMU Portugal offers regular training and conferences on the development of social entrepreneurship for young people.
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AIPEC is the Italian Association of Entrepreneurs for an Economy of Communion, with around 300 members. It aims to bring the culture of giving and reciprocity into companies, both in economic terms and in terms of relationships, for example, between the company and its employees, between employees and between companies.
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BEST website: https://billbo.online/

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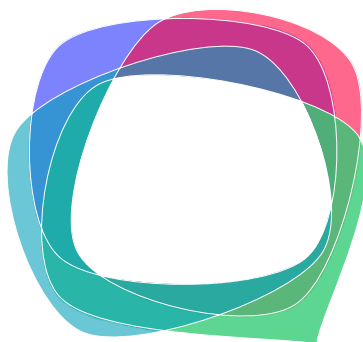
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BEST Toolbox