

ECONGOOD introduces Common Good Matrix 5.1

ECONGOOD (Economy for the Common Good) launches the 5.1 version of the Common Good Matrix (CGM), an up-to-date evaluation tool to promote ethical and sustainable practices in organisations.

Hamburg, 17/02/2025 - The Common Good Matrix is a model for organisational development that assesses a wide array of organisational aspects through key indicators that explore the intersection between values (human dignity, solidarity and social justice, environmental sustainability, transparency and co-determination) and stakeholders (suppliers, owners, equity and financial service providers, employees, co-workers, customers, business partners, global community, nature and living beings).

Understanding the Common Good Matrix

What sets the Economy for the Common Good (ECG) model apart from other alternatives is its practical applicability, adaptability and the ability to measure previously intangible concepts such as ethics and sustainability. This methodical flexibility allows for tools at micro, meso, and macroeconomic levels to be tailored to various social, cultural, economic, and legal environments and scores to be comparable. This is crucial in today's rapidly changing global landscape.

The basic structure of the Matrix remains unchanged: values are shown in columns, while the rows reflect the five stakeholder groups which an organisation has most contact with, creating the 20 Common Good Themes that describe and evaluate an organisation's contribution to the common good. In turn, each of these themes is broken down into two or more aspects.

Common Good Matrix 5.1



VALUE	HUMAN DIGNITY	SOLIDARITY AND SOCIAL JUSTICE	ENVIRONMENTAL SUSTAINABILITY	TRANSPARENCY AND CO-DETERMINATION
STAKEHOLDER				
A: SUPPLIERS	A1 Human dignity throughout the supply chain A1.1 Working conditions and social impact in the supply chain A1.2 Negative aspect: violation of human dignity in the supply chain	A2 Solidarity and social justice throughout the supply chain A2.1 Fair and just business practices towards direct suppliers A2.2 Fair and just business practices throughout the supply chain A2.3 Negative aspect: abuse of marketpower against suppliers	A3 Environmental sustainability throughout the supply chain A3.1 Environmental impact throughout the supply chain A3.2 Negative aspect: disproportionate environmental impact within the supply chain	A4 Transparency and co-determination throughout the supply chain A4.1 Transparency towards direct suppliers and their right to co-determination A4.2 Positive influence on transparency and co-determination throughout the supply chain
B: OWNERS, EQUITY AND FINANCIAL PARTNERS	B1 Ethical position in relation to financial resources B1.1 Financial independence through equity financing B1.2 Financial independence through own funding for self-governing organizations B1.3 Common Good-orientated borrowing B1.4 Ethical position of external financial partners	B2 Social position in relation to financial resources B2.1 Solidarity and Common Good-orientated use of funds B2.2 Negative aspect: unfair distribution of funds	B3 Use of funds in relation to social and environmental impacts B3.1 Social and environmental quality of investments B3.2 Common Good-orientated financial investments B3.3 Negative aspect: reliance on social or environmentally questionable resources	B4 Ownership and co-determination B4.1 Transparency and co-decisionmaking B4.2 Common Good-orientated ownership structure B4.3 Negative aspect: hostile takeover
C: EMPLOYEES AND CO-WORKERS	C1 Human dignity at the workplace and working environment C1.1 Employee-focused organizational culture C1.2 Health promotion and occupational health and safety C1.3 Diversity and equal opportunities	C2 Design of fair and just working agreements C2.1 Remuneration Structure C2.2 Organisation of Working Time C2.3 Working Models C2.4 Negative Aspects	C3 Environmentally friendly behaviour of staff C3.1 Food during work hours C3.2 Travel to work C3.3 Environmentally aware organizational culture C3.4 Negative aspect: guidance on environmentally damaging practices	C4 Co-determination and transparency within the organization C4.1 Transparency within the organization C4.2 Legitimation of the management C4.3 Employee co-determination C4.4 Negative aspect: obstruction of works councils
D: CUSTOMERS AND BUSINESS PARTNERS	D1 Ethical customer relations D1.1 Respecting human dignity in communication with customers D1.2 Barrier-free access D1.3 Negative aspect: unethical advertising	D2 Cooperation and solidarity with other organizations D2.1 Cooperation with other organizations D2.2 Solidarity with other organizations D2.3 Negative aspect: abuse of market power to the detriment of other organizations	D3 Environmental impacts of products and services during use and end-of-life D3.1 Circularity and Eco-efficiency of products and services: the environmental cost-benefit ratio D3.2 Sufficiency: moderate use of products and services D3.3 Negative aspect: neglect of disproportionate environmental impacts of products and services	D4 Customer participation and product transparency D4.1 Customer participation, joint product development and market research D4.2 Product and service transparency D4.3 Negative aspect: non-disclosure of hazardous substances
E: GLOBAL COMMUNITY, NATURE AND LIVING BEINGS	E1 The purpose of products and services and their effect on society E1.1 Basic needs and contribution to a good life E1.2 Social impact of the organization's products and services E1.3 Negative aspect: unethical and inhumane products and services	E2 Contribution to the community E2.1 Voluntary contributions that strengthen society E2.2 Negative aspect: inappropriate nonpayment of tax E2.3 Negative aspect: no anti-corruption policy	E3 Reduction of environmental impact E3.1 Absolute impact and management strategy E3.2 Relative impact E3.3 Negative aspect: infringement of environmental regulations and disproportionate environmental pollution	E4 Transparency and co-determination E4.1 Transparency and Democracy Education E4.2 Co-determination E4.3 Negative aspect: lack of transparency and deliberate misinformation

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Common Good Matrix 5.1 (full table)

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The Matrix lies at the heart of the **Common Good Balance Sheet**, a comprehensive documentation of the Common Good orientation of an organisation. The Common Good Balance Sheet clarifies how each value is lived regarding the respective stakeholder group, what the potential of the theme is, and which areas present an opportunity for growth.

Continuous Improvement for the Common Good

The transition from Matrix 5.0 -used from 2017 to 2024- to the newly launched Matrix 5.1 marks a significant milestone in the evolution of the Common Good Matrix. Notably, Matrix 5.1 is the first version created directly in English, demonstrating the tool's expanding reach and international appeal. Previous versions were initially developed in German before being translated into English, Spanish, and Italian—a process that highlights the movement's growth and adaptation to a global audience. For the first time, both the Compact and Full versions are aligned and can be audited by ECONGOOD auditors. Translations into different language versions are in development.

The 5.1 version brings several important updates and changes aimed at enhancing its effectiveness and coherence. This update reflects the commitment to incorporating stakeholder feedback, fine-tuning the content, enhancing the language, and ensuring a more organised and cohesive structure. Additionally, there was a focus on creating more harmonised levels of evaluation.

Both versions of the Matrix will coexist until the release of the 6.0. This approach ensures that organisations with currently valid Reports using Matrix 5.0 do not face added stress or pressure to immediately update their assessments. However, new organisations and those due for reassessment are encouraged to complete their reports using the new 5.1 version to benefit from its improvements and stay current with the latest standards.

Enhancements in Matrix 5.1

Key improvements focus on maintaining comparable scoring while preparing for major updates in version 6.0. The language and appearance of the matrix have been enhanced, and processes for development and documentation have been streamlined for greater clarity.

To improve inclusivity, terms like "company" and "firm" are replaced with "organisation," and "compulsory indicators" are now "verification indicators." A new "report or explain" principle allows for clearer verification. A new mandatory theme: "purpose" has been added without affecting scoring.

Clearer definitions for stakeholder groups, distinctions between direct and indirect suppliers, and a broader understanding of diversity. There is now a mandatory life cycle perspective covering biodiversity, circularity, eco-efficiency, and sufficiency, with an emphasis on transparency and alignment with other reporting frameworks.

Support the Common Good

Companies, non-profits, practicing professionals and other organisations can now utilise the Common Good Balance Sheet with the Matrix 5.1 to align more closely with principles

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that promote the common good, encouraging continuous improvement in their operations and overall impact.

To ensure a smooth transition to Matrix 5.1, ECONGOOD consultants and auditors are undergoing comprehensive training programs. These professionals are being equipped with the knowledge and skills necessary to guide organisations through the Balance process using the updated Matrix, enabling them to fully leverage the new features and improvements in their journey towards greater sustainability and ethical practices.

[Discover the Matrix 5.1 and Workbook \(full and compact versions\).](#)

For more information on the Matrix 5.1, [visit our website](#) or contact bilanz@econgood.org.

Start your journey towards the Common Good today! Contact consultants@econgood.org.

[Learn more about the Matrix Development Team's current projects.](#)

About ECONGOOD

The ECONGOOD organisation puts into action the Economy for the Common Good model, in which the wellbeing of people and the environment become the ultimate goal of business. The worldwide movement exists since 2010 and is based on the ideas of the Austrian author, activist and international lecturer Christian Felber. Currently the movement consists of over 4,000 activists in more than 170 local chapters and 40 associations. Over 1,200 businesses, towns and organisations have completed the Common Good Balance Sheet. Worldwide nearly 60 municipalities and 200 universities are actively involved in spreading the idea of the Economy for the Common Good. The International Federation was founded in 2018 and now consists of 11 national associations. (12/2023)

Further Information: www.econgood.org

For general questions about the Economy for the Common Good, please contact: press@econgood.org