

Master's thesis



“Change everything”?

– The Economy for the Common Good’s impacts on companies and communities and the potentials for regional development

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“Change everything”¹? – *The Economy for the Common Good’s impacts on companies and communities and the potentials for regional development*

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Declaration

I hereby confirm that I am the sole author of this thesis and it is a product of my own academic research.

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Abstract

The growing discourse on sustainability has once again put forward the question how to balance economic, environmental and social concerns. The UN's Agenda 2030 emphasizes the shared responsibility of private actors, public institutions and individuals for sustainable development. While many actors claim to act sustainably, there are significant differences in the degree, effectiveness and motives behind their implementation.

In response to on-going environmental depletion, economic exploitation and social justice issues, a variety of alternative economic approaches have emerged, challenging the prevailing neoliberal narratives and advocating for an ethical approach to economy. One such grassroots movements is the Economy of the Common Good (ECG), which has gained worldwide attention. Interested companies, communities and institutions can file a Common Good Report, which evaluates their sustainability performance in all stakeholder areas based on the following values: human dignity, solidarity and social justice, environmental sustainability as well as transparency and co-determination.

To date, there are few empirical studies on the impacts of the ECG on companies and communities. Previous research on the role of businesses in regional development has primarily focused on their economic contributions rather than other types of value creation. This thesis aims to evaluate whether the ECG approach in companies and communities can provide a feasible contribution to a sustainable development and well-being in the region of Schleswig-Holstein in Northern Germany. To this end, a qualitative research approach has been chosen and semi-structured interviews have been conducted with ECG certified companies and communities. These interviews focus on impacts of the ECG on the company/community, including work satisfaction, their sustainability approach and regional engagement. The results were then evaluated with regards to regional development goals, the SDG report of the region as well as research on regional value creation and business sustainability. The results reveal that the adoption of ECG in Schleswig-Holstein can contribute to sustainable development and aligns with regional development goals. ECG companies and communities actively contribute to business sustainability and regional value creation. Concrete measures derived from ECG principles have been implemented by all actors, affecting all stakeholder groups. The ECG adoption has positive effects on work satisfaction, employees and citizens' participation and mutual exchange and multiplication in newly formed networks. These impacts ultimately contribute to overall well-being. An in-depth (self-) reflection, higher awareness for in- and outputs and new impulses are among the long-term effects. However, the approach is mostly embraced by actors already sharing similar values. Hence, ECG is often serving as a confirmation or driver for existing engagement. Moreover, it is crucial to address the lack of resources, capacities and –in case of communities – influence in order for the approach to make lasting contributions and gain momentum in the region of Schleswig-Holstein.

Útdráttur

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Acronyms & Abbreviations

ECG – Economy for the Common Good

SDG(s) – Sustainable Development Goal(s)

UN – United Nations

OECD – Organisation for Economic Co-operation and Development

CSR – Corporate Social Responsibility

CP – Corporate Philantropy

EC – European Commission

I (1/2/3...) – Interview/ee 1/2/3...

sec. – section

ln./s. – line/s

GDP – Gross Domestic Product

CGP – Common Good Product

IFECG – International Federation of the Economy for the Common Good

EWKG – Energiewende- und Klimaschutzgesetz

GhG – Greenhouse gas

LAG – Local Action Group

WTSH – Wirtschaftsförderung und Technologietransfer Schleswig-Holstein GmbH

IB.SH – Investitionsbank Schleswig-Holstein

SH – Schleswig-Holstein

LEADER – Liaison Entre Actions de Développement de l'Économie Rurale

ERDF - European Regional Development Fund

GRW - Gemeinschaftsaufgabe "Verbesserung der regionalen Wirtschaftsstruktur" / Joint Federal Task for the Improvement of the Regional Economic Structure

MWVATT - Ministerium für Wirtschaft, Verkehr, Arbeit, Technologie und Tourismus

MELUND - Ministerium für Energiewende, Landwirtschaft, Umwelt, Natur und Digitalisierung

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1. Introduction

The prioritization of profit-making and growth over social and environmental needs and limitations, growing concerns about climate change and economic crises have prompted discussions for re-evaluating our current economic system.

Human activities have pushed the Earth system to its limits: Critical thresholds (or *planetary boundaries*) related to climate change, biodiversity, the land-system and biochemical cycles have already been crossed (Steffen et al., 2015). These profound alterations have also significant effects on societies, exacerbating social inequality and impacting well-being (Steffen et al., 2015). A large share of the global population is suffering from poor working and living conditions, which do not align with human rights and set standards (Raworth, 2017).

The concept of sustainability emerged as a response to overexploitation, destruction of the environment and other pressing issues (Caradonna, 2014). Research in this field revolves around the long-term future, the relationship between human activities and the environment, and the consideration of intergenerational justice, social equity and economic efficiency (Drupp et al., 2020). However, conclusions regarding the role of the economy and the responsibility of economic actors vary significantly. For instance, the concept of weak sustainability assumes that resources are substitutable. In other words, environmental depletion can be compensated by monetary or manufactured value (Pelenc et al., 2015). On the other hand, strong sustainability argues that certain natural resources are irreplaceable and need sustainable management (Pelenc et al., 2015). The controversy surrounding intergenerational justice between the two economists Stern (2007) and Nordhaus (2007) illustrates this inherent value conflict in economics: The Stern Review (2007) emphasizes the ethical responsibility of present generations to consume fewer resources and avoid exploiting the environment at the expense of future generations, while Nordhaus (2007) rejects Stern's argument as a moral imposition and pledges for a market approach based on the observed behavior of valuing present output over future investment (Nordhaus, 2007). Both consider future generations but with very different arguments and outcomes, Stern by prizing ethical values over market values and Nordhaus by boosting economic activity in the present in order for future generations to create adaptive technologies. The example

additionally exhibits the dominance of paradigms such as objectivity vs. subjectivity, rationality vs. emotionality and norms vs. experience, shaping the current discourse (Buglione & Schlüter, 2010). Researchers and critics have also highlighted the limitations of current economic measures, above all GDP (see Costanza et al., 2009). They argue that these measures fail to adequately consider sustainability as well as other facets of life quality, such as overall well-being or work satisfaction (Buglione & Schlüter, 2010).

With the Agenda 2030, the United Nations has emphasized the responsibility of both public and private actors to contribute to sustainable development (UN General Assembly, 2015). However, the political arena is still strongly influenced by powerful large-scale corporations advocating for neoliberal structures and business-as-usual (Hathaway, 2020). The heterogeneity in the sustainability discourse is also reflected in significant differences in sustainability approaches, motives, measures and impacts (Dyllick & Muff, 2016; Elkington, 2004; Schaltegger & Burritt, 2018).

In recent years a number of alternative models and movements have emerged that question dominant neoliberal discourses, practices and measures - one of which is the Economy for the Common Good (ECG). The movement founded by Christian Felber is based on the principle that economic activities should prioritize the common good over self-interest and profit-making (Felber, 2015; Kuhlman & Farrington, 2010). Common good describes an integrative concept according to which the interests of all members of society should be balanced (Gennies, 2021). The social, economic and ecological criteria for evaluating businesses, organizations, institutions and even governments are defined in the Common Good Matrix: Actors are assessed on each stakeholder level with regard to (1) human dignity, (2) solidarity and social justice, (3) ecological sustainability and (4) transparency and co-determination (Giesenbauer & Müller-Christ, 2018). Worldwide, around 1062 companies and 44 communities produced a score-based Common Good Balance Sheet to make their common good contribution public and become certified (GWÖ Deutschland, n.d.). Volunteers and members are organized in local chapters and hubs, which form the core of the movement (GWÖ Deutschland, n.d., “Die Bewegung”).

The federal state of Schleswig-Holstein in Germany has two local chapters: Schleswig-Holstein Nord and Kiel (GWÖ Deutschland, n.d., “Regionalgruppen”). It is the northernmost federal state, located between the North Sea on the West coast and the Baltic

Sea on the East coast. Since 2016, the region is actively working toward implementing national and global sustainability goals in policy measures (SH, 2020). The ECG model seems to be a feasible option for regional development in regions with small to medium-scale companies and institutions (Reisach, 2012). Almost 99% of the federal state's businesses are small- and medium-sized companies with less than 250 employees (Schleswig-Holstein, 2023, "Zahlen zur Wirtschaft").

The two main studies regarding the Economy for the Common Good include a quantitative analysis of impacts on European member companies (Sanchis et al., 2018) as well as qualitative research on the practical implementation of the model in Germany and Austria (Heidbrink et al., 2018). A qualitative analysis for the region of Schleswig-Holstein specifically has not been conducted to date. Moreover, as Kim & Lim (2017) observe, research on regional development has mostly examined companies' potential for economic development, such as job creation and entrepreneurship, and has left out other dimensions, such as political, social, ecological or cultural impacts (Kim & Lim, 2017).

Hence, this thesis focuses on the following research question:

To what extent can the adoption of the Economy for the Common Good approach in companies and communities provide a feasible contribution to sustainable development and well-being in the region of Schleswig-Holstein?

To answer this question, the thesis will address the following sub-questions:

- ➔ *How does the adoption of ECG impact companies and communities after the ECG certification? (Q1)*
- ➔ *What are the impacts of ECG on work satisfaction of employees? (Q2)*
- ➔ *What are the impacts of ECG on companies'/communities' sustainability approach and awareness? (Q3)*
- ➔ *What are potential ripple effects of ECG on the region? What are the impacts of ECG on regional engagement and awareness? (Q4 and Q5)*
- ➔ *To what extent do the impacts of ECG align with regional goals and strategies as well as research on sustainability and regional development? (Q6)*

The aims of the thesis include:

- to explore non-numeric impacts, like perceptions, attitudes, values, awareness, satisfaction and issues connected to the adoption of the ECG approach
- to compare regional goals and reports with ECG impacts to derive case-based conclusions regarding the feasibility of the approach for regional development
- to consider and understand the multi-causality of changes and impacts

The goal of the research is to evaluate case-based effects and impacts of the ECG approach on companies and communities while identifying both potentials and constraints for sustainable regional development. To this end, the research will collect data on the overall results of the ECG process and its implementation, sustainability awareness and practices and regional awareness and engagement.

The thesis is structured as follows: The second chapter provides an overview of the relevant theoretical background. Sub-chapters 2.1 to 2.3 explore key terms, such as sustainability, sustainable development and regional well-being and the role of economic actors. Sub-chapter 2.4 focuses on business sustainability, covering concepts like Corporate Social Responsibility and Corporate Philanthropy. It also presents research on various types of business sustainability and the underlying motives among companies. The Economy for the Common Good and the regional context of Schleswig-Holstein are presented in more detail in sub-chapters 2.5 and 2.6. Chapter 3 explains the research methodology, including data collection and analysis. Chapter 4 presents the research findings regarding the ECG impacts on companies and communities. In chapter 5, findings are discussed with regard to the chances and obstacles of ECG for sustainable regional development and well-being in Schleswig-Holstein. Additionally, the chapter explores how the impacts of ECG align with selected regional goals and documents. Finally, the main conclusions are outlined in the last chapter of this thesis.

2. Theoretical background

2.1 Sustainability

With the rise of sustainability research, a variety of definitions have been developed to the point that a string of research is occupied with trying to classify existing understandings (Riedy, 2020; Tulloch & Neilson, 2014). Harrington (2016) proposes a general definition of the term, which helps to understand the original idea: “*Sustainability may be defined as the capacity to maintain or improve the state and availability of desirable materials or conditions over the long term.*” (p.367). However, the definition does not fully grasp the notion of usage and dependence. To clarify, I suggest the following additions:

Sustainability describes the long-term operation of a system without exhausting the resources or conditions *it relies upon*.

In the common modern understanding sustainability is described as a “*three-pillar model*” or “*three-legged stool*” encompassing social, environmental and economic aspects, which are closely linked and need to be balanced (Purvis et al., 2019, p. 687).

However, there are different approaches to how the different spheres relate to each other. As has been briefly illustrated above, weak sustainability assumes that resources can be compensated with other resources, e.g. the depletion of the environment is considered sustainable as long as other forms of capital are generated in return (such as monetary or technological value). In this reasoning, technological advancement serves as the solution for future sustainability challenges (Pelenc et al., 2015). On the other hand, strong sustainability argues that natural resources provide unique ecosystem services and that their depletion is irreversible, with unforeseen effects on human well-being (Pelenc et al., 2015).

Environmental sustainability has received the most attention from research (Correia, 2019). Some hierarchical models suggest that the environment is the most important dimension, because it sets the margin within which societies and economies can thrive (Correia, 2019). Especially the relation between the economic dimension and the other two pillars of sustainability is controversial: While some discourses see economic development as

incompatible with social and environmental goals and even identify it as a cause of environmental and social challenges, recent approaches by the UN have advocated a sustainable development, which integrates all aspects (Purvis et al., 2019).

The goal of sustainable development has been most prominently described in the UN Brundtland Commission's report "*Our Common Future*" (1987) as "*to ensure that it meets the needs of the present without compromising the ability of future generations to meet their own needs*" (sec. 3.27.). While this definition focuses on intergenerational justice as an important aspect, critics have argued that the resource-needs relation does not sufficiently recognize the intrinsic value of the environment (Kuhlman & Farrington, 2010). Griggs et al. (2013) suggest an altered definition of sustainable development as "*development that meets the needs of the present while safeguarding Earth's life-support system, on which the welfare of current and future generations depends*" (p. 306).

2.2 The Sustainable Development Goals

In 2015 the UN member states adopted a resolution to set a new agenda for 2030 – at its center are a set of 17 Sustainable Development Goals (SDGs) with 169 targets, which should pave the way to sustainable development. With their mission to create a "*plan of action for people, planet and prosperity*" (UN General Assembly, 2015), the SDGs expand on the pre-existing Millennium Development Goals and include a broad scope of social, economic and environmental objectives (Moyer & Hedden, 2020).

As part of a common future governance strategy, the SDG implementation builds on global partnerships but also points out the importance of national and regional implementation plans (UN General Assembly, 2015).

SDG implementation is not limited to governmental action alone, but also includes other relevant societal actors, including economic players, as stated in section 27 of the 2030 agenda:

"We commit to making fundamental changes in the way that our societies produce and consume goods and services. Governments, international organizations, the business sector and other non-State actors and individuals must contribute to

changing unsustainable consumption and production patterns [...]” (UN General Assembly, 2015)

Despite the ambitious character of the Agenda 2030, little progress in achieving the SDGs has been made to date: Moyer & Hedden (2020) conclude that *“the world is not on track to achieve human development related SDGs by 2030.”* (p. 9) and that limited progress and large regional disparities can be expected in the future. Moreover, Breuer et al. (2019) point out that given the synergies and trade-offs between SDGs, the achievement of all goals is hardly possible.

2.3 Regional sustainable development and well-being

Regional sustainable development can be defined as the effort to improve social, environmental and economic aspects in a specific territory in order to maintain or enhance the quality of life within the ecological limits (Jovovic et al., 2017). In the narrower definition, regional development focuses on increasing the economic growth and competitiveness of a region through capital, investments, technologies, infrastructure as well as jobs and qualified workers (Pike et al., 2006). Historically, the economic focus of the latter definition emerged from the rise of capitalism and the uneven spatial distribution of production and resources since the Industrial Revolution (Pike et al., 2006). However, regional development studies have shifted their attention more and more toward the role of non-economic factors, mainly social and environmental aspects, on economic development (Blažek & Hampl, 2009). Modern definitions also encompass sustainable development goals and regional well-being indicators.

The OECD’s regional well-being tool is part of the OECD’s Better Life Initiative and has been specifically designed to assess well-being in different regions of the world. The OECD defines well-being as: *“meeting various human needs, some of which are essential (e.g. being in good health), as well as the ability to pursue one’s goals, to thrive and feel satisfied with their life.”* (OECD, 2011, p. 18). Therefore, the tool includes both the material conditions and quality of life aspects reflected in eleven categories: *housing, income, jobs, health, environment, education, safety, access to services, civic engagement, community and life satisfaction* (OECD 2011). Subjective well-being data related to

community and life satisfaction are collected through surveys: Individuals are questioned about perceived social ties and support, as well as their self-assessment of life satisfaction using a scale-based measure (OECD, n.d., “Life Satisfaction”, “Community”). Civic engagement includes data on voter turnouts and the degree of intended stakeholder involvement in the development of legal regulations (OECD, n.d., “Civic Engagement”).

2.3.1 Regional sustainable development - why is it important?

Regions in a spatial sense are ideal entities for sustainability implementation, because they are “*small enough to be concrete and of direct interest to the residents and large enough to possess critical mass for collective action and creative solutions*” (Jovovic et al., 2017, p. 261). The regional scale allows for more concrete action and is easier to manage than the broader national scale (Rahma et al., 2019). Additionally, Graymore et al. (2008) point out that human-nature interaction becomes most visible on the regional level. Hence, taking a closer look at regional development can provide valuable data in order to study the progress in solving sustainability issues (Graymore, 2008; Rahma et al., 2019). Moreover, there is no globally applicable rulebook to implement sustainability, which calls for the building of regional capacities to address context-specific challenges (Mishenin et al., 2018). Rahma et al. (2019) argue that national sustainability data could disguise regional differences and disparities with regard to sustainable development (Rahma et al., 2019). Furthermore, focusing on the regional level can help to incorporate sustainability goals in regional development and long-term planning strategies (Rahma et al., 2019). As Nijkamp et al. (1990) highlight, the effects of regional actions on the global level should not be underestimated (and vice versa). According to an OECD (2020) study, 100 out of 169 SDG targets require actions and cooperation on a regional level in order to be achieved.

2.3.2 The role of businesses in regional sustainable development

With regard to the historical focus of regional economic development, it is not surprising that the role of businesses so far has primarily been examined through the lens of their economic contribution (Kim & Lim, 2017). However, the traditional viewpoint of seeing the private sector as a disconnected entity has been challenged by newer approaches: Recent OECD studies have emphasized the importance of public-private collaborations and shared responsibility for the implementation of the SDGs (OECD, 2020). In recent

years, sustainability transition studies have shed light on the role and synergies of societal actors in transformative processes (Avelino & Wittmayer, 2016). By analyzing twelve different economic movements, Avelino & Wittmayer (2016) have outlined their potential to foster social innovation and reshape existing institutional structures. Moreover, Kim & Lim (2017) explore the potential of social enterprises - companies pursuing both economic and social goals - for regional development. Their presented framework encompasses five types of values economic actors can provide for sustainable regional development, which include but are not limited to economic value generation: (1) economic, (2) social, (3) regional, (4) environmental/cultural/artistic and (5) political value (Kim & Lim, 2017).

Table 1: Types of values generated by social enterprises and their function for local and regional development (Kim & Lim (2017), Table 2, © 2017 by the authors, MDPI, Basel)

Types of Values	Functions
Economic value	<ul style="list-style-type: none"> • Produce goods and services • Foster enterprise and competitiveness • Create employment, especially for socially marginalized individuals and groups • Train people and help them find jobs • Facilitate economic/social development with grants (e.g., from foundations) and low-interest loans (e.g., from credit unions)
Social value	<ul style="list-style-type: none"> • Supplement public sector social services and address welfare state problems with solutions such as affordable childcare • Foster innovative services and introduce new or improved services (to be later adopted by the public sector) • Provide alternative social service business models • Aid recovery by providing services to those whom other initiatives cannot or do not reach • Foster social inclusion, social cohesion, and social capital • Enhance civic involvement through volunteering
Regional value	<ul style="list-style-type: none"> • Contribute to enterprises with low levels of private entrepreneurship • Create and manage workplaces • Facilitate land, structure, and resource ownership for community use • Provide local facilities in remote communities, such as shops and pubs • Refurbish old structures to preserve local history that could otherwise be lost to redevelopment • Provide local public amenity spaces
Environmental/cultural/artistic value	<ul style="list-style-type: none"> • Promote and practice environmental sustainability • Implement recycling systems when financial returns to the private sector is low • Facilitate artistic and sports activities
Political value	<ul style="list-style-type: none"> • Advocate for an equitable society, democratic participation, and involved citizenship • Facilitate stakeholder engagement and pluralism • Provide an alternative economic approach and show that business is

Types of Values	Functions
	for more than maximizing profit and personal enrichment <ul style="list-style-type: none"> • Provide an alternative model

The authors mention that companies can make significant contributions to the region *inter alia* by generating social value. One of such contributions is the enhancement of social cohesion and social capital, which both require a brief definition: Social cohesion refers to the “*extent of connectedness and solidarity among groups in society. It identifies two main dimensions: the sense of belonging of a community and the relationships.*” (Manca, 2014, p. 6026). According to Kim & Lim (2017), social capital refers to the “*relational structures and institutional norms of social bonds and behaviors*” (p. 3). A company can influence social capital by including and collaborating with internal and external stakeholders (Kim & Lim, 2017). For the following research, their findings can serve as a guideline to identify in which areas the interviewed companies contribute to regional development.

2.4 Corporate Social Responsibility

The role of private businesses in sustainable development has been discussed since the Brundtland Report of 1987. Yet, the Agenda 2030 emphasizes the *equal* role of the business sector (besides science, state and civil society) in contributing to sustainable development (Scheyvens et al., 2016).

The growing significance of sustainability for businesses signifies a shift away from the prevailing neoliberal doctrine proposed by economist Milton Friedman in 1970, stating that “*the social responsibility of business is to increase its profits*” (Friedman, 1970, p. 17). Instead, the concept of the Triple Bottom Line has gained importance: In an attempt to operationalize the broad implications of sustainability in the business context, Elkington (2004) suggests that besides economic value creation, businesses should also consider their environmental and social impacts. This perspective focuses on the three P’s – “*people, planet and profits*” and has been framed as a “*win-win-win*” management strategy (Elkington, 2004, p. 2).

This expanded view of business responsibility is known as Corporate Social Responsibility (CSR). The European Commission (EC) defines CSR as a “*concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis.*”(EC, 2006, p. 5). CSR is thus closely intertwined with sustainable development and incorporated into the business management strategy, rather than being treated as separate from regular business activities (EC, 2006). According to Carroll (2016), CSR encompasses four aspects of responsibility:

1. Economic responsibility: Businesses need to be profitable in order to provide services and goods. Profit adds value, which benefits stakeholders.
2. Legal responsibility: Businesses have to comply with laws and regulations and operate within legal boundaries.
3. Ethical responsibility: This type of responsibility goes beyond mandatory laws and obligations and implies that businesses respect and align operations with societal expectations, norms, principles, and morals.
4. Philanthropic responsibility: This is neither required nor expected but based on the company’s desire to contribute to society. Businesses may engage in voluntary actions, such as monetary contributions, voluntary work and participation in community development.

Another concept that directly corresponds with the fourth type of responsibility defined by Carroll (2016) is the idea of corporate philanthropy (CP). According to Arco-Castro et al. (2020) it “*refers to the company’s strategy toward the community and includes the company’s direct actions and activities related to society*” (p.1). The difference between both concepts lies in the fact that CP is seen as an “*add-on*”, primarily aimed at gaining a financial advantage for the company through short-term social impacts, whereas CSR is an integrated strategy, which prioritizes long-term environmental and social goals over financial gains (Zollo, 2004, p. 19).

2.4.1 From the concept to reality – sustainability in businesses

Various definitions and the broad use of the term “sustainability” in modern times make it challenging to accurately measure the actual degree of sustainability in businesses. On top

of that, motivations for implementing sustainability management measures may vary from business to business.

Schaltegger & Burritt (2018) point out that little attention has been paid to how ethical motivations influence the type and degree of CSR. In their article, the authors link four types of ethical motivations for business sustainability to the operationalization of sustainability and business cases.

1. *“Self-seeking behaviour”*: In this case, business sustainability is implemented with the aim to uphold existing business structures, mostly as a defensive reaction to stakeholder pressure. Companies following this approach look at CSR from a strictly economic perspective: While sustainability measures do not create profits, they can at least prevent profit loss in the face of public pressure. Consequently, CSR is often regarded as a philanthropic engagement rather than a prime concern for businesses (Schaltegger & Burritt, 2018, p. 243).
2. *“Narcissism”*: Companies of this type adopt sustainability management in order to improve their reputation and increase economic success (Schaltegger & Burritt, 2018, p. 245) CSR is used as a marketing opportunity to generate public attention and gain a competitive advantage. Hence, often the public relations department of a company is tasked with the responsibility for sustainability.
3. *Business excellence*: Businesses of this type aim at creating continuous positive social and environmental impacts and strive for business excellence. They actively take measures to establish new standards or management approaches, improve products and processes and ensure effective monitoring and control. In this perspective, CSR is associated with both costs and benefits in terms of efficiency, popularity and business improvements.
4. *Social goals*: Finally, the fourth motivation Schaltegger & Burritt (2018) identify is oriented toward social goals. Companies following this approach engage in cooperation, dialogue and participation to solve social and environmental challenges. This view significantly expands the group of stakeholders involved and includes vulnerable groups in the process. Companies of this type actively consider their supply chain, global and local impacts and are driven by the will to contribute

to sustainable development. By including external stakeholders, these businesses engage in co-creating processes.

In a similar analysis of scientific papers, Simões-Coelho & Figueira (2021) explore the different motives of companies to establish sustainability measures on a global level. Their research reveals that companies mostly consider the business-related use of sustainability management. As such, “*legitimacy*” (as in compliance with the legal and social value system), “*market success*” and “*process improvement*” are among the key reasons for businesses to engage in sustainability management (p. 8).

Dyllick & Muff (2016) point out the discrepancy between the fact that more and more companies claim to engage in sustainability management strategies and the limited change in the state of the planet. They ask which attitudes determine whether a company is truly contributing to solving social and environmental challenges and how the so-called “*big disconnect*” between what is claimed and what has been achieved can be explained (p. 2).

In their gradual typology of different forms of business sustainability, Dyllick & Muff (2016) define four distinct degrees of sustainability:

1. Companies adhering to a “*business-as-usual*” (p. 8) approach do not engage in any sustainability measures. While profit-making and economic value creation is the primary focus, these companies display little concern for negative externalities, like environmental and social costs. This reasoning corresponds with the neoliberal profit maximization approach advocated by Friedman (1970).
2. *Business Sustainability 1.0* marks the initial step toward the integration of sustainability into business strategies. Similarly to the first two types by Schaltegger & Burritt (2018), sustainability measures are implemented as a reaction to outside pressure from stakeholders, either due to a potential risk for business or because it creates a business opportunity, such as an enhanced reputation or a reaction to customer demands. Economic value creation is the primary driver for change, while sustainability outcomes are often a side effect of economic considerations.

3. *Business Sustainability 2.0* aligns with Elkington's Triple Bottom Line approach. Companies following this type of business sustainability consider economic, social and environmental value creation. This involves the integration of monitoring, reporting and management mechanisms along with active engagement to reach self-defined sustainability goals.
4. The highest level, *Business Sustainability 3.0*, encompasses businesses that dedicate the purpose of business-making to sustainable development and solving environmental, economic and social challenges: *"Truly sustainable business shifts its perspective from seeking to minimize its negative impacts to understanding how it can create a significant positive impact in critical and relevant areas for society and the planet. A Business Sustainability 3.0 firm looks first at the external environment with which it operates and then asks itself what it can do to help overcome critical challenges that demand the resources and competencies it has at its disposal."* (Dyllick & Muff, 2016, p. 10f.). Sustainability 3.0 companies apply an *"outside-in"*-perspective, viewing themselves as societal actors with the purpose of contributing to sustainable development and the common good (Dyllick & Muff, 2016, p. 11). Individual companies can evolve their processes, products and services, governance and engagement (Dyllick & Muff, 2016, p. 12). However, sustainable businesses of this type do not stop at the individual level but aim for long-term systemic changes. To this end, they engage in collaborative activities, thus *"creating transparency, sharing best practices, defining common rules, and setting standards"* (p. 11). These activities can range from implementing new rules and standards to education, information and lobbying for more sustainable policies.

A similar classification is proposed by Elkington (2004), who also defines collaboration as a characteristic of the highest level of business sustainability.

2.5 The Economy for the Common Good

The Economy for the Common Good (ger. *Gemeinwohlökonomie*) is a grassroots movement, which aims at a value-based, sustainable and democratic transformation of the current economic system (Butscher et al., 2021). The movement, which was founded in

Austria by Christian Felber in 2010, actively promotes change on a social, economic and political level and has expanded worldwide (GWÖ Deutschland, n.d., “Entwicklung & Erfolge”).

The Economy for the Common Good emerged from an alternative discourse, which criticizes neoliberal economic narratives. It argues that the current economic system fails to address and even exacerbates environmental depletion, social imbalances and decreased well-being and thus needs to be re-structured (Dolderer et al., 2021). To this end, the market economy should not be abolished completely but transformed into an ethics-based market economy (IFECG, n.d., “Theory behind ECG”). From the viewpoint of the Economy for the Common Good (ECG), economic activities should primarily benefit the long-term common good rather than serving profit-oriented self-interest (Felber, 2015). The term *common good* can be defined as an integrative principle, in which - contrary to the majority or one privileged group – the interests of *all* members of society should be balanced (Gennies, 2021).

Felber (2015) criticizes the societal chiasm between the promotion of egoistic behaviors based on free-market values – profit and competition - and social values we cherish in interpersonal relationships. He argues for three guiding core values, which should be goals rather than side-effects of economic action (Felber, 2015): First, human dignity refers to the unconditional equal value of all human life, enabling encounters on equal terms without taking advantage of power asymmetries.

Second, enhancing trust, as opposed to the neoliberal principle of efficiency, could improve social cohesion and well-being. Third, cooperation could encourage intrinsic motivation through empowering emotions and respectful relationships. He argues that the current motivational drivers of competition are based on fear and triumph, thus always generating both winners and losers.

The ECG takes into account non-market activities, such as voluntary work, gifts and ecosystem services.¹ To manage scarce natural resources, not only private but also public and common property types are taken into consideration (Dolderer et al., 2021).²

¹ Gibson-Graham (2008) calls this approach “diverse economies”.

While neoliberal theory couples consumption and need satisfaction, the ECG distinguishes between fundamental needs and the strategies to fulfill them (e.g. by consumption) (Dolderer et al., 2021). In other words, consumption, as a strategy *can* lead to need satisfaction, but consumption alone, is neither an appropriate indicator for need satisfaction nor for an increase in well-being. Moreover, some needs could be more successfully satisfied by functioning social and natural environments (e.g. the need for clean air or relationships) (Dolderer et al., 2021). Accordingly, the ECG applies a strong sustainability approach, which emphasizes the unique value of social and environmental resources and services and the necessity for their long-term preservation.

Because ECG fundamentally differs from neoliberal theory, it cannot borrow the same measurements. Hence, GDP (the main proxy of neoliberalism) is ill-suited to illustrate the specific considerations of ECG, e.g. with regard to well-being or sustainability (IFECG, n.d., “The Common Good Product”). In a recently published policy paper, the movement advocates for a Common Good Product (CGP), which should be based on well-being indicators for people and the planet (IFECG, 2023). Relevant indicators should be negotiated in a participatory process; however, no specifics are given about the procedures and involved population.

In the long-term perspective, the movement seeks to reward participation through legally-binding tax and payment incentives (Felber & Hagelberg, 2017). Hence, the movement engages in a variety of political activities from the national to EU and international levels (IFECG, n.d., “Political Impact and Initiatives”).

Currently, the ECG movement consists of 4.483 members; to date, 1.062 companies and 44 communities have filed a Common Good Balance Sheet (as of March 2023) (IFECG, n.d., “A growing movement for change”). Interested individuals, companies, organizations and institutions are organized in local chapters and hubs, which form the core of the movement (IFECG, n.d., “Hubs” and “Local Chapters”.) While the local chapters are responsible for networking and events in a specific region, hubs are organized in working groups, which are tasked with developing auditing processes, business support,

² Privatization as a solution to the overexploitation of common natural resources has been raised by economists (see Smith, 1981)

communication, consulting, education, or matrix development among others (IFECG, n.d., “Hubs” and “Local Chapters”).

2.5.1 The Common Good Matrix

The ECG sees itself as a practically applicable model rather than an economic theory (Dolderer et al., 2021). The so-called Common Good Matrix is the primary instrument for evaluating one’s contribution to the common good. Different versions are available for companies, municipalities and educational institutions. In general, the matrix consists of four core value categories: (1) Human dignity, (2) solidarity and justice, (3) ecological sustainability as well as (4) transparency and co-determination (Giesenbauer & Müller-Christ, 2018). These values are described in the Common Good handbook (Matrix Development Team, 2017):

- (1) Human dignity follows Felber’s (2015) definition, which has been described above.
- (2) Solidarity aims to provide equal chances for all people by taking responsibility and engaging in mutual help and cooperation. Social justice adds the aspect of fair distribution of resources, opportunities and responsibilities by creating just legal and systemic structures.
- (3) Ecological sustainability refers to the use of natural resources with respect to intergenerational justice. It includes both the environmental and social impacts of economic activity as well as an actor’s contribution to sustainable development.
- (4) While transparency demands the public availability of relevant data affecting the common good, co-determination refers to the participation of all stakeholders in relevant decision-making.

Each value is assessed with regard to five relevant stakeholder categories, which differ between companies, municipalities and institutions (IFECG, n.d., “Common Good Matrix”) Hence, each value-stakeholder nexus (or theme) has specific indicators and is evaluated separately with a score-based system (Matrix Development Team, 2017).

2.5.2 Common Good Balancing in Companies

The Common Good Matrix for economies evaluates businesses on the previously mentioned values with regard to five stakeholder groups: (A) suppliers, (B) owners, equity- and financial service providers, (C) employees, including co-working employers, (D) customers and other companies and (E) social environment. In total, the Common Good Matrix considers 20 different themes with different indicators (Matrix Development Team, 2017). Each topic counts 50 points and the maximum reachable score is 1000 points (Matrix Development Team, 2017).

As a bottom-up movement, the ECG is dependent on the voluntary participation of economic actors to file a Common Good Balance Sheet - a publicly available report showcasing a company's performance (Ulrich, 2019; IFECG, n.d., "Companies"). Besides the Full Common Good Balance Sheet, a less detailed Compact Common Good Balance Sheet has been developed as a format for small companies or first-time reporting (IFECG, n.d., "Companies"). Companies can choose to file the report individually, with the support of a certified ECG consultant or in a peer group (IFECG, n.d., "Companies"). To be audited, a company has to become an ECG member, which requires a membership fee based on the number of employees. (IFECG, n.d., "Companies"). After the auditing process by certified auditors, the company can use the ECG label and the report is published on the online ECG database (IFECG, n.d., "Companies"). The ECG website recommends repeating the balancing process every two years (GWÖ Deutschland, n.d., "Gemeinwohl-Bilanz").

COMMON GOOD MATRIX 5.0

VALUE	HUMAN DIGNITY	SOLIDARITY AND SOCIAL JUSTICE	ENVIRONMENTAL SUSTAINABILITY	TRANSPARENCY AND CO-DETERMINATION
STAKEHOLDER				
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 1: The current Common Good Matrix 5.0 for companies (“Common Good Matrix”, <https://www.ecogood.org>).

2.5.3 Common Good Balancing in Communities

Not only companies but also municipalities and educational institutions can file a Common Good Balance Sheet. While the process of evaluation is the same, the Common Good Matrix has been adapted to the specific municipal context. The following stakeholders are considered in the adapted version: A) Suppliers, B) financial partners and funders, C) political leaders, administration, coordinated volunteers, D) residents, E) state, society and nature. As public bodies municipalities and communities are committed to the German Constitution (ger. *Grundgesetz*) and its state principles, which are included in the Common Good Matrix:

- Human dignity is paired with the rule of law principle, which refers to fair trials, the protection of citizens, groups and individual rights and the respect of human rights (Butscher et al., 2021)
- Solidarity is paired with the principle of the common good, which refers to a public body’s obligation to serve the public interest (Butscher et al., 2021)

- Ecological sustainability corresponds with the principle of environmental responsibility, which includes the long-term preservation of the environment and the reduction of negative human impacts (Butscher et al., 2021).
- Social justice is based on the welfare state principle. The municipality should consider the needs and interests of vulnerable, marginalized and disadvantaged groups and take measures to reduce inequality (Butscher et al., 2021).
- Finally, the state principle of democracy and the equivalent value refers to fostering participation, inclusion and transparency (Butscher et al., 2021).

In total, there are 25 different categories and indicators for municipalities. The current process of filing a Common Good Balance Sheet neither includes a set of pre-defined indicators nor an auditing process (Matrix Development Team, n.d.).

The ECG website promotes a variety of benefits of the approach: On a company level, the movement advertises complete sustainability monitoring, an increase in motivation, innovation and productivity as well as the fulfillment of the EU directive to implement sustainability reports. On a market level, the website promotes reputational gains, a higher distinctness as well as benefits from networks and cooperation. Finally, ECG advocates environmental protection, ethical and sustainable business-making and quality of life on a societal level (IFECG, n.d., “Companies”). The matrix (German only) can be found in Appendix G.

2.5.4 Research on ECG

A relatively small body of research attends to the ECG. The main information sources are books and articles by Christian Felber and the official websites of the ECG (IFECG, n.d.; GWÖ Deutschland, n.d.). A significant part of other research revolves around the theoretical embedment of the ECG approach, mostly from a philosophical perspective. Sommer et al. (2019) situate the ECG movement in the context of transformation research and practical philosophy. Ulrich (2019) compares the “common good” concept with the common good term in practical philosophy and Flieger (2019) introduces the concept of *homo communitas* as the guiding decision-making concept for the ECG in the distinction of the neoclassical concept of *homo oeconomicus*. Another string of research focuses on

the legitimation, the conditions for the application of the ECG approach and its uses as an evaluation tool: Niebuhr (2019) investigates in which way NGOs could be included in the ECG movement. Wiefek & Heinitz (2019) evaluate common good balancing and the policy conditions for value-based behaviors on a business level. Meynhardt et al. (2019) explore the public legitimacy of the Common Good Balance Sheet with the help of surveys in Germany, and Gennies (2021) assesses the common good orientation of urban planning using the Common Good Balance Sheet among other concepts. Giesenbauer & Müller-Christ (2018) link the values of the Common Good Matrix to all 17 SDGs and classify the ECG as a highly ambitious approach for the implementation of SDGs in small and medium-sized businesses.

The ECG has been heavily criticized in scientific and non-scientific discussions. The discourse mostly unfolds in individual statements with oftentimes polemic jargon. Criticism has been argued by representatives of the industry, economists and social scientists, who call the ECG idea a “*wolf in sheep’s clothing*” (Schmidpeter, 2014), “*disguised Marxism*” (Schmidpeter, 2012) or “*Jacobean Welfare Committee*” (Löhr, 2014). Rarely, the ECG is seriously discussed and analyzed with scientific objectivity (see Kühn, 2019; Reisach, 2012). However, four key points of criticism can be identified: First, Kühn (2019) and Reisach (2012) criticize that the worldwide implementation of the approach is unrealistic, as a common consensus among international actors cannot be expected. Second, the ethics-based market economy is regarded as a threat to individual freedom, imposing non-consensual moral values that cannot be implemented without control mechanisms similar to a planned economy (Exner, 2011; Schmidpeter, 2014). Third, the ECG approach lacks a sufficient empirical basis and theoretical foundation (Exner, 2011; Reisach, 2012; Schmidpeter, 2012). And finally, the replacement of competition with cooperation is dismissed with the argument that competition serves as a fair market-regulating principle, which prevents power accumulation and monopolies (Schmidpeter, 2012).

Indeed, empirical case-based studies are rare and a gap in research can be detected here. Mischkowski & Späth (2019) investigate the role and involvement of companies in the ECG movement in the region of South Tyrol. In his thesis, Kavsek (2021) analyzes the

steps, fields of action and challenges of the certification process for selected municipalities. Two general semi-empirical studies can be considered relevant for this thesis:

In 2018 the University of Valencia conducted a survey with 206 European companies, that filed a Common Good Balance Sheet, on the impacts of the ECG model (Sanchis et al., 2018). The survey consisted of 21 mostly closed-ended questions: Companies were asked to rank changes in pre-defined social, ecological and economic categories and the impacts the ECG had on these changes using a Lickert scale from 1 (=very negative) to 5 (=major) (Sanchis et al., 2018). To analyze the data, the researchers applied various quantitative methods, including descriptive statistics, exploratory factor analysis and logistic regression. Findings show that companies generally reported some sort of positive social, ecological and economic changes since the adoption of the ECG approach, but did not link them explicitly to the Common Good Balance Sheet (Sanchis et al., 2018). Moreover, most companies were not sure whether to produce a second report. Despite its significance, the study does not sufficiently answer why these findings occurred.

The project GIVUN (Gemeinwohl-Ökonomie im Vergleich unternehmerischer Nachhaltigkeitsstrategien) was conducted by the University of Flensburg and the University of Kiel (Heidbrink et al., 2018): Besides focusing on the economic-ethical contextualization of the common good approach and the comparison of the Common Good Balance Sheet with other corporate responsibility tools, the project included 500 qualitative interviews with employees of ECG companies in Austria and Germany, including one from the region of Schleswig-Holstein. The interviews focused on the practical implementation of ECG in businesses and their ecological practices. The study identifies a high heterogeneity in the implemented practices and the need for more governmental support and mandatory standards (Heidbrink et al., 2018).

2.6 The regional context of Schleswig-Holstein

The federal state of Schleswig-Holstein consists of 1,106 communities - including the smallest in Germany. (Schleswig-Holstein, 2023, “Kommunales”). Smaller communities are administered by collective municipalities (ger. *Ämter*) (Schleswig-Holstein, 2023, “Die Ämter”). On an intermediate level, municipalities are subsumed in so-called districts and

district-free cities (ger. *Kreise und kreisfreie Städte*). In total, Schleswig-Holstein consists of 15 districts and cities (Schleswig-Holstein, 2023, “Kommunales”).

The federal state has borders with Denmark in the North and the federal states Hamburg, Niedersachsen and Mecklenburg-Vorpommern in the South. Since 2014 the population has remained relatively stable (around 2.9 million) and prospects for 2030 predict a slight increase of 1.4% (Statistikamt Nord, 2016). The state capital Kiel, Lübeck and Flensburg have the highest population numbers (Schleswig-Holstein, 2023, “Zahlen zur Bevölkerung”). The coastal access to the North Sea and the Baltic Sea, small unprotected marsh islands and sensitive ecosystems like the Wadden Sea make the region especially prone to climate change impacts, including storm surges, coastal erosion and sea level rise ((Hofstede et al., n.d.). Hence, a significant amount of budget flows into coastal flood protection (Hofstede et al., n.d).

The significance of the sea also reflects in the economic sectors: Tourism, the maritime industry, renewable energies, life sciences and mechanical engineering are among the most important economic branches (WTSH, n.d.). With an unemployment rate of 5.6% (as of 2022), Schleswig-Holstein ranks lower than the national average (Rudnicka, 2023). Around 99% of businesses are small- and medium-sized companies with less than 250 employees (Schleswig-Holstein, 2023, “Zahlen zur Wirtschaft”). According to statistical information by the federal government (Schleswig-Holstein, 2023, “Zahlen zur Wirtschaft”), the federal state’s economy is characterized mostly by the tertiary sector: The service sector accounts for 69.7% (as of 2021) of the gross value added, similarly to the national average. The share of manufacturing (14.4% as of 2021) and construction (6.8% as of 2021) industries are below the German average. Despite its decline in recent years, agriculture and fisheries contribute more to the gross value added in Schleswig-Holstein (1.6% as of 2021) than on the national level.

With the Energy Transition and Climate Protection Law (EWKG) the government of Schleswig-Holstein committed to the goal of limiting global warming to 1.5°C in accordance with the Paris Agreement; the amendment in 2021 raised sector-specific emission reduction quotas, set rules for renewable energy use in buildings and increases the protection of forests and moors as natural CO₂ sinks (SH, 2021). Nonetheless, GhG emissions in the energy, industry and transport sectors have again increased since the

coronavirus pandemic (MELUND, 2022). With regard to its renewable energy policy and use, Schleswig-Holstein ranks first in the national comparison (Schill et al., 2019).

In 2016 the government of Schleswig-Holstein officially committed to including the UN SDGs in regional policies and strategies (SH, 2020). To this end, the federal state published its first SDG report in 2020. The report covers eight evaluation categories with a total of 75 indicators: 1) Good Governance and Participation, 2) Health, 3) Education, 4) Infrastructure and Climate Protection, 5) Sustainable Business-making and Resource Protection, 7) Preservation of Natural Livelihoods and 8) Global Responsibility. The content, related SDGs as well as indicators are summarized in Appendix F. Overall, the report sees the most room for improvement in the fields of Sustainable Business-making and Resource Protection as well as Preservation of Natural Livelihoods, while Education, Health as well as Infrastructure and Climate Protection score medium results. Good Governance and Participation, however, achieved the best evaluation results.

- 1) *Good Governance and Participation*: This category describes the need for government institutions to provide services tailored to the needs of the public (and future generations), to counteract all forms of discrimination and to establish democratic and legal structures, which include all societal groups and enable participation (SH, 2020). The category is linked to SDG 1 – No Poverty, SDG 4 – Quality Education, SDG 5 – Gender Equality, SDG 8 – Decent Work and Economic Growth, SDG 10 – Reduced Inequalities, SDG 11 – Sustainable Cities and Communities, SDG 16 – Peace, Justice and Strong Institutions and SDG 17 – Partnerships for the Goals. Indicators include engagement and employment data, data on youth and retiree councils, state debts, criminal rates and digitalization progress. The overall progress was judged “*average to good*” (p. 22) with a need for improvement in gender equality, inclusion of disabled people as well as digitalization of administrative services.
- 2) *Health*: Health-related aspects include the availability of health care and services and the mitigation of health risks. This category is linked to SDG 1 – No Poverty, SDG 2 – No Hunger as well as SDG 3 – Good Health and Well-Being and is measured by mortality and obesity rates, measles elimination, air, noise and toxin

pollution as well as the distribution of health services. The overall judgment is “average” (p. 69), e.g. because of high obesity rates and noise pollution.

- 3) *Education*: This category refers to equal access to education and inclusion. It focuses mainly on schools as learning facilities but also points out the importance of providing life-long learning opportunities on topics like democracy, environment and sustainability. Education is related to SDG 4 – Quality Education, SDG 8 – Decent Work and Economic Growth, SDG 12 – Responsible Consumption and Production and SDG 13 – Climate Action. Indicators include school enrolment and dropout rates and the number of educational institutions providing education on sustainability. The report grades the progress in this category with “average” (p. 93), mainly due to limited all-day-care, lower enrolment rates of migrants in universities and improvement needs with regard to sustainability education institutions.
- 4) *Social Justice* in the report is mostly related to employment rates (and the social security tax deducted from income), the existence of standard wages and the poverty risk related to the number of minimum-wage-workers. The report links social justice to SDG 1, SDG 7 – Affordable and Clean Energy, SDG 8 and SDG 10 – Reduced Inequalities. Again, the progress in this field is described as “average” (p. 114). The main weakness is related to the integration of migrants in the job market: They have higher unemployment rates and are often employed in low-income jobs.
- 5) *Infrastructure and Climate Protection* is related to SDG 7, SDG 8, SDG 11 – Sustainable Cities and Communities, SDG 12, SDG 13, and SDG 15 – Life on Land. The evaluation is based on indicators related to public transport, emissions, sector-specific energy consumption, renewable energy production, climate protection strategies in municipalities as well as results from the coastal protection plan. The report judges this category with “good to average” (p. 146) and mentions the higher methane and nitrogen emissions in the agricultural sector as well as a need to reduce energy consumption as points of improvement.

- 6) *Sustainable Business-making and Resource Protection* is the sixth category of the report, which is linked to SDG 8, SDG 11, SDG 12 and SDG 9 – Industry, Innovation and Infrastructure. It is measured based on the financial support of research, the number of patent registrations, residential waste, material and resource consumption, resource productivity and companies with sustainability certificates. With regard to the latter, sustainability standards considered are limited to three types: EMAS (Eco-Management and Audit Scheme), GRI (Global Reporting Initiative) and the DNK (Deutscher Nachhaltigkeitskodex). The category is ranked “*bad to average*” (p. 178), because of a low degree of innovation, high residential waste-levels as well as resource use. Also, the sustainability certificates of companies are “clearly in need of improvement” [deutlich verbesserungswürdig] (p. 178)
- 7) *Preservation of Livelihoods* includes environmental monitoring of water quality and terrestrial ecosystems, especially with regard to nutrient inflow by agriculture. Hence, the indicators measure nitrate, nitrogen and phosphorus levels, eutrophication and waste pollution and biodiversity. The category overlaps with SDG 6 – Clean Water and Sanitation, SDG 2, SDG 11, SDG 12 and SDG 14 – Life Below Water and SDG 15. The overall judgment is “*bad to average*”, mainly because the inflow of nutrients by agriculture is negatively impacting the ecological state of water bodies and terrestrial ecosystems.
- 8) *Global Responsibility* refers to the global responsibility of Schleswig-Holstein with regard to the global dimension of local impacts (e.g. the pollution of marine ecosystems), international support and the implementation of SDGs. This includes knowledge and technology transfer, financial budgets for development work as well as GHG emissions. The category relates to SDG 4, SDG 7, SDG 12, SDG 14 and SDG 17 and re-uses indicators on marine water quality, companies with sustainability certification, emissions, renewable energies and foreign students. Additionally, it includes the number of fair-trade communities. Three of the five indicators are not reached.

The so-called EU LEADER program is a bottom-up approach: The 22 Local Action Groups (LAG) in Schleswig-Holstein are organized in associations and are responsible for

the development of individual integrated development strategies, the funding allocation and the support of projects in their respective region (SH, n.d., “Aktiv-Regionen”). From 2023 to 2029 an amount of 2.5 million euro is allocated to each LAG (Kissing et al., 2023). Regional development in EU states is funded by the European Agricultural Fund for Rural Development. In the region of Schleswig-Holstein, the Ministry for Agriculture, Rural Areas, European Affairs and Customer Protection (ger. *Ministerium für Landwirtschaft, ländliche Räume, Europa und Verbraucherschutz*) as well as the State Office for Agriculture and Sustainable Rural Development (ger. *Landesamt für Landwirtschaft und nachhaltige Landentwicklung*) are entrusted with the programme responsibility (Ohlhoff & Kühl., 2023). For the current funding period of 2023-2027/9, Schleswig-Holstein has defined three future focus areas (ger. *Zukunftsthemen*): 1) climate protection (adaptation and mitigation) 2) public services and life quality as well as 3) regional value creation (Sütterlin-Waack, 2022).

Additional funding is provided by the Joint Task for the Improvement of Agricultural Structures and Coastal Protection (ger. *Gemeinschaftsaufgabe "Verbesserung der Agrarstruktur und des Küstenschutzes"*) which is mostly used to support community center development (Alter & Blucha, 2019).

Economic development is also funded by the European Regional Development Fund, the Joint Federal Task for the Improvement of the Regional Economic Structure (ger. *Gemeinschaftsaufgabe „Verbesserung der regionalen Wirtschaftsstruktur“*(GRW)) and federal means (Schleswig-Holstein, 2023, “Landesprogramm Wirtschaft 2021-2027”). The federal investment bank (ger. *Investitionsbank Schleswig-Holstein (IB.SH)*) and the economic promotion agency (ger. *Wirtschaftsförderung- und Technologietransfer Schleswig-Holstein (WTSH)*) are charged with the implementation (Schleswig-Holstein, 2023, “Landesprogramm Wirtschaft 2021-2027”).

The federal ERDF program 2021-2027 (MWVATT, 2022) identifies three core priorities of funding:

- 1) “*Competitive and intelligent SH*” encompasses means to enable innovation and research, digitalization as well as sustainable growth and employment.

- 2) “*Green SH*” allocates funding for projects related to renewable energy, circular economy as well as natural protection efforts.
- 3) “*Citizen-oriented SH*” refers to social, ecological and economic local development projects in the fields of culture, natural heritage, sustainable tourism and security.

The recent update of the GRW shifts toward stronger support for regional value creation: Local businesses with an effect on the region (in terms of investment and employment), as well as those investing in environmental and climate protection and/or reducing their carbon emissions, are prioritized (Alm & Clausen, 2022). Moreover, public services, which aim at improving the regional attractiveness for businesses and employees, can be funded by GRW means (Alm & Clausen, 2022).

The coalition contract between the CDU and the Green party (Die Grünen) aims at climate neutrality for Schleswig Holstein (Die Grünen & CDU, 2022, ln. 15). To this end, natural protection, renewable energy and mobility transition (e.g. public transport), as well as emission reduction, are the focal points of policy goals stated in the contract (lns. 17-21). With regard to business in the region, the coalition plans to establish a helpdesk for the economy and human rights, which should advise especially small companies to integrate CSR in their management (lns. 6315-6317). Moreover, circular economy (recycling, recyclable resource use) and regional value creation (regional products and markets) are important focal points of economic sustainability (ln. 3346). Companies not complying with the minimum labor standards should be expelled from governmental funding opportunities (lns. 5756-5757).

As a federal state of Germany, Schleswig-Holstein also conforms to the legal obligations on the national level. In July 2021 the German government issued The Act on Corporate Due Diligence Obligations in Supply Chains (ger. *Lieferkettensorgfaltspflichtengesetz*): From 2023 companies with a German headquarter and at least 3,000 employees are obliged to take due diligence (= best effort) measures to respect human rights in their supply chains (BMAS, n.d.). Consequently, corporate responsibility applies not only to the company itself but includes all other suppliers. In practice, the Supply Chain Act requires the implementation of management procedures to prevent, identify and reduce the risk of human rights violations, regular reporting as well as complaint structures and/or remedies

in case of damage (BMAS, n.d.). The Federal Office for Economic Affairs and Export Control (ger. *Bundesamt für Wirtschaft und Ausfuhrkontrolle*) is tasked with the monitoring.

Schleswig-Holstein is also registered in the OECD's Regional Well-Being database (OECD Regional Well-Being, n.d., "Schleswig-Holstein"):

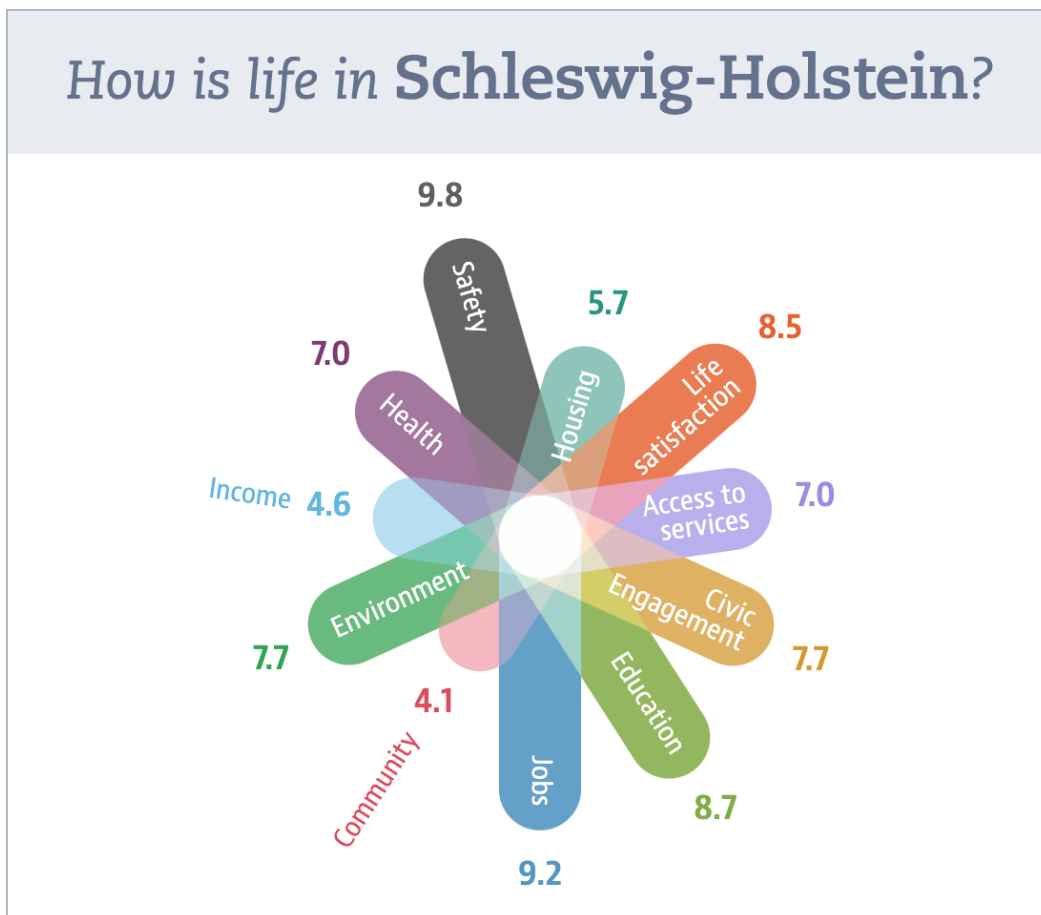


Figure 2: The OECD's Regional Well-being Assessment of the region of Schleswig-Holstein. The score ranges from 1 (low) to 10 (high score), with "Security" achieving the highest score and "Community" ranking lowest (OECD, n.d., "Schleswig-Holstein").

The region ranks high in the categories jobs, safety, education, environment and life satisfaction. Lower results, however still above the German average, can be observed with regard to income and housing. Notably, when it comes to community, Schleswig-Holstein along with Hamburg has the lowest scores of all federal states in Germany.

3. Methodology

The need for research on regional sustainable development and the practical implications of the ECG suggests a case-study approach, which focuses specifically on ECG in the region of Schleswig-Holstein. This is to “*explain, describe or explore events or phenomena*” in a real-life context (Crowe et al., 2011).

To collect and analyze relevant data, a qualitative research approach is considered most suitable. Qualitative methods can provide contextual information about the companies and communities, perceptions and motivations as well as explanations, which quantitative research alone cannot. Concepts, like ethical values, awareness and satisfaction would be reduced in their complexity if they were only measured with numerical values. Moreover, a reliance on quantitative values also often assumes a mono-causality, which does not exist in reality. This is especially true with regard to the impacts of the COVID 19-pandemic on the economy in recent years.

3.1 Research phases and research focus

The process is structured in three distinct phases. First, policy goals/strategies and existing research have been examined in order to identify gaps, frameworks and the state of knowledge. This phase sets the foundation for the subsequent data collection. Secondly, relevant data on ECG impacts on companies and communities in Schleswig-Holstein have been collected. The final phase includes the data analysis, taking into account the research questions and goals/strategies/research identified in the initial step.

In the first phase, *desk research* has been conducted in order to (1) gather context-specific information, (2) select companies and institutions and (3) identify topics, indicators and research gaps. This includes the following aspects:

1. *Research on the ECG*: This includes research on the theoretical foundations, the long-term goals as well as the process and evaluation criteria. Regional chapters, certified companies and communities as well as other members and published Common Good Balance Sheets have been examined.

2. *Research on regional development in Schleswig-Holstein*: This includes the identification of relevant reports, policy and regional development goals (addressed in 2.6).
3. *Research on sustainability and well-being*: This includes research on concepts (sustainability, sustainable (regional) development and regional well-being) as well as the role of businesses specifically (CSR, business sustainability, regional impacts of economic actors). Both general debates on neoliberal *versus* alternative approaches, indicators and measures as well as workplace-related well-being indicators have been examined prior to the interview development. Frameworks, like the EU Quality of Work Index, the ILO's Decent Work Agenda, the UNECE Job Quality Framework and the OECD Job Quality Framework, all provide very detailed workplace quality and well-being assessments (OECD, 2017). Because these frameworks are only important for the development and not for the analysis of the results, they also have not been included in the theoretical background.

Based on the desk research, feasible topics and indicators have been identified and an interview guide has been developed. Moreover, two regional goals have been selected as a suitable evaluation base: The first SDG report of the Schleswig-Holstein provides a general overview of the *status quo*, identifying SDG gaps, achievements and priorities on a federal level. The LEADER future focus areas of the federal state for the period of 2023-2029 indicate the *future* strategic orientation of the region.

Moreover, additional field research has been conducted, e.g. in taking part in ECG events or regional chapter meetings (see Table 2). Both the data collection (second phase), as well as the data analysis (third phase), will be illustrated in the next sections.

3.2 The sample group

A total of thirteen certified ECG companies and three certified communities have been listed in the *Ecogood*-database. All thirteen ECG companies and three communities have been contacted for an interview with the company owners/mayors via email. These people have been chosen as the main information source, because of their representative status, their involvement in the ECG process and their overview of general processes. In case a

company decided to choose another representative for the interview, e.g. quality or sustainability managers, they were asked the same set of questions.

According to Mayring (2002), a way to determine the reliability of subjective views is to include interviews with other reference groups. In order to provide a more differentiated view of work-related well-being, like work-life balance and work satisfaction, companies were asked to forward the interview request to one or two employees.

In total, seven companies and two community representatives agreed to an interview. Because in one case three companies are represented by one owner, the interview number is not equivalent to the number of actors interviewed. Employees were chosen as a reference group, because they are the most immediate and clearly definable stakeholder group (customers e.g. are harder to identify). Moreover, they fulfill a double role at the company/institution-region interface: On the one hand, they are part of the company as employees; on the other hand, they are inhabitants of the region, who consume, interact and spread their views. However, because of multiple reasons, interviews with employees have been possible only in four cases. In one case, the questions for employees have been integrated into the interview questions for community representatives.

Most interviewed companies are small-scale to middle-scale businesses with around 30 employees. Only one larger company with around 700 employees has been interviewed.

To provide a holistic view and gather additional data, three further sample groups were included in the research. Figure 3 illustrates the concentric arrangement of relevant stakeholders and identifies their key significance for the research process.

1. ECG regional chapters: These groups were chosen in order to obtain additional information on activities, observed impacts as well as perceived potentials/limitations of ECG for regional development. Unfortunately, no ECG regional chapter was available for an interview. However, through company representatives, who are active members of the regional chapters and by in-person participation in public events, enough information could be obtained.
2. ECG member companies: This group consists of actors who are paying a membership fee to the ECG association, but are not certified yet. They can provide

information on the motives to join the ECG association, the degree of implementing ECG values without an official certificate and their plans to get certified.

3. Political and economic actors are relevant groups to identify the state of knowledge on ECG, potentials and limitations of the ECG from the perspective of official bodies and plans to consider the ECG approach in future measures. Contacted actors were the federal ministries, the WTSH, Local Action Groups and sustainability managers of the regions.

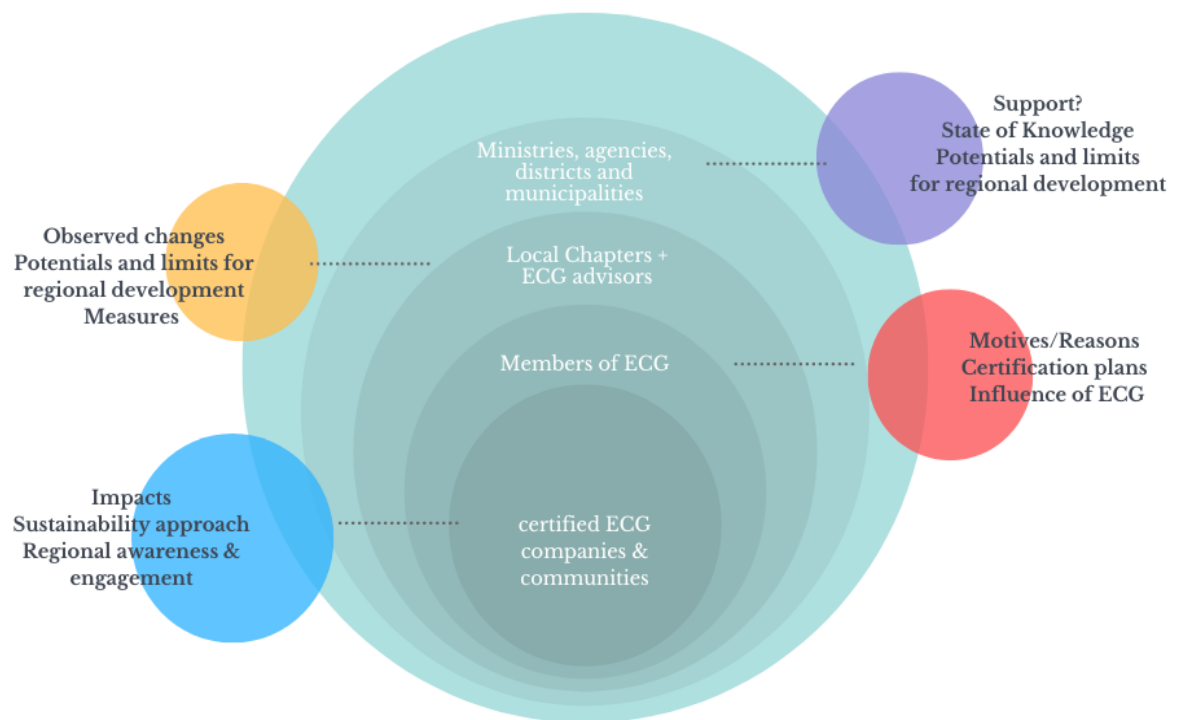


Figure 3: Concentric arrangement of research interest and sample groups. The inner circle forms the core of the thesis, while the outer layers include superordinated entities and broader sample groups. The text in the colorful circles describes the research interest with regard to the respective group.

3.3 Developing interview guides and questionnaires

The interview has been designed based on the problem-centered interview approach by Mayring (2002): The researcher develops the interview guide after conducting research on the general topic and centers the interview on the main identified aspects.

Throughout the preliminary research phase, it became clear that in order to illuminate the question of feasibility thoroughly, the thesis needs to identify both impacts *for* the companies and communities, but also impacts *beyond* the boundaries of the companies and communities, which could support sustainable development and well-being in the region. Further research showed that in order to predict the long-term potential, it is important to analyze the type of sustainability approach and the regional engagement (as well as the impacts of ECG on it). Based on the desk research, feasible topics and indicators have been identified. Appendix H shows the links between the interview questions and the research questions.

The interview questions for representatives and employees have been designed with consideration of the following main topics: The interviews are designed to get a holistic picture of positive and negative, long and short-term impacts. To lead to the topic and assess the involvement of the participant in the ECG approach, questions about the history and the ECG process are included in the interview. Moreover, the interview encompasses more abstract questions about associations, advantages and disadvantages, chances and obstacles, as well as more concrete questions on the Common Good Matrix, scores and goals. Interviews for employees focus on work satisfaction, such as work-life balance, employer-staff relations and work climate. The second block contains questions about the sustainability approach and awareness. Lastly, the final block comprises questions about the regional connection (choice of location), the regional awareness and engagement of companies and communities.

While the research predominantly focuses on the concept of “region” as the entire geographical area of Schleswig-Holstein, it acknowledges that individual actors perceive and operate within more specific scopes. Given the diverse locations of the actors within the federal state and the absence of fundamental structural differences between regions, the thesis allows itself to generalize assumptions for Schleswig-Holstein as a whole.

Moreover, the thesis aims at exploring the external impacts of ECG beyond company and community borders. Considering the potential confusion arising from pre-defining the term “region” in the interviews, the thesis acknowledges the existence of diverse conceptions among participants, deducing that the diversity does not significantly impact the overall research outcomes.

For the interviews, a *semi-structured* style has been chosen, which ensures the necessary flexibility to discuss aspects that were not previously anticipated and/or need further clarification. Moreover, a subjective approach to examine work-related well-being rather than an objective, indicator-based approach has been chosen, to grasp the perceptions, attitudes and feelings of employees better (Facchinetti & Siletti, 2022).

Aside from the main research phase, questionnaires have been sent out via email to actors, who are not subject to the primary research interest but can provide relevant background information. The questionnaires have been designed differently for local chapters, ECG members and relevant actors depending on the information these actors can provide for the thesis. An open-question format has been chosen in order to get an unbiased response.

In one-to-one interviews about work-related aspects, the privacy of interviewees needs to be assured (Allmark et al., 2009). To this end, interviews have been conducted in confidentiality and personal data have been anonymized during the transcription process. Participants have been informed about the research and an informed consent form has been signed prior to the interviews (Allmark et al., 2009). Concerning the questionnaires, the respondents have been informed about their rights and the research frame by a description text. Moreover, they had to actively agree to the use of the response data by ticking a box. E-mail addresses have been protected from other actors with the BCC function.

The interviews have been recorded and transcribed by hand in order to scan the interviews in-depth and familiarize myself with the content. I chose a word-for-word transcription to stay as close as possible to the original (Mayring, 2002). However, dialects, slang words, fillers and spelling mistakes have been cleared out, because the analysis is focused on the content rather than the linguistic characteristics and hence should be clearly understandable (Mayring, 2002). The citations presented in this thesis have been translated with the help of DeepL Translate.

Table 2: Overview of methods and sample groups included in this research. Additional research has not been explicitly included in the thesis but serves as background research.

Interviews			
Actor	Company representative	Community representative	Employee
Interview 1	•		
Interview 2	•		
Interview 3			•
Interview 4			•
Interview 5	•		
Interview 6			•
Interview 7		•	
Interview 8		•	
Interview 9			•
Interview 10	•		•
Interview 11	•		

Questionnaires

Questionnaire for ECG members	3/13 contacted members responded
Questionnaire for regional actors	5/25 contacted actors responded

Additional research

ECG event	presentation of regional chapters and various fields of action, discussions with company representatives, the mayor of a certified community as well as the representative of the WTSH about potentials of ECG
CSR event	introduction of Helpdesk on Business and Human Rights by the German government, discussion about implementation of CSR in the company context
meeting of regional chapter	participation in the regional chapter meeting, communication with founders of regional chapters
economic cluster meeting by NGOs	exchange about concept of ECG
LEADER meeting	participation in a German-wide LEADER meeting of regional managements

3.4 Interview analysis

The data has been analyzed using content analysis. This involves coding the interviews with the software MAXQDA. To this end, the interviews have been scanned multiple times. In the first phase, relevant data have been marked with different colors (green for positive, violet for negative). All coded sections have been summarized briefly in a comment. After deconstructing the material in units, a category system has been developed

inductively while reading the material, nonetheless keeping in mind the research questions. The material has been coded considering the three interview categories (impacts, sustainability, region). Impacts have been divided by affected stakeholder groups, which turned out to be a useful system to categorize concrete practices, developments and changes. However, to grasp the more abstract impacts, the material has been categorized once more with regard to overarching themes and general topics. In some cases, answers to questions have been compared in order to identify similarities and differences. Because in most cases no concrete negative impacts have been mentioned, the category has been named “limitations”. Quantitative aspects, like how many times a code has been mentioned, are considered in the analysis. However, most emphasis is laid on the content and how the results correspond with the research questions and the theory. A detailed overview of utilized codes, code definitions and the number of coded sections can be found in Appendix I.

Finally, the findings are interpreted with regard to selected (regional) development documents and relevant research in order to identify synergies, strengths and weaknesses regarding the feasibility of ECG for regional development. The following models and documents have been specially considered:

- The focal points of regional goals, strategies and legal obligations, specifically focusing on the LEADER goals as well as the SDG report of Schleswig-Holstein
- The model of Kim & Lim (2017) for the assessment of regional value creation
- The OECD’s well-being definition and regional well-being assessment (OECD, 2011; n.d.)
- The model of Dyllick & Muff (2016) for sustainability

4. Results

This chapter illustrates the findings of the conducted research, with a primary emphasis on the interviews. It is structured following the order of the research questions presented in the introduction. Both general and concrete impacts as well as limitations will be described. Concrete results will be further categorized by the respective affected stakeholder group.

4.1 Impacts of the ECG adoption

Q1 How does the adoption of ECG impact companies and communities after the ECG certification?

Q2 What are the impacts of ECG on work satisfaction of employees?

The data analysis revealed both overarching and concrete impacts of ECG: “Concrete” in this context refers to visible actions, development and changes linked to the adoption of the approach. On the other hand, “overarching” impacts refer to more abstract impacts affecting actors on a meta-level, independently of a specific stakeholder group or direct actions. While the concrete impacts are also strongly related to the type of company, the overarching impacts are a more abstract synthesis of the effects of ECG on companies and communities.

4.1.1 Overarching impacts

One significant overarching impact identified by the interviewed actors is that ECG prompted (self-) reflection. All interviews conducted with company or community leaders directly or indirectly revealed (self-) reflection as one of the primary outcomes, which accounts for a total of 26 coded sections. This code was defined as a critical and honest process of thinking about one’s behavior and actions (also in relation to others) in order to get a deeper understanding (Cambridge University Press, n.d.). For all interviewees, ECG initiated an in-depth screening of the business network companies and communities are embedded in and their role within it. Companies and communities use the ECG process to gain insights into where they stand with regard to the topics covered by ECG and what areas require more attention in order to improve. Notably, the process of (self-) reflection

yielded actual new results, as the complex analysis provided the actors with an honest assessment of their strengths and weaknesses. Three actors expressed their surprise at the extent of their deficits, which they had not anticipated prior to the ECG process (I 6, I 7 and I 11):

“Those were the three words: intensive, self-critical reflection of one’s own actions. That is the possibility, the chance, the big plus point with the whole thing, that you reflect what you do through the matrix, through the crisscross of the different relationships, that you look at it this way and once again in a completely different way. [...] So that was quite clear for us in 2018: We just take fair trade coffee into a meeting and after that, we drink organic beer and then we will have 100 of 100 points. Sure thing! And well, then we had maybe 320 out of 1000 points [...] Because fair trade coffee and organic beer are not everything [...].” (I 7, sec. 146).³

The holistic perspective is seen as a distinguishing feature of ECG, setting it apart from other CSR instruments, which typically focus on one specific theme and require distinct CSR certificates (I 1, sec. 15, I 2, sec. 60).

Building on this unique characteristic, all interviewees report that the in-depth reflection process led to a higher long-term awareness regarding their ECG performance and the consideration of ECG topics in decision-making. For instance, I 5 stated:

“[One effect of the certification is] an increased awareness of why we do all this. In the past, I always said that we want to work here in a meaningful and soulful way. With the balance, this has been filled with more life.” (I 5, sec. 90).

Awareness manifests itself in a higher consciousness, an increased knowledge and understanding of contexts, relations and intersections, which do not necessarily need to result in concrete actions. For the actors, increased awareness extends to an actor’s stakeholder interactions, the effects of in and outflows as well as the scope of market choices and actions. Even though the actual implementation of all necessary steps identified during the ECG process might for some reason not be possible, companies and

³ All quotes in this thesis have been translated from German to English by the author.

communities continue to integrate the lessons learned from the ECG process in their daily decision-making:

“Exactly, that is actually funny: Since we have done ECG, the ECG star, which spreads in all different areas, is in our heads when we make certain decisions. Yes, that is actually a consequence. And we look: Okay what can be done better in this sense?” (I 10, sec. 71).

ECG also helped to root a stronger awareness of one’s values, philosophy and purpose within the organization. Moreover, stakeholder relations, their sustainability approaches, but also their values and needs seem to be considered more intensively:

“You look very differently at the employees, I find that also very important. Voluntary work has gained a whole different significance for me. We have a lot of volunteers because we have a swimming pool here in the community and this pool is worth gold. And how do you deal with this in times of COVID, what do you do with it? The pool is closed, what do you do with the volunteers? How can you motivate them? Those are the employees of our communities and they are such an important and supporting pillar.” (I 8, sec. 95).

What stands out for most companies and communities is that ECG provides measurable and concrete results. The ability to measure sustainability performance is seen as a significant advantage over other certifications. As I 11 states in the interview: *“ECG is a great way of checking whether we are and act truly sustainable.”* (sec. 11).

Interviewees highlight that ECG helped them to derive concrete improvement steps and gain new perspectives. Six out of eleven interviewees point out that ECG has acted as a driver for changes in company/community practices and initiated new actions with regard to the affected stakeholder groups. ECG is associated with an active process, active implementation and the design of new structures, going beyond passive guidelines (see I 1, sec. 15).

Values play a pivotal role for companies and communities even before adopting ECG, serving as a motive for implementation. In five out of seven cases, the ECG approach has been chosen, because the companies/communities see a strong overlap between their

philosophy and the values of the matrix. Both the interviewees and the questioned ECG members (with no certificate) confirm that their initial motives to adopt ECG were either to validate their values and enhance their reputation or to monitor the implementation of their values and derive improvement steps.

Companies and communities describe that ECG helped them to concretize their values. It assists in defining values, understanding their meaning for the company and reflecting on their application in daily operations:

“Yes, this should describe that the balancing in my point of view is not so much about getting an audit certificate or score, but a concretization of a mindset that you have or that you can adjust with the help of the balancing, if you don’t have it yet [...] Also it has permeated the organization much deeper what is important to us here and that you can verbalize and not just feel values.” (I 5, sec. 17-19, 44).

Closely related to this is the possibility to showcase and present one’s value through the ECG report (I 2, sec. 77).

Moreover, many interviewed actors see ECG as an approach, which not only unfolds its effects within the realm of the company/community but has a much more systemic scope. Companies and communities often state that they view ECG as an approach to shaping society, the economy and the future:

“So it encouraged me to continue on the path that we are on...to use it as an instrument and also as a network to give more dynamic to the whole thing, this movement. So that more and more people are joining the idea that we need to change something in order to secure social peace here in Germany and worldwide.” (I 2, sec. 74).

One of the most important overarching impacts all ECG companies and communities experience is the building of new networks and a positive reputation. Interviewees report that ECG had a supporting effect on strengthening client relations, but also fostered cooperation with customers, suppliers, partners and even employees. Companies highlight that they preferably choose other ECG companies as suppliers and partners and have been actively selected as business partners or employers because of their ECG approach.

Additionally, they benefit from the motivation, input and support gained by mutual exchange and discussions with like-minded and interested actors. Some companies emphasize the strong community feeling the ECG network provides:

“If I take myself as a starting point: For me the criterion of “ECG certified” is a very strong argument. Some of our suppliers are ECG certified and that immediately creates a family feeling. Because you naturally assume: Oh, they think similar to us!” (I 5, sec. 69).

In these networks, the interviewed ECG companies often have a model role and act as promoters for the ECG approach. Many companies report strong multiplication effects by communicating their approach and are actively involved in political lobbying, economic networks, local chapters or supra-regional actions. As I 1 stated in the interview:

“There are strong multiplication effects through the exchange and communication with stakeholders, like suppliers, financial partners and so on, so that it is not only one’s own project, but it has a ripple and multiplication effect. And as a result – from my perspective – it can be a big driver for other companies, for society as a whole to keep considering the big picture and shape it together.” (I 1, sec. 15).

The overarching impacts are also referred to by companies and communities when being asked about the long-term effects and the advantages of the ECG. Notably, an increased awareness and (self-) reflection and the benefits of the network are among the most voiced long-term impacts.

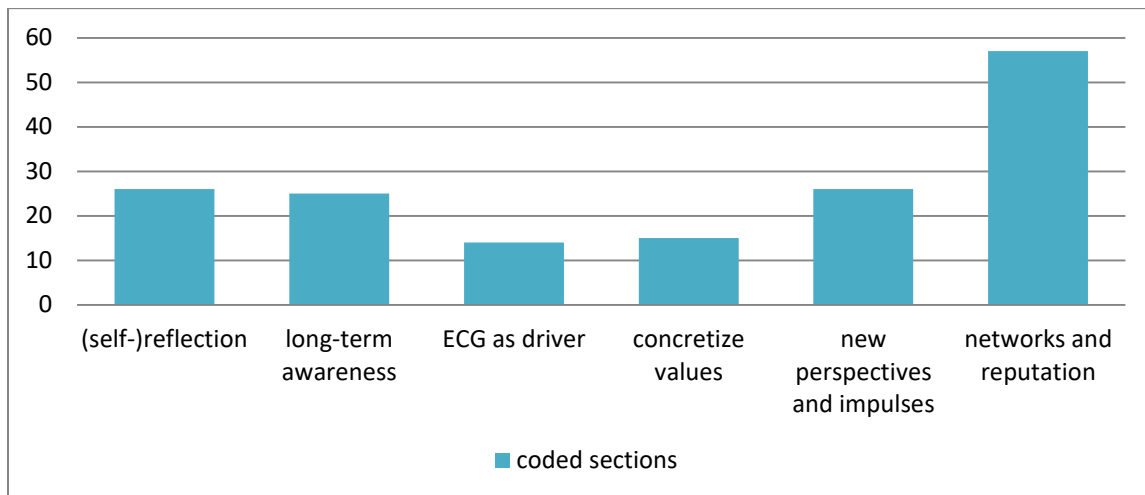


Figure 4: Quantity of mentioned codes corresponding with overarching results. The y-axis shows the number of coded sections for the respective code.

It stands out that when being asked about disadvantages three actors' first impulse is to answer that there have not been any at all (see I 2, I 7 & I 10). In general, all companies see their expectations fulfilled. While it is true that no company reports concrete negative changes because of ECG, there have been various limitations with regard to the implementation process.

In some cases, companies express reputational issues they experienced with the ECG approach. As an example, the ECG approach is often stigmatized as naïve and unrealistic by non-ECG companies (see I 5, sec. 136). One actor explains that other companies could be repelled by the transparency and honesty of the ECG approach:

“I am assuming that whoever is seriously dealing with this has to have a moment of realization: Okay, I actually have to let down my guard, otherwise I do not even need to start! And I think that is the biggest inhibitory threshold, the genuineness of this measure, evaluating my effectiveness.” (I 11, sec. 44-47).

Despite supporting the ECG approach, one employee expresses doubts about whether the ECG can be seen as a solution, because large-scale corporations would most likely not reflect themselves:

“I find it difficult when you look at DAX (German Share Index) listed businesses. Sure, it would be nice if Mercedes Benz would start to reflect itself, but I think this is still a long way to go.” (I 6, sec. 107).

Other issues are related to the auditing process. Two actors explicitly point out that in some cases the matrix and the applied indicators are not considering enough of the unique contexts and situations, which has led to conflicts with the auditors about scores:

“Just, the problem was that within the balancing process, we noticed at some points that we did not fit in very well. And we have argued around quite a bit to be able to get points and give answers in certain areas.” (I 10, sec. 14).

Often these arguments have been related to a company’s degree of influence on finances or alternative financial structures.

However, in most cases, issues are related to the high intensity of the ECG process, which requires time, human resources and structural efforts. Even though every interviewed actor is either in the process of re-balancing or would re-balance the company or community, all interviewees mention a lack of time, personnel and sometimes financial resources as potential complications.

This is closely related to the lack of motivation, which mostly communities experience. They state that the ECG implementation stands and falls with a few engaged and ambitious people, who carry the responsibility alone. Another issue especially experienced by communities is structural difficulties. Because communities are embedded in larger administrative entities, they are highly dependent on the existing procedures and structures. Both issues will be illustrated in more detail in the next sub-chapter. It should be pointed out here, that these difficulties have significantly inhibited the achievement of ECG goals the communities have set themselves.

Because of the high efforts the ECG process requires, the interviewees also experience difficulties with the lack of political support for the ECG approach. One company points out that the lack of financial incentives, e.g. of tax reductions, is not convincing enough for profit-oriented companies to adopt the ECG approach (see I 11, sec. 88). Another actor

mentions that the lack of capacities also keeps small and single businesses from getting certified and that political support is needed:

“The limits are for small-scale and single entrepreneurs to work this out. They hardly have capacities to deal with this; you know it, to answer all the questions, to record, to write the report. The federal state or the city should provide commissioners, who are going through the process for small-scale or single entrepreneurs, who are coming for a period of half a year, introduce the topic and carry out the report and the audit.” (I2, sec. 127).

4.1.2 Concrete impacts

Concrete impacts are more context-specific and can be categorized into different stakeholder groups affected by changes and developments. By far the most affected stakeholder group is the employees, followed by the group of citizens.

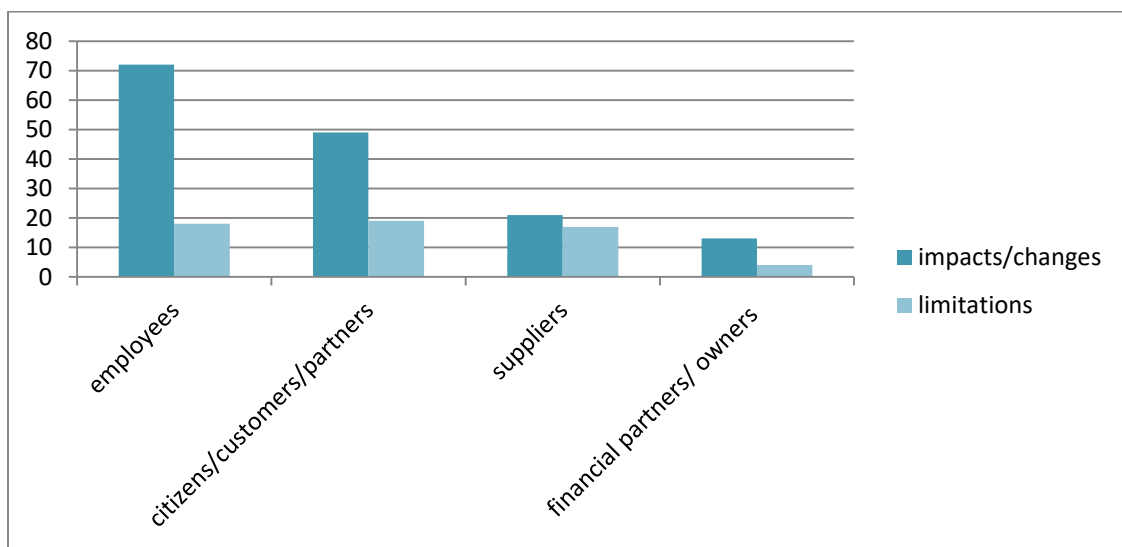


Figure 5: Code distribution sorted by affected stakeholder group. The left bar represents the number of coded sections describing changes/impacts, the right bar shows the number of codes describing limitations with regard to the respective stakeholder group.

This is due to the fact that this thesis focuses on the employees, but also, because company owners mention impacts of the ECG affecting this stakeholder group in particular.

Overall, communities experience more limitations than companies. This specifically concerns the stakeholder groups of employees as well as citizens and partners.

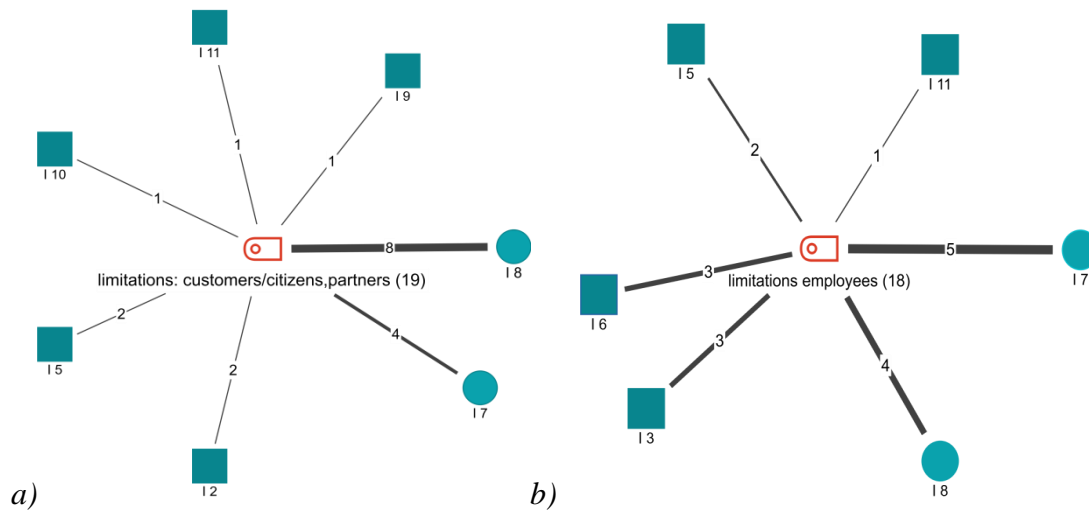


Figure 6: Code-model for code a) “limitations: customer/citizens, partners” and b) “limitations employees”. Companies are depicted as squares, communities as circles. The thickness of the lines indicates a high correspondence of the code with the respective interview. Both codes appear more often in interviews with communities.

ECG goals

Because the minority of the questioned ECG companies have started the re-balancing process at the time of the interview, not all ECG goals could be evaluated with regard to their fulfillment. However, as a general outlook, most goals stated in the ECG reports have been achieved or are in progress, meaning that plans and first steps have been mentioned in order to reach the stated objectives. The achieved ECG goals have been included in the concrete impacts below. However, even in cases where goals have been achieved, follow-up measures are planned. What stands out is that most of all communities face difficulties in achieving their reported goals and efforts toward their implementation have stagnated.

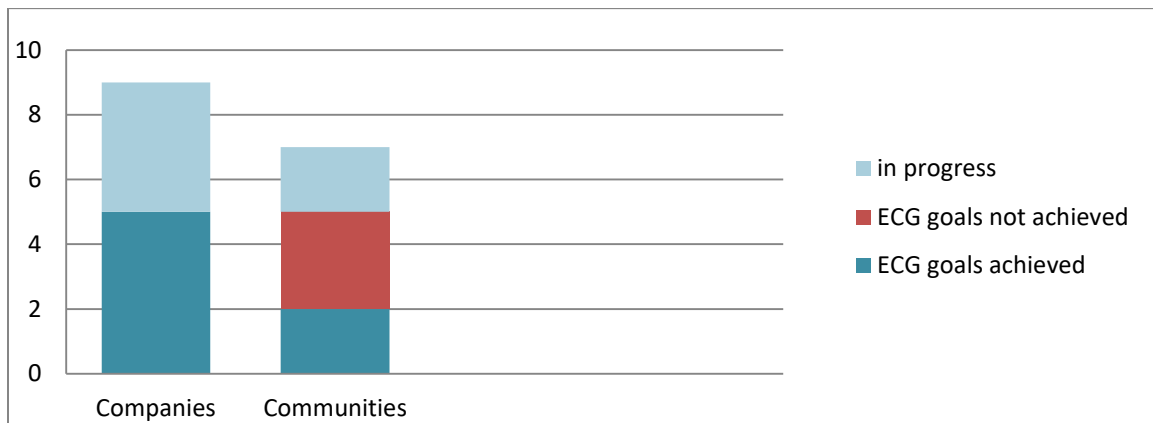


Figure 7: Status of mentioned ECG goals by companies and communities in comparison. The y-axis represents the number of goals mentioned.

Impacts on employees

By far the most impacted group of stakeholders by the ECG are the employees. A total of 72 codes are referring to specific impacts on employees. This still excludes answers on work satisfaction which have not been directly associated with the ECG process. With regard to communities, employees are extended to those working in governmental public services, such as kindergartens, youth centers or schools. Also, volunteers count as employees. Because smaller communities are administered by a larger municipality, representatives, as well as community council members, are working as communal volunteers (I 7, sec. 33).

Measures taken by ECG companies/communities

Impacts on employees first of all entail specific measures taken by a company or community to improve working conditions, enhance the participation of employees in decision-making processes, encourage engagement and establish transparent structures.

The adoption of the ECG pushed many companies to change their communication structures to inform and include employees in company matters. “Top-down”-approaches include regular company updates from the management for the employees (I 10, sec. 48).

Moreover, “bottom-up”-structures have been established by companies, which entail the formation of employee working groups or the election of a communication team among employees:

“We basically needed someone, who communicates for the group. And someone has been legitimated by a written vote. It was very nice to see that people elected someone from their own circle and out of all this a communication team has been formed. From different sections, there are communicators, who meet regularly once a month for an hour to discuss problems and things.” (I 10, sec. 48).

Companies state that the ECG adoption engaged both the employees and the management in discussions about work-related aspects or company matters and encouraged company owners to include the staff in decision-making-processes (see I 1, sec. 35). In one example, a company introduced a communication form called Systemic Consensing:

“It is less about plain pros and cons and more about measuring resistances, and the degree of a resistance. It always worked well with topics, such as a company outing. There were three suggestions and then it was said: Okay, who has resistance to this topic, to this topic, to this topic? And this already helped to get a good tendency. And then it will be evaluated how strong this resistance is. And on this basis, new hypotheses are formed again and again and the original idea is questioned in a modified form. And that’s how you approach the end result step by step.” (I 6, sec. 41).

I 6 sees the advantages of this new form of communication in the fact that more voices are heard and new impulses are included in the decision-making process (I 6, sec. 44).

ECG also advanced the improvement of working conditions for employees. The interviewed companies mention the introduction of flexible working hours, the opportunity for home office and the revision of working contracts as impacts. For communities it has been important to actively improve the situations for volunteers:

“Yes, we talked with volunteers about it and said: We cannot make you paid employees, we cannot pay you money, but we want to improve your situation. In the swimming pool area [for example], what do you want? How can we make you happy? How can we support you?” (I 8, sec. 99).

Another company has invested in providing first aid training for all employees and transforming the sanitary facilities toward a unisex toilet. (I 10, sec. 61)

The third type of measure companies connect with ECG is the creation of incentives for employees to live more sustainably and engage in ecological and/or social projects. To this end, three companies have established mobility offers for their employees, e.g. by supporting car-sharing or offering e-bike leasing. One company negotiated a deal for their employees with a car-sharing company, which covers both professional as well as private use:

“Meaning, we have a company card, with which [employees] can get a car at the car-sharing if they want to do a business trip, but after work, they can take the other card and can book a car as a private individual. And like this, they perhaps no longer have two cars, but only one or no car at all. And regarding mobility, we have developed a lot and there ECG is a strong promoter.” (I 11, sec. 54).

Another measure is reminding, educating or informing employees. Companies and communities also encourage employees to bring in their own project ideas (see I 7, sec. 66). With regard to ECG, interested employees are allowed to take part in ECG events during their work time, if this is of company interest (see I 1, sec. 117; I 6, sec. 85-88).

Impacts on employment and recruitment

In two cases, the ECG adoption also created new jobs in companies, e.g. when someone was hired to file the report and monitor the implementation of ECG in businesses (in case of I 1, I 11, sec. 29). However, this cannot be assumed for every case, because many companies and communities cannot hire the necessary personnel for this purpose. Nonetheless, three actors claim that the adoption of the ECG and/or the related positive reputation with regard to corporate culture and workplace quality has helped to acquire new employees. Either employees actively chose the company because of these reasons or started to inform themselves about ECG after getting to know the employer. One interviewee states that despite the general lack of qualified workers, they did not have trouble recruiting:

“You hear about problems filling open positions everywhere and that has actually not been the case yet with us. On the contrary! One employee has a full-time replacement position for someone who is on parental leave. He will be back in April and she now has the chance to get a 20-hour position as a floater, because we

established a new position. She is deliberately giving up hours, just so that she can stay because she likes it in the team. And that is just one example of many that show that we have created jobs that are well received by the employees.” (I 7, sec. 63).

Employees generally state that they chose their job because of a high identification with company values as well as a positive impression of the social aspect of work, which they do not necessarily associate with ECG.

Impacts on work-life balance, work-satisfaction and work climate

To assess this category, the interviews with employees have been analyzed. All interviewed employees state a very positive balance between work and free time. Employees with children specifically point out that flexible working hours make it easier for them to balance family and work (see I 4, sec. 31; I 10, sec. 150). On top of that, the perception of balance also goes along with high job satisfaction. Two employees report that work sometimes feels like free time (see I 9, sec. 52 & I 4, sec. 19):

“Sometimes work feels like free time. Because it is exactly what one likes to do anyway and then one also gets paid for it.” (I 9, sec. 52).

Moreover, all employees point out a positive staff-employer relationship, characterized by trustful, open and inclusive communication, empathic handling of conflicts, mistakes and problems as well as support when needed. Moreover, one employee states that the absence of pressure and the positive employment relation is improving performance and positively affects the workflow (see. I 10, sec. 144).

I 6 highlights that the ECG certification process has been an additional confirmation of the choice to work for the company:

“Well, actually it was like another confirmation of the decision that I made, to say: I change job and I join this company here! That was the right way to go! So actually that has impressed me a lot. Also what the management said during the group sessions on employees. And to realize that the employee should really be at the center.” (I 6, sec. 77).

The same interviewee also points out that the employee-focus of the ECG approach is seen as a help for employees to express their personal feelings, opinions and issues during stressful or challenging situations and to take care of their personal well-being (I 6, sec. 38).

For most of the other employees, the impacts of ECG on the work climate and the company are more unspecific and not quantifiable:

“I would say, I perceive it, because – to put it a little more vividly – I work with friends rather than colleagues. Simply because it’s so much fun because there is a value system here, which I could imagine is the common good economy. That people respect each other, accept each other, talk to each other instead of talking about each other. And I say, in bad companies, bad corporations, you are a cost, in good corporations you are a personnel number, here in [company 4] I am [name 1], I am a human being.” (I 4, sec. 16).

All employees emphasize a caring and communal atmosphere; three, like the one above, even state that relationships almost compare to familial connections and friendships.

Three employees (I 3, I 4, I 6) mention that they have changed jobs from a non-certified company. All of them highlight that their first impression of the social atmosphere within the company has been one of the reasons why they decided for the position:

“I still remember the first lunch, I had an impression of how people suddenly crawled out of their little holes and that this can be nice. So there were a lot of social aspects to it. And the work - so I am actually a trained [vocation], [...] and that someone [the employer] here says: “Yes, if you enjoy it, then I believe you will learn all this!” That [...] is really cool and then I was able to do the work here that I really wanted to do, even though I do not have a degree for it, you know? And that is of course worth gold.” (I 3, sec. 73).

With regard to work, all employees state that they experience a high degree of freedom and self-responsibility in their job. On top of that, three employees mention less pressure to perform and lower stress levels compared to their previous work (see I 10, sec. 78; I 3, sec.

93; I 4, sec. 73). One employee stresses that both aspects have been a reason to change jobs:

“Before, I had to function in the best way possible. The corporation told me how I had to do things and the corset in which I was able to move freely, was extremely tight. So that was also when I said: “That is not what I want to grow old with!” (I 4, sec. 73).

On top of that, two employees mentioned that they have been willing to waive the higher salary of large-scale corporations because of the gains in purpose, work-life balance and work environment (see. I 3, sec. 93; I 4, sec. 92). This is illustrated by the following quote:

“I leave a company because the way they treat people and employees is not what I can stand for. I do not give a damn about all that money that I presumably would have earned. But I am now in a place where people come to work and go home laughing.” (I 4, sec. 92).

Despite the very positive associations with the companies, employees are not always linking them to ECG. In some cases, employees have no reference value, because they have joined the company or community only after the ECG certification. In other cases, employees have pointed out that the work climate has always been good and the ECG approach is a representation of the pre-existing corporate attitudes and values rather than the reason for them:

“But it [the ECG certificate] is not the sun that shines above us, it is actually just: We are how we are and by the way, we also have certificate about it.” (I 4, sec. 25).

The same has been expressed by companies and communities, who state that work quality has always been a priority.

Impacts of ECG idea on employees

Three employees state that hearing about the ECG approach positively affected their view of the company/community. Learning about the ECG approach filled them with pride and led to a higher identification with the company/community. For instance, one employee

learned about the ECG certificate of his community via a documentary on the certification process of three communities and one organization in Schleswig-Holstein⁴:

“He [the employer] just said that there is a movie and that he would say a few words about it and that he would be happy if I came by. And then the cinema is filled to capacity and I think: “This is impossible! I know these people and I am working for this community!” So then I was really quite proud!” (I 9, sec. 79-80)

Three employees report that the ECG process has helped them to understand the corporate philosophy and what it means for the implementation in daily operations (see I 10, sec. 75; I 6, sec. 77; I 1, sec. 47). In all cases – with one exception - employees started to inform themselves on ECG after getting in contact with it through their work and developed a private interest.

I 11 also observes a strong backing of the ECG approach by the employees and that employees sometimes remind the management of their commitment to the ECG values:

“Well, there are often these moments: „Tell me, [name 4], have you already thought about so and so and so, this is not matching our ECG.” And often enough I say: “Good that you say it! That is true, by the way. Yes, then we have to think around the corner again.” (I 11, sec. 54)

Limitations of ECG with regard to employees

Employee participation and transparency are not always easily realized. Especially in cases where projects are financed by a third party, the companies’/communities’ decision power is very limited and rigid structures do not leave room for employee participation.

Limitations also exist with regard to the extent of employee participation. One employee described situations, in which the staff did not feel the need to be involved in the decision-making process. Thus, there is a possibility to “over-involve” employees:

“Well, as I said, the point “internal co-decision-making”. This has also been discussed internally because it is simply the question of how much I want to be

⁴ „Hinterm Deich wird alles gut“ (D, 2019) by Hartfilm

involved in decision-making and where I want to be involved. And I have to say – at the end of the day we are all earning money, so we also need to work somehow. Also to find the middle ground in this.” (I 6, sec. 54)

The quote above also mentions the aspect of time, which is often an issue with lengthy decision-making processes. The same employee also points out that there are practical limitations to involving employees, e.g. when it comes to letting staff take as many holidays as they need (I 6, sec. 80). One company observed a “*fatigue effect*” (I 5, sec. 99) within the organization due to the intensity and duration of the ECG process.

As findings show, employees feel a connection to the values and social structures of their workplace. However, not always does the ECG idea really get through to the employees. One example illustrates this very well: While the company owner describes significant changes due to the ECG approach in the interview (I 2), the interviewed employee (I 3) has no clear image of what ECG means and does not assume that it plays a role for the organization:

“I would say, when I think about the Common Good Economy as a concept and connect it to a person, it would be [name of company owner]. But I think...On the whole, it does not really play a role, because I do not think that it really percolated.” (I 3, sec. 32-33).

Overall, the employee expresses the desire and need for stronger communication of the approach to the employees (I 3, sec. 78). In this particular case, the ECG certification process had been conducted only at the management level. Hence, the employees have not been directly involved. Compared to other interviewed companies, the ECG approach is less known and understood by the staff.

Communities (more than companies) mention motivational difficulties and a lack of support in the community councils. According to them, this is related to the fact that council members are volunteers and often neither have time nor ambition to engage in innovative ideas and processes (I 7, sec. 148; I 8, sec. 37-38).

Impacts on suppliers and the supply chain

As a general result, all companies and communities report higher awareness of their procurement practices and supply chain. The ECG approach demonstrated the complexity of the supplier networks, initiated a critical reflection of procurement choices and widened the perspective for new criteria, e.g. the way suppliers treat their employees.

As a follow-up to this growing awareness, companies and communities implemented more or less systematic measures to monitor their supply chains. To this end, all companies have initiated dialogue with their suppliers concerning working standards, values and criteria. Two actors state that they realized their market power through the ECG process:

“And about the topic of human rights in the supply chain, I see a high potential for the re-balancing, because this approach and visibility also showed that you can engage stronger in a dialogue with suppliers and that helps, also to initiate, knock on doors, so that the market notices that there is a desire for change, for more sustainability. And then again the idea: If as many people as possible do this, then change is created, it just takes a little while.” (I 1, sec. 41).

The most common approach companies and communities mention is the identification and questioning of relevant stakeholders. For instance, I 5 systematically sorted and questioned their suppliers and plans to expand the list to sub-suppliers and worldwide suppliers in the future (I 5, sec. 60, 63). Another company has developed purchasing guidelines, which has been identified as a goal in their ECG report (I 11, sec. 23).

Additionally to these measures, all companies and communities acknowledge the need for improvement with regard to the monitoring scope, verifiability and the commitment to the principles in daily operations. For instance, in one case the stated ECG goal to implement ecological and fair procurement (I 8, sec. 71-72) could not be achieved in practice.

None of the actors mentions the termination of business relations with suppliers. Only in one case, a community changed the electricity provider as a result of the ECG process:

“And that is when we realized that we are clearly letting cheap nuclear power run through our lines and that also with regard to gas, we take the cheapest offer. And

that is when we really became aware that we have to think a bit further. We have windmills on our doorstep and purchase cheap nuclear power and of course, that is not acceptable. And that has been, for instance, considered in the next tenders, that green gas and green electricity has been bought from the providers.” (I 7, sec. 33).

The interviewee also mentions that other communities of the same municipality shifted to renewable energy suppliers as a consequence (I 7, sec. 38).

What stands out is that a higher awareness of the supply chain is often associated with two aspects: A higher preference for regional and local suppliers of goods and services as well as a reduction of overall purchasing in combination with an extended product use through re-and up-cycling (e.g. I 9, sec. 32, 47; I 7, sec. 69; I 8, sec. 124).

Limitations with regard to suppliers and supply chain

In practice, ethical and sustainable supply chain management faces various obstacles. Again, the dependency on public tenders by public actors limits the influence on the supply chain; especially the duty to call for European-wide tenders restricts the preference of regional businesses (I 11, sec. 31). Small communities face additional obstacles, because their administration is carried out on the municipal level. Hence, the enforcement of changes as well as the control over the supply chain can be inhibited by a rigid administrative body (I 7, sec. 109; I 8, sec. 58).

On a company level, I 1 points out that especially for small companies the ability to change is often dependent on others' will to change first (sec. 120). Moreover, the inability to verify all information in detail due to the complexity of the supply chain makes the monitoring highly dependent on the honesty of suppliers:

“I always take the example that I would like to be able to say with a clean conscience that there is no child labor in our products. But you cannot guarantee that if you only question the direct, first-level suppliers. And even if we would fly there ...I am ready to fly there and look at it on the ground. But then you have to be realistic enough. If I go on the field and see “Oh, no children there!”, then I fly back and the next day they might stand there again.” (I 5, sec. 60).

Reflecting every procurement choice as detailed as the ECG requires is also not always practicable in daily life, where decisions need to be taken fast and the easier solution is often preferred (I 2, sec. 54). Moreover, I 9 points out that sometimes ordering online or falling back on companies from outside is the only choice, if there is no regional provider available (sec. 33).

Three actors also encountered issues with regard to more sustainable product alternatives, which often show quality flaws and therefore do not provide eligible solutions (I 7, sec. 61; I 2, sec. 54; I 1, sec. 41) . Especially with regard to technology both quality issues and compatibility issues have been reported:

“So for example, in the supply chain, it is the standard for [the corporate industry] to work with Apple products. And then there is certain software that is compatible with other [companies in the industry] that is always used. And that is a monopoly position for these companies and therefore it is difficult to detach as a smaller company and say: “No, we do it differently now, because that corresponds to our values!” (I 1, sec. 41).

Impacts on financial partners and owners

The impacts of the ECG approach on financial partners are similar to the ones on suppliers, even though financial partners have been less mentioned by the interviewed actors.

In general, the ECG approach sparked awareness about the ethical and social handling of financial means. This has not necessarily led to a change in profit investment but to small changes in the practice. For instance, companies are letting employees participate more in the discussion on how to use profits (see I 5, sec.87).

Companies also report that they are engaging in various measures to ensure the financial stability of the company, e.g. by reinvesting in reserves, paying a share to employees or increasing net equity (see I 1, sec. 53; I 10, sec. 46). In one case, a company concluded a profit transfer agreement, which enables a management company to invest the company profits in social and ecological development projects (I 10, sec. 46). To this end, their previous business relation with a financial service provider has been terminated.

Another company provides an example, in which their business relations with financial partners have been kept, but the existing providers have been screened and questioned about their criteria. Even though the cluster used for the screening process has not been permanently implemented, the financial partners have shown interest in learning about the ECG approach and adjusted their offers with regard to sustainability criteria (I 11, sec. 52). On top of that, the initiated dialogue on ECG has had far-reaching impacts, extending even to the national level:

“And with this statement, our bank houses have actually set out on the path and we have been invited multiple times, especially by one bank, in German-wide formats, where we have been asked to talk about our ECG approach and why it is important and what we want to actually achieve. And these are effects, where I think: Yes, that is great! So when someone, who is making business, who co-finances wars to make profits, says: “All right, come to me and tell me about sustainability and by the way, you can do that publicly, in front of the whole world who is listening!” That is, I think, a good step forward.” (I 11, sec. 52).

With regard to ownership, succession is an important topic. To this end, one company has formed a project group on entrepreneurship to involve employees more and more in management-related thinking (I 5, sec. 30-31, 49). For an owner-managed company, the ECG process has been an eye-opener with regard to the self-exploitation of the owners and has initiated actions to regulate succession:

“This has been the defining factor for us, the ECG has held the mirror up for us: What we are doing here, is not good for us. For us personally, as human beings, as persons. When do we have private time and when is the end of the work day? In some aspects, we are already very good, but there, with ourselves, we are really lousy. We are exploiting ourselves. Yes, but we are actively working on it because our sons have joined in, they are slowly working their way in and the goal needs to be that [name] and I massively reduce our working time within the next two to three years. That is the result of the ECG for us.” (I 2, sec. 13, 17).

Limitations with regard to financial partners and owners

Difficulties with regard to financial matters are mostly faced by communities, who have no power over the municipalities and hence cannot influence financing. I 8 points out that there is a need for the administration to undergo the ECG process in order for the community to exceed influence over financial aspects (sec. 71).

One company also mentions the lack of control over tax investments: Companies do not control where the tax money flows and thus could indirectly and involuntarily support wars or unsustainable practices (I 10, sec. 17).

Impacts on customers/citizens and business partners

The results for this section correspond with the findings described with regard to the network in chapter 4.1.1. Companies report that they have engaged in an exchange with partners, clients and customers, thus increasing their reputation and assuming a role model function within their networks.

While in most cases no data exist with regard to new customers and their motivations, I 1 reports that the ECG approach has actually attracted new clients (sec. 50). However, in most cases, the effects are less numeric. Companies point out that the ECG certification has acted as a quality label, which is appreciated by customers and clients (I 1, sec. 56; I 5, sec. 66).

Companies and communities actively aim at involving their customers and citizens in decision-making and product development. To this end, I 10 has made information about their products transparent (e.g. by product data sheets) and has taken first steps to initiate a project on customer dialogue and cooperative product development (sec. 48).

Especially for communities, the goal to inform and involve their citizens in community matters has been one of the most important takeaways of the ECG process. The following quote illustrates the (self-) reflection process companies have undergone:

“The citizen is the customer, we need to approach him and pay attention to his needs. Of course, we do that already in the daily work in the community council, we think about what could be good for our citizens. But what has already become clear

is that the citizen is asked too little. Well, we regard ourselves easily – as it is certainly in all other parliaments as well – as representatives and the representative cross-section of the population, but we easily get – and even in a village – very quickly in the situation where we find ourselves in an Ivory tower and think to ourselves: That will be probably the right thing for our citizens.” (I 7, sec. 51).

Both communities report that ECG has pointed out the necessity to open communication channels and enable stronger participation. As a response, one community has organized a Q&A event for citizens, in which the mayor answers the questions of the public (I 9, sec. 58). Moreover, the community has reacted to the needs and desires of young people and enabled the development of a skate and bike park. Moreover, the youth has been involved throughout the whole process, from planning to the design and maintenance of the park, which now serves as a meeting point for young people in the region (I 7, sec. 96, 98). The gravity of this project for citizens’ participation becomes evident in the following quote:

“One need – no – 30 needs of young people have been implemented. And everything within the frame of the common good economy, so that they notice: If you want something, then something can happen! Because they are dealing with people, who really like it, if there are any needs at all. And the worst is to just listen – “Yes, yes, yes!” and then babble it to death and at some point, you don’t ask at all anymore. Nothing happens anyway. That has changed!” (I 9, sec. 71).

In another community, the ECG goal to form a citizen’s cooperative and provide a settlement with local renewable energy supplies has been achieved and long-term energy autarky is pursued (I 8, sec. 77-78).

With regard to partners, three actors have co-founded and hosted business networks and regulars’ tables, involving both ECG member companies as well as companies interested in sustainable business-making (I 1, sec. 38-39; I 5, sec. 74-75; I 11, sec. 41). Within these networks, the companies are advising and informing interested partners. Additionally, engaged actors organize their own formats, such as workshops, presentations and regional events (I 11, sec. 62). Two interviewees (I 1, I 11) are active members of the regional

chapters, while two more have expressed their interest in getting involved in ECG activities outside of work (I 5, sec. 96, I 6, sec. 100).

With regard to the success of their multiplication work, all three active companies report that other companies have either stated their interest in filing an ECG report or have already committed to the process. Moreover, all actors mention that the network with other companies and communities has a strong motivational effect and enables new business relations and contacts with potential partners. One actor highlights that political lobbying within the ECG Action Alliance has borne the first fruits within the ministries toward stronger support for ECG companies (I 11, sec. 17). In another case, the regional chapter is actively involved in a strategy development process of the city (I 1, sec. 32).

For one community, cooperation with other communities is the second main takeaway from the ECG process. As a consequence, the community has applied for a cooperative program, which now initiates mobility projects and has supported the creation of the youth initiative mentioned above (I 7, sec. 117). However, in another case, cooperation and exchange with other communities have not continued after the ECG process (I 8, sec. 53).

Limitations with regard to customers/ citizens and business partners

As has been stated in chapter 4.1.1 multiplication is often inhibited by a lack of interest by other companies, who are either deterred by the honesty and complexity of the approach or view ECG as unrealistic. Two actors report that the ECG is often declared as naïve, unrealistic or seen as a niche movement (I 5, sec. 163; I 11, sec. 47). Hence, there are limits with regard to the success of multiplication.

Communities face difficulties with regard to the motivation and participation of citizens. On the one hand, one community points out that there is a lack of communication of the ECG approach to the citizens, who did not fully grasp the essence (I 8, sec. 61). On the other hand, communities state that citizens display little interest in community events and that the majority of citizens cannot be grasped by the offers provided by the communities:

“I have to say, it is always the same people you see at events. We had a workshop last Sunday about voluntary work and we sat together in a round and I said: We are always the same people!” (I 8, sec. 118).

Besides this, I 7 points out that most citizens do not see the urgency to engage politically because of a lack of pressing issues (sec. 84). However, what weighs heavier is the fact that many people seem to be frustrated with the current politics:

“Well personally, I have the concern that we are more and more losing the citizens with regard to participation, with regard to “those on top”, because unfortunately, the big politics on the national and federal level is doing too much nonsense. And to channel that and to show people that there are possibilities to participate locally and I think this should be the big goal. If they get more and more the feeling that they have a say and that their voice is heard, I think this is the very big task.” (I 7, sec. 128).

Communities also mention that they lack the capacities and personnel to involve the citizens stronger (I 7, sec. 128). The COVID-19 pandemic has further inhibited exchange and in-person events and gatherings, which have not been taken up again afterward (I 8, sec. 11).

With regard to new customer and business relations often no data exist on the reasons why these relations have formed. Hence, no key data about how many new customers and partners ECG has generated exist.

4.2 Impacts on the sustainability approach

Q3 What are the impacts of ECG on companies'/communities' sustainability approach and awareness?

In general, the interviewed companies have a broad understanding of sustainability, which encompasses social, economic and environmental aspects. All interviewees – with the exception of the communities – directly refer to social, ecological and economic sustainability when being asked about their sustainability understanding or specify their approach covering all three aspects. All interviewed actors point out that the concern for sustainability has either always been a part of the corporate philosophy or has evolved before the adoption of the ECG approach. Three interviewed companies explicitly state that they have based their corporate philosophy on sustainability principles and the

common good. As an example, one company declares to only produce “*as much as needed, as little as possible*” (I 10, sec. 89), while others aim at a responsible use and protection of natural resources and/or the satisfaction of social needs (e.g. I 5, I 11, I 2):

„Ecology and economy go together! Then of course you have to show that environment itself has value. And that was, what drove us, that our vision as a company is to get the good out of the sea, to make it usable for people, always under the premise of preserving the sea. And we try to live that every day.” (I 5, sec. 125-126).

In all cases, the responsibility for the implementation of sustainability lies with the company or community leaders, who ensure that sustainable principles and guidelines are developed and executed. One interviewee mentions that sustainability aspects are discussed in regular monthly meetings with the communication team (I 10, sec. 92).

Because sustainability has always been a fundamental principle for all companies, ECG has only a limited impact on the formation of the sustainability approach.

Nonetheless, the interviewees describe three types of impacts (see Figure 8): ECG helped to concretize the practical implications of sustainability. Two interviewees state that they have derived new impulses, steps and possibilities to implement sustainability in their business/community through the ECG process. As a second impact, two actors mention that ECG has strengthened the focus on sustainability in daily operations. For instance, one company has included sustainability in its statute, thus focusing sustainability more strongly in the services it provides (I 11, sec. 74). In one case, ECG confirmed the company on its current path, while two actors report no significant impacts of the ECG approach on the sustainability concept.

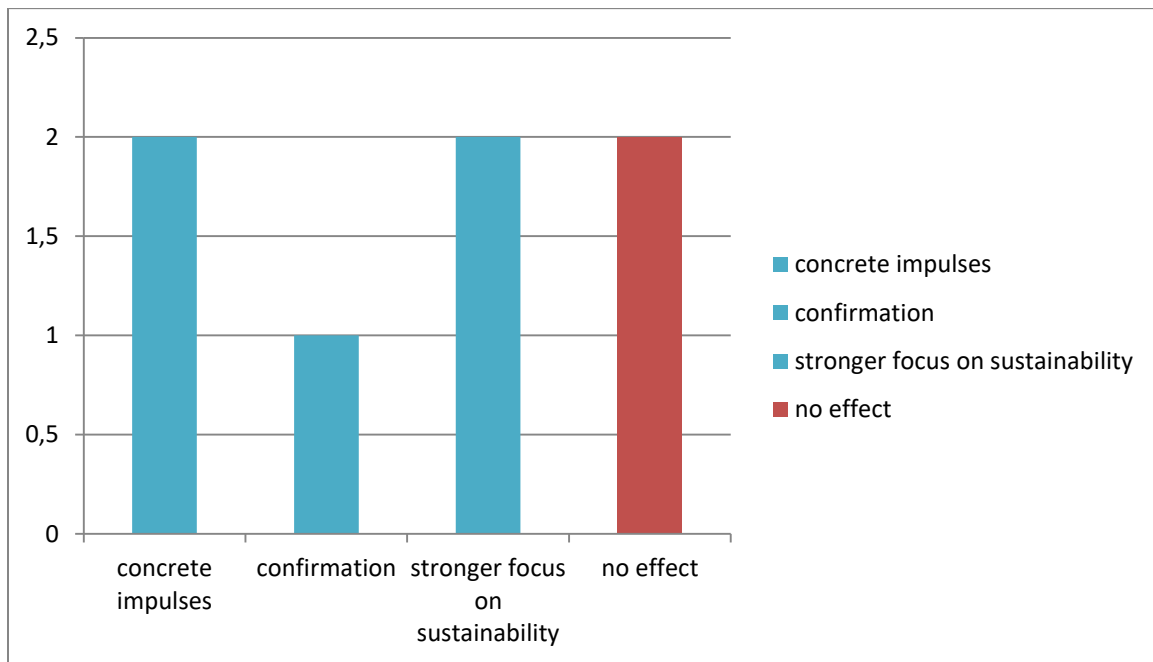


Figure 8: Effects of ECG on sustainability understanding based on answers by company and community representatives. The y-axis represents the number of actors.

As has been pointed out in the overarching results (chapter 4.1.1, measurability), ECG is also seen as a way to measure the degree of sustainability within an organization.

4.3 Impacts on regional engagement and awareness

Q4 What are potential ripple effects of ECG on the region?

Q5 What are the impacts of ECG on regional engagement and awareness?

The interviews consistently revealed that all companies are historically rooted in the region for various reasons. Companies did not actively select the region as their preferred location but have been established there, because the owners have grown up or moved to those places. The ECG approach did not influence these considerations.

Participants state that they do not primarily concentrate their efforts on the region. Both communities and two companies do not think that they contribute consciously to regional development_or follow a regional approach:

“Yes...I think our influence [in regional development] is – I wouldn’t say low – but of course always limited. [...] Well, I have to say that we do not limit ourselves to the region. We have of course not only a regional awareness, but like to think globally.” (I 5, sec. 144, 150).

While the quote above explains their low regional focus with a global perspective, one community explicates that communities are more focused on themselves rather than the region (see I 7, sec. 123). Nonetheless, the same actor describes that the ECG approach has opened the perspective and possibility for regional cooperation, thus leading to the implementation of projects together with other communities, such as the previously mentioned bike park:

“That would not have taken place like this. Without the ECG balancing, I think, one would have imagined much less under cooperation space... I could have imagined much less. That was still in the beginning, in the apprenticeship of my professional career, where I would not have taken it upon myself. I think, without the background and the impulses that came from the balance, I would have saved myself the trouble. And of course, the mobility transition – that would have been a project from a different star, I also would not have taken it on.” (I7, sec. 117).

Even though the interviewees hesitate to speak of a regional approach, all companies and communities can name examples of projects or actions, which are aimed at tackling social or ecological issues in the region. Moreover, all economic actors clearly state that they see themselves as societal actors rather than solely economic actors.

To assess the impact of ECG on their regional engagement, it is important to take a look at the activities companies and communities mention independently of ECG. To gain a better overview and avoid lengthy descriptions, their previous engagement is illustrated in detail and with all relevant sections in Appendix J.

Companies’ and communities’ previous engagement already covers a variety of topics and types of support and actions. Generally, companies’ regional engagement is linked to their business goal, their purpose and their product types. Naturally, the interviewed economic actors contribute to regional development like any other business by providing jobs, paying taxes, producing goods and services and generating capital. Social initiatives to improve

workers' satisfaction have also already existed before the ECG approach. Companies and communities have already engaged in various measures to improve workplace quality. Besides, companies have provided educational offers, e.g. for school kids and/or customers about their products and the company. One company (I 1) is engaged in a digitalization project with libraries, thus providing innovative services and making them more accessible to a broad audience. The same company also encourages its employees to volunteer on a project day outside of the workplace. While social value plays an important role in companies' engagement, most of the activities are directed to the environment: Companies cooperate with NGOs and engage in a variety of projects protecting the (regional) nature or providing climate-friendly solutions. In this category, especially I 5 and I 10 stand out with their engagement for the local flora and fauna as well as the protection of the ocean. One interviewee specifically points out that the company has a unique value for the local economy, because it supplies the surrounding communities with a regional product based on traditional manufacturing. While other suppliers in the sector were forced to merge with large-scale corporations, which outsource the manufacturing process, this company aims at keeping the business in the region (I 2, sec. 86).

ECG had no significant impact on participants' regional involvement, mostly because companies and communities refer to their previous engagement. While seven codes describe an impact of ECG, eight coded segments (in many cases overlapping with the seven previous codes) mention that ECG has neither created nor significantly altered a company's view of the region and its engagement. Similarly to the findings on sustainability, the most mentioned ECG impacts are related to showing new possibilities and potentials and motivating/ confirming companies and communities in their current engagement:

“Yes, I just wanted to say: It [regional engagement] existed already before, but of course, it intensifies additionally because more possibilities are presented. But that's not so much with the thought in mind: “Oh, does that give us positive points now?” but rather because of new contacts that formed.” (I 1, sec. 102).

Despite the limited conscious impact of ECG on regional awareness and engagement, its effects extend beyond individual companies and communities, affecting the region as a whole.

Three on four employees report that the ECG has not only affected them in the job context but has also impacted their private lives.

Two actors point out that they hope to exert influence on employees' private market behavior, while three in four employees state that the ECG has actually impacted their consumption patterns and preferences:

“Well, especially the topic supply chain and fair payment and so on and more seasonal, even more regional, less consumption. Yes, definitely! And also a little tendency toward missionary work within my family. I notice when someone asks me about it, I like to talk about it [ECG]. But I do not want to convince anyone by all means.” (I 6, sec. 90-91).

Employees do not only live by the principles they have acquainted or developed through the ECG approach at their work but also bring these aspects up in their daily interactions with friends, colleagues and family:

“Since I started working in [Company 4], I changed my perspective toward sustainability, providing for future generations, how I deal with the environment, how I look at the packaging, how I look at animal husbandry – a lot has changed and my wife often does not understand, why I do things or maybe not do things anymore. Then she says: “Huh? But that did not bother you before?” – Yes, right. But before, I had not thought about it. [...] Because we need to start as a society and not say: “They need to do it differently!” – No no, you and me, we must be able to look in the mirror in the morning and say: “The way I live my life, I can reconcile that with my conscience!” (I 4, sec. 99).

Social service providers fulfill a distinct role in the internal-external interface, due to their direct interactions with citizens (or clients) of the region in their regular operations. It is worth mentioning that information on ECG is not only passed to the employees but that employees also convey their knowledge and provide offers to those utilizing those services, in particular children and adolescents:

“Oh, it [Economy for the Common Good] naturally sounds terribly dry. But I think that it is possible to communicate this [to youth] in daily life without ever using this

word. Saying for example: No, we do not buy our groceries there and there, but there. We buy at [shop name], for example, or we buy at the market, we buy regional products. I also think it is great what the local kindergarten does, that they cook together with the kids with products from the region. You cannot do more! Then they also suddenly eat vegetables: “Huh, this carrot, I have seen it before, I have cut it.” Yes, that’s how it’s done, that’s how it goes!” (I 9, sec. 62-63).

When talking about the concrete impacts of ECG on procurement and purchasing, seven out of eleven interviewees mention that they are specifically paying more attention to the regional economy since the ECG approach (see e.g. I 2, sec. 63; I 9, sec. 47). They prefer local or regional partners for goods and services, consume or encourage the consumption of regional products and are involved in regional sustainable business networks.

Additionally, ECG has encouraged companies to pay more attention to ecological sustainability and their impacts on the environment. Company leaders, for instance, specifically promote the idea of environmental sustainability within their company and raise awareness among their staff. In the case of I 11 this has also been phrased as an ECG goal:

“I would say the concept is relatively simple and banal: We focus on the topic of ecological sustainability via formats, such as the newsletter, via big events that we hold internally with all employees, and we also give employees new impulses at hand. Sometimes there is this question: “Isn’t that a little presumptuous?” and the employee ultimately has his working time and outside of the working time the employer should not meddle in anything. And our attitude is: Yes, he should! In this aspect, we do not meddle, but we can give recommendations and can say: “At home, you could...”. That is what we actually do and this is also our long-term goal.” (I 11, sec. 52)

Regional engagement of companies and communities also includes projects and initiatives aimed at mitigating their environmental impacts. Notably, two companies have taken steps toward reaching climate neutrality by implementing measures, such as compensating emissions through support for a restoration project of a local moor (I 1, sec. 108). Companies have also strongly reflected on the environmental impact of their products and

business operations and have taken measures to reduce their footprint: One company, for instance, has switched to returnable and recyclable product packaging (I 2, sec. 48).

In one example, a company has managed to reduce the material footprint of its products by minimizing the quantity of a mandatory ingredient:

“And when it comes to the proportion of beeswax in our products, we have a motto, we say: "As much as needed and as little as possible". [...] Do we really need 10%/20%/80% beeswax? We say "No! First of all, we cannot deprive the bee of its existence. That is one thing. And the other is that we don't need as much for our [product 4] because the [...] properties [...] will actually only deteriorate. So how much is really enough? To take a closer look at that. [...] We were able to reduce 2-3% in some formulations. That makes a really big difference to the amount of [product group 4] that we produce each year.” (I 10, sec. 61).

Communities, while not involved in product manufacturing, focus on increasing the longevity of products through repairing or up-cycling (e.g. I 8, sec. 124). Moreover, four actors have taken initial steps toward renewable energy production and supply. Additionally, four actors mention the establishment of climate-friendly mobility offers to reduce emissions and provide convenient services for employees and citizens. Examples of such initiatives include bike leasing, (I 10, sec. 46), (private) car rental (I 11, sec. 54) and public transport (I 7, sec. 112). The transport project undertaken by I 7 has been implemented as part of the regional cooperation project mentioned above.

The ECG approach has also encouraged five interviewees to engage in political work and/or activities within the regional group:

“Somehow I am keen to participate a little bit in the regional chapters. As far as possible. And I also notice that I voluntarily, outside of working hours, am willing to listen to presentations from other companies, how they did it.” (I 6, sec. 83).

Two actors report that they have been involved in the creation of business networks, which are concerned with the commitment, information and connection of various economic actors in the region (I 11, I 1). Results from the questionnaires additionally show that ECG has been also on the agenda of LEADER regions, which have provided funding for ECG

balancing and are working on evaluating projects with the help of ECG criteria (see Questionnaire 2, Q 1).

4.4 On Q6: regional goals

Q6 To what extent do the impacts of ECG align with regional goals and strategies as well as research on sustainability and regional development?

Because the question about the alignment with sustainability and development goals involves interpretation and the use of external material, it will be addressed in detail in the next chapter. The previously identified regional impacts, as well as the results from the questionnaires, will be analyzed with regard to the identified regional documents and research described in the theoretical background.

5. Discussion

5.1. General results – potentials and obstacles

Overall, ECG is associated by both companies and communities with positive impacts. A total of 194 codes mention positive effects of ECG, including most described overarching and concrete impacts, while 73 codes describe limitations and obstacles. ECG has initiated an honest and holistic (self-) reflection process, which has revealed both strengths and weaknesses and has provided new perspectives and concrete impulses. This indicates that the ECG process is more than just a marketing strategy and actually generates added value, providing an unembellished evaluation of a company's sustainability performance. While this is a decisive aspect for actors seriously looking for a quality-management and monitoring tool as well as consumers looking for transparent information, it can be repelling for those actors, who slowly want to get into business sustainability, try to disguise the lack thereof or suspect a negative backlash.

Based on these results the ECG approach drove actors to implement new measures directed at transparent communication and workers' well-being, set new standards or emphasize existing ones, question and reflect their in and outputs and engage in stakeholder and cross-sectorial dialogue. However, it becomes clear that ECG is a long-term process. This reflects in the fact that ECG's main impacts are not direct financial benefits or radical changes, but are more abstract, deeper (self-) reflection, higher awareness and slow shifts in practices. Actors are not always successful with regard to the implementation of ECG, often related to purchasing and procurement, but demonstrate a high willingness to improve. Moreover, actors adopting ECG mostly already have values, attitudes and a sense of awareness, which correspond to the ECG approach. All actors naturally gravitate toward the ECG approach because of these predispositions. Hence, ECG is not a remedy, which will turn an unsustainable and solely market-driven business into a sustainable company, but it can give impulses to those already willing to engage. Overall, ECG can be interpreted as a long-term learning commitment, with the potential to focus, clarify and catalyze actions toward more sustainability and sustainable development.

Nonetheless, the mentioned obstacles should not be neglected. Findings show that the implementation of ECG is highly dependent on external factors beyond the control of ECG actors. This is especially true for communities, which have little to no influence on the administration executed by the municipality. The volunteer statuses of community council members as well as the lack of financial means are additionally limiting the scope of action. Contrary to companies, who control their own budget and often incorporate ECG implementation into their work time, many community council members are involved in ECG matters outside of their regular jobs. This could additionally explain motivational difficulties and the prioritization of other urgent issues.

The success of ECG massively depends on the motivation of those tasked with the implementation, the availability of more sustainable alternatives, the honesty of questioned partners as well as their willingness to change. Hence, sooner (in the case of communities) or later all actors encounter limits to their ability to implement change. Moreover, this could reflect a negative score in comparison to other actors, which then counteracts the positive reputational effects mentioned before.

The main obstacle to the implementation is related to resources: ECG requires time, financial means and personnel, which small to medium-sized companies and communities often lack. Companies remark that, because tax incentives and financial support for the auditing process do not exist, especially small and profit-oriented companies are often hesitant to adopt the ECG approach and are inhibited in the process.

What stands out is that all companies and communities express their interest in re-balancing and that not the ECG process *per se*, but structural limitations as well as a lack of resources and capacities are the main reasons for a delay. These results can contribute to explaining the findings by Sanchis et al. (2018), who observed a high uncertainty of companies when it comes to re-balancing (see chapter 2.5.4).

5.2 Sustainability

In this section, the results on the ECG impacts on the sustainability approach should be interpreted, considering research on CSR and business sustainability, but mainly the model of Dyllick & Muff (2016).

The findings suggest that ECG has only a low to limited influence on the actors' sustainability awareness and understanding. However, their pre-existent sustainability approach needs to be taken into consideration, because all companies state that sustainability has been part of their corporate philosophy before the ECG adoption. This once again confirms that a certain type of company, which follows principles of sustainability, is taking steps toward ECG certification.

The reported sustainability approaches of companies, incorporating economic, social and environmental aspects, are in line with the common three-pillar model of sustainability (see Purvis et al., 2019). They also seem to follow a strong sustainability approach, aiming at the long-term preservation of natural resources and the prioritization of social and environmental value, which cannot be substituted by monetary value (see Pelenc et al., 2015).

Their willingness to engage in a long-term sustainability monitoring and improvement process such as ECG additionally indicates that the actors are not aiming at short-term

gains. Hence, the sustainability approach of companies is much more in line with the long-term orientation and holistic approach of CSR than the short-term goal to gain market advantage of CP (see Zollo, 2004). Additionally, the actors also incorporate social expectations through stakeholder engagement, as illustrated in Carroll's (2016) definition of CSR.

Moreover, the responsibility for sustainability lies with the management. This indicates that companies prioritize sustainability matters and take them seriously. Contrary to the narcissist type introduced by Schaltegger & Burritt (2018), they do not locate sustainability matters within the marketing or public relations department.

What is surprising is that the sustainability understanding of communities is less clear and differentiated. Albeit this thesis can give no explanation for this phenomenon, it could be due to the fact that the term sustainability is used broadly and communities are tasked with a broad scope of actions, which makes a clear categorization difficult. Moreover, communities are mostly occupied with themselves and local needs, which could explain why energy supply plays the most important role with regard to sustainability.

Despite the limited changes caused by ECG, ECG seems to have a supporting effect, providing new impulses, refining and evolving existing ideas and efforts.

The model of Dyllick & Muff (2016), which has been introduced in chapter 2.4.1, provides a useful aid to categorize the sustainability approach of the interviewed companies and communities. Table 3 matches the described sustainability concepts by Dyllick & Muff (2016) to the results regarding the ECG's impact on sustainability awareness and understanding:

Table 3: Criteria for Business Sustainability 2.0 and Business Sustainability 3.0 (Dyllick & Muff, 2016) and matching results

Criteria of business sustainability (Dyllick & Muff, 2016)	Implementation in ECG companies/communities based on results
Business Sustainability 2.0: <i>“It allows business to align the concerns it addresses with the values it seeks to create by relating economic,</i>	+ strong rooting of sustainability principles, social/ecological goal as fundamental purpose + focus on non-monetary value creation

<p><i>environmental, and social concerns to the triple bottom line values of sustainability.”(p. 9)</i></p> <p>Business Sustainability 3.0: <i>“How can business use its resources, competencies and experiences in such a way as to make them useful for addressing some of the big economic, social or environmental challenges that society is confronted with [...]?” (p. 11)</i></p> <p><i>“the values created change from the triple bottom line to creating value for the common good, defined as that which benefits society and the planet as a whole” (p. 11)</i></p>	<ul style="list-style-type: none"> + adoption of ECG approach: focus on the common good - differences in degree of sustainability implementation between actors - primary business motivation cannot be identified with data
<p>BST 3.0: <i>“By engaging on a sectorial or cross-sectorial level, businesses can change the common approaches and practices shared by all members in an industry and along supply chains.” (p.11)</i></p>	<ul style="list-style-type: none"> + networking, informing, promoting ECG, exchange with other companies/communities + dialogues with stakeholders + role model position, setting standards and guidelines + partnerships to increase reach and impact of sustainability strategies
<p>BST 3.0: <i>“engage in changing the rules of the game” (p. 12)</i></p>	<ul style="list-style-type: none"> + businesses actively work toward systemic change, political support and incentives + political engagement

The question of whether a company is focusing on the triple bottom line (BST 2.0) or bases all its operations on solving sustainability issues (BST 3.0; Dyllick & Muff, 2016) is rather tricky, because the scope of the thesis cannot cover the analysis of the primary concerns at the time of the company foundation. As has been pointed out, most companies clearly dedicated their purpose toward solving one or more sustainability challenges, for others sustainability might have played a role, but not necessarily for the initial business idea. Nonetheless, all of the interviewed actors have decided to ask themselves more challenging sustainability questions by adopting the ECG approach. Because all interviewed actors have adopted the ECG approach, they are naturally committed to creating value for the common good. However, there are differences in the degree of implementing this commitment reflected in the different ECG scores. What can be stated though, is that ECG is sensitizing, supporting and evaluating companies and communities in their contribution to the common good. Hence, ECG paves the way for the first necessary shift toward BST 3.0.

The overarching results exhibit that companies are engaged in various networks to promote the idea of sustainable business-making, form connections with potential partners and advocate for systemic change. In many cases, companies and communities have engaged in dialogues with various stakeholders, like suppliers, financial partners and customers as a result of ECG. Moreover, the political engagement on a local, regional and even national level for the cause of ECG aims at changing the existing structures. Hence, once again ECG is supporting companies and communities in reaching the two important criteria of cooperation and systemic change relevant for BST 3.0.

In general, all actors have taken significant steps to meet their shared responsibility and have changed their practices toward a more conscious and sustainable consumption and production in accordance with the Agenda 2030 (UN General Assembly, 2015). Moreover, the ECG process has impacted the sense of responsibility and awareness on the level of employees, citizens and partners, thus transcending company and community borders. These cascading multiplication effects could accelerate efforts to move closer toward the fulfillment of the SDGs.

5.3. Feasibility considerations

The question of how ECG affects economic rentability is important for businesses when considering the ECG approach. Although this thesis is not primarily concerned with the monetary and numeric effects of ECG, the question of profitability should be briefly addressed in this section. When looking at profits and returns of companies, the issue of mono-causality is highly relevant: Assigning changes in a company's returns and profits to ECG does not consider other and very recent factors, like the pandemic or energy crisis. In this context, it should also be mentioned that the interviewed actors mostly either do not have the classic ambition of profit maximization or are public institutions or service providers with no economic objectives. While it becomes clear throughout the interviews that the implementation of new measures is of course also a question of financial considerations, the dominant understanding of rentability is much less focused on monetary value and much more in line with the principles of sustainability: As the results on sustainability awareness and understanding demonstrate, the interviewed actors focus on the balance of economic, social and environmental needs in order to ensure the

longevity of their business and the well-being of future generations. Thus, profit also refers to environmental and social value generation, e.g. by protecting the environment, using resources responsibly or ensuring the well-being of workers.

ECG initiated various measures to increase participatory decision-making and communication. This is positively influencing the identification with the employer, social cohesion and work satisfaction and has attracted qualified personnel in some cases. Moreover, employees are sharing their experiences in their private environment, thus contributing to a positive reputation of the company. The ability of a company to keep qualified workers within the business is an important aspect to ensure economic stability. Moreover, as findings show, workers are even willing to compromise on higher incomes in exchange for better workplace quality and higher well-being. The latter qualities or the lack thereof have pushed employees to change their job, despite a lower salary in the new company. A positive reputation, a role model position within networks, appreciation and loyalty of both customers and employees are important assets. As the answers of ECG members in the questionnaires underline, gains in reputation are also among the main expectations of companies toward the ECG approach along with the above-mentioned social and environmental contributions (Questionnaire 1, Q 2).

While the impacts of ECG on companies are strongly affecting employees, companies derive most of their conclusions with regard to citizens. Here as well the involvement of and communication with citizens can strengthen the democratic system and counteract the issue of frustration. Moreover, higher satisfaction has direct effects on citizens' voting behavior and hence the composition of the ruling government.

Moreover, ECG supported the creation of and integration in new cooperative networks (57 codes). Even though these connections do not generate direct financial profits, mutual support as well as potential partnerships can be important assets for a company and foster profitable business relations in the long run.

With the rise of CSR and sustainability considerations in businesses, the probability of sustainability regulations in the future is likely. The results indicated that actors see the ECG approach as a pre-fulfillment of legal sustainability or employment-related requirements. Hence, companies and communities are not caught off-guard but have

already incorporated standards, which are easing the adoption of new regulations. This aspect will be further illustrated in chapter 5.5.

However, currently, no financial incentives are in place, which indicates that economic profits are not necessarily an outcome interested actors can expect. Moreover, planning for systemic change in the long run is unpredictable and potentially risky for businesses, which are strongly dependent or focused on financial benefits. In general, ECG seems to strengthen the soft power of a company rather than its hard, economic and financial power.

5.4 Work-related well-being – private well-being – regional well-being

The following aspects are corresponding to Kim & Lim's (2017) category of social value generation. As has been demonstrated, the ECG impacts on well-being are mostly focused on workplace quality, such as high work satisfaction, balance between work and private life, trustful and positive employer-employee relations, identification and staff cohesion. It stands out that all interviewed employees are reporting similar experiences. However, not always do they connect work-related well-being to ECG. What can be derived is that ECG massively puts forward the value and involvement of employees, but that a positive workplace atmosphere has been in existence independently of the approach. Nonetheless, the potential of ECG-related well-being for the region should be briefly addressed here:

Even though the question of whether work-related satisfaction corresponds to psychological well-being could not be addressed in detail within the scope of the thesis, work is an important aspect of people's daily lives and of regional well-being (OECD, 2011). Employees reported that ECG or ECG-related measures have encouraged them to articulate their needs and adapt their work schedule to private challenges or family situations if needed. Moreover, the combination of freedom, trust and support is something many employees emphasize as positive and which can contribute to a feeling of agency and a sense of belonging. This is additionally supported by companies' and communities' efforts to involve employees in decision-making and establish transparent communication. All these aspects do transcend the borders between work and private life. This also shows

in the fact that employees are informing themselves about ECG and communicating relevant topics in their private life.

The strong interrelation between the adoption of the ECG approach and regional well-being becomes especially evident with regard to communities: One of the main takeaways for communities has been related to their citizens. To this end, they have taken measures to encourage citizens to express their ideas, needs and desires and to get involved in community processes. Moreover, community representatives have also questioned their own role, asking themselves whether they truly get in contact with their citizens.

Both companies and communities have engaged in a co-creation process because of the ECG process. Hence, they have also created services or helped to implement projects affecting not only work but people's private life, such as the bike park or private car rental offers.

The illustrated aspects point out that ECG can indeed contribute to all aspects of well-being defined by the OECD: ECG companies and communities are addressing human needs through services and internal measures and essentially support citizens' and employees' "*ability to pursue one's goals, to thrive and feel satisfied with their life*" (OECD, 2011, p. 18). More specifically, the identified results correspond with seven categories of the OECD Better Life Index, namely (high quality) jobs, (mental) health, community, civic engagement and governance, access to services, environment and life satisfaction (OECD, 2011). Even though it might not provide a complete solution for the low scores in community depicted by the OECD's regional well-being tool, ECG can contribute to creating meaningful relations and a sense of support.

5.5 Alignment with regional goals and strategies

In terms of regional involvement, both companies and communities have undertaken various projects and initiatives. While it may appear that ECG has only a limited impact on regional awareness of companies, it should be acknowledged that there are ECG impacts contributing to regional development in various ways, both through ripple effects and specific measures.

While this research primarily focuses on the themes outlined in the LEADER (2023-2029) focus areas and the first SDG report of the federal state, it is important to note that there are significant overlaps with other regional documents, such as the ERDF guidelines or the coalition contract. The table presented below illustrates the similarities between the aforementioned documents. While acknowledging the potential of considering additional guidelines and policy documents, it should be noted, that within the scope of this thesis, the primary objective is to provide a perspective of the *general* direction of regional development in Schleswig-Holstein. However, further research in this area could contribute to a more nuanced understanding of regional development goals and strategies.

Table 4: Comparison of LEADER focus areas and fields of action in the SDG report of Schleswig-Holstein and identification of synergies with ERDF and the coalition contract

Types of goals	LEADER focus areas of the state of Schleswig-Holstein	1. SDG report of Schleswig-Holstein (SH, 2020)
Environmental goals	Focus area of Schleswig-Holstein: Climate protection - adaptation and mitigation	5) Infrastructure and Climate Protection 6) Sustainable Business-making and Resource Protection 7) Preservation of Livelihoods
Synergies: Renewable energies and natural protection (ERDF), emission reduction, energy transition, environmental protection (coalition contract)		
Social goals	Focus area of Schleswig-Holstein: Public service provision and improvement of life quality	1) Good Governance & Participation 1) Health 2) Education
Synergies: Local development projects (ERDF), helpdesk economy & human rights, mobility transition (coalition contract)		
Economic goals	Focus area of Schleswig-Holstein: Regional value creation	6) Sustainable Business-making and Resource Protection 4) Social Justice
Synergies: sustainable growth & employment, circular economy, local development projects (ERDF), helpdesk economy & human rights, circular economy, regional value creation (coalition contract)		
Economic goals	Focus area of Schleswig-Holstein: Regional value creation	
Political goals		1) Good Governance and Participation
Global goals		8) Global Responsibility

Notably, especially for communities, ECG has shifted their attention toward regional cooperation. The initial assumption prior to the research was that communities already had a strong connection to their respective region due to their embeddedness in districts and municipalities. However, it is an interesting finding that communities tend to be more internally focused.

This finding also highlights the potential of ECG to widen the scope of projects, which address common needs and issues faced by many communities in the region, such as the lack of public transport or shared meeting spaces. Joint ventures and partnerships could save individual resources while solving urgent issues on a broader level.

Kim & Lim (2017) have defined five types of value creation social enterprises can provide for regional development. The table below demonstrates how the ECG impacts affecting the region align with the different categories.

Table 5: *Summary of ECG impacts' contribution to regional development, categorized by types of values (based on Kim & Lim, 2017, Table 2, © 2017 by the authors, MDPI, Basel)*

Types of Values	Functions	ECG Impacts
Econ. value	<ul style="list-style-type: none"> • Produce goods and services • Foster enterprise and competitiveness • Create employment, especially for socially marginalized individuals and groups • Train people and help them find jobs • Facilitate economic/social development with grants (e.g., from foundations) and low-interest loans (e.g., from credit unions) 	<ul style="list-style-type: none"> • Sustainability and supply chain monitoring, ethical procurement /purchasing/production guidelines • circular economy (see also environmental value) • preference of regional businesses • better reputation, customer retention, attractiveness as employer • cooperation: business networks, partnerships, exchange • Emphasis on attractive jobs, workplace quality • awareness of ethical and social financing, investment in projects
Social value	<ul style="list-style-type: none"> • Supplement public sector social services and address welfare state problems with solutions such as affordable childcare • Foster innovative services and introduce new or improved services (to be later adopted by the public sector) • Provide alternative social service business models • Aid recovery by providing services to those whom other initiatives cannot or do not reach • Foster social inclusion, social cohesion, 	<ul style="list-style-type: none"> • Flexible working hours, work-life balance • workplace satisfaction • first aid courses, organic lunch offers (and education) • mobility offers (see also environmental value) • citizen-led projects, e.g. bike and skate park participation, co-determination • sense of purpose and agency • social justice by supply chain

	<ul style="list-style-type: none"> and social capital Enhance civic involvement through volunteering 	<ul style="list-style-type: none"> management support for volunteers influence on private market behavior of employees/clients/partners
Regional value	<ul style="list-style-type: none"> Contribute to enterprises with low levels of private entrepreneurship Create and manage workplaces Facilitate land, structure, and resource ownership for community use Provide local facilities in remote communities, such as shops and pubs Refurbish old structures to preserve local history that could otherwise be lost to redevelopment Provide local public amenity spaces 	<ul style="list-style-type: none"> multiplication of sustainable and regional consumption alignment with regional development goals, strategies and reports support for regional value creation (see also economic value) focus on regional cooperation (by communities)
Environmental/cultural/artistic value	<ul style="list-style-type: none"> Promote and practice environmental sustainability Implement recycling systems when financial returns to the private sector is low Facilitate artistic and sports activities 	<ul style="list-style-type: none"> climate-friendly mobility offers renewable energy supply and climate neutrality as important new fields of action waste reduction (sustainable packaging, re- and upcycling) reduction of material footprint of products (beeswax)
Political value	<ul style="list-style-type: none"> Advocate for an equitable society, democratic participation, and involved citizenship Facilitate stakeholder engagement and pluralism Provide an alternative economic approach and show that business is for more than maximizing profit and personal enrichment Provide an alternative model 	<ul style="list-style-type: none"> Consultation with stakeholders Political activities on regional and national levels, engagement in local chapters business networks, multiplication of ECG idea aiming at systemic change toward an ethical economic system sustainability at the center of business activities focus on democratic decision-making, participation

The table indicates that the ECG impacts align with all five categories of value creation identified by Kim & Lim (2017). In terms of economic value, it is noteworthy that ECG does not increase the production of goods and services and employment *per se*, but specifically supports sustainable and ethically-driven products and high-quality job opportunities. Furthermore, ECG promotes cooperation over competitiveness. Nonetheless, on an individual level, companies experience an enhancement of their soft power (as detailed further in chapter 5.3). It should be noted that the specific impact on the creation of jobs for marginalized individuals and groups could not be assessed within the scope of the thesis and warrants further research. Moreover, companies display increased awareness of their financial affairs. They might not provide loans or grants as a result of ECG but seek to exert influence over the investment of corporate funds by financial institutions.

Interestingly, ECG is often associated with a stronger focus on the regional economy, hence generating both economic and regional value (Kim & Lim, 2017).

The focus on regional value creation aligns strongly with LEADER, the coalition contract and the ERDF funding guidelines. Consequently, ECG demonstrates a high potential to positively impact the regional and local economies, supporting smaller businesses and fostering economic diversity through increased demand. This not only reduces logistical efforts but also contributes to a lower carbon footprint while maintaining local supply chains.

The economic impacts of the ECG approach also align strongly with area 6) *Sustainable Business-making and Resource Protection* of the SDG report: The report has identified a weakness in the low coverage of sustainability certificates in Schleswig-Holstein, which ECG can address by providing a functional approach for companies, communities and organizations. Additionally, promotion and networking efforts could increase the number of interested and potentially certified companies in the region. ECG also has the potential to address the issue of waste reduction highlighted in the SDG report through measures, such as developing sustainable packaging, reducing the material footprint and recycling. While the SDG report primarily focuses on environmental aspects and sustainability labels within this category, the understanding of sustainable business-making by ECG actors encompasses broader considerations, including supply chain monitoring and responsible procurement and purchasing choices.

But also with regard to *Social Justice (4)*, ECG can significantly expand on the indicators and aspects considered in the SDG report. Companies and communities naturally align their operations toward social justice by applying the ECG matrix. This extends beyond the goals focused on in the SDG report (employment, standard wages and lowering poverty risks). The ECG approach fosters and includes fair and decent working conditions throughout the entire supply chain, socially and ethically responsible financial practices and a cooperative mindset.

How ECG aligns with social value creation has been addressed in detail in chapter 5.4. A specific focus of the regional ECG impacts lies on the creation of mobility offers, such as e-bike leasing, electric fleets, public transport or rental agreements. These contribute to

social value creation by addressing the need for improved transportation, while also adding to the environmental value by e.g. reducing emissions and incentivizing less individual transport. Consequently, mobility offers correspond with two LEADER themes: climate protection as well as public services and life quality. Additionally, the coalition contract explicitly states that mobility transition is an important goal of future policy-making (Die Grünen & CDU, 2022, ln. 15).

The social impacts of ECG also align with various categories of the SDG report: In terms of *Good Governance and Participation* (1), the results have demonstrated that companies and communities developed a higher awareness and initiate measures to improve transparency and participation. This corresponds with the task outlined in the SDG report to support inclusive, democratic and participatory governance. For this category also the high impact of ECG on political value creation is relevant.

Regarding *Health* (2), ECG measures, such as organic lunch offers or mandatory first aid courses have a positive impact on reducing health-related risks. Mobility projects can also contribute to reducing noise pollution caused by traffic, which has been identified as an issue in the report. However, the impacts of ECG on health extend beyond the stated aspects in the report: Higher work satisfaction, reduced work pressure, trustful relations, a sense of purpose and agency as well as the identification with and social cohesion within the workplace due to the ECG adoption can significantly impact the overall mental health of employees and citizens of the region.

In the area of *Education* (3) the results of previous engagement have demonstrated that ECG companies have already provided educational offers prior to adopting the ECG approach. However, as a result of ECG, companies have expanded these offers within their network to other stakeholder groups, such as companies, employees and customers. Moreover, ECG has a strong educational effect on employees, who are multiplying the idea of sustainability in their private contexts and adapting their consumption patterns. This illustrates that ECG can help to close the identified gap of institutions providing sustainability education and contribute to more sustainable consumption and production patterns in the region.

The environmental contributions summarized in the table correspond to various regional development goals. Particularly, the increased efforts to achieve climate neutrality and transition to renewable energy align with the LEADER goal of climate protection. These aspects are also central focal points of the coalition contract (Die Grünen & CDU, 2022, In. 15-21). Furthermore, the environmental contributions of the ECG approach align with three categories of the SDG report:

Regarding *Infrastructure and Climate Protection* (5), ECG measures cover the indicators of public transport, emissions, renewable energy production and climate protection strategies.

In terms of *Preservation of Livelihoods* (7), ECG confirms and supports the existing engagement of companies and communities in natural protection projects, including characteristic regional landscape restoration of moors and marine ecosystems. Although ECG does not explicitly address the issue of nutrient inflow from agriculture, which the SDG report identifies as relevant, its adoption by an agricultural actor implies impulses for the sector. Overall, the results demonstrate that companies and communities have increased their awareness of their direct and indirect environmental impacts.

ECG also has implications for *Global Responsibility* (8): Companies with international ties demonstrate an increased commitment to questioning their suppliers worldwide about working standards and resource origins. The results indicate that actors apply a holistic view of their impacts and contributions and aim for systemic change. Moreover, the principle of common good extends beyond the regional level and encompasses society as a whole.

Overall, it can be confirmed that the ECG impacts align with all three federal LEADER goals and all SDG report categories. Thus, ECG can contribute to addressing gaps identified with regard to SDG implementation. In certain aspects, ECG can even expand on the applied indicators and provide additional benefits. Nonetheless, there is no evidence that ECG can provide specific solutions for issues, such as education and employment rates of migrants, which the SDG report pinpoints as a problem.

While the national level should not be examined in detail, one aspect deserves emphasis: Schleswig-Holstein is a region, which predominantly consists of small and medium-sized

businesses. Regarding the Supply Chain Act, this means that the vast majority of businesses are falling under the implementation requirement, because they do not have enough employees. ECG has demonstrated that companies and communities are actively defining new standards and criteria for business relations. In this regard, ECG can fill the gap of implementation by providing a tool for small and medium-sized companies and communities to uphold human rights in the supply chain and take active and concrete steps toward efficient monitoring.

5.6 Addressing ECG criticism

The identified results are corresponding with most benefits on a company, market and societal level promoted on the ECG websites and which are addressed in chapter 2.5.4. Reputational and motivational gains, the pioneering role of certified actors, the increased networks and cooperation as well as complete monitoring of one's sustainability performance are promoted impacts that can be confirmed with the available data. However, the impact on productivity could not be sufficiently analyzed within the scope of this thesis (IFECEG, n.d., "Companies"). Moreover, public/federal support and a pioneer advantage in case of system change, advertised by Felber (2015), still seem too far-fetched, because a systemic change of the economic system is not a predictable eventuality for companies and ECG companies in particular are currently not prioritized by federal support.

The positive impacts of trustful communication and stakeholder involvement on satisfaction and identification, collaborative networks on motivation and multiplication of business sustainability and the emphasis on the common good on social and ecological value creation show that the sole orientation on principles, such as individualism and competition (as promoted by Schmidpeter, 2014), is missing out on other significant benefits.

Moreover, the identified impacts of ECG on participatory decision-making and co-creation processes stand in contrast to the voiced criticism that ECG is limiting individual freedom and imposes moral values (Exner, 2011; Schmidpeter, 2014; see chapter 2.5.4). The interviews with employees show that many employees experience even a higher degree of freedom in their new workplace and that they adopt the proposed values voluntarily (or

choose the employer because of shared values). Moreover, they are free to articulate their personal limits to involvement. Secondly, on a market level, companies and communities engage in dialogue with non-certified actors and suppliers rather than missionizing or cutting business relations. These findings give reason to believe that ECG is strengthening democratic principles and personal freedom rather than limiting them.

5.7 Limitations

The fact that the ECG approach correlates so strongly with a pre-existing mindset also is one of the limitations of this research: Findings show that mono-causality cannot be assumed with regard to the impacts of ECG. While there are specific measures, actions and developments, which companies and communities describe as outcomes of the ECG adoption, there are many cases where the interviewees could not tell whether ECG has been the sole cause. This has been especially the case with aspects related to work satisfaction and job quality. In many cases, it cannot be clearly stated whether a change is a result of the ECG or of the already existing corporate philosophy (or a mix of both). Especially with regard to sustainability awareness, companies/communities point out that sustainability has always been a part of their corporate values and ethics and that ECG might have added to that but did not cause it. This multi-dimensionality of impacts is especially illustrated by the following quote:

“However, we are how we are and also these two stories that I just told you could have been developed without me ever having encountered ECG. But the other way around we are identifying so strongly with ECG, because we are how we are and because ECG fits us damn well. Then it would be a bit of a question: [What was first] the chicken or the egg?” (I 11, sec. 86).

Also, other events, such as the COVID-19 pandemic, play an important role in changes in work-related practices, like home office, flexible working hours or the establishment of new communication channels. The improvements coming with these changes can be in line with ECG goals and ideas but are not necessarily resulting from them. On the other hand, the COVID pandemic has been a significant backlash for the achievement of ECG goals of communities, because the interaction with citizens and partners has been reduced to a

minimum. Hence, the concrete results presented in this thesis should be interpreted as an interplay of both company pre-conditions and ECG input. The difficulties addressed here could also explain why in the study of Sanchis et al. (2018) (chapter 2.5) companies reported some sort of effects but did not directly connect them with the ECG approach.

In many cases, little to no data exist, e.g. with regard to how many customers have been gained because of ECG and how ECG influences a company's financial situation. In some cases companies were too small to conduct systematic data collection, in other cases, companies were either in the pre-phase or the beginning stage of data collection for the purpose of re-balancing and could not provide quantitative data yet.

5.8. Outlook and Recommendations

The ECG idea is most effectively permeating the organization when conducted not only on the management level but in close contact with the employees. As the results illustrate, regular communication of the ECG approach is key to raising awareness and keeping the process active. Because ECG is not a one-time intervention, it requires capacities and resources.

As has been demonstrated in the results, one company experienced a fatigue effect. Hence, as many actors confirmed, the recommended time frame of repeating the balancing process every two years should be interpreted flexibly and with consideration of the needs and desires of those carrying the process. Moreover, there is a possibility to "over-involve" employees. Hence, the management needs to establish a balance between leadership and co-creation and should evaluate whether or not it is necessary to discuss a company matter with all employees. Here working or focus groups involving engaged employees could provide a meta-level between staff and management for daily operations.

ECG advertises a market advantage for ECG companies through tax incentives and regulations. However, without these benefits in place, actors implementing the approach could face economic disadvantages. Moreover, for strongly profit-oriented companies or small companies, who have little financial flexibility, there is a low incentive to implement ECG.

Therefore – as many actors also highlight - there is a need for political support, especially with regard to funding and taxes. Particularly small companies need to be supported in their capacity to file a report and thoroughly implement the ECG process. This can be best achieved with the support of the regional and economic development agencies, who can allocate funding to interested companies and communities. As an outlook, the questionnaires, interviews and additional communications revealed that there are already LEADER regions, which have funded the ECG process and others who are interested in incorporating ECG in project evaluation. However, there seems to be an informational gap with regard to already existing funding opportunities on the one side and the awareness about the ECG model on the other side. It can be derived, that more work needs to be done in providing information about funding to interested actors and about the ECG approach on the governmental level. Regional developers and regional development agencies can play a crucial role in bridging these gaps.

As actors involved in the regional chapters report, progress has been made on a regional and national level with regard to raising awareness and placing ECG on the political agenda. On the occasion of the coalition's declared plan to establish a helpdesk for human rights and economy (see CDU, Grüne, 2022, Ins. 6315-6317), there is a window of opportunity to communicate the ECG approach as a valuable tool and to emphasize the impacts companies and communities report toward the Schleswig-Holstein government. Hence, in the future ECG could have a chance to receive more political attention.

Especially with regard to communities and public service providers dependent on the administrative power of municipalities, it becomes clear that the ECG approach needs to consider these unique limitations, e.g. in their scoring system. Moreover, not many communities have been certified yet. Hence, an intensification of information offers for municipalities could push more municipalities to get certified and pave the way for communities to follow the example. Moreover, it should be considered to work more closely with communal officers responsible for sustainability, climate protection, social or educational affairs in order to develop realistic guidelines for the community context.

Because there is a high degree of prejudice and fear of negative feedback, it is important to engage in dialogue with reluctant companies. What has already been done is to point out the non-monetary value ECG can provide and why it is important and to emphasize that a

low ECG score is not a public exposure but an opportunity to learn and to demonstrate transparency. Here it is important to engage in mutual exchange instead of missionary work, especially with regard to the fact that the ECG approach is often seen as a moral imposition. In the communication with municipalities and communities, the participatory approach and the potentials of ECG for fostering co-creation and the involvement of citizens should be emphasized.

As has been also voiced by the interviewees, it remains questionable whether the ECG approach can be implemented as an alternative economic model on a national or global scale. Moreover, a shift away from classic economic principles is a long-term transition process, which requires more research and empirical data. Additional research could shed light on the question of whether ECG companies and communities have a different effect on regional development than other actors. Moreover, more data, such as company profits, customer numbers, sick leave quotas, employment of women, marginalized or disadvantaged group members or the number of applicants, could be included to assess the ECG impacts in companies and communities in more detail. More research could also be conducted with regard to communities and whether the matrix reflects their unique situation adequately. Finally, it would be interesting to assess the impact of the ECG approach on large-scale corporations.

6. Conclusion

This thesis investigated the question, to what extent the adoption of the ECG approach in companies and communities can provide a feasible contribution to sustainable development and well-being in the region of Schleswig-Holstein.

To this end, interviews have been conducted with companies and communities about the impacts of the ECG approach, their sustainability approach and regional contributions.

The adoption of the ECG approach has been shown to have positive internal impacts with regards to all stakeholder groups, such as improved sustainability monitoring, higher awareness and new impulses for sustainable financing, purchasing and procurement, enhanced work satisfaction, transparent and trustful communication structures and increased involvement of employees, customers and citizens in decision-making. Moreover, companies profit from new networks and exchanges. By adopting the ECG approach they gained a higher reputation among customers and employees and assume a role model function within their business networks. Although these impacts are also connected to the actors' pre-existing values, ECG is shown to catalyze, refine and evolve existing efforts with regard to work quality and sustainability.

Moreover, these benefits transcend internal boundaries, either through active regional engagement and multiplication within networks or through employees carrying new ideas and behaviors into their private relations. Communities, in particular, focus on civic engagement and citizen participation, thereby exerting direct influence on a wider population.

The ECG approach contributes to regional development and well-being through a broad range of economic, ecological, political, social and regional value creation. ECG contributes to actors acknowledging their shared responsibility for sustainable development in accordance with the Agenda 2030. The comparison with regional development (LEADER) goals, the SDG report and the regional well-being assessment demonstrate that ECG can effectively address existing issues in the region and elaborate on indicators. Moreover, with regard to the degree of SDG implementation, ECG not only has

the potential to address identified gaps but also offers a broader perspective for a more comprehensive SDG implementation.

By raising awareness, providing support and evaluating companies and communities in their contribution to the common good, as well as by supporting systemic change and fostering cooperative networks, the ECG approach paves the way toward an effective and holistic sustainability transition.

Nonetheless, it is important to acknowledge that ECG is not a remedy. Findings indicate that ECG impacts often cannot be separated clearly from the effects of a pre-existing corporate philosophy. Hence, ECG's effectiveness depends strongly on the willingness to change. Moreover, structural challenges and limits to exert influence – especially for communities – as well as a lack of financial and political support, cannot be ignored. The limited available resources, such as time, personnel and financial means, coupled with a lack of incentives by policy-makers, negatively impact motivation and strongly inhibit the certification process. In order for the approach to make lasting contributions and gain momentum in the region of Schleswig-Holstein, financial incentives need to be created or communicated stronger by regional development agencies. On the other hand, municipalities and other political actors need to be informed about the ECG approach and its potential. Moreover, further empirical research needs to be conducted to establish a solid scientific and argumentative foundation.

To end on a future-oriented note, promising developments can be observed in the political lobbying of the ECG movement at both regional and national levels, as well as the growing willingness of regional development agencies to incorporate the ECG approach into their strategies and project evaluation criteria. These trends indicate a long-term positive trajectory toward more incentivized sustainable development.

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Appendix A – Ethics Clearance Letter



Research ethics training and clearance

University Centre of the Westfjords
Suðurgata 12
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+354 450 3040
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This letter certifies that Sophia Roland has completed the following training modules of:

- (X) Basic ethics in research
- (X) Human subjects research
- (X) Animal subjects research

Furthermore, the Masters Program Committee has determined that the proposed masters research entitled *Think global, act local - The Economy for the Common Good's impacts on companies and the potentials for regional development*. meets the ethics and research integrity standards of the University Centre of the Westfjords. Throughout the course of their research, the student has the continued responsibility to adhere to basic ethical principles for the responsible conduct of research and discipline-specific professional standards.

University Centre of the Westfjords ethics training certification and research ethics clearance is valid for one year past the date of issue unless otherwise noted.

Effective Date: 30 June 2022
Expiration Date: 30 June 2023

Appendix B – Consent form and interview guide

Consent form: *This consent form has been read to and signed by every participant prior to the interview. It contains information about the research process, data protection and the participants' rights.*

Einverständniserklärung zur Erhebung und Verarbeitung von Interviewdaten

Mein Name ist Sophia Roland und ich bin Masterstudentin des Studiengangs *Coastal Communities and Regional Development* am *University Centre of the Westfjords* in Ísafjörður, Island.

In meiner Masterarbeit beschäftige ich mich mit den Auswirkungen der Gemeinwohlökonomie auf (bilanzierte) Unternehmen und die Potenziale für eine nachhaltige Regionalentwicklung.

Die Gemeinwohlökonomie (GWÖ) ist ein ethisches Wirtschaftsmodell, welches nachhaltiges und soziales Wirtschaften im Sinne des Gemeinwohls zum obersten Ziel hat. Statt primär Profit und Wachstum anzustreben, sollen Werte, wie Kooperation, Menschenwürde, ökologische Nachhaltigkeit sowie Mitbestimmung und Partizipation, ins Zentrum wirtschaftlichen Handelns gestellt werden. Ein zentraler Bestandteil ist die Erstellung einer Gemeinwohlbilanz, in der Punkte dafür vergeben werden, wie solidarisch, nachhaltig, gerecht und demokratisch ein Unternehmen im Umgang mit seinen verschiedenen Berührungsgruppen handelt.

In meiner Forschung geht es insbesondere um die wahrgenommenen Veränderungen durch die Beschäftigung mit dem GWÖ-Modell und das Regional- und Nachhaltigkeitsbewusstsein.

In den nächsten ca. 60 Minuten werde ich Ihnen Fragen zu allen drei Bereichen stellen. Das folgende Interview wird mit einem Aufnahmegerät aufgezeichnet und anschließend transkribiert. Für die wissenschaftliche Auswertung des Interviewtextes werden alle Angaben, die zu einer Identifizierung Ihrer Person oder Institutionen führen könnten, anonymisiert. Ihre personenbezogenen Kontaktdaten werden von Interviewdaten getrennt für Dritte unzugänglich gespeichert und vertraulich behandelt.

Einverständnis

Sie sind damit einverstanden, im Kontext des o. g. Forschungsvorhabens an einem Interview teilzunehmen. Außerdem akzeptieren Sie die anonyme Weiterverarbeitung und wissenschaftlichen Verwertung des geführten Interviews und der Daten.

Ihre Teilnahme an der Erhebung und Ihre Zustimmung zur Verwendung der Daten sind freiwillig. Sie können diese Einwilligung jederzeit widerrufen mit der Folge, dass die Verarbeitung Ihrer personenbezogenen Daten, nach Maßgabe der Widerrufserklärung, für die Zukunft unzulässig wird. Dies berührt die Rechtmäßigkeit der aufgrund der Einwilligung bis zum Widerruf erfolgten Verarbeitung jedoch nicht.

Unter diesen Bedingungen erklären Sie sich bereit, das Interview zu geben und sind damit einverstanden, dass es aufgezeichnet, verschriftlicht, anonymisiert und ausgewertet wird.

Vorname, Nachname in Druckschrift

Ort, Datum / Unterschrift

Interviewfragen – Unternehmens-/Gemeindeleitung [company/community leaders]

Vorfeld: Kurze Vorstellung [Introduction]

- Was ist Ihre Position im Unternehmen/ in der Gemeinde und seit wann sind Sie im Unternehmen tätig?
[What is your position in the company/ the community and since when are you working for the company?]
- Wodurch ist Ihr Unternehmen/ Ihre Gemeinde auf die Gemeinwohlökonomie aufmerksam geworden und seit wann ist Ihr Unternehmen/ Ihre Gemeinde gemeinwohlabilanziert?
[How did you become aware of the Economy for the Common Good and since when is your company/community certified?]

Interviewfragen

I. GWÖ-Auswirkungen allgemein [ECG impacts general]

1. Beschreiben Sie in drei Worten, was Sie mit der GWÖ Bilanzierung verbinden.
[Describe in three words what you associate with the ECG certification process.]
2. Was waren die Motive für die Erstellung einer Gemeinwohl-Bilanz? [What were the motives for filing a Common Good Balance Sheet?]
3. Haben sich Ihre Erwartungen bestätigt? Warum/warum nicht? [Have your expectations been confirmed? Why/why not?]
4. Warum haben Sie sich für eine Kompaktbilanz/eine GWÖ- Gesamtbilanz entschieden?
[Why did you decide for a Compact Common Good Balance Sheet / a Full Common Balance Sheet?]
5. Wie würden Sie das Verhältnis zwischen Vor- und Nachteilen der Bilanzierung beschreiben? [How would you describe the relation between advantages and disadvantages?]
6. [Vorlage der Matrix] Wenn Sie sich die Matrix anschauen, in welchen Bereichen sehen Sie seit der GWÖ-Bilanzierung Veränderungen? (positiv wie negativ) [[Show matrix]

When you look at the matrix, do you see any changes since the ECG certification?[negative and positive]

7. Welche Berührungsgruppen [Lieferant*innen, Kund*innen, Mitarbeiter*innen, (Bürger*innen), Gesellschaft] betreffen die Veränderungen am meisten? [Which stakeholder groups [suppliers, employees, customers, (citizens), society] are most affected by changes?]

- Haben sich Veränderungen im Umgang mit anderen Unternehmen/Gemeinden ergeben? (z.B. Kooperationen/Partnerschaften, Aufklärung über GWÖ, Abbruch der Beziehungen)
[Did any changes occur in the relation to other companies/communities? (e.g. cooperations/ partnerships, multiplication, termination of contact)]

8. Wofür werden die erwirtschafteten Gewinne in Ihrem Unternehmen eingesetzt? [In which areas do company profits flow?]

* for communities: Wohin fließen kommunale Gelder? [In which areas do communal funds flow?]

- Haben sich diesbezüglich seit der Beschäftigung mit der GWÖ Änderungen ergeben? [Have there been any changes since the adoption of the ECG approach?]

9. Welche kurzfristigen und nachhaltigen Folgen hatte die Gemeinwohlbilanzierung für Ihr Unternehmen/ Ihre Gemeinde (dies betrifft auch Folgen, die nicht unbedingt in der Matrix stehen)? [Which short-term and long-term impacts did the Common Good Balance have for your company/ your community (this includes impacts, which are not listed in the matrix)?]

10. Welche Auswirkungen hat die Gemeinwohlbilanzierung auf Sie persönlich gehabt? [Which impacts did the Common Good Balance have on you personally?]

11. Würden Sie Ihr Unternehmen/ Ihre Gemeinde noch einmal bilanzieren lassen? Wieso/ Wieso nicht? [Would you re-certify your company/ your community? Why/ Why not?]

II. Nachhaltigkeitsverständnis [sustainability understanding]

12. Welches Verständnis von „Nachhaltigkeit“ verfolgen Sie in Ihrem Unternehmen/ Ihrer Gemeinde? [Which understanding of sustainability does your company/community follow?]

13. Wer ist in Ihrem Unternehmen/ Ihrer Gemeinde zuständig für die Umsetzung der Nachhaltigkeitsziele? [Who in your company/community is responsible for the implementation of sustainability goals?]

14. Hat sich das Verständnis von Nachhaltigkeit durch die Beschäftigung mit der Gemeinwohlökonomie verändert? [Did the understanding of sustainability change because of the ECG approach?]

III. Regionalbewusstsein, regionale (und globale) Auswirkungen [regional awareness, regional (and global) impacts]

15. Wieso hat sich das Unternehmen für den Standort entschieden? [Why did your company decide for this location?] *not for communities

16. Wie wirkt sich der Standort auf das Unternehmen aus? [How does the location affect the company?] * not for communities

17. Verstehen Sie Ihr Unternehmen auch als gesellschaftlichen Akteur? [Does your company understand itself as a societal actor?]

18. Welche Rolle würden Sie Ihrem Unternehmen/Ihrer Gemeinde für die Regionalentwicklung zuweisen? [What role would you assign your company/ your community for regional development?]

o Welchen Beitrag leistet das Unternehmen für die Region? [What contributions does your company make for the region?]

19. Gibt es konkrete Maßnahmen, um soziale und ökologische Probleme (in der Region) anzugehen? (finanziell, durch Engagement, politische Tätigkeiten, als GWÖ-Mitglied oder durch gezielte Maßnahmen im Unternehmen, die in die Region strahlen etc.) [Are there any concrete measures to tackle social and ecological problems (in the region)?]

(financially, by engagement, political activities, as an ECG member or by targeted measures within the company that have ripple effects on the region etc.)]

20. Hat der GWÖ-Ansatz insgesamt einen Anreiz bzw. Motivation dafür geschaffen, mehr für Gesellschaft und Umwelt (in der Region) zu tun? [Did the ECG approach create an incentive or motivation to do more for society and environment (in the region)?]

21. Hat der GWÖ-Ansatz ein stärkeres Bewusstsein für die Region und/oder die globalen Zusammenhänge in Ihrem Unternehmen/ Ihrer Gemeinde geschaffen? [Did the ECG approach create a stronger awareness for the region and/or the global connections in your company/community?]

IV. Fazit

22. Wo sehen Sie zusammenfassend Grenzen und Möglichkeiten des GWÖ-Ansatzes für eine nachhaltige Entwicklung ? [As a summary, where do you see obstacles and possibilities of the ECG approach for a sustainable development?]

**later added question:*

Welche kurzfristigen und langfristigen Ziele wurden schon erreicht bzw. teilweise erreicht und wo gibt es noch Verbesserungbedarf? [Which short-term and long-term goals have already been achieved/ have been partly achieved and where do you see a need to improve?]

1) Interviewfragen - Mitarbeiter*innen [employees]

Vorfeld: Kurze Vorstellung [introduction]

- Familienstand [marital status]
- Was ist Ihre Position im Unternehmen/ in der Gemeinde und seit wann sind Sie im Unternehmen/ in der Gemeinde tätig? [What is your position in the company/the community and since when are you working for the company/community?]
- Hatten Sie selbst bereits Berührungspunkte zur GWÖ bevor das Unternehmen/ die Gemeinde bilanziert wurde? [Did you have any contact with the ECG approach prior to the certification process of your company/community?]

I. GWÖ Auswirkungen für Mitarbeiter*innen [ECG impacts for employees]

1. Waren Sie als Mitarbeiter in den GWÖ-Bilanzierungsprozess involviert? [Have you – as an employee – been involved in the ECG certification process?]

- Wie haben Sie den GWÖ-Prozess empfunden? [How did you perceive the process?]

2. Was waren Ihre Erwartungen an die Bilanzierung? [What have been your expectations of the ECG certification?]

○ Haben sich die Erwartungen bestätigt? [Have your expectations been confirmed?]

3. Wie würden Sie das Arbeitsklima vor und nach der Bilanzierung beschreiben? [How would you describe the working climate before and after the certification?]

4. Hat sich seit der Gemeinwohlbilanzierung etwas für die Mitarbeiter*innen verändert?

○ In welchem Bereich? [Mitarbeiter*innen – Spalte in der Matrix vorlegen] [Has something changed for the employees since the ECG certification? [show section “employees” in the matrix]]

5. Wie würden Sie das Verhältnis zwischen Mitarbeiter*innen und Geschäftsleitung beschreiben? [How would you describe the relation between the employees and the employer(s)?]

- Hat sich seit der Bilanzierung diesbezüglich etwas verändert? [Have there been any changes since the ECG certification?]

6. Wie würden Sie das Verhältnis zwischen Freizeit bzw. Familie und Arbeit vor und nach der Bilanzierung bezeichnen? [How would you describe the relation between free time/family and work before and after the certification?]

7. Würden Sie einer erneuten Bilanzierung zustimmen? Wieso/Wieso nicht? [Would you agree to a re-certification? Why/why not?]

II. Bindung an das Unternehmen /Gemeinde [relation to the company/community]

8. Beschreiben Sie in drei Worten, wie Sie die Arbeit im Unternehmen/ in der Gemeinde empfinden. [Describe in three words how you perceive the work for the company/community.]

9. Warum haben Sie sich für dieses Unternehmen/ diesen Arbeitsplatz entschieden? [Why did you decide for this company/work place?]

10. Hat sich durch die GWÖ-Bilanz Ihr Verhältnis zum Unternehmen/ zur Gemeinde verändert? [Has your relation to the company/community changed because of the ECG certification?]

11. Hat die GWÖ einen Anreiz geschaffen, sich in Ihrem Unternehmen zu engagieren? [Has ECG created an incentive to get involved in company matters?]

III. Auswirkungen auf Privatleben, Nachhaltigkeitsverständnis [impacts on private life, sustainability understanding]

12. Hat die Beschäftigung mit der GWÖ auch bei Ihnen persönlich etwas bewirkt z.B. in Bezug auf ihren Lebensstil oder ihre Denkweise? [Has the adoption of the ECG approach also have an impact on your private life e.g. your way of life or your way of thinking?]
o Warum/ Warum nicht? [Why/ Why not?]

13. Hat die GWÖ-Bilanz Auswirkungen auf Ihr Nachhaltigkeitsverständnis gehabt? [Has the ECG certification impacted your sustainability understanding?]

14. Hat die GWÖ-Bilanz einen Anreiz geschaffen, sich für soziale und ökologische Belange (in der Region) einzusetzen? [Did the ECG certification create an incentive to tackle social and ecological issues (in the Region)?]

Appendix C – Questionnaires

Questionnaire 1: Questionnaire for the ECG member companies in Schleswig-Holstein

GWÖ-Mitglieder-Fragebogen [ECG member questionnaire]

Im Rahmen der Forschungsarbeit sollen die Auswirkungen der Gemeinwohlökonomie auf Unternehmen sowie die Potenziale für eine nachhaltige Entwicklung in Schleswig-Holstein untersucht werden. Die Gemeinwohlökonomie (GWÖ) ist ein ethisches Wirtschaftsmodell, welches nachhaltiges und soziales Wirtschaften im Sinne des Gemeinwohls zum obersten Ziel hat. Unternehmen haben die Möglichkeit, eine Gemeinwohlbilanz zu erstellen, in der Punkte dafür vergeben werden, wie solidarisch, nachhaltig, gerecht und demokratisch ein Unternehmen im Umgang mit seinen verschiedenen Berührungsgruppen handelt.

Um ein möglichst ganzheitliches Bild zu bekommen, bitte ich Sie als GWÖ-Mitglied, die folgenden vier Fragen zu beantworten. Die Fragen können *direkt* über dieses Formular *in ca. 2 Minuten* beantwortet werden. Vielen Dank für Ihre Unterstützung!

Within the frame of my thesis, the effects of the Economy for the Common Good on companies as well as the potentials for sustainable development in Schleswig-Holstein will be examined. The Economy for the Common Good (ECG) is an ethical economic model that is aimed at social and sustainable business-making in accordance with the common good. Companies have the opportunity to file a Common Good Balance Sheet, in which points are awarded for how solidary, sustainable, just and democratic a company acts in dealing with its various contact groups. To get a holistic picture, I kindly ask you as a ECG-member to answer the following four questions. The questions can be answered directly via this form in about 2 minutes. Thank you very much for your support!

1. Warum ist Ihr Unternehmen GWÖ-Mitglied geworden? [Why did your company become an ECG-member?]

2. Welche Erwartungen hat Ihr Unternehmen an den GWÖ-Ansatz? [Which expectations does your company have for the Common Good approach?]

3. Wurde der GWÖ-Ansatz bereits in Bereiche der Unternehmensführung und –philosophie integriert? *Wenn ja, in welche Bereiche und mit welcher Wirkung? Wenn nein, warum nicht?*

[Has the ECG approach been integrated in the management or corporate philosophy? If yes, in which areas and with which effects? If no, why not?]

4. Hat Ihr Unternehmen Pläne, sich intensiver mit der Gemeinwohlökonomie zu beschäftigen (*z.B. eine Bilanz zu erstellen, die Bewegung zu unterstützen, Projekte zu initiieren etc.*)? [Does the company have plans to deal with ECG more intensely? (e.g. by

filing a Common Good Balance sheet, support the movement, initiate projects etc.)

Einverständnis zur Datennutzung

Ich bin damit einverstanden, im Kontext der o.g. Forschung an der Befragung teilzunehmen. Außerdem akzeptiere ich die anonyme Weiterverarbeitung und wissenschaftliche Verwertung der erhobenen Daten.

Sie können diese Einwilligung jederzeit per E-Mail widerrufen mit der Folge, dass die Verarbeitung Ihrer Daten, nach Maßgabe der Widerrufserklärung, für die Zukunft unzulässig wird.

Consent to data use

I agree to participate in the survey in the context of the above research. Furthermore, I accept the anonymous further processing and scientific utilization of the collected data.

You can revoke this consent at any time by e-mail with the consequence that the processing of your data, in accordance with the revocation declaration, becomes inadmissible for the future.

Questionnaire 2: Questionnaire for the regional actors (economic development agencies, regional development agencies, ministries etc.)

GWÖ-Mitglieder-Fragebogen [ECG member questionnaire]

Im Rahmen der Forschungsarbeit sollen die Auswirkungen der Gemeinwohlökonomie auf Unternehmen sowie die Potenziale für eine nachhaltige Entwicklung in Schleswig-Holstein untersucht werden. Die Gemeinwohlökonomie (GWÖ) ist ein ethisches Wirtschaftsmodell, welches nachhaltiges und soziales Wirtschaften im Sinne des Gemeinwohls zum obersten Ziel hat. Unternehmen haben die Möglichkeit, eine Gemeinwohlbilanz zu erstellen, in der Punkte dafür vergeben werden, wie solidarisch, nachhaltig, gerecht und demokratisch ein Unternehmen im Umgang mit seinen verschiedenen Berührungsgruppen handelt.

Um ein möglichst ganzheitliches Bild zu bekommen, bitte ich Sie, die folgenden drei Fragen zu beantworten. Die Fragen können *direkt* über dieses Formular *in ca. 2 Minuten* beantwortet werden. Vielen Dank für Ihre Unterstützung!

Within the frame of my thesis, the effects of the Economy for the Common Good on companies as well as the potentials for sustainable development in Schleswig-Holstein will be examined. The Economy for the Common Good (ECG) is an ethical economic model that is aimed at social and sustainable business-making in accordance with the common good. Companies have the opportunity to file a Common Good Balance Sheet, in which points are awarded for how solidary, sustainable, just and democratic a company acts in dealing with its various contact groups. To get a holistic picture, I kindly ask you to answer the following three questions. The questions can be answered directly via this

form in about 2 minutes. Thank you very much for your support!

1. In welchem Kontext haben Sie von der Bewegung der Gemeinwohlökonomie erfahren? [In which context have you heard from the movement of the Economy for the Common Good?]

2. Wo sehen Sie Grenzen und Möglichkeiten der Gemeinwohlökonomie für eine nachhaltige Entwicklung in Schleswig-Holstein? [Where do you see obstacles and chances of the Economy for the Common Good for a sustainable development in Schleswig-Holstein?]

3. Gibt es konkrete Unterstützungsangebote für gemeinwohlabilanzierte (und interessierte) Unternehmen und/oder sind Unterstützungsmaßnahmen geplant? [Are there concrete support offers for certified (and interested) companies and/or are support measures planned?]

Einverständnis zur Datennutzung

Ich bin damit einverstanden, im Kontext der o.g. Forschung an der Befragung teilzunehmen. Außerdem akzeptiere ich die anonyme Weiterverarbeitung und wissenschaftliche Verwertung der erhobenen Daten.

Sie können diese Einwilligung jederzeit per E-Mail widerrufen mit der Folge, dass die Verarbeitung Ihrer Daten, nach Maßgabe der Widerrufserklärung, für die Zukunft unzulässig wird.

Consent to data use

I agree to participate in the survey in the context of the above research. Furthermore, I accept the anonymous further processing and scientific utilization of the collected data.

You can revoke this consent at any time by e-mail with the consequence that the processing of your data, in accordance with the revocation declaration, becomes inadmissible for the future.

Appendix D – Citations and Data

Original citations

Original interview answers cited in the thesis (in German)

- *„Das waren ja so die drei Worte: intensive, selbstkritische Betrachtung des eigenen Handelns. Also das ist so, ja die Möglichkeit, die Chance, der große Pluspunkt hier bei dem Ganzen, dass man nochmal das, was man tut, eben auch durch diese Matrix, also durch dieses Kreuz und Quer der verschiedenen Beziehungen, dass man das so betrachtet und noch einmal ganz anders betrachtet. [...] Also das war ganz klar für uns 2018, also da nehmen wir jetzt noch Fair-Trade-Kaffee in eine Sitzung und anschließend trinken wir Bio-Bier und dann haben 100 von 100 Punkten, ganz klare Sache. Und naja, wir hatten dann halt vielleicht, ich weiß ja nicht, 320 von 1000 Punkten. [...] Weil eben Fair-Trade-Kaffee und Bio-Bier nicht alles sind [...].“ (I 7, sec. 146)*
- *„[Ein Effekt der Bilanzierung ist] eine gestiegene Awareness, warum wir das hier alles tun. Früher habe ich das immer so formuliert, dass wir hier sinn- und seelenvoll arbeiten wollen. Mit der Bilanz ist das alles sehr viel mit Leben noch gefüllt.“ (I 5, sec. 90)*
- *„Genau, das ist eigentlich so witzig, seitdem wir GWÖ gemacht haben, wird dieser GWÖ-Stern, der sich ausbreitet dann in den verschiedenen Bereichen, den hat man im Kopf bei bestimmten Entscheidungen. Genau, also das ist tatsächlich eine Folge davon. Und wir gucken irgendwie: Ok, was kann man in dem Sinne auf jeden Fall nochmal besser machen?“ (I 10, sec. 71)*
- *„Man guckt für die Mitarbeitenden nochmal ganz anders, das fand ich noch ganz wichtig. Das Ehrenamt hat für mich auch nochmal eine ganz andere Bedeutung auch nochmal erhalten. Wir haben ja auch viele Ehrenamtler, weil wir ein Schwimmbad hier im Ort haben und dieses Schwimmbad ist Gold wert hier bei uns. Und wie geht man damit um, eben auch in der Zeit von Corona, was macht man dann damit? Das Schwimmbad ist zu, was macht man mit den Ehrenamtlern? Wie kriegt man die auch wieder motiviert? Also das war für mich so... das sind ja die Mitarbeitenden der Gemeinde und das ist so eine wichtige und tragende Stütze“ (I 8, sec. 95)*
- *„Ja, das soll beschreiben, dass es bei dieser Bilanzierung meines Erachtens nach nicht so sehr darum geht ein Audit-Zertifikat zu erhalten oder eine Punktzahl in der Bilanzierung, sondern ein Konkretisieren einer Geisteshaltung, die man hat oder wenn man sie noch nicht hat, gut mithilfe dieser Bilanzierung bisschen justieren kann [...] Auch, dass es sehr viel tiefer in die Organisation eingedrungen ist, was uns hier wichtig ist und dass man Werte auch verbalisieren kann und nicht nur fühlen.“ (I 5, sec. 17-19, 44)*
- *„Also es hat mich bestärkt in dem Weg, auf dem wir uns bewegen... als Instrument zu nutzen und auch als Netzwerk, um dieses großes Ganze, dieser Bewegung mehr Dynamik zu verleihen, dass immer mehr sich dem anschließen, dass wir was ändern müssen, um den sozialen Frieden auch hier in Deutschland oder weltweit zu sichern.“ (I 2, sec. 74)*
- *„Wenn ich aber von mir selber ausgehe: Für mich ist das Kriterium GWÖ-bilanziert ein ganz starkes Argument. Also, einige von unseren Lieferanten sind GWÖ-zertifiziert und das*

macht gleich so ein Familiengefühl. Weil man natürlich davon ausgeht: Oh die denken, die ticken ähnlich wie wir!“ (I 5, sec. 69)

- *„[...] es auch starke Multiplikationseffekte gibt durch den Austausch und Kommunikation mit Stakeholdern, wie LieferantInnen und Finanzpartnern und so weiter, sodass es nicht nur das eigene Projekt ist, sondern so einen Abstrahleffekt und Multiplikationseffekte hat. Und dadurch – aus meiner Sicht – ein großer Treiber sein kann für andere Unternehmen, für die Gesellschaft das Ganze sozusagen auch weiter zu betrachten und gemeinsam dann auch zu gestalten.“ (I 1, sec. 15)*
- *„Also eigentlich war das wie so ein... noch einmal eine Bekräftigung in der Entscheidung, die ich gefällt habe, zu sagen: So, ich wechsel den Job und ich gehe hier ins Unternehmen! Das war der richtige Weg! Also eigentlich hat mich das sehr beeindruckt.“ (I 6, sec. 76)*
- *„ich unterstelle, wer sich ernsthaft damit befasst, der muss natürlich auch irgendeinen Moment der Erkenntnis haben: „Okay, da muss ich mal tatsächlich die Hosen runterlassen, sonst brauche ich das gar nicht erst anfangen.“ Und ich glaube das ist die größte Hemmschwelle, also die Echtheit dieser Messung auf tatsächlich meine Wirksamkeit hin.“ (I 11, sec. 44-47)*
- *„Schwierig finde ich es in den Bereichen, wo man dann so auf DAX-geführte Unternehmen blickt. Da frage ich mich schon manchmal... Also sicher wäre es toll, wenn irgendwie ein Mercedes Benz irgendwie anfangen würde, sich zu hinterfragen, aber es ist, glaube ich, noch ein sehr langer Weg dahin.“ (I 6, sec. 107)*
- *„Das Problem war nur, dass wir innerhalb des Bilanzierungsprozesses gemerkt haben an manchen Stellen, dass wir bei einigen Dingen nicht so gut reinpassen und da braucht es viel... Also wir haben ziemlich viel rumargumentiert, um dann [in] gewissen Bereiche tatsächlich, ich sage mal, Punkte oder Antworten geben zu können.“ (I10, sec. 14)*
- *„Die Grenzen sind für Klein- und Einzelunternehmer, dies zu erarbeiten. Also die haben kaum Kapazitäten, sich damit zu beschäftigen, weißt du ja selber, immer die ganzen Fragen zu beantworten, aufzunehmen, den Bericht zu schreiben. Da müsste es einfach vom Land oder von der Stadt Beauftragte geben, die dieses Verfahren für Kleinstunternehmen oder Einzelunternehmen durchführen, die dann mal über einen Zeitraum von einem halben Jahr kommen, einmal grundsätzlich das Thema einführen, aber dann auch den Bericht und das Audit durchführen.“ (I 2, sec. 127)*
- *„Wir brauchen im Grunde genommen jemanden, der kommuniziert für die Gruppe. Und dort wurde dann jemand legitimiert durch eine schriftliche Abstimmung. Das war auch ganz toll zu sehen, dass die Leute wirklich aus diesem Kreis heraus selber jemanden ernannt haben und aus diesem Ganzen ist ein Kommunikationsteam entstanden. Aus verschiedenen Fachbereichen gibt es Kommunikatoren, die dann sich regelmäßig einmal im Monat jetzt treffen für eine Stunde und wirklich auch Probleme und Dinge ansprechen können [...]“ (I 10, sec. 48)*
- *„Also es geht ja eher darum, dass du nicht plattes Für und Gegen misst, sondern Widerstände, und zwar auch den Grad eines Widerstandes. Es ging immer ganz gut, zum Beispiel beim Thema Betriebsausflug oder so. Da gab es irgendwie drei Vorschläge und dann wurde gesagt: Ok, wer hat Widerstand zu dem Thema, zu dem Thema, zu dem Thema. Und das hat meistens sogar schon geholfen, um eine gute Tendenz zu kriegen. Genau, und dann wird ja noch einmal geguckt, wie stark ist dieser Widerstand. [...]Und anhand dessen werden dann ja immer wieder neue Thesen aufgestellt und die ursprüngliche Idee immer*

nochmal in einer abgewandelten Form noch einmal abgefragt. Und so nähert man sich immer weiter dem Endergebnis.“ (I 6, sec. 41)

- *„Ja, man hat mit den Ehrenamtlichen darüber gesprochen und hat gesagt: Wir können euch jetzt nicht zu Hauptamtlichen machen, wir können euch jetzt kein Geld bezahlen, aber wir wollen eure Situation verbessern. Beim Schwimmbadbereich, was wünscht ihr euch? Womit können wir euch glücklich machen, womit können wir euch unterstützen?“ (I 8, sec. 99)*
- *„Heißt, wir haben also die Unternehmenskarte, wo sie ein Auto sich beim Car-Sharing holen, wenn sie eine Dienstreise machen, aber wenn der Kollege dann Feierabend hat, dann kann er die andere Karte nehmen und [...] bucht sich eben halt als Privatmensch dort sein Auto und hat vielleicht nicht mehr zwei Autos, sondern nur noch eins oder hat gar kein Auto mehr. Und an der Stelle, also was Mobilität anbelangt, da haben wir viel uns tatsächlich weiterentwickeln können und da ist bestimmt auch die GWÖ ein starker Promotor [...]“ (I 11, sec. 54)*
- *„Denn da hört man ja aller Orten von Problemen, Stellen nachzubesetzen und das haben wir tatsächlich noch nicht gehabt. Also, im Gegenteil! [...] Eine Mitarbeiterin, die hat eine Vollzeitstelle inne als Vertretung für jemanden, der im Erziehungsurlaub ist. Der kommt im April wieder und sie hat nun die Chance, weil wir dann eine neue Position eingerichtet haben, als Springerin eine 20-Stunden-Stelle zu nehmen oder zu bekommen und die verzichtet jetzt also bewusst auf Stunden, nur damit sie [...] auch bleiben kann, weil es ihr da eben gut gefällt in dem Team. Und das ist nur ein Beispiel von mehreren, dass man wirklich merkt, dass wir Arbeitsplätze dort eingerichtet haben, die auch gut ankommen bei den MitarbeiterInnen. (I 7, sec. 63)*
- *„manchmal ist es auch wirklich so, dass sich die Arbeit wie Freizeit anfühlt. Weil es eigentlich genau das ist, was man sowieso gerne machen möchte und da kriegt man auch noch Geld dafür.“ (I 9, sec. 52)*
- *„Also eigentlich war das wie so ein... noch einmal eine Beförderung in der Entscheidung, die ich gefällt habe, zu sagen: So, ich wechsel den Job und ich gehe hier ins Unternehmen! Das war der richtige Weg! Also eigentlich hat mich das sehr beeindruckt. Auch in diesen Gruppensitzungen zum Thema Mitarbeitende [...] was hier die Geschäftsführung auch von sich gegeben hat [...] Und zu merken, dass der Mitarbeitende auch wirklich der Mittelpunkt sein sollte.“ (I 6, sec. 77)*
- *„Ich würde sagen, ich nehme es wahr, weil – um das ein bisschen plastisch darzustellen – ich arbeite mit Freunden zusammen und weniger mit Kollegen. Also einfach weil es so viel Spaß macht, weil hier ein Wertesystem herrscht, also wo ich mir vorstelle, dass das die Gemeinwohlökonomie ist. Dass man sich respektiert, akzeptiert, miteinander redet statt übereinander zu reden. Und, ich sag mal, in schlechten Unternehmen, schlechten Konzernen ist man eine Kostenstelle, in guten Konzernen ist man eine Personalnummer, hier in [Unternehmensname 4] bin ich [Personenname 1], also bin ich Mensch.“ (I 4, sec. 16)*
- *„Ich erinnere mich noch an das erste Mittagessen, da hatte ich so einen Eindruck von wie die Leute plötzlich aus all ihren Löcherchen zusammengetroffen kommen und dass das irgendwie schön sein kann. Also total viele soziale Gesichtspunkte letztlich. Und die Arbeit einfach. Also ich bin eigentlich [Beruf] gelernt [...]. Und dass hier jemand sagt: „Jaja, wenn du Spaß daran hast, dann glaube ich auch, dass du das alles lernst!“ Dass das so einer sagt ist natürlich geil und dann konnte ich hier, die Arbeit machen auf die wirklich*

Lust hatte, obwohl ich keinen Schriebs hab dafür, weißt du? Und das ist natürlich Gold wert.“ (I 3, sec. 73)

- *„vorher musste ich halt bestmöglich funktionieren. Also der Konzern hat mir vorgegeben, wie ich etwas zu tun hatte und das Korsett, in dem ich mich dann frei bewegen konnte, war extrem eng. So und das war auch das, wo ich gesagt habe: „Das ist nicht das, womit ich alt werden möchte!“ (I 4, sec. 73)*
- *„Ich gehe von einem Unternehmen weg, weil so wie da mit Menschen und Mitarbeitern umgegangen wird, ist nicht das, wofür ich stehen kann. Ich scheiß auf das viele Geld, was ich da vermeintlich verdient hätte. Aber ich bin jetzt in einem Laden, wo man lachend zur Arbeit geht und auch wieder zurück geht.“ (I 4, sec. 92)*
- *„Aber das [GWÖ-Zertifikat] ist jetzt nicht so die Sonne, die über uns scheint. Sondern das ist eigentlich nur: Wir sind so, wie wir sind, aber übrigens wir haben auch noch ein Zertifikat dadrüber.“ (I 4, sec. 25)*
- *„Er [der Arbeitgeber] sagte nur, da läuft ein Film und er würde da wohl auch ein paar Worte sagen und würde sich freuen, wenn ich vorbeikomme. Und dann ist das Kino bis auf den letzten Platz besetzt und ich denke „Das gibt es doch gar nicht! Die kenne ich, die Leute und für diese Gemeinde arbeite ich!“ Also da war ich schon wirklich ziemlich stolz!“ (I 9, sec. 79-80)*
- *„Also das sind auch so oft diese Momente: „Ja, sagen Sie mal, [Personenname 4], haben Sie überhaupt schon darüber nachgedacht so und so und so, das passt doch gar nicht zu unserer GWÖ.“ Und oft genug sag ich: „Mensch, gut dass Sie das sagen, das stimmt übrigens. Ja dann müssen wir da nochmal um die Ecke denken.“ (I 11, sec. 54)*
- *„Also, wie gesagt, so der Punkt „innerbetriebliche Mitentscheidung“. Also darüber wurde auch intern noch viel diskutiert, weil das ja auch einfach eine Frage ist, wie viel will ich auch mitentscheiden und wo will ich überhaupt involviert sein. Und ich muss ja irgendwie – am Ende des Tages verdienen wir ja immernoch Geld, also wir müssen ja irgendwie auch arbeiten.“ (I 6, sec. 54)*
- *„Ermüdungseffekt“ (I 6, sec. 99)*
- *„[I]ch würde sagen, wenn ich an Gemeinwohlökonomie als Konzept denke und das mit einer Person hier verbinden würde, dann wäre das [Personenname Geschäftsführung]. Aber es ist glaube ich... Im Ganzen spielt das keine wirkliche Rolle, weil ich glaube nicht, dass es wirklich durchgesickert ist.“ (I 3, sec. 32-33)*
- *„Und zum Thema Menschenrechte in der Zulieferkette sehe ich z.B. auch großes Potenzial jetzt für die Rebilanzierung, weil dieser Umgang und die Sichtbarkeit auch gezeigt hat, man kann auch noch stärker in Dialoge gehen mit den Lieferanten und das hilft schon, auch da wieder anzustoßen, anzuklopfen, dass der Markt merkt, da ist der Wunsch nach Veränderung, nach mehr Nachhaltigkeit. Und dann wieder die Vorstellung: Wenn das möglichst viele machen, dann erzeugt man so ja auch die Veränderung, dauert einfach nur länger.“ (I 1, sec. 41)*
- *„Und da wurde einem bewusst, dass wir ganz klar den billigen Atomstrom durch unsere Leitungen laufen lassen und auch beim Gas eben das nehmen, was am billigsten ist. Und da ist uns das wirklich mal bewusst geworden, dass [...] man da wirklich ein bisschen weiterdenken muss. Wir haben hier die Windmühlen vor der Haustür und beziehen oder kaufen uns den billigen Atomstrom ein und das kann natürlich nicht angehen. Und das ist dann zum Beispiel [...] bei der nächsten Ausschreibung dann auch berücksichtigt worden,*

dass [...] grünes Gas und grüner Strom [...] von den Anbietern dann eingekauft wird.“ (I 7, sec. 33)

- „Ich nehme immer gern als Beispiel, dass ich persönlich gerne mit gutem Gewissen sagen können möchte, dass in unseren Produkten [...] keine Kinderarbeit steckt. Das kriegt man aber nicht garantiert, wenn man nur seine Direktlieferanten, first level suppliers, befragt. [...] Und selbst wenn wir da hinfliegen würden, ich bin... ich stehe wirklich Gewehr bei Fuß dahin zu fliegen und mir das vor Ort anzusehen. Nur da muss man auch realistisch genug sein. Wenn ich da auf das Feld gehe und sehe „Oh, keine Kinder vor Ort!“, dann fliege ich wieder weg und am nächsten Tag stehen die doch wieder da.“ (I 5, sec. 60)
- „Also in der Zuliefererkette ist es z.B. für [Unternehmensbranche] der Standard z.B. mit Apple Produkten zu arbeiten. Und dann gibt es bestimmte Software, die kompatibel ist zu anderen [Unternehmen der Branche], mit denen immer gearbeitet wird. Und das ist dann eine Monopolstellung für diese Unternehmen und dadurch ist es dann schwierig sich als [...] kleinere [Unternehmen der Branche] abzukoppeln und zu sagen: „Nee, wir machen das jetzt aber anders, weil das unseren Werten entspricht!“ (I 1, sec. 41)
- „Und mit dieser Aussage haben sich unsere Bankhäuser tatsächlich auf den Weg gemacht und wir sind mehrfach, ganz besonders von einem Bankhaus eingeladen worden, in tatsächlich deutschlandweite Formate, wo wir gebeten wurden, eben auch tatsächlich über unseren Ansatz mit der Gemeinwohlökonomie was zu erzählen und warum uns das so wichtig ist und was wir eigentlich erreichen wollen. Und das sind so Effekte, wo ich denke: Ja, das ist schon toll! Also wenn sich jemand, der letztendlich auch Business macht [...] irgendwelche Kriegsgeschäfte mitzuverorten, um seine Umsätze zu haben, wenn der sagt „Alles klar, komm zu mir und erzähl mir was über Nachhaltigkeit und übrigens das kannst du auch öffentlich tun, vor der ganzen Welt, die zuhört.“, das finde ich schonmal einen guten Schritt nach vorne.“ (I 11, sec. 52)
- „Aber das ist für uns das Prägende gewesen, die GWÖ hat uns diesen Spiegel vorgehalten: Das, was wir hier machen, ist nicht gut für uns. Für uns persönlich, als Mensch, als Person. [...] Wann ist jetzt mal für uns privat oder Feierabend? In manchen Dingen sind wir schon sehr gut [...] aber da, mit uns selber sind wir richtig grottenschlecht. Wir beuten uns aus. [...] Ja, aber da arbeiten wir dran aktiv, dadurch dass unsere Söhne jetzt mit eingestiegen sind, arbeiten die sich langsam mit rein und Ziel muss sein, dass [Personenname 2] und ich in den nächsten zwei/drei Jahren massiv von unserer Arbeitszeit runterkommen. Das ist so das Ergebnis der GWÖ für uns.“ (I 2, sec. 13, 17).
- „Der Bürger ist der Kunde, auf den müssen wir zugehen und auf dessen Bedürfnisse müssen wir achten. Das tut man natürlich schon so in seiner täglichen Arbeit in der Gemeindevertretung, man überlegt dann wohl, was könnte dem Bürger guttun. Aber was schon deutlich wurde, dass der Bürger eigentlich zu wenig gefragt wird. Also wir betrachten uns da ja leicht – wie es sicherlich in allen anderen Parlamenten auch ist – [...] als Repräsentant und repräsentativer Querschnitt der Bevölkerung, aber man gerät - und das ist selbst in so einem Dorf so - ganz schnell in so eine Situation [...] dass man da ganz schnell in einem Elfenbeinturm landet, wo man da für sich bedenkt [...] Das wird schon das Richtige sein für unsere Bürger.“ (I 7, sec. 51)
- „[D]a wurde ein Bedürfnis von, nein, da wurden 30 Bedürfnisse umgesetzt von Jugendlichen. Und das eben alles im Rahmen dieser Gemeinwohlökonomie, dass sie eben merken: Wenn man was möchte, dann kann auch was passieren! Weil sie es mit Leuten zu tun haben, die das richtig gut finden, wenn es da überhaupt Bedürfnisse gibt. Und das

Schlimmste ist ja, immer dann zuzuhören – „Ja, ja, ja!“ – und das dann totzusabbeln und irgendwann fragt man gar nicht mehr. Passiert ja sowieso nichts. Das hat sich verändert!“ (I 9, sec. 71)

- *„Ich muss jetzt sagen, es sind immer die gleichen, die man dann auch sieht so bei Veranstaltungen. Wir hatten letzten Samstag einen Workshop, da ging es um Ehrenamt und da saß man so in der Runde und da habe ich auch gesagt, wir sind doch immer die gleichen!“ (I 8, sec. 118)*
- *„Also ich habe persönlich schon Bedenken, dass wir mehr und mehr die Bürger verlieren, in Bezug auf Mitmachen, in Bezug auf „die da oben“, dafür leistet sich die große Politik auf Landes- und Bundesebene leider zu viel Blödsinn [...]. Und das zu kanalisieren und den Menschen zu zeigen, es gibt Möglichkeiten, auch vor Ort mitzuwirken und das, finde ich, das sollte ein großes Ziel sein.“ (I 7, sec. 128)*
- *“ Ökologie und Ökonomie - das gehört zusammen! [...] Dann muss man natürlich auch zeigen, dass Umwelt an sich einen Wert hat. Und das war so, was uns getrieben hat, dass unsere Vision als Unternehmen ist, eben das Gute aus dem Meer zu holen, für den Menschen nutzbar zu machen, immer unter der Prämisse, das Meer zu bewahren. Und das versuchen wir jeden Tag zu leben.“ (I 5, sec. 125-126)*
- *„Ja... Ich glaube in erster Linie, also ich glaube, dass unser Einfluss [auf die Regionalentwicklung] da – ich würde jetzt nicht sagen gering ist – aber natürlich beschränkt ist immer. [...] Also ich muss mal sagen, dass wir uns da nicht nur auf die Region beschränken. Wir haben ja natürlich nicht nur Regionalbewusstsein, sondern denken gerne global.“ (I 5, sec. 144, 150)*
- *„Ja, ich wollte gerade sagen: Es [regionales Engagement] war vorher schon da, aber natürlich verstärkt es sich noch zusätzlich, weil noch mehr Möglichkeiten aufgezeigt werden. Das hat aber weniger den Hintergrund „Oh, gibt das jetzt positive Punkte?“, sondern eher durch die Kontakte, die sich dann daraus ergeben.“ (I 1, sec. 102)*
- *„Das hätte so nicht stattgefunden, also ohne die GWÖ-Bilanzierung, glaube ich, hätte man sich unter Kooperationsraum... hätte ich mir wesentlich weniger vorstellen können. Das war immer noch in der Anfangszeit, also in der Lehrzeit meiner [Berufs]tätigkeit, wo ich das dann auch nicht auf mich genommen hätte, glaube ich, ohne diesen Hintergrund und diese Impulse, die aus der Bilanzierung gekommen sind, hätte ich mir also das gespart und ich hätte mir natürlich diese Geschichte mit dem Mobilwandel, das wäre ja sowas von einem anderen Stern das Projekt, da wäre ich auch nicht rangegangen.“ (I 7, sec. 117)*
- *„Also gerade dieses Thema Lieferketten und faire Bezahlung und so weiter und noch mehr saisonal, noch mehr regional, weniger Konsum. Also, ja auf jeden Fall! Und auch so einen leichten Hang zur Missionierung innerhalb der Familie. Da merke ich auch, dass ist... wenn mich jemand fragt, dann erzähle ich gern davon [GWÖ]. Aber ich will jetzt auch keinem auf Krampf davon überzeugen.“ (I 6, sec. 90-91)*
- *„[...] seitdem ich bei [Unternehmensname 4] arbeite und damit auch nochmal meine eigene Perspektive noch mehr in diese Richtung nachhaltig, enkelsicher, wie gehe ich eigentlich mit der Umwelt um, wie betrachte ich Verpackungen, wie betrachte ich Tierhaltung - da hat sich bei mir relativ viel geändert, wo dann meine Frau immer nicht versteht, warum ich denn jetzt Dinge tue oder vielleicht auch nicht mehr tue. Wo sie sagt: „Hä? Das hat dich doch vorher nicht gestört?“ – Ja, stimmt. Aber vorher habe ich mir diese Gedanken auch nicht gemacht.[...] Weil anfangen müssen wir als Gesellschaft. Nicht sagen: „Die anderen müssen anders!“ - Ne, ne, also du und ich, wir müssen morgens in*

den Spiegel gucken können und sagen können: „So wie ich das Leben lebe, das kann ich mit meinem Gewissen vereinbaren!“ (I 4, sec. 99)

- „Oh, es [Gemeinwohlökonomie] klingt natürlich furchtbar trocken. Aber ich denke mal, dass man sowas im Alltag ja immer mal wieder kommuniziert ohne jetzt dieses Wort zu benutzen. Indem man eben sagt: Ne, wir kaufen jetzt die Lebensmittel nicht da und da, sondern wir kaufen sie da. [...] [W]ir kaufen bei [Ladename] ein, zum Beispiel, oder wir kaufen das auf dem Wochenmarkt, wir kaufen regionale Sachen. Was der Kindergarten ja auch macht, das finde ich auch richtig großartig, dass die jetzt mit den Kindern zusammen kochen mit Lebensmitteln aus der Region. Mehr geht nicht. Dann essen die auch Gemüse plötzlich: „Huch, die Möhre, die hab ich ja schonmal gesehen, die hab ich geschnitten.“ Ja so geht das, so geht das!“ (I 9, sec. 62-63)
- „[I]ch sag mal, das Konzept für mich ist relativ einfach und banal, dass wir tatsächlich also über so Formate, wie den Newsletter, über Großveranstaltung, also die wir intern machen mit allen Mitarbeitenden, sehr wohl das Thema von ökologischer Nachhaltigkeit dort fokussieren, auch den Mitarbeitenden immer wieder zur Hand geben. [...] [M]anchmal gibt es die Fragestellung „Ist das nicht ein bisschen anmaßend?“ und der Mitarbeitende hat letztendlich seine Arbeitszeit und außerhalb der Arbeitszeit hat doch nicht der Arbeitgeber irgendetwas zu wurschteln. Und unsere Haltung ist: Doch! Auf diesen Aspekt haben wir nicht rumzuwurschteln, aber können sehr wohl Empfehlungen geben und können sehr wohl sagen: „Mensch auch du zuhause könntest...“. Das tun wir tatsächlich auch und das langfristige Ziel an der Stelle[.]“ (I 11, sec. 52)
- “Und bei dem Bienenwachsanteil für unsere Produkte ist es so, wir haben ja so ein Motto, wir sagen: „So viel wie nötig und so wenig wie möglich“. [...] Braucht es jetzt wirklich 10%/20%/80% Bienenwachs? Wir sagen“Nein!“: „Erstmal aus dem Grunde, wir können nicht der Biene ihre Existenz nehmen. Das ist das eine. Und das andere ist, wir brauchen das gar nicht für [Produkt 4], weil die Maleigenschaften [...] eigentlich sich dann nur noch verschlechtert. Also wie viel ist wirklich genug? Da mal genauer hinzugucken. [...] Wir konnten teilweise in einigen Rezepturen 2-3% reduzieren. Das macht auf die Menge der [Produktgruppe 4], die wir im Jahr produzieren, richtig viel aus.“ (I 10, sec. 61)
- „Irgendwie habe ich auch Bock da so ein bisschen mitzumachen in den Regionalgruppen. Im Rahmen des Möglichen. Und ich merke das auch, dass ich freiwillig, sage ich jetzt mal, außerhalb der Arbeitszeit Lust habe, mir Vorträge von anderen Unternehmen anzuhören, wie die das so gemacht haben.“ (I 6, sec. 83)
- „Wobei, also wir sind wie wir sind und so auch diese beiden Geschichten, die ich gerade erzählt habe, die hätten durchaus auch entwickelt werden können, ohne dass mir jemals GWÖ begegnet wäre. Aber, ich sag mal, andersrum ist es ja auch so, wir identifizieren uns so stark mit der GWÖ, weil wir so sind wie wir sind und die GWÖ schon verdammt gut zu uns passt. So also dann wäre eher so ein bisschen: Henne oder Ei?“ (I 11, sec. 86)

Data from Questionnaires

Answers to the questionnaires send out to ECG members and regional actors

Questionnaire 1)

1. Warum ist Ihr Unternehmen GWÖ-Mitglied geworden?

3 responses

<i>thema wichtig</i> [topic important]
<i>Weil da so tolle Leute sind und meinem Leben mehr Sinn gibt</i> [Because there are nice people and it makes my life more meaningful]
<i>Ich habe meine persönliche Mitgliedschaft in eine Unternehmensmitgliedschaft gewandelt. Dies geschah aus der Überzeugung heraus, dass die GWÖ wieder die Natur (und den Menschen als Teil davon) in den Mittelpunkt des Wirtschaftens stellt.</i> [I changed my personal membership into a business member ship. This has been done, because I am convinced that ECG puts the nature (and humans as part of it) in the center of business-making]

2. Welche Erwartungen hat Ihr Unternehmen an den GWÖ-Ansatz?

3 responses

<i>marketing und zeichen setzen</i> [marketing and setting a sign]
<i>Bessere Lebensqualität, Reputation und Anerkennung</i> [better life quality, reputation and acknowledgement]
<i>Bewussterer Umgang mit Ressourcen und den sinnvolleren Einsatz von Arbeitskraft, Ressourcen und Geld.</i> [more conscious management of resources and a purposeful use of workers, resources and money]

3. Wurde der GWÖ-Ansatz bereits in Bereiche der Unternehmensführung und –philosophie integriert? *Wenn ja, in welche Bereiche und mit welcher Wirkung? Wenn nein, warum nicht?*

3 responses

<i>Ja</i> [Yes]
<i>[Tätigkeit] ohne Auto geht nicht. E-Auto ist zu teuer und die Fertigung schont auch nicht das Klima und der alte wird zu Ende gefahren. Wir heizen mit Nachtspeicherstrom. Photovoltaik geht nicht aufs denkmalgeschützte Reetdach. Augen auf im Supermarkt!</i> [[Activity] without a car is not possible, electric car is too expensive and production does not protect the climate, the old car will be used until the end. We heat with night storage

power. Solar panels are not possible on a listed building. Awareness in the supermarket!]

Ja, ich habe bereits einen Fokus GWÖ-Bericht erstellt und mich mit den Kernfragen der GWÖ-Matrix beschäftigt. Daraufhin habe ich einen Teil meiner Lieferanten "ausgetauscht". [Yes, I already filed a Compact Common Good Balance Sheet and dealt with the core questions of the ECG matrix. As a consequence, I engaged into exchange with some of my suppliers.]

4. Hat Ihr Unternehmen Pläne, sich intensiver mit der Gemeinwohlökonomie zu beschäftigen (z.B. eine Bilanz zu erstellen, die Bewegung zu unterstützen, Projekte zu initiieren etc.)?

3 responses

ja [Yes]

Wir wollen gern noch einen internationalen Film über die GWÖ machen und werden im Winter das Exposé fertigen. Interesse? [We want to shoot an international movie about ECG and will finish the exposé in winter. Interested?]

Ich habe bereits einen Fokus GWÖ-Bericht erstellt, eine Bilanz käme für mich mittelfristig auch infrage [I already filed a Compact Common Good Balance Sheet, a full balance would also be an option for me.]

Questionnaire 2)

1. In welchem Kontext haben Sie von der Bewegung der Gemeinwohlökonomie erfahren?

5 responses

Gemeinwohlbilanz meiner Heimatgemeinde [Common Good Balancing of my home town]

Beruflich über konkrete Projekte [via work through concrete projects]

Strategieentwicklung zur Bewerbung um ELER-Mittel [strategy development for the application for ELER [LEADER] funds]

Förderprojekte [funding projects]

Die Betrachtung von Kommunen unter den Gesichtspunkten der Gemeinwohlökonomie wurde im Rahmen von LEADER in einer Region meines Dienstbezirkes angewandt. In diesem Zusammenhang war ich als Bewilligungsbehörde für die Gewährung von Fördermitteln zuständig. [Screening communities using ECG criteria within the frame of LEADER has been done in the region of my service district. In this context I have been the granting authority of funding]

2. Wo sehen Sie Grenzen und Möglichkeiten der Gemeinwohlökonomie für eine nachhaltige Entwicklung in Schleswig-Holstein?

5 responses

<p><i>Gemeinwohlbilanzierung in Wirtschaftsunternehmen und kommunalen Unternehmen kann ein Weg sein, nachhaltiges Wirtschaften zu fördern. Das kommunale Nachhaltigkeitsmanagement ist jedoch deutlich komplexer, als die Gemeinwohlbilanzierung für Gemeinden es bisher erfasst hat. Hier ist die wissenschaftliche und praktische Arbeit für und in Kommunen erheblich weiter fortgeschritten, als die GWÖ es bisher erfasst hat. [ECG balancing in companies and public institutions can be a way to support sustainable business-making. Municipal sustainability management is much more complicated than ECG has captured for communities so far. Here scientific and practical work for and in communities is way more advanced than ECG.]</i></p>
<p><i>Schwierig die Menschen zu motivieren und die Vorteile der GWÖ nahezubringen [Difficult to motivate people and show the the benefits of ECG]</i></p>
<p><i>Da die Gemeinwohloökonomie auf freiwilliger Basis geschieht, kommt sie nur dort zum Einsatz, wo sowieso schon in solidarischer Weise gehandelt wird. Eine verpflichtende Durchführung wäre allerdings kontraproduktiv, da dies dem Geist des Verfahrens zuwiderläuft. [Since the Economy of the Common Good is voluntary, it is only used in places where people already act in solidarity. However, a mandatory implementation would be counterproductive, as this would be contrary to the spirit of the procedure.]</i></p>
<p><i>Förderung von Projekten sollten auch unter dem Gesichtspunkt der Gemeinwohloökonomie von der LAG bewertet werden. [The funding of projects should also consider ECG criteria in the evaluation of the LAG [Local Action Groups]]</i></p>
<p><i>Interesse der Bevölkerung [Interest of the public]</i></p>

3. Gibt es konkrete Unterstützungsangebote für gemeinwohlbilanzierte (und interessierte) Unternehmen und/oder sind Unterstützungsmaßnahmen geplant?

5 responses

<p><i>Nein [no]</i></p>
<p><i>Fördermaßnahmen sind von vielen Fördermittelgebern möglich [funding is possible by many sources of funding]</i></p>
<p><i>Im Rahmen der Förderung mit ELER-Mitteln sollen Projekte von Unternehmen mit Gemeinwohlorientierung besser bewertet werden [Through ELER-funding [LEADER] projects of companies with ECG orientation should be graded better]</i></p>
<p><i>Tatsächlich erfolgte in Schleswig-Holstein bereits eine finanzielle Unterstützung des Prozesses im Rahmen von LEADER. Anzustreben ist eine Qualifikation von geeigneten Anbietern, um keine Willkürlichkeit entstehen zu lassen. Es fehlt auf jeden Fall an der Bekanntheit des Prozesses - auch für kommunale Partner. [In fact, there is already financial support of these processes via LEADER. It should be aimed at a qualification of suitable providers to avoid arbitrariness. There is definitely a lack of popularity of the process – also for communal partners.]</i></p>
<p><i>Nein [No]</i></p>

Indirect Citations

Citations used as indirect quotes in the thesis

Impacts on employees

- *„weil wir selbst als Gemeinde werden ja nur so ehrenamtlich durch die Gemeindevertretung und den Bürgermeister ja verwaltet, repräsentiert. Die eigentliche Verwaltungsarbeit findet in [Ortsname 3] im [Kreis] statt und dort sitzen letzten Endes die Menschen, die die eigentliche Verwaltungsarbeit machen für 20 Gemeinden zusammen, also die Stadt [Ortsname 3] und 19 weitere Gemeinden.“ (I 7, sec. 33)* (Because we ourselves as a municipality are only administered and represented on a voluntary basis by the municipal council and the mayor. The actual administrative work takes place in [town name 3] in the [district], and in the end the people who do the actual administrative work for 20 communities sit together there, i.e. the town [town name 3] and 19 other communities. (I 7, sec. 33)

Measures taken by ECG companies/communities

- *„Wir haben eine neue Gesprächsform gefunden, weil wir auch innerhalb der Corona-Situation so ein bisschen aktueller uns informiert halten wollten, insgesamt im Betrieb. Da hat zum Beispiel unsere Geschäftsführung monatlich ein, wir nannten das am Anfang „Corona-Update“ gegeben, aber letztlich ist das jetzt umgewandelt in ein normales Betriebsupdate. Also das wird weitergeführt, sodass alle Mitarbeitenden transparent informiert bleiben.“ (I 10, sec. 48)* (We found a new form of discussion because we also wanted to keep ourselves a bit more up to date within the Corona situation, overall in the company. For example, our management gave a monthly, we called it a “Corona update” at the beginning, but in the end this has now been transformed into a normal company update. So that’s going to continue so that all employees stay informed in a transparent way.)
- *„Ich sag mal als Leuchtturmthemen war schon der ethische Umgang mit Geldmitteln, der soziale Umgang mit Geldmitteln, dass die Bewusstseinschärfung da noch stärker stattgefunden hat. Dass das auch ein großer Vorteil ist von [Unternehmensname]. Was aber noch mehr stattgefunden hat ist die Berührungsgruppe der Mitarbeitenden, die natürlich eingebunden wurden durch die Bilanzierung, im Bereich ökologische Nachhaltigkeit und Transparenz und Mitbestimmung ja auch schon hohe Punkte erreicht wurden, aber nach der ersten Bilanzierung auch ganz konkret nochmal in Diskussionen mit den Mitarbeitenden eingegangen wurde, was z.B. das Thema Gehälter angeht und so weiter.“ (I 1, sec. 35)* (I would say that the lighthouse [= main] issues were the ethical handling of funds, the social handling of funds, and that awareness has been raised even more. That this is also a great advantage of [company name]. What has taken place even more, however, is the contact group of the employees, who were of course integrated through the balancing, in the area of ecological sustainability and transparency and co-determination high points were already achieved, but after the first balancing also quite concretely again entered into discussions with the employees, for example, concerning the topic of salaries and so on.)
- *I: Und was würdest du sagen, sind so die Vor- und Nachteile dieses Konsensierens?*

S: *Naja, dass du auch so leise Widerständler einfach hörst, also Menschen, die vielleicht so auf der Kippe standen und dann vielleicht gesagt haben: Naja gut, ich schließe mich jetzt mal der Mehrheit an und bin dafür, obwohl ich das und das vielleicht doch nicht so gut finde, aber – Egal, da ziehe ich jetzt mal mit. Und ich finde das prima, weil manchmal kommen dann ja auch Sachen zutage, über die hat man noch gar nicht so richtig nachgedacht. Ich habe das Gefühl, es werden mehr Leute mitgenommen.*” (I 6, sec. 43-44)

(I: And what would you say are the advantages and disadvantages of consenting?)

S: Well, that you also hear quiet resisters, that is, people who were perhaps on the fence and then perhaps said: Well, I’ll go along with the majority now and I’m in favour of it, even though I don’t really like this and that, but – never mind, I’ll go along with it now. And I think that’s great, because sometimes things come to light that you haven’t really thought about yet. I have the feeling that more people are being taken along.)

- *„Dann die Erste-Hilfe-Schulung für alle Mitarbeitenden – ja das machen wir jetzt in Folge das zweite Jahr. Wir haben ’21 damit begonnen, da war die erste Erste-Hilfe-Schulung für alle Mitarbeitenden. Sonst hört man ja immer nur gemäß der Versicherung, muss man dann soundso viele Leute ausbilden, weil soundso viele Mitarbeitende eben existieren. Und wir wollten das aber nicht, wir wollten gerne das Angebot für alle haben. Weil es einfach – jeder weiß das, Sie machen Führerschein und dann ist das irgendwie 30 Jahre her und dann können Sie nicht mehr Erste-Hilfe – und die Devise ist ja auch, sich aufeinander verlassen zu können, aber auch jeder Mitarbeitende oder Mitarbeiterin muss ja ... im Grunde darf ja keine Angst haben, wenn er helfen soll. Und ich finde, einfach diese Ängste zu nehmen im Falle eines Falles. Dazu war das zu wichtig, da haben wir einfach gesagt: Ne, dann machen wir das für alle! Das ist tatsächlich passiert und jetzt am 30.11 gibt es wieder eine Erste-Hilfe-Schulung, auch wieder für alle.“* (I 10, sec. 61) (Then the first-aid training for all employees – yes, we’re doing that for the second year in a row now. We started this in ‘21, when the first first-aid training was for all employees. Otherwise, you always hear that you have to train so and so many people because so and so many employees exist. But we didn’t want that, we wanted to offer it to everyone. Because it’s simple – everyone knows that, you get your driver’s license and then somehow it’s 30 years ago and then you can’t do first aid anymore – and the motto is also to be able to rely on each other, but also every employee or staff member must ... basically must not be afraid when he or she is supposed to help. And I think it’s important to take away these fears in case of an emergency. It was too important for that, so we simply said: No, then we’ll do it for everyone! That actually happened and now on 30.11 there is another first aid training, also again for everyone.)
- *„Genau, also die Erneuerung des Sanitärtrakts – das ist abgeschlossen. Das konnten wir zum großen Festtag, – 100 Jahre [Unternehmensname 1], die große Feier, die wir im Mai hatten – das war so Ziel, da haben wir gesagt: Das wollen wir unbedingt! Und das ist abgeschlossen, jetzt haben wir also zwei Toiletten, die unisex sind, also da ist egal Männlein, Weiblein, egal, divers.“* (I 10, sec. 61) (Exactly, so the renovation of the sanitary tract – that’s completed. We were able to do that for the big celebration – 100 years [company name 1], the big celebration we had in May – that was such a goal that we said: We absolutely want that! And that has been completed, so now we have two toilets that are unisex, so it doesn’t matter whether it’s male or female, it doesn’t matter, diverse.)

- **Mobility offers**

- *“Wir haben ein E-Bike-Leasing angefangen, in 2020 meine ich war das, genau, haben wir ein E-Bike-Leasing für die Mitarbeitenden angefangen. Seitdem kommen auch... von 30 Leuten haben 1/3 E-Bikes sich geholt und kommen regelmäßig jetzt mit dem Fahrrad, lassen dafür das Auto stehen. Das ist also wirklich eine tolle Verbesserung, wie ich finde!” (I 10, sec. 46) (We started an e-bike leasing program, in 2020 I think that was, exactly, we started an e-bike leasing program for employees. Since then, also... out of 30 people, 1/3 have gotten e-bikes and now come regularly by bike, leaving the car behind for that. So that’s really a great improvement, I think!)*
- *“Ja, also einmal gibt es auch zwei Firmenwagen, die ja geleast werden und die sich die Mitarbeitenden mieten können. Die sind dann sozusagen buchbar, wie ein Konferenzraum hier. Und die dürfen auch privat genutzt werden. Und da findet zum Beispiel jetzt am 29. Ein Treffen statt und da wird dann auch geschaut, dass über diese Firmenfahrzeuge dann Mitfahrgelegenheiten gebildet werden, um einfach dafür zu sorgen, dass nicht jeder mit dem eigenen PKW anreist, wenn es z.B. schwieriger ist mit den öffentlichen Verkehrsmitteln anzureisen. Und dann wird auch geschaut, dass z.B. auf Flüge verzichtet wird und dann lieber mit der Bahn gereist wird und so weiter. Also das ist schon möglichst ökologisch ausgelegt. Und es gibt noch die Möglichkeit auch [...] Fahrradleasing zu machen. (I 1, sec. 114) (Yes, there are also two company cars that are leased and that employees can rent. They can be booked, so to speak, like a conference room here. And they can also be used privately. And now, for example, a meeting is taking place on the 29th, and we’re making sure that these company cars are used for carpooling to ensure that not everyone travels by car if, for example, it’s more difficult to get there by public transport. And then we also make sure that people do not take flights, for example, and prefer to travel by train and so on. So that is designed to be as ecological as possible. And there is also the possibility of [...] bicycle leasing.)*

- *“Und das spiegelt sich natürlich auch in der Arbeit mit den Mitarbeiterinnen und Mitarbeitern wieder, dass da wirklich ein ganz reger Austausch ist, dass das Team ganz toll zusammenarbeitet, dass jeder seine eigenen Ideen und Vorschläge einbringen kann. Also nicht, dass es heißt: Das ist der Fahrplan, so machen wir das! Sondern, wenn jemand sagt „Ich habe hier noch eine Idee und da noch eine Idee und könnten wir nicht dies und könnten wir nicht das!“, dann wird das auch aufgenommen und besprochen und geschaut, ob sich das umsetzen lässt. Also da war zum Beispiel die Idee, dass man mit den Kindern auch mal einmal die Woche oder so – ich weiß jetzt den Rhythmus gar nicht so genau – oder alle zwei Wochen einmal mit einer Gruppe Kindern auch in den Wald fährt. Und, was eben für die Kinder den ganzen Kindergartenalltag eben interessanter macht und eben Impulse gibt und für die MitarbeiterInnen eben auch. Und dann ist die Gemeinde dann hergegangen und hat gesagt: Ok, die Taxikosten, die dann natürlich auch wieder zusätzlich... Ich sag, wenn das alles im Budget, halbwegs im Rahmen bleibt, kein Problem! Gute Idee! Da sagen wir dann nicht: Nein, wir bleiben schön hier und erzeugen keine neuen Kosten! Sondern wir schauen, ob das irgendwie noch im großen Rahmen mit drin ist und dann wird eben so ein Projekt dann auch umgesetzt. Und so zieht sich das eben durch alle möglichen anderen Sachen auch. Da ist eine Mitarbeiterin, der schlägt das Herz für*

den Gartenbau, und dann haben wir einen Garten, so ein kleines Gartenbeet angelegt. Und naja, solche Dinge, die haben eben einfach die Chance auch eigene gute Ideen umzusetzen. Und ich denke, das macht eine ganze Menge aus.“ (I 7, sec. 66) (And of course this is also reflected in the work with the employees, that there is really a very lively exchange, that the team works together very well, that everyone can contribute their own ideas and suggestions. So it's not a case of “This is the roadmap, this is how we do it! Rather, if someone says, “I have another idea here and another idea there, and couldn't we do this and couldn't we do that?”, then that is also taken up and discussed and we see whether it can be implemented. For example, there was the idea of taking the children to the forest once a week or so – I don't know the exact rhythm – or once every two weeks with a group of children. And that makes the whole day in the kindergarten more interesting for the children and gives impulses and for the staff as well. And then the municipality came and said: Okay, the cab costs, which are then of course also additional... I say, if everything stays within the budget, halfway within the framework, no problem! Good idea! So we don't say, “No, we'll just stay here and not generate any new costs!” Instead, we look to see if this is somehow still within the big picture, and then such a project is implemented. And that's how it works with all kinds of other things, too. There is an employee whose heart beats for horticulture, and then we have created a garden, such a small garden bed. And well, things like that, they just have the chance to implement their own good ideas. And I think that makes a lot of difference.)

- „Aber ich habe z.B. gestern auch an einer Veranstaltung des GWÖ-AK-Dach teilgenommen in meiner Arbeitszeit. Und das sind dann schon Vorteile, weil ich sonst natürlich auch aus dem Privaten, aus dem Ehrenamt sozusagen hätte teilnehmen können. Aber dass da schon geschaut wird, wo ist eine Sinnhaftigkeit da, dass ich das dann in der Arbeitszeit tun darf.“ (I 1, sec. 117) (But I participated e.g. yesterday also in a meeting of the ECG-AK-roof [Hub] in my working time. And these are already advantages, because I could have participated otherwise naturally also from the private, from the honorary office so to speak. But the company also checks that if there is a sense for the company, I can participate in my work time.)
- „Also gerade, wenn du diese Veranstaltungen besuchst, ist das dann in deiner Freizeit oder kann man das in der Arbeitszeit machen? S: Sowohl als auch. Also auf jeden Fall! Doch, doch, das geht! I: Das heißt, man wird auch unterstützt für das Engagement, was man hat? S: 100 Prozent, ja.“ (I 6, sec. 85-88) (I: So when you attend these events, is that on your own time or can it be done on work time?
S: Both. So definitely! Yes, yes, it is possible! I: That is, you are also supported for the engagement you have? S: 100 percent, yes.)
- „ursprünglich hatte ich mal 20 Stunden als Stelle geschaffen und das war eine Projektstelle und mit dem Abschluss oder dem Ersttestat im Prinzip war auch die Entscheidung, dass wir weitermachen. Und insofern habe ich auch diese Stelle verstetigt, sodass es nicht mehr eine Projektstelle ist, sondern ein Teil der dauerhaften Struktur bei [Unternehmensname], wenn man so will.“ (I 11, sec. 29) (I had originally created a 20-hour position, which was a project position, and with the conclusion or the first test certificate, in principle, the decision was also made that we would continue. And in this respect I have also made this position permanent, so that it is no longer a project position, but part of the permanent structure at [company name], if you like.)

- **New employees**

- *“Also das hat bei dem ein oder anderen Gespräch geholfen, ja. Und was einen großen Pluspunkt macht: bei der Akquirierung neuer Mitarbeiter. Also die gucken da schon nach, nach welchen Kriterien man agiert. Also das ist für uns aber auch der springende Punkt, dass wir so gute Mitarbeiter gefunden haben.“ (I 2, sec. 38)* (So that has helped with the one or other conversation, yes. And that’s a big plus when it comes to recruiting new employees. They look to see what criteria you have to meet. But that’s also the key point for us, that we’ve found such good employees.)
- *“Und der dritte Effekt, der ist glaube ich nicht unwesentlich, es macht uns schon auch populärer tatsächlich, also das ist auch ein Benefit bis in den Recruitingbereich, wo ich sagen kann: Ja, weil wir GWÖ machen sind wir ein interessanteres Unternehmen geworden und in Zeiten von Fachkräftemangel, wo wir sehr leiden, ist auch das ein spannender Effekt, den man mitnehmen kann. Aber auch, sag ich mal, sowas wie Betriebskultur und Stimmungsbarometer, es ist ja auch die vorhandene Belegschaft zufriedener damit. Also auch das ist ein Effekt, der durchaus ja auch einen nicht unwesentlichen Wert hat.“ (I 11, sec. 88)* (And the third effect, which I believe is not insignificant, is that it actually makes us more popular, which is also a benefit in the recruiting area, where I can say: Yes, because we do ECG we have become a more interesting company and in times of shortage of skilled workers, where we suffer a lot, this is also an exciting effect that you can take with you. But also, I would say, something like company culture and mood barometer, the existing workforce is also more satisfied with it. That, too, is an effect that has a not insignificant value.)

Impacts on work-life-balance, work-satisfaction and work climate

- **Flexible working hours**

- *“Also es ist manchmal erforderlich, im Betrieb zu sein. Und da konnte ich in der Zeit, wo das Kind dann eben nicht zur Schule gehen durfte, in der Corona-Zeit als die Schulschließungen waren, konnte ich da sehr gut die Arbeit vorverlegen, aber auch nachverlegen, also auch im Anschluss dann in den Betrieb kommen. Und zwar wurde dann diese Starrheit, die wir erst gedacht haben, das braucht es, haben wir recht schnell festgestellt, das braucht es eigentlich gar nicht. Denn wenn jeder in seiner Eigenverantwortung kommt und seine Arbeit eigenverantwortlich erledigen möchte, dann bilden sich diese Räume.“ (I 10, sec. 150)* (So sometimes it is necessary to be at work. And during the time when the child was not allowed to go to school, during the Corona period when the schools were closed, I was able to bring work forward very well, but I was also able to reschedule it, so I was able to come to work afterwards. And this rigidity, which we first thought was necessary, was soon discovered not to be necessary at all. Because if everyone comes in their own responsibility and wants to do their own work, then these spaces form.)
- *“Von daher ist für mich dieses Thema Work-Life-Balance zu 100% gegeben, weil ich hier zum Beispiel auch die Flexibilität habe, wenn*

[Personenname 7] in der Grundschule ein Event hat und ich mir die Termine vorher so gelegt habe, dann kann ich sagen: „So, ich bin dann in zwei Stunden wieder da!“ (I 4, sec. 31) (*For me, therefore, work-life balance is 100% given, because here, for example, I also have the flexibility, if [person name 7] has an event at the elementary school and I have scheduled the appointments in advance, then I can say, “So, I’ll be back in two hours!”*)

- *„Also letztendlich ist es: Es fühlt sich eher an wie ein bezahltes Hobby. Einfach weil – ich komme so gerne zur Arbeit, dass ich – ich habe nicht das Gefühl, ich muss zur Arbeit. Und letztendlich gehe ich zu meinem Hobby, wo ich auch eine Aufwandsentschädigung für bekomme. Und Aufwands-entschädigung: Im Verhältnis zur vorher verdiene ich halt weniger, aber das, was ich an Lebensqualität, Work-Life-Balance, wie auch immer man das Ganze nennt, und auch an Spaß an der Arbeit oder an meinem bezahlten Hobby gewinne, das ist nicht mit Geld zu bezahlen.“* (I 4, sec. 19) (So ultimately it’s: it feels more like a paid hobby. Just because – I like coming to work so much that I – I don’t feel like I have to go to work. And at the end of the day, I go to my hobby where I also get reimbursed for expenses. And expense allowance: Relative to before, I just earn less, but what I gain in quality of life, work-life balance, whatever you call it, and also enjoyment of work or my paid hobby, you can’t put a price on that.)
- *„Also, ich muss das anders sagen: Wenn man so miteinander arbeiten kann, dann gelingen einem Sachen wie von selbst. Das ist eine gute Basis, um völlig angstbefreit schwierige Situationen zu lösen.“* (I 10, sec. 144) (Well, I have to put it another way: When you can work with each other like this, things come naturally. That’s a good basis for solving difficult situations without fear.)
- *„Und vielleicht sowas, wie ein bisschen mehr sich trauen – weiß ich nicht, ob das so das richtige Wort ist – also das man sagt: Ok, es geht mir zum Beispiel nicht so gut oder ich habe jetzt irgendwie ganz viel auf dem Schreibtisch oder so – dass man da eher mal sagt: Ok ich gestehe mir das jetzt ein. Wir sind ein GWÖ-Unternehmen und da geht es irgendwie um die Mitarbeitenden und ich mache das jetzt! Also ich hatte manchmal den Eindruck, dass war für einige wie so eine Hilfestellung, zu wissen ok, wir sind ja GWÖ und so, also das muss jetzt irgendwie auch mal gehen.“* (I 6, sec. 38) (And maybe something like daring a bit more – I don’t know if that’s the right word – to say: Okay, I’m not doing so well, for example, or I’ve got a lot on my desk or something – to say: Okay, I’ll admit that to myself now. We are an ECG company and somehow it’s about the employees and I’m doing this now! So I sometimes had the impression that for some it was like a support, to know ok, we are ECG, so that must be possible somehow.)
- **Choice of company because of social atmosphere**
 - *„Ah das war eine Reihe von Gründen, die, allerdings muss ich sagen, die wichtigsten Gründe waren schon die ersten Eindrücke vom sozialen Dings. Also das [Personenname Geschäftsführung] als potenzieller Chef sehr offen und entspannt wirkte, was ich... Wer will schon einen Chef, der so macht [erhobener Zeigefinger] die ganze Zeit? Ich erinnere mich noch an das erste Mittagessen, da hatte ich so einen Eindruck von wie die Leute*

plötzlich aus all ihren Löcherchen zusammengetrochen kommen und dass das irgendwie schön sein kann. Also total viele soziale Gesichtspunkte letztlich.” (I 3, sec. 73) (Ah that was a number of reasons, which, however, I must say, the most important reasons were already the first impressions of the social thing. So that [personal name management] as a potential boss seemed very open and relaxed, which I...Who wants a boss who does [raised index finger] like that all the time? I still remember the first lunch, I had an impression of how people suddenly come crawling out of all their little holes and that this can somehow be nice. So there were a lot of social aspects in the end.)

- *„Und aufmerksam geworden bin ich, wie gesagt, durch Recherche und Sympathie. Also ich habe mir durchgelesen, wie das Unternehmen strukturiert ist und nachdem ich die hier auch kennengelernt hatte, dachte ich: Wow!“ (I 6, sec. 10) (And I became aware, as I said, through research and sympathy. So I read through how the company is structured and after I got to know them here, I thought: Wow!)*
- *„I: Ok. Du hast ja gesagt, du hast vorher schon in anderen großen Unternehmen gearbeitet, warum hast du dich denn für dieses Unternehmen entschieden? S: Zwei Aspekte. Also ein Aspekt, der für mich persönlich ein wichtiger Aspekt ist, ist dieses Arbeiten mit Freunden. Also die Menschen, mit denen ich hier zu tun habe, sind nicht nur Kollegen, sondern mit denen habe ich auch privat – hatte ich auch schon vorher, also bevor ich hier gearbeitet habe – zu tun. Und das Zweite ist wirklich, dass ich hier etwas tue – Iso sinnstiftend trifft es eigentlich wieder – wo ich das Gefühl habe, also im Vergleich zu vorher... [Unterbrechung] vorher musste ich halt bestmöglich funktionieren. Also der Konzern hat mir vorgegeben, wie ich etwas zu tun hatte und das Korsett, in dem ich mich dann frei bewegen konnte, war extrem eng. So und das war auch das, wo ich gesagt habe: „Das ist nicht das, womit ich alt werden möchte!“ (I 4, sec. 72-74) (I: Okay. You said you had worked in other large companies before, so why did you choose this company? S: Two aspects. Well, one aspect that is an important aspect for me personally is this working with friends. The people I work with here are not only colleagues, but I also work with them in my private life – I did before I started working here. And the second thing is really that I’m doing something here – it’s so meaningful again – where I have the feeling that, compared to before... [interruption] before, I had to function as well as possible. The company dictated how I had to do things and the corset in which I could move freely was extremely tight. So that was also where I said, “This is not what I want to grow old with!”)*
- *„Ja, also dass hier zum Beispiel keine riesengroße Herde ist, dass nicht zweimal am Tag gemolken wird, dass die Kälber bei den Müttern sind und so, das ist schon sympatisch. Also, ich habe schon immer lieber auf Höfen gearbeitet, wo – auch wenn das bescheuert ist eigentlich – eher alte Maschinen rumstehen, die ständig repariert werden müssen, als dass alles gelect ist, ja? Und ständig fließt das Geld und aber es muss auch alles sozusagen auf den Punkt immer perfekt sein. Dann krieg ich irgendwie selbst so Druck. Hier kann ich*

mich mehr entspannen und dann läuft es auch besser. (I 3, sec. 93) (Yes, for example, that there isn't a huge herd here, that they don't milk twice a day, that the calves are with their mothers and so on, that's nice. Well, I've always preferred to work on farms where – even if it's stupid – there's rather old machinery that has to be repaired all the time than where everything is licked, yes? And the money is constantly flowing and everything has to be perfect to the point, so to speak. Then I somehow get so much pressure myself. Here I can relax more and then things go better.)

- *„Ich habe im ganzen Prozess verstanden, wie [Unternehmensname 1] tickt, um das mal so zu sagen. Also es hatte eine positive Auswirkung. Ich konnte so richtig tief einblicken auch in diese ganze Philosophie von [Unternehmensname 1]. Das war für mich sehr sehr spannend zu sehen...erstmal woher das alles kommt, was [Unternehmensname 1] so macht und in welche Richtung das gehen soll. Also auch da: Nicht nur die Vergangenheit, aber auch Zukunft. Und was ist jetzt? Das alles so miteinander zu verschachteln. Das war hochspannend! Also ich habe viel viel mehr verstanden, als dieses Grundgerüst, was man sonst auf der Webseite zum Beispiel sieht. Es gab viele Momente, wo ich gesagt habe: Ah ja! Ok! So ist das, finde ich gut! Genau.“* (I 10, sec. 75) (I understood throughout the process what makes [company name 1] tick, to say the least. So it had a positive effect. I was able to get a really deep insight into the whole philosophy of [company name 1]. It was very exciting for me to see...first of all where it all comes from, what [company name 1] does and in which direction it should go. So there too: not only the past, but also the future. And what about now? Nesting all that together like that. That was highly exciting! So I understood much much more than this basic framework, what you usually see on the website for example. There were many moments where I said: Ah yes! Ok! That's how it is, I think it's good! Exactly.)
- *„Also eigentlich war das wie so ein... noch einmal eine Bekräftigung in der Entscheidung, die ich gefällt habe, zu sagen: So, ich wechsel den Job und ich gehe hier ins Unternehmen! Das war der richtige Weg! Also eigentlich hat mich das sehr beeindruckt. Auch in diesen Gruppensitzungen zum Thema Mitarbeitende, also dem Block C, was hier die Geschäftsführung auch von sich gegeben hat. Ich glaube teilweise waren manche Aussagen auch so ein bisschen Wunsch und in der Praxis vielleicht nicht immer umzusetzen, aber zumindest zu hören: Ok, was habt ihr eigentlich für eine Einstellung. Und zu merken, dass der Mitarbeitende auch wirklich der Mittelpunkt sein sollte. Und für alles gibt es irgendwie eine Lösung und irgendwie kriegt man das schon hin und statt so diese Finger-drauf-Mentalität, sage ich jetzt mal.“* (I 6, sec. 77) (So actually that was like such a... once again a reaffirmation in the decision I made to say: So, I'm changing jobs and I'm going to join the company here! That was the right way to go! So actually that impressed me a lot. Also in these group meetings on the subject of employees, i.e. Block C, what the management also said here. I think some of the statements were a bit wishful thinking and perhaps not always put into practice, but at least you could hear them: Okay, what kind of attitude do you actually have? And to realize that the employee should really be the focus. And there's a solution for everything somehow and somehow you'll get it right and instead of this finger-pointing mentality, I'll just say.)
- *„Vorher war das schon klar: Wer in der [Unternehmen] arbeitet, hat schon länger was vom Thema Nachhaltigkeit gehört. Aber was das ganz konkret in der Umsetzung bedeutet und was da eigentlich die Möglichkeiten für ein Unternehmen sind, das wurde dann viel bewusster umgesetzt.“* (I 1, Pos. 47) (Before that, it was already clear: Anyone who works

in the [company] has heard about sustainability for some time. But what that means in concrete terms in terms of implementation and what the possibilities actually are for a company, that was then implemented much more consciously.)

- „Also es gibt ja zum Beispiel GWÖ-Unternehmen, die haben so ein commitment irgendwie, jeder darf sich so viel Urlaub nehmen, wie er braucht. Und ich glaube, das wäre toll, wenn das ja auch so ginge, aber ja, das ist halt schwierig.“ (I 6, sec. 80) (There are, for example, ECG companies that have a kind of commitment that allows everyone to take as much vacation time as they need. And I think that would be great if that were also possible, but yes, that’s just difficult)
- “Aber wir haben auch gerade die Entscheidung getroffen, dass wir das nicht nach zwei Jahren machen wollen, wie das eigentlich vorgesehen ist, sondern nach drei Jahren. Und das ist dem geschuldet, dass dieser Ermüdungseffekt, den ich schon angesprochen habe, der ist in Teilen immernoch vorhanden. Und wir haben versucht abzuwägen, diesen Müdigkeitseffekt zu akzeptieren und trotzdem nochmal so eine Bilanz zu machen, womit man dann in das Risiko läuft, dass manche sagen „Oh, schon wieder!“ und wenig Motivation verspüren. Oder ob wir es hinkriegen, das noch ein Jahr weiter hinauszuschieben, trotzdem – das muss ja auch dauerhaft mit Leben gefüllt werden – trotzdem da schon zu agieren [...]“ (I 5, sec. 99) (But we have also just made the decision that we do not want to do this after two years, as is actually intended, but after three years. And this is due to the fact that this fatigue effect, which I have already mentioned, is still present in parts. And we have tried to weigh up whether we should accept this fatigue effect and still do such a balance sheet again, which would run the risk of some people saying “Oh, here we go again” and feeling little motivation. Or whether we can manage to postpone it for another year, but still – it has to be filled with life in the long term – still act already.)
- „Er hat es nichtmal erwähnt! Na ich fände es gar nicht schlecht [,wenn er es erwähnt hätte], ehrlich gesagt. Weil es muss ja auch irgendwie verbreitet werden der Gedanke..“ (I 3, sec. 78) (He didn’t even mention it! Well, I wouldn’t find it bad at all [if he had mentioned it], to be honest. Because the idea has to be spread somehow.)
- „Also bei uns, wie gesagt, in meiner Gemeindevertretung ist das meine Wenigkeit und vielleicht noch zwei/drei andere, die da einen Begriff von haben, da einen gewissen Ehrgeiz haben, da was für zu tun, aber wenn die drei/vier Leute dann immer noch sich mal wieder treffen und sagen „Wir brauchen jetzt noch einen Ausschuss Gemeindeentwicklung und wer soll denn da Mitglied sein?“ dann stellen wir fest, ja die einzigen, die da so richtig jetzt nochmal Lust haben, das auch noch oben drauf zu machen, das sind wir dann ja wohl.“ (I 7, sec. 148) (So in our case, as I said, in my community council it’s me and maybe two/three others who have a concept of it, who have a certain ambition to do something for it, but when the three/four people then still meet again and say “We now need another community development committee and who should be a member of it?” then we realize, yes, the only ones who really want to do it again now, that’s us.)
- „Und die Nachteile ist die Motivation der Personen, die einen unterstützen bei der Bilanzierung. Aber dieser personelle Aufwand ist einfach sehr schwierig, zumindest bei uns hier in der Kommune. Das hat was mit dem Ehrenamt zu tun und Ehrenamt ist einfach schwierig in der heutigen Zeit, was das angeht.“ (I 8, sec. 37-38) (And the disadvantages is the motivation of the people who support you in balancing. But that staffing effort is just

very difficult, at least here in our community. It has to do with volunteerism, and volunteerism is just difficult in this day and age, in terms of that.)

Impacts on suppliers and the supply chain

- *„Also wir haben während der Bilanzierung eine Lieferantenumfrage gemacht. Wir haben die wichtigsten Lieferanten auf die wesentlichen Aspekte der GWÖ befragt und das Ergebnis war jetzt auf den Punkt gebracht: Alle glauben, dass sie da ganz gut dabei sind, aber keiner weiß es genau.[...] Also für den nächsten Audit beschränkt sich das vermutlich noch auf Europa, aber dann perspektivisch für eine weitere Stufe, müssen wir ja auch identifizieren, wo wir den meisten Bedarf sehen, da wirklich mal vor Ort zu gehen.“* (I 5, sec. 60; 63) (During the balancing process, we conducted a supplier survey. We asked the most important suppliers about the essential aspects of ECG and the result was in a nutshell: Everyone believes that they are doing quite well, but no one knows exactly.[...] So for the next audit, this is probably still limited to Europe, but then in perspective for a further stage, we also have to identify where we see the most need to really go on site.)
- *„[...] ein gutes Beispiel ist tatsächlich der Arbeitskreis Einkaufswesen. Das heißt aus der GWÖ-Sicht heraus mussten wir uns fragen, wie organisieren wir eigentlich das Beschaffen und der erste Blick – Ach, wir sind ja gemeinnützig und wir sind doch sowieso toll und die Bildung und Selbstwirksamkeit von Menschen fördern und stützen, wir können ja einfach nur die Geilsten überhaupt sein! Und dann festzustellen: Okay, doch das hat eine Relevanz wie viel Reinigungsmittel, wie viel Bananen, ich weiß nicht, was ich jetzt alles aufzählen soll, oder wie viel Kaffee trinken wir, wie viel Stühle kaufen wir und so. Darüber sich bewusster zu werden, dass wir eine – wenn man so will – auch Marktmacht haben, um vielleicht da gezielt auch auf andere einzuwirken und diese Fragestellung mit Lieferkette, wo ich auch wieder sagen kann, GWÖ ist natürlich, ich weiß nicht, wie viel Mal effektiver als irgendein europäisches Lieferkettengesetz. Wirklich hinzugucken.“* (I 11, sec. 23) (A good example is actually the purchasing working group. That is, from the ECG point of view, we had to ask ourselves how we actually organize procurement and the first look – Oh, we are non-profit and we are great anyway and promote and support the education and self-efficacy of people, we can just be the coolest ever! And then to realize: Okay, but this has a relevance how much detergent, how much bananas, I don't know what to list all now, or how much coffee we drink, how many chairs we buy and so. To become more aware of the fact that we also have – if you like – market power, so that we can perhaps have a targeted effect on others, and this issue with the supply chain, where I can also say that ECG is of course, I don't know how many times more effective than some European supply chain law. Really looking at it.)
- *“Also, „öko-faire Beschaffung“ in der Gemeinde ist nicht eingetreten. „Einflussnahme der Gemeinde in den überregionalen Gremien“ – das, ja. [...] und „Einflussnahme auf das Amt [Bezeichnung]“, Beschaffung und Finanzdienstleistern, das ist eben noch nicht gegeben, ja. Da müsste man wirklich auf das Amt vielleicht schauen und müsste sagen: Ok, das Amt oder die Verwaltung müsste sich zertifizieren lassen. So wie sich Städte vielleicht bilanzieren lassen, so müsste man das mit so einer Verwaltung machen.“* (I 8, sec. 71, 72) (So, “eco-fair procurement” in the municipality has not occurred. “Influence of the municipality in the supra-regional bodies” – that, yes. [...] and “influence on the office

[designation]”, procurement and financial service providers, that is just not yet given, yes. You would really have to look at the office and say: Okay, the office or the administration would have to be certified. In the same way that cities can perhaps be accounted for, one would have to do this with such an administration.)

- „Und ich weiß jetzt nicht genau, wie die Auswertung da lief, aber ich weiß wohl, dass andere Gemeinden dann auch lieber den grünen Joker gezogen haben.“ (I 7, sec. 38) (And I don't know exactly how the evaluation went, but I know that other communities preferred to use the green joker.)
- „Also wir kaufen auch ganz viele Dinge über ebay-Kleinanzeigen hier aus der Umgebung. Wir haben jetzt zum Beispiel ein Schlafsofa gekauft [...]“ (I 9, sec. 32) (So we also buy quite a lot of things via ebay here from the area. For example, we have now bought a sofa bed.)
- „Und da hat sich insofern schon was getan, dass wir da jetzt – das ist auch eine Initiative aus der Mitarbeiterschaft – dass wir die Mittagsverpflegung, die angeboten wird, dass die jetzt selbst zubereitet wird und die dann auch entsprechend nachhaltig mit Lebensmitteln aus der Region und entweder aus der Region angebaut oder vom Schlachter vor Ort, der auch hier seine Dinge aus der Region kriegt und beim Lebensmittelladen, der eben in der Region zuhause ist [...]“ (I 7, sec. 69) (And in this respect, something has already been done – this is also an initiative from the staff – that we are now preparing the lunchtime meals that are offered, that they are now prepared ourselves and that they are then also prepared in a correspondingly sustainable manner with food from the region and either grown in the region or from the local butcher, who also gets his things from the region here and from the grocery store, which is located in the region)
- „Das Thema Nachhaltigkeit kommt immer wieder. Jetzt bei der Einrichtung vom Kindergarten, dass man sagt: Wir mussten gar keine neuen Möbel kaufen, wir konnten die alten nehmen. Und dann heißt es: Wir denken ja auch nachhaltig! Aber nicht gleich immer alles neu kaufen, sondern kann man vielleicht nochmal aufhübschen und shabby schick machen, wie es immer so schön heißt.“ (I 8, sec. 124) (The topic of sustainability comes up again and again. Now, with the kindergarten furnishings, people say: We didn't have to buy any new furniture, we could use the old ones. And then they say: We also think sustainably! But you don't always have to buy everything new, you can perhaps spruce it up and make it shabby chic, as they say.)
- „Und dann wird natürlich jetzt im Sozialausschuss, Gemeindeausschuss, Haushaltsausschuss sitzen dann alle: Wer könnte das machen? Wer ist denn hier ortsansäßig? Wo könnte man jetzt mal einen Kostenvoranschlag einholen? Dann brauchte der Kindergarten, die wollen irgendwie so eine Abenteuerlandschaft da bauen und ich weiß, dass bei dem letzten Ausschuss, da war dann jemand aus Hamburg oder so oder Bremerhaven, der sowas baut und dann kamen dann auch gleich so Einwände, wie: Ja, wieso kann das denn keiner hier aus der Gegend machen?“ (I 9, sec. 47) (And then, of course, now in the social committee, community committee, budget committee, everyone sits then: who could do this? Who is local here? Where could you get a cost estimate now? Then the kindergarten needed, they want to build somehow such an adventure landscape there and I know that at the last committee, there was then someone from Hamburg or so or Bremerhaven, which builds something and then came also immediately so objections, like: Yes, why can't someone from this area do it?)

Limitations with regards to suppliers and supply chain

- *„Und wenn ich ein dummes Jahr als Referenzjahr habe, dann habe ich gerade in diesem Jahr wahnsinnig viel neu gebaut und da ist es so, dass ich da wenig Einflussfaktoren habe, weil ich letztendlich öffentlichen Ausschreibungsverfahren unterliege und gar nicht immer beeinflussen kann, ob ich lieber einen heimischen Handwerker hätte.“ (I 11, sec. 31) (And if I have a silly year as a reference year, then I have built an insane amount of new buildings in this year in particular, and it is the case that I have few factors of influence there, because I am ultimately subject to public tendering procedures and cannot always influence whether I would rather have a local craftsman.)*
- *„Aber gemessen an dem großes Haushaltsvolumen und das ist auch bei der Bilanzierung deutlich geworden, dass eine Gemeinde da doch erstmal wenig Spielraum hat. Also wir haben einen Haushalt von 5 Millionen und da ist doch... ich würde nicht sagen das wenigste geben wir selber aus, aber da ist doch ein großer Batzen, den geben wir ab an Kreisumlage, an Amtsumlage, das heißt der Kreis gibt viel von unserem Geld aus, weil er eben Aufgaben für uns wahrnimmt. Die Amtsverwaltung braucht allerlei Geld, damit sie eben das macht, was sie für uns macht, sprich Einwohnermeldeamt und Sozialamt und so weiter und so weiter, also die ganze Verwaltung, die eben an so einer Gemeinde dranhängt. Dann ist das Thema Schule ein großer Posten, wir sind im Amtsgebiet ein Schulverband mit sieben...sechs Schulstandorten und diese Schulen brauchen eine Menge und da fließt natürlich so ein bisschen Nachhaltigkeit und das Ganze auch immer ein bisschen mit ein, aber da wird Geld ausgegeben, was wir nicht direkt beeinflussen.“ (I 7, sec. 109) (But measured against the large budget volume, and this has also become clear in the balance sheet, a municipality has little leeway for the time being. So we have a budget of 5 million and there is... I wouldn't say we spend the least ourselves, but there is a large chunk that we pass on to the county levy, to the district levy, which means that the county spends a lot of our money because it performs tasks for us. The district administration needs all kinds of money so that it can do what it does for us, i.e. the residents' registration office and the social welfare office and so on and so forth, in other words the entire administration that is attached to a municipality. Then the topic of schools is a big item, we are a school association in the district with seven...six school locations and these schools need a lot and of course a little bit of sustainability and the whole thing always flows in a little bit, but money is spent there that we don't directly influence.)*
- *„Für die Gemeinde selbst oder für die Verwaltung ist es natürlich schwer, weil es über die Verwaltung läuft dann. Das ist einfach immer das Problem. Man kann an sich selber arbeiten als Privatperson und kann natürlich als Gemeindevertretung immer wieder darauf aufmerksam machen, aber das ist einfach ein bisschen schwer mit der Beschaffung.“ (I 8, sec. 58) (For the municipality itself or for the administration, it is of course difficult, because it runs through the administration then. That is simply always the problem. You can work on yourself as a private person and of course you can always draw attention to it as a community representative, but it's just a bit difficult with procurement.)*
- *„Ja also Grenzen liegen teilweise so bei kleineren Unternehmen wirklich in den Rahmenbedingungen: Wo stockt man irgendwie und wo kann man sich selber gar nicht verbessern, ohne dass man darauf angewiesen ist, dass sich jemand anderes verbessert.“*

Also jetzt gerade in Richtung LieferantInnen oder so und so ein bisschen monopolartige Stellungen, die es wahrscheinlich in vielen Branchen gibt.“ (I 1, sec. 120) (Yes, the limits for smaller companies really lie in the general conditions: Where do you somehow falter and where can you not improve yourself at all without being dependent on someone else improving. So now just in the direction of suppliers or so and so a bit of monopoly-like positions that probably exist in many industries.)

- *„[M]anchmal ertappt man sich ja nun auch wieder selber, dass man irgendwie irgendwas im Netz bestellt hat, wo man denkt: Das hätte ich jetzt aber auch hier bei dem Fachhändler mir holen können oder... Da muss ich dann auch sagen, da bin ich dann auch ein Mensch und bequem. Da ertappe ich mich auch immer wieder. Da sind wir auch nicht immer 100 Prozent. Das passiert auch immer wohl mal.“ (I 2, sec. 54) (Sometimes you catch yourself ordering something on the Internet and think: I could have gotten that here at the specialty retailer or.... Then I also have to say that I’m also a human being and comfortable. That’s where I catch myself again and again. We are not always 100 percent. That happens also always probably times.)*
- *„Es gibt hier keine Musikgeschäfte mehr. In [Ortsname 4] gab es mal eins, das war bei mir um die Ecke, das war mein zweites Zuhause damals, da habe ich das erlebt: Die Kunden kommen, lassen sich beraten und zwei Wochen später stehen sie dann praktisch mit dem Produkt, dass sie dann im Netzmarkt gekauft haben, da auf der Matte: Ja und da ist eine Seite gerissen, könntest du – jetzt bei einer Gitarre – könntest du das reparieren? Und so lief das dann. Und der musste seinen Laden dicht machen. War natürlich total traurig. Und das führt eben dazu, dass man dann irgendwann wirklich in so einem Netzmarkt bestellen muss, weil es keine andere Möglichkeit mehr gibt.“ (I 9, sec. 33-34) (There are no more music stores here. There used to be one in [town name 4], it was around the corner from me, it was my second home back then, and that’s what I experienced: The customers come in, ask for advice, and two weeks later they’re practically standing there with the product that they bought in the internet market: Yes, and one side is torn, could you – now with a guitar – could you repair that? And that’s how it went. And he had to close his store. It was totally sad, of course. And that leads to the fact that at some point you really have to order from an internet market, because there’s no other option.)*
- *„Ich habe es bei mir persönlich versucht mit dem Mobiltelefon. Da gibt es ja dieses Fairphone, ich weiß nicht, ob sie davon schon gehört haben. Das habe ich dann tatsächlich als Diensttelefon mir angeschafft, allerdings dann auch selber bezahlt, weil ich denke, das nutze ich ja auch privat, also das hat jetzt nicht die Gemeinde übernommen. Aber, da habe ich dieses Fairphone gekauft und da muss ich auch zugeben, mit dem bin ich nicht so richtig warm geworden. Und habe auch tatsächlich schon von mehreren Leuten gehört, dass es nicht nur an mir liegt, sondern auch am System. Und dann bin ich übergegangen zu einem Mobiltelefon von der Firma Gigaset, die ja seit, was heißt „neustem“, aber seit paar wenigen Jahren, in Deutschland zumindest die Komponenten zusammenschrauben und wo man dann eben auch nochmal ein bisschen was den Ersatz angeht ein bisschen was ... Muss ich aber zugeben, hat sich auch nicht so richtig bewährt. Qualitativ dann auch nicht so richtig toll durchgehalten, hat sich dann das Display abgelöst und das ist dann eingeschickt worden. Und das war vom Service her ganz toll. Also, man schickt das dann einfach an eine deutsche Adresse und das wird da wieder repariert und kommt wieder nach Hause. Das war vom Ziel her war das alles große*

Klasse! Das war schon der richtige Weg! Aber dass es überhaupt so zügig innerhalb der Garantie kaputtgeht und es hat hinterher dann auch immernoch nicht so funktioniert, wie ich es mir gewünscht habe. Und da bin ich letzten Endes dann doch wieder beim Chinesen gelandet – leider, leider. (I 7, sec. 61) I personally tried it with the cell phone. There is this Fairphone, I don't know if you have heard of it. I actually bought it as a work phone, but I paid for it myself, because I think I also use it privately, so the municipality didn't pay for it. But I bought this Fairphone, and I have to admit that I didn't really warm up to it. And I've actually heard from several people that it's not just me, but also the system. And then I went over to a cell phone from the company Gigaset, which since, what is called "latest", but for a few years, at least the components screw together in Germany and where you can then just again a little bit as far as the replacement is concerned a little bit what ... But I must admit, has also not really proven itself. Qualitatively then also not really great held out, has then detached the display and that has then been sent in. And that was great service. So, you simply send it to a German address and it gets repaired there and comes home again. That was all great from the point of view of the goal! That was the right way to go! But that it broke down so quickly within the warranty and it still didn't work the way I wanted it to. And then I ended up back at the Chinese – unfortunately, unfortunately.

- *„Also bei [Unternehmen 3], da haben wir sicherlich noch Defizit, was Letztendlich, wenn man es so weiter runterbricht, mitzum Beispiel hier das Papier für den Drucker oder Toilettenpapier. [...] Reinigungsmittel ist auch so ein Thema, da sind wir auch noch nicht ganz am Ende. Haben schon immer mal was ausprobiert, aber das war dann immer nicht so die Qualität, was hier die Frauen gewohnt sind zum Reinigen. Muss man ehrlich sagen.“* (I 2, sec. 54) (So at [Company 3], we certainly still have a deficit, which is Ultimately, if you break it down further like this, for example, the paper for the printer or toilet paper. Cleaning agents are also an issue, and we haven't quite reached the end of that yet either. We've always tried something, but it wasn't always of the quality that the women here are used to cleaning with. I have to be honest.)

Impacts on financial partners and owners

- *„Was man vielleicht als Veränderung sagen kann, ist, dass wir heute etwas, die Geschäftsführung etwas mutiger ist, die Mitarbeiter miteinzubeziehen.“* (I 5, sec. 87) (What you can say maybe as a change is that today we are a little bit, the management is a little bit more courageous to involve the employees.)
- *„Und man sieht auch schon an dem Bilanzergebnis, dass die ethische und soziale Haltung mit Geldmitteln auch schon vorbildlich war und auch danach noch weiter entschieden wurde, wie man noch mit Gewinnüberschüssen umgehen kann. Also das Mitarbeitende auch einen Teil erhalten, da – weiß ich nicht ganz – gab es auf jeden Fall kleine Änderungen durch die Regelungen danach und ansonsten werden viele Rücklagen gebildet dann für das Unternehmen, um zum Beispiel in so Zeiten, wie Corona, weiterhin liquide zu sein, die Mitarbeitenden weiter beschäftigen zu können und so weiter.“* (I 1, sec. 53) (And you can already see from the balance sheet result that the ethical and social attitude with funds was also already exemplary and even after that it was still decided how to deal with surplus profits. So that employees also receive a part, there – I don't quite know – there were in any case small changes through the regulations afterwards and otherwise many

reserves are then formed for the company, for example, in such times as Corona, to continue to be liquid, to be able to continue to employ the employees and so on.)

- *„Bei Eigentümern und Finanzpartnern da hatten wir [...] wir haben gewisse Fremdverbindlichkeiten zurückgeführt. Also der Unternehmensgewinn wurde „thesauriert“, so sagt mein Kollege das immer. Ein schönes Fremdwort. Damit wurde quasi der Eigenkapitalanteil real und prozentual erhöht und die Auflösung der Geschäftsbeziehung mit der [Bankname 2] haben wir [...] 2019/2020 auch realisiert, konnten wir auch umsetzen. Das war auch so ein Ziel, man setzt sich ja immer Ziele und das haben wir dann auch umgesetzt.“* (I 10, sec. 46) (With owners and financial partners, we had [...] we repaid certain external liabilities. So the company profit was “retained”, that’s what my colleague always says. A nice foreign word. In this way, the equity ratio was increased in real terms and as a percentage, and we were also able to implement the dissolution of the business relationship with [bank name 2] in 2019/ 2020. That was also one of the goals, you always set yourself goals and we implemented them.)
- *„I: Und zu welchen Themen sind diese Projektgruppen? S: Wissensmanagement, Unternehmertum – das soll mal überleiten in eine stärkere Partizipation bis hin zu möglicher Nachfolgeregelung. Und das Dritte ist Mitarbeiter.“* (I 5, sec. 30-31) (I: And on which topics are these project groups? S: Knowledge management, entrepreneurship – that should lead into stronger participation and possible succession planning. And the third is employees.)
- *„Mit den Eigentümern, da sind wir schon relativ gut, aber da sehen wir einen großen Handlungsbedarf, wie gesagt, in Sachen Nachfolge und unternehmerisches Denken in der Organisation.“* (I 5, sec. 49) (With the owners, we are already relatively good there, but there we see a great need for action, as I said, in terms of succession and entrepreneurial thinking in the organization.)

Limitations with regards to financial partners and owners

- *„Zum Beispiel im Bereich der Finanzierung. Finanzierungen laufen bei uns ja nochmal ein bisschen anders, das haben wir aber auch deutlich im GWÖ-Bericht auch nochmal klassifiziert. Da sieht man dann, dass das gar nicht so einfach ist, einfach zu sagen: Naja, wir geben jetzt soundsoviel Steuern dahin ab! Wir wollen mit unseren Geldern zum Beispiel keine Kriege finanzieren, aber wenn Sie Steuern abgeben, dann tun Sie das ja automatisch, ob Sie das wollen oder nicht. Sie haben ja keine Möglichkeit, Kriege in dem Moment auszuklammern, wenn Sie Steuern zahlen. Sie sind gesetzlich dazu verpflichtet.“* (I 10, sec. 17) (For example, in the area of financing. Financing works a bit differently for us, but we have also clearly classified this again in the ECG report. You can see that it's not so easy to simply say, "Well, we're now going to pay so and so much in taxes! We don't want to finance wars with our money, for example, but if you pay taxes, you automatically do so, whether you want to or not. You have no possibility to exclude wars at the moment when you pay taxes. You are legally obligated to do so.)

Impacts on customers/citizens and business partners

- „Ja, also einmal das Beispiel, dass ganz konkret bei einer Ausschreibung ein neuer Kunde gewonnen wurde, der gesagt hat: „Weil ihr die Bilanzierung habt, seit ihr es geworden!“ Das war auf jeden Fall sehr positiv.“ (I 1, sec. 50) (S: Yes, so once the example that very specifically in a tender a new client was won, who said: "Because you have the balancing, you have become it!" That was definitely very positive.)
- „Ja, einmal so ein bisschen Image auch in der Region. Dass man vorher schon gesagt hat: Nachhaltig - ja okay, was ist denn das? Was steckt dahinter? Das so ein bisschen zu unterfüttern, qualitativ. Und auch in der Region so ein bisschen eine Leuchtturmstellung dazu zu haben, weil wir jetzt im Norden noch gar nicht so viele bilanzierte Unternehmen haben und sind und als [Unternehmensbranche] dann auch in Kontakten zu den Kunden, das einfach ein Qualitätssiegel dann dahinter ist.“ (I 1, sec. 56) (Yes, also the image in the region. That people have already said beforehand: Sustainable - okay, what is that? What is behind it? To underpin it a bit, qualitatively. And also to have a bit of a lighthouse position in the region, because we don't have that many companies in the north that have a balance sheet yet, and as a [business sector] then also in contacts with the customers, that is simply a seal of quality behind it.)
- “Also es gibt Kunden, die das wertschätzen, dass wir eine GWÖ-Bilanz gemacht haben. Das ist noch nicht so weit verbreitet, der Begriff und die Idee. Aber die, denen das was sagt, die wertschätzen das. Da wir auch so als unsere Reputation als Unternehmen und als Marke [Markenname] ist: Social Responsibility schwingt da schon sehr stark mit und ökologisch nachhaltig. Das sind alles Werte, die auch unsere Kunden wertschätzen. Auf diesen Boden fällt so eine GWÖ-Bilanz natürlich auch positiv.“ (I 5, sec. 66-67) (Well, there are customers who appreciate the fact that we have made a Common Good Balance Sheet. The term and the idea are not yet so widespread. But those to whom it means something appreciate it. Since our reputation as a company and as a brand [brand name] is also such that social responsibility and ecological sustainability are very much part of it. These are all values that our customers also value. Of course, such an ECG balance sheet also falls positively on this ground.)
- „Ja zu KundInnen und Mitunternehmen sei zu sagen, auch da sind wir mit unseren Lieferanten, mit einem zum Beispiel, [Unternehmensname 2], sehr tief in die Produktentwicklung, Neuentwicklung unseres [Produkt 3] gegangen. [Unternehmensname 1] kann natürlich vorgeben, was gemacht werden soll, aber uns war es wichtig, weil auch da Experten an Bord sind, die wir einfach mitnehmen können, wir dann gemeinsam produktiv Sachen entwickeln können. Das ist auch super gut gelungen!“ (I 10, sec. 48) (About customers and fellow companies, we also went very deeply into product development, new development of our [product 3], with our suppliers, with one for example, [company name 2]. [Company name 1] can, of course, specify what is to be done, but it was important to us because there are also experts on board that we can simply take with us, we can then develop things together productively. That also worked out super well!)
- „Wir haben festgestellt, dass doch ganz viele KundInnen Fragen haben zu unsere Produkten. Und auch da gab es dann die Idee eines Produktdatenblatts zum Beispiel, dann ist die Webseite entstanden, [Adresse], die ist ja auch ganz neu und frisch. Dort hat man dann entschieden oder haben wir dann entschieden, wir werden diese Dokumente einfach

- öffentlich stellen, dass jeder wirklich auch reingucken kann, sich das downloaden kann, die Informationen einfach da sind.“ (I 10, sec. 48) (We have found that many customers have questions about our products. And there was also the idea of a product data sheet, for example, then the website was created, [address], which is also very new and fresh. There it was decided, or we decided, that we would simply make these documents public, so that everyone could look at them, download them, and the information would simply be there.)*
- *„Am 17. Ist jetzt zum Beispiel eine Bürgerfragestunde. Da wurden 1000 Bürger eingeladen und da haben dann die Leute die Möglichkeit, sich einfach mal zu melden und zu sagen: Also wir hätten da mal eine Idee oder wir hätten da was, was wir jetzt irgendwie verändert haben möchten, geht da irgendwas? Und dann steht praktisch unser Arbeitgeber Rede und Antwort da. Und ich finde das absolut vorbildlich.“ (I 9, sec. 58) (On the 17th, for example, there is now a citizens' question time. 1,000 citizens have been invited and people have the opportunity to simply come forward and say: We have an idea or we have something that we would like to have changed in some way, is there anything we can do? And then our employer is practically there to answer questions. And I think that's absolutely exemplary.)*
 - *“ Und da gab es nun, auch durch die AktivRegion gefördert, gibt es da immer einmal im Jahr so einen Aufruf für so Kleinprojekte bis 20.000€, da kann man aktiv werden und was vorschlagen und sich bewerben. Und da habe ich dann vorgeschlagen, weil das eben bei der Bewertung immer nochmal extra Punkte gibt, wenn wir als Kooperationsraum sagen, da machen wir jetzt einmal so ein BMX-Gelände, wo die Jungs dann auch natürlich aus [Ortsname 3], [Ortsname 7], [Ortsname 8] und überhaupt überall dann mal richtiges Gelände haben, wo die mit ihren Fahrrädern rumsausen können. Und da haben wir uns beworben und auch tatsächlich einen Zuschlag bekommen und diese BMX-Anlage, die ist also entstanden aufgrund dieser Kooperation. Das wurde dann zu 80% gefördert und die letzten 20% das waren dann letzten Endes auch, ich sag mal, mehr oder weniger Portokasse, was die Gemeinden dann dazugetan haben. Aber doch eben nach Einwohnerschlüssel hat [Ortsname 1] da doch relativ im Zusammenhang viel investiert, aber da gab es auch kein Genörgel und das ist das erste richtig schöne Projekt, was wir da gemeinsam gestartet haben und da wird heute noch fleißig Fahrrad gefahren.“ (I 7, sec. 96) (And there was now, also promoted by the AktivRegion, there is always once a year so a call for so small projects up to 20,000 €, there you can become active and what propose and apply. And then I suggested, because that always gives extra points in the evaluation, if we say as a cooperation area, we make now once such a BMX area, where the guys then also of course from [place name 3], [place name 7], [place name 8] and everywhere then have real terrain, where they can race around with their bikes. And then we applied and actually got a contract and this BMX facility, which was created because of this cooperation. That was then promoted to 80% and the last 20% that were then in the end also, I say times, more or less petty cash, what the municipalities have then added. But according to the population key, [town name 1] invested a lot in the context, but there was no nagging and this is the first really nice project that we started together and people are still cycling there today.)*
 - *„I: Ok. Und bei den langfristigen Zielen haben wir ja gerade schon die Energie angesprochen. Das war ja ein Ziel, das wurde ja an sich erreicht, oder? S: Ja, nur ein Teil der Gemeinde ist energieautark und man versucht jetzt weiterhin auch den eigenen Strom zu produzieren. Also, wir produzieren genügend Strom hier und um den auch hier in der Gemeinde auch noch zu halten dann auch, versucht man jetzt eben, eine Genossenschaft*

nochmal zu gründen, damit man hier für die Bürger der Gemeinde den Strom anbieten kann. Das ist das nächste Ziel eigentlich. Da sind wir jetzt auch schon auf einem guten Wege!“ (I 8, sec. 77-78) (I: Okay. And in terms of the long-term goals, we have just mentioned energy. That was a goal that was achieved, wasn't it? S: Yes, only a part of the community is energy self-sufficient and we are now trying to continue to produce our own electricity. So, we produce enough electricity here and in order to keep it here in the community, we are now trying to found a cooperative so that we can offer electricity to the citizens of the community. That is actually the next goal. We are already well on the way!)

- **Business networks:**

- *„S: Hm ja, es wurde vorher schon ...gab es schon eine Arbeitsgruppe, die hat sich „Nachhaltiges Wirtschaften“ genannt. Die war unabhängig von der Gemeinwohlökonomie und die wurde auch schon von dem Geschäftsführer von [Unternehmensname] mitinitiiert. Das ist aber von der Entwicklung so ein bisschen schwieriger gewesen, weil es eher Einzelpersonen von Unternehmen waren und das wurde dann einfach dankend aufgenommen, dass wir diese AG Unternehmen sozusagen dann gegründet haben, weil natürlich auch alle eingeladen sind, die vorher in diesem Kreis „Nachhaltiges Wirtschaften“ waren, unabhängig davon, ob sie jetzt schon jetzt Mitglied sind der GWÖ oder auch noch Mitglied werden wollen.“ (I 1, sec. 38-39) (Hm yes, there was already ...there was already a working group called "Sustainable Management". It was independent of the ECG and was also co-initiated by the managing director of [company name]. However, the development of this was a bit more difficult, because it was rather individuals from companies and this was then simply accepted with gratitude that we then founded this working group on companies, so to speak, because of course everyone is invited who was previously in this circle of "sustainable management", regardless of whether they are now already a member of the ECG or also want to become a member.)*
- *„I: Und in der Regionalgruppe da gibt es ja einen Unternehmensstammtisch, soweit ich weiß. S: Ja genau, bin ich bei. Machen wir jetzt, richten wir im Januar hier aus im Haus, ja.“ (I 5, sec. 74-75) (I: And in the regional group there's a company regulars' table, as far as I know. S: Yes, that's right, I'm a member. We are doing it now, we are organizing it in January here in the house, yes.)*
- *„Also es fängt an mit einer Netzwerkgruppe, die ich selber gegründet habe, in [Ortsname 2], wo wir tatsächlich so eine, ohne Vereinsstruktur oder sowas, einfach ein loses Netzwerkbündnis haben und das sind interessierte UnternehmerInnen aus [Ortsname 2] aus also diversesten Kontexten, also wirklich auch so industrielle Fertigung, also wirklich so Unternehmungen, wo auch eine Geschäftsführung deutlich sagt: „Also das passt für mich überhaupt nicht, das werde ich nie machen, aber ich finde das total klasse und ich will mit euch diskutieren darüber.“ (I 11, sec.41) (So it starts with a network group that I founded myself in [place name 2], where we actually have a loose network alliance without an association structure or something, and these are interested entrepreneurs from [place name 2] from the most diverse contexts, so really also such industrial manufacturing, so really such enterprises, where also a management clearly says: "Well, that doesn't fit for me at all, I will never do that, but I think it's totally great and I want to discuss it with you.)*

- *“[...] auch teilweise quasi gebucht zu werden, um Workshops zum Thema zu machen, um mit Menschen darüber zu sprechen, wie wir Systeme verändern können. Das ist bestimmt ein ganz nachhaltiger Effekt, also die Multiplikation schlechthin. Und mir wird gerade klar, ich wüsste jetzt nicht, aber ich unterstelle fast, dass das auch so in der gesamten Belegschaft so eine Funktionalität gibt. Also dass manche aus dem Unternehmen auch angesprochen werden: Ja aber ihr macht doch GWÖ. Und [Personenname 4] ist doch, was weiß ich, in der Zeitung oder so und letztendlich darüber auch noch eine Multiplikation von nachhaltiger Wirkung und Wirkweise und Veränderung auch bis hin zum konkreten Handeln auch - „Komm lass uns gemeinsam gucken, was wir zusammen verändern können.“ (I 11, sec. 62) (To be booked, so to speak, to do workshops on the topic, to talk to people about how we can change systems. That is certainly a very lasting effect, the multiplication par excellence. And I'm just realizing, I don't know now, but I'm almost assuming that there's also a functionality like that throughout the entire workforce. So that some people from the company are also approached: Yes, but you do ECG. And [person name 4] is, I don't know, in the newspaper or something, and ultimately there is also a multiplication of sustainable impact and mode of action and change all the way to concrete action - "Let's see together what we can change together.")*
- *„Weiß ich selber noch nicht. Einfach, dass Teilen von Erfahrung. Also das kann auch ein Job für wenn ich dann mal in Rente bin, könnte das auch sein. Keine Ahnung! Aber es ist einfach so eine ganz fundamentale Bereitschaft da. Das halte ich einfach für extrem sinnvoll, da will ich was für tun.“ (I 5, sec. 96) (I do not know myself yet. Simply that sharing experience. So that can also be a job for when I'm retired, that could also be. No idea! But it is simply so a quite fundamental readiness there. I just think it makes extreme sense, I want to do something for it.)*
- *„Also ich glaube auch nicht stärker als vorher. Also, ich weiß nicht, ich war auch vorher schon jemand, der gerade ... also stark naturverbunden war. So ist das bei mir nach wie vor. Gerade Moore in Schleswig-Holstein, finde ich, ist ein großes Thema. Da habe ich auch mal ein bisschen mehr Engagement gezeigt und sozial gibt es auch so zwei/drei Ideen, die so kommen... Und wie gesagt, ja so ein bisschen die Überlegung damit vielleicht im Bereich GWÖ auch selber etwas zu machen.“ (I 6, sec. 100) (So I don't think I was any stronger than before. Well, I don't know, I was also someone before who was just ... so strongly connected to nature. That's still the way it is with me. I think moors in Schleswig-Holstein are a big topic. There I have also once shown a little more commitment and socially there are also so two/three ideas that come so... And as I said, yes so a little bit the consideration with it perhaps in the area ECG to make also something itself.)*
- *„Und insofern auf nationaler Ebene ist mit der GWÖ auf jeden Fall vieles gerade am Werden, da bin ich auch teilweise eingebunden. Wir haben ein Aktionsbündnis zum Beispiel, weiß ich jetzt schon gar nicht mehr, wo das gerade steht, wo wir den [Amtsbezeichnung und Personenname 2] uns im [Ministerium] strategisch vorbereitet haben, zu erschließen [...]“ (I 11, sec. 17) (And in this respect, at the national level, a lot is definitely in the making with the ECG, I am also partly involved in this. We have an action alliance, for example, I don't even know anymore where it stands right now, where we have strategically prepared the [official name and personal name 2] in the [ministry] to open up, because he has formulated very concrete statements on his assumption of office also on the common good-oriented economy.)*

- *„Ja, das ist ein ganz spannender Prozess. Also ich bin ja aktiv in der Regionalgruppe der Gemeinwohlökonomie und das ist total toll, dass wir es geschafft haben dieses Jahr in der Steuerungsgruppe zu sein der Stadtstrategieentwicklung für [Ortsname] 2030. Da bin ich personell auch drin als Vertreterin für unsere Regionalgruppe. Und es geht natürlich allgemein um Nachhaltigkeit, aber wir haben das Thema Gemeinwohlökonomie schon an verschiedenen Punkten gut platzieren können und im nächsten Jahr wird das Ganze dann über die Ratsfraktion beschlossen und da ist natürlich auch unser Ziel, dass das Ganze dann am Ende auch da drinsteht, also dass von politischer Seite auch Anreize gegeben werden [...].“ (I 1, sec. 32) (Yes, it's a very exciting process. Well, I am active in the regional group of the common good economy and it is really great that we have managed to be in the steering group of the city strategy development for [city name] 2030 this year. I am also in it as a representative for our regional group. And of course it is generally about sustainability, but we have already been able to place the topic of the common good economy well at various points and next year the whole thing will then be decided via the council group and of course our goal is that the whole thing is then also in there at the end, so that incentives are also given from the political side.)*
- *„Nein, gibt es nicht. Also [Ortsname 3] gar nicht soweit ein Austausch und mit [Ortsname 2] ist es so, man trifft sich mal, dadurch dass man auch im Amt [Bezeichnung] gemeinsam ist. Man hat dann eben gemeinsam den Schulverband oder so. Das ja, aber sonst ist da jetzt nicht der Austausch. Ist auch schade! Dass man sagt: Mensch, wie kommt ihr damit zurecht in der Gemeinde oder was macht ihr oder sowas. Da fehlt der Austausch auch. (I 8, sec. 53) (No, there is not. So [place name 3] not so far an exchange and with [place name 2] it is so, one meets sometimes, by the fact that one is also in the office [designation] together. We then have the school association together or something. That's true, but otherwise there is no exchange. That's a pity, too! That one says: Man, how do you get along with it in the municipality or what do you do or something. There is also a lack of exchange.)*

Limitations with regards to customers/ citizens and business partners

- *„Die Grenzen – muss man auch realistisch sein – also eine Grenze ist wahrscheinlich, dass vielfach bisschen dieser Ansatz schon belächelt wird und als naiv deklariert wird, Gutmenschentum. Das ist, sag ich jetzt mal, die Welt der scharfen Kritiker oder Bedenkenträger, das ist eine Grenze. Man dringt natürlich nicht überall gleich damit vor, so: Oh, so geht das! Klasse! Ist nicht.“ (I 5, sec. 163) (The limits - you also have to be realistic - well, one limit is probably that in many cases this approach is smiled at and declared to be naïve, do-gooderism. That is, I would say, the world of the harsh critics or those who have reservations, that is a limit. Of course, you don't penetrate everywhere right away, like that: Oh, that's the way to do it! Great! It's not.)*
- *„Das erste ist natürlich, also dann fixiert man sich auf dieses eine System, man... Wenn sich Menschen tatsächlich auch damit ein bisschen intensiver befassen, dann kommt durchaus auch die ein oder andere Fragestellung: „Naja, das ist ja dieser Christian Felber da.“ Und da finde ich auch gibt es kritische Momente bei uns auch. [auf Wunsch anonymisiert] Und so ein bisschen, ich sag mal bisschen auch salopp „Ökospinnerei“: „Ist ja schön, was ihr da wollt!“ so. Das gibt es natürlich auch immer.“ (I 11, sec. 47) (The first*

thing is, of course, that you fixate on this one system, you... When people actually deal with it a bit more intensively, then one or the other question comes up: "Well, there is this Christian Felber there". And I think there are also critical moments with us. And a bit of, I'll say a bit casually, "eco-mindedness": "That's nice, what you want there!" like that. Of course, there's always that, too.)

- „Man hätte jährlich das Bewusstsein drauf lenken müssen der Bürger. Das, denke ich mal, ist das Problem. Man liest zwar immer wieder GWÖ und man weiß, dass man unterwegs ist, dass man das auch präsentiert, aber das Bewusstsein von der GWÖ ist nicht so greifbar, muss ich sagen, ja.“ (I 8, sec. 61) (The citizens should have been made aware of this every year. That, I think, is the problem. You read ECG again and again and you know that you are on the way, that you also present it, but the awareness of ECG is not so tangible, I must say.)
- „Es ist hier kein Leidensdruck, das muss man ganz ehrlich sagen. Und dementsprechend... Das wichtigste ist da, das ist auch etwas, was uns hier... Zum Beispiel ein Jugendbeirat oder Seniorenbeirat, sowas ist hier durchaus auch als Mitbestimmungsgremium geplant oder gedacht, dass man sowas unterhält, sag ich mal. Aber es finden sich dann auch mal Leute, die das machen, aber die sagen: Ich habe ja im Grunde genommen nichts zu tun, weil wir sind zufrieden. Für die Jugend gibt es einen super Sportverein mit einer super Sportanlage, die haben ihre Angebote, die haben ein Jugendzentrum, das fast ein bisschen wenig genutzt wird.... Da sind wir jetzt gerade dabei so ein bisschen die Werbetrommel zu rühren. Und die haben keinen Bedarf. So. Das kommt dann mal ganz punktuell vor. Und wenn sich dann engagiert wird, dann eben für besondere Projekte.“ (I 7, sec. 84) (There is no pressure of suffering here, that has to be said quite honestly. And accordingly... The most important thing is there, that's also something that we have here... For example, a youth advisory council or seniors' advisory council, something like that is definitely planned or thought of here as a co-determination body, that you maintain something like that, I say. But sometimes there are people who do this, but they say: Basically, I have nothing to do, because we are satisfied. For the youth there is a super sports club with a super sports facility, they have their offers, they have a youth center, which is almost a little little used.... We are now in the process of doing a little advertising. And they have no need. So. That happens from time to time. And when people do get involved, it's for special projects.)
- „Und letzten Endes ist da auch die Frage Personal, wer soll es machen? Also ich habe jetzt schon eine 37-Stunden-Woche im Schnitt und beschäftige mich damit noch nicht.“ (I 7, sec. 128) (And at the end of the day, there's also the question of personnel, who's going to do it? So I already have a 37-hour week on average and I'm not dealing with that yet.)
- „Und da kam ja Corona und dann sollte ja eigentlich wieder was folgen und ja, dann ist nichts mehr passiert, wäre eigentlich interessant, dass man sich mal nochmal trifft und sagt: Wie sieht es jetzt eigentlich aus?“ (I 8, sec. 10) (And there came Corona and actually there was supposed to be a follow-up, but then nothing more happened, would be actually interesting that one meets once again and says: How does it actually look now?)
- „Das Nachhaltigkeitsverständnis bei [Unternehmensname] ist relativ simpel, ist sogar aus der Satzung abzuleiten des Trägervereins, das ist nämlich die Gesellschaft, und das steht tatsächlich so drin, inklusiv und nachhaltiger zu beeinflussen. Das ist unser Job, unser Auftrag.“ (I 11, sec. 74) (The understanding of sustainability at [company name] is relatively simple, can even be derived from the statutes of the sponsoring association,

which is namely to influence society, and it actually says so, inclusively and more sustainably. That's our job, our mission.)

- „mit dem gemeinsamen Ziel, regionale, traditionelle [Produkt]verarbeitung mit einer anspruchsvollen Tierhaltung und wo die [Mitarbeitenden] auch ordentlich entlohnt werden.“ (I 2 , sec. 7) (with the common goal of regional, traditional [product] processing with a demanding animal husbandry and where the employees are also properly remunerated.)
- „Bei uns ist das das Kommunikationsteam, inklusive der Geschäftsleitung, [Personenname 3]. Und wie gesagt, also einmal im Monat treffen wir uns dann, um solche Dinge eben auch besprechen zu können, aber auch zwischendurch.“ (I 10, sec. 92) (In our company, this is the communications team, including the management, [person name 3]. And as I said, we meet once a month to discuss such things, but also in between.)
- „Da wir sehr konkret so auch sind in der Satzung, das ist übrigens ein Effekt, den bestimmt GWÖ mitbewirkt hat, dass die Nachhaltigkeit quasi in die Satzung mit reingekommen ist, das war nicht immer so.“ (I 11, sec. 74) (Since we are very concrete in the statutes, by the way, this is an effect that ECG has certainly contributed to, that sustainability has been incorporated into the statutes, as it were, which was not always the case.)

4.2. Impacts on the sustainability approach

- „Ja, wir haben nicht nur eine Person. Bei uns ist das das Kommunikationsteam, inklusive der Geschäftsleitung, [Personenname 3]. Und wie gesagt, also einmal im Monat treffen wir uns dann, um solche Dinge eben auch besprechen zu können, aber auch zwischendurch. Also das ist eigentlich sehr gut, weil man das eben in die einzelnen Abteilungen dann gut tragen kann.“ (I 10, Pos. 92-93) (Yes, we don't have just one person. In our case it's the communications team, including the management, [person name 3]. And as I said, we meet once a month to discuss such things, but also in between. So that's actually very good, because you can then carry that well into the individual departments.)
- „Das Nachhaltigkeitsverständnis bei [Unternehmensname] ist relativ simpel, ist sogar aus der Satzung abzuleiten des Trägervereins, das ist nämlich die Gesellschaft, und das steht tatsächlich so drin, inklusiv und nachhaltiger zu beeinflussen. Das ist unser Job, unser Auftrag. Und für diesen Zweck dann eben Pädagogik und Bildung zu fördern, was wir eben in den Einrichtungen tun. Da wir sehr konkret so auch sind in der Satzung, das ist übrigens ein Effekt, den bestimmt GWÖ mitbewirkt hat, dass die Nachhaltigkeit quasi in die Satzung mit reingekommen ist, das war nicht immer so. Und für mich bedeutet tatsächlich Nachhaltigkeit zu bewirken, mit Menschen im System Dinge zu verändern [...]“ (I 11, Pos. 74) (The understanding of sustainability at [company name] is relatively simple, and can even be derived from the statutes of the supporting association, which is to influence society in an inclusive and sustainable way. That is our job, our mission. And to promote pedagogy and education for this purpose, which is what we do in the facilities. Since we are very specific about this in our statutes, that is an effect that ECG has had, that sustainability has been incorporated into the statutes, that was not always the case. And for me, sustainability actually means working with people in the system to change things.)

4.3 Impacts on regional engagement and awareness

- „Die Gemeinde an und für sich beschäftigt sich vor allem mit sich selber.“ (I 7, sec. 123) (The community in and of itself is primarily concerned with itself.)
- [previous engagement – see table]
- „Also da wird schon Wert drauf gelegt, also das praktisch die regionale Ökonomie bevorzugt wird, bevorzugt behandelt wird. Und das auch geguckt wird: Wie gehen denn die Arbeitgeber mit den Lehrlingen um oder wie werden die Leute jetzt generell behandelt? So das finde ich...das gehört ja auch zu der Bilanzierung, dass man guckt, wie arbeiten die.“ (I 9, sec. 47) (So value is placed on it, so that practically the regional economy is preferred, is treated preferentially. And that it is also looked at: How do employers deal with apprentices or how are people treated in general? That's what I think...that's also part of the balancing, that you look at how they work.)
- „Nö, also Konkurrenzdenken würde ich ja also von meiner Seite komplett ausschließen. Das ist ja anstrengenswert, dass die gesamte Wirtschaft diesen Prozess durchläuft und andere Werte setzt im Umgang miteinander, auch im Handeln. Ne, also da würde ich sagen von meiner Seite auf keinen Fall. Also wir gucken natürlich auch schonmal, wenn wir jetzt eine Dienstleistung einfordern, gucken wir ja immer hier regional oder lokal sogar: Wer bietet dies oder jenes, was wir suchen? Und wenn dann jemand dabei ist, der dann zertifiziert ist von der GWÖ, der hat dann natürlich von uns den Vorrang.“ (I 2, sec. 63) (No, I would completely rule out competitive thinking from my side. It is worth striving for that the entire economy goes through this process and sets other values in dealing with each other, also in acting. No, I would definitely not say that from my point of view. So of course, when we call for a service, we always look here regionally or locally: Who offers this or that, what we are looking for? And if there is someone who is certified by GWÖ, then of course he has priority for us.)
- „Das Thema Klimaneutralität. Was für viele Unternehmen auch immer so das Thema ist und man auch in gewissen Bereichen sagen kann: Okay, da kann man gar nicht mehr reduzieren. Da geht es dann um Zukaufen von Zertifikaten. Dass auch da geschaut wurde, wohin möchte man denn mit diesen Zertifikaten gehen und da wurde ganz konkret in der Nähe von [Ortsname] die Renaturierung eines Moors als Entscheidung des Klimazertifikats... also dann für den Erhalt der Klimaneutralität entschieden. [...] Da können wir auch einfach mal hinfahren mit den Mitarbeitenden, uns das angucken, was passiert da eigentlich?“ (I 1, Pos. 108) (The topic of climate neutrality. This is always an issue for many companies, and in certain areas you can say: Okay, you can't reduce any more. Then it's a matter of buying in certificates. That it was also looked at where one would like to go with these certificates and there was decided quite concretely in the vicinity of [place name] the renaturation of a moor as a decision of the climate certificate... so then for the preservation of climate neutrality. We can simply go there with the employees, take a look, what is actually happening there?)
- „Also in der Verarbeitung oder Abfüllung unserer Produkte sind wir ja auf Pfandglas gegangen. Bei [Produkt 2], [Produkt 3] und [Produkt 4]. Unsere [Produkt]tüte ist eine nachhaltige Tüte und alle so Geschichten.“ (I 2, Pos. 48) (So in the processing or filling of our products, we have gone to deposit glass. In [product 2], [product 3] and [product 4]. Our [product] bag is a sustainable bag and all such stories.)



Appendix E – Carroll's pyramid of CSR



Figure E.1: Pyramid of Corporate Social Responsibility (Carroll, 2016, open-access Creative Commons Attribution 4.0).

Appendix F – Table of the SDG report

Table F.1 – Overview of the SDG report’s categories, related SDGs and evaluation

Area	Description (SH, 2020)	SDGs (UN, n.d.) ⁵	Rating
1. Good governance and participation	<ul style="list-style-type: none"> governmental institutions which guarantee and protect the basic rights of citizens digitalization of administration support participation of citizens in governmental decisions, enable civic engagement services tailored to the needs of the public (and future generations) counteract all forms of discrimination and to establish democratic and legal structures, which include all societal groups and enable participation <i>Indicators: engagement and employment data, data on youth and retiree councils, state debts, criminal rates and digitalization progress.</i> 		average to good
2. Health	<ul style="list-style-type: none"> availability of preventive and holistic health care services adapted to an aging society precautionary approach of governments to mitigate potential health risks <i>indicators: mortality and obesity rates, measles elimination, air, noise and toxin pollution as well as the</i> 		average - because of high obesity rates

⁵ United Nations (n.d.). *Communications material*. <https://www.un.org/sustainabledevelopment/news/communications-material/>.

distribution of health services

3. Education

- equal access to education and inclusion
- four levels: schools, vocational training, university training life-long learning on topics such as democracy, environment and sustainability
- *indicators: day-care services and enrolments, school enrolments, graduation and dropout rates, share of school/university absolvents with migration background, certified schools and number of educational institutions providing education on sustainability*



average

- because of limited all-day-care, low enrolment rates of migrants in universities and limited institutions providing sustainability education

4. Social Justice

- transition processes should be designed fairly, solidary and responsibly
- social prosperity is dependent on high employment rates
- *indicators: employment rates (and the social security tax deducted from income), employment of migrants, standard wages, poverty risk related to the number of minimum-wage-workers and people depending on unemployment benefits*



average

- because of limited integration of migrants in the job market higher unemployment or employed in low-income-jobs

5. Infrastructure and Climate Protection

- investment in sustainable infrastructure projects, e.g. improvement of public transport network
- digitalization e.g. access to high-speed internet
- renewable energies, e.g. on-shore and off-shore wind
- communal climate protection programmes and reduction of energy and resource use
- reduction of land-use



good to average

- methane and nitrogen emissions in the agricultural sector a and need to reduce energy consumption as

	<ul style="list-style-type: none"> indicators related to public transport, emissions, sector-specific energy consumption, renewable energy production, climate protection strategies in municipalities as well as results from the coastal protection plan 		points of improvement
6. Sustainable business-making and resource protection	<ul style="list-style-type: none"> Financial support for research and development to improve growth per capita, reduction of carbon emissions public procurement should be more sustainable raising awareness for waste and material consumption of civil society indicators: financial means allocated to research, the number of patent registrations, residential waste, material and resource consumption, resource productivity and companies with a sustainability certificates (EMAS, GRI, DNK) 		<p>bad to average</p> <p>- because of low innovation, high residential waste-levels and resource use</p> <p>- low coverage of sustainability certificates</p>
7. Preservation of Livelihoods	<ul style="list-style-type: none"> importance of coastal location and natural protection for tourism, agriculture and fisheries goal is to balance out environmental protection and economic interests monitoring of water quality and terrestrial ecosystems (and used farmland) indicators: nitrate, nitrogen and phosphor levels, eutrophication of water bodies, farmland quality, waste pollution and biodiversity 		<p>bad to average</p> <p>- because the inflow of nutrients by agriculture</p>
8. Global responsibility	<ul style="list-style-type: none"> global responsibility of Schleswig-Holstein with regards to the global dimension of local impacts (e.g. the pollution of marine ecosystem), international support and the implementation of SDGs knowledge and technology transfer, financial budgets for development work as well as greenhouse gas emissions re-uses indicators on marine water quality, companies with sustainability certification, emissions, renewable energies and foreign students+ number of fair-trade 		<p>bad (3 out of 5 indicators not sufficient)</p>

communities

Appendix G – ECG matrix for communities

Werte Berührungs- gruppe	Menschenwürde	Solidarität	Ökologische Nachhaltigkeit	Soziale Gerechtigkeit	Transparenz und Demokratie
A - Lieferant*innen / Dienstleister*innen, ausge- lagerte selbständige Be- triebe	A1 - Grundrechts- schutz und Men- schenwürde in der Lieferkette	A2 - Nutzen für die Gemeinde	A3 - Ökologische Verantwortung für die Lieferkette	A4 - Soziale Verant- wortung für die Lie- ferkette	A5 - Öffentliche Re- chenschaft und Mit- sprache
B - Finanzpartner*innen, Geldgeber*innen,	B1 - Ethisches Fi- nanzgebaren / Geld und Mensch	B2 - Gemeinnutz im Finanzgebaren	B3 - Ökologische Verantwortung der Fi- nanzpolitik	B4 - Soziale Verant- wortung der Finanz- politik	B5 - Rechenschaft und Partizipation in der Finanzpolitik
C - Politische Führung, Ver- waltung, koordinierte Eh- renamtliche	C1 - Individuelle Rechts- und Gleich- stellung	C2 - Gemeinsame Zielvereinbarung für das Gemeinwohl	C3 - Förderung öko- logischen Verhaltens	C4 - Gerechte Vertei- lung von Arbeit	C5 - Transparente Kommunikation und demokratische Pro- zesse
D - Bevölkerung und Wirt- schaft	D1 - Schutz des Indi- viduums, Rechts- gleichheit	D2 - Gesamtwohl in der Gemeinde	D3 - Ökologische Ge- staltung der öffentli- chen Leistung	D4 - Soziale Gestal- tung der öffentlichen Leistung	D5 - Transparente Kommunikation und demokratische Ein- bindung
E - Staat, Gesellschaft, Na- tur	E1 - Gestaltung der Bedingungen für ein menschenwürdiges Leben - zukünftige Generationen	E2 - Beitrag zum Ge- samtwohl	E3 - Verantwortung für ökologische Aus- wirkungen	E4 - Beitrag zum so- zialen Ausgleich	E5 - Transparente und demokratische Mitbestimmung
Staatsprinzipien des Gemeinwohls	Rechtsstaats- Prinzip	Gemeinnutz	Umwelt- verantwortung	Sozialstaats- prinzip	Demokratie

Matrix V2.0 für Gemeinden

Figure G.1: The Common Good Matrix 2.0 for municipalities (only available in German; Matrix Development Team Municipalities, n.d.)

Appendix H - Alignment of interview guide with research questions

Table H.1 – Link between research questions and interview questions with explanations

Research Question	Interview Questions	Explanation
	<p>Vorfeld: Kurze Vorstellung</p> <ul style="list-style-type: none"> Was ist Ihre Position im Unternehmen und seit wann sind Sie im Unternehmen tätig? [What is your position in the company and since then are you working for the company?] Wodurch ist Ihr Unternehmen auf die Gemeinwohlökonomie aufmerksam geworden und seit wann ist Ihr Unternehmen gemeinwohlabilanziert? [How did you company hear about ECG and since when are you certified?] 	<p>To better understand the perspective of the interview partner the interview includes questions about the position and time of employment.</p> <p>In order for the Common Good Economy to have an impact on regional development it is also relevant to understand the ways of spreading knowledge about the movement to companies.</p>
<p>1) <i>How does the adoption of ECG impact companies and communities after the ECG certification?</i></p> <p>2) <i>What are the impacts of ECG on work satisfaction of employees?</i></p>	<p>I. GWÖ-Auswirkungen allgemein: <i>Question 1-11</i> focus primarily on the internal impacts of the ECG. Even though questions regarding the matrix include various aspects beyond economic factors, the perspective is still focused on the company.</p> <ol style="list-style-type: none"> Beschreiben Sie in drei Worten, was Sie mit der GWÖ Bilanzierung verbinden. [Describe in three words what you associate with the ECG certification.] Was waren die Motive für die Erstellung einer Gemeinwohl-Bilanz? [What were the motives to file a Common Good Balance Sheet?] Haben sich Ihre Erwartungen bestätigt? Warum/warum 	<p><i>Question 1 to 5</i> focus on the broad changes and impacts of the ECG on companies. This is important to show whether or not the ECG approach is seen as beneficial and hence worth adopting. Moreover, the first five question focus more on the broad line of overarching changes companies consider important to</p>

nicht? *[Have your expectations been confirmed? Why/why not?]*

4. Warum haben Sie sich für eine Kompaktbilanz/eine GWÖ- Gesamtbilanz entschieden? *[Why did you decide for a Compact Common Good Balance Sheet / a Full Common Balance Sheet?]*
5. Wie würden Sie das Verhältnis zwischen Vor- und Nachteilen der Bilanzierung beschreiben? *[How would you describe the relation between advantages and disadvantages?]*

6. [Vorlage der Matrix] Wenn Sie sich die Matrix anschauen, in welchen Bereichen sehen Sie seit der GWÖ-Bilanzierung Veränderungen? (positiv wie

mention.

Question 1 serves as an introduction to the topic. It gives a first impression of the position toward ECG after the implementation and indicates whether or not a company associates Common Good Economy with certain dynamic processes that indicate a change of some sort. *Question 2 and 3* describe whether or not a company's original motive of implementing Common Good Economy has been fulfilled. This is important in order to estimate whether the Common Good Economy approach is actually having the desired effects and hence is a successful model to implement. The overall satisfaction with the model can also indicate whether companies plan to follow the approach in the future and what kind of motives are relevant to implement ECG in the first place. *Question 5* further elaborates on the question of overall satisfaction. The question aims to understand the overall advantages/disadvantages companies see which could also have implications beyond the company itself. Disadvantages show the challenges which need to be considered. *Questions 6-9* focus on specific changes that can be anticipated by the matrix. Specific Questions can be asked to maintain focus.

-
- negativ) *[[Show matrix] When you look at the matrix, do you see any changes since the ECG certification? [negative and positive]*
7. Welche Berührungsgruppen [Lieferant*innen, Kund*innen, Mitarbeiter*innen, Gesellschaft] betreffen die Veränderungen am meisten? *[Which stakeholder groups [suppliers, employees, customers, society] are most affected by changes?]*
 - Haben sich Veränderungen im Umgang mit anderen Unternehmen ergeben? (z.B. Kooperationen/Partnerschaften, Aufklärung über GWÖ, Abbruch der Beziehungen) *[Did any changes occur in the relation to other companies (e.g. cooperations/ partnerships, multiplication, termination of contact)?]*
 8. Wofür werden die erwirtschafteten Gewinne in Ihrem Unternehmen eingesetzt? *[What is done with profits in your company?]*
 - Haben sich diesbezüglich seit der Beschäftigung mit der GWÖ Änderungen ergeben? *[Have there been any changes since the ECG approach?]*
 9. Welche kurzfristigen und nachhaltigen Folgen hatte die Gemeinwohlbilanzierung für Ihr Unternehmen (dies betrifft auch Folgen, die nicht unbedingt in der Matrix stehen)? *[Which short-term and long-term impacts did the Common Good Balance have for your company (this includes impacts, which are not listed in*

Especially the questions about cooperation/exchange/ networks is relevant with regards to existing literature on sustainability, which suggests that cooperation and networks are key to a truly sustainable transformation.

The question about short term and long term impacts summarizes the impacts described in question 6 to 8 and classifies them with regards to long-term and lasting changes vs. short-term effects, which is important in order to estimate chances of transformation.

the matrix)?]

10. Welche Auswirkungen hat die Gemeinwohlbilanzierung auf Sie persönlich gehabt? [*Which impacts did the Common Good Balance have on you personally?*]

Question 10 focuses on the effects on the company's managerial level personnel, which has implications for the management style and the commitment. Moreover, this question can give insights on the effects of the Common Good Economy beyond the company's level and the impact on private life. It considers the role of company leaders as both private and economic actors.

11. Würden Sie Ihr Unternehmen noch einmal bilanzieren lassen? Wieso/ Wieso nicht? [*Would you re-certify your company? Why/ Why not?*]

Question 11 concludes the first block and aims at completing the survey of the Givun study, which included the question in a survey. The limitations of the survey method provided no explanation why a company would or would not do a re-balance. Hence, this could lead to easy conclusions, like "The Common Good Economy is just not a good model for companies". *Question 11* tries to shed light on the reasons and the tendencies of companies. *Questions 12-14* focus on the sustainability approach of companies. Many studies underline the importance of a holistic understanding of sustainability in order to achieve sustainable development. *Question 13* stems from a public event regarding the

3) *What are the impacts of ECG on companies'/communities' sustainability approach and awareness?*

5) *To what extent do the impacts of ECG align with*

II. Nachhaltigkeitsverständnis

12. Welches Verständnis von „Nachhaltigkeit“ verfolgen Sie in Ihrem Unternehmen?

13. Wer ist in Ihrem Unternehmen zuständig für die Umsetzung der Nachhaltigkeitsziele?

14. Hat sich das Verständnis von Nachhaltigkeit durch die

sustainability and development goals and existing research on sustainability and regional development?

Beschäftigung mit der Gemeinwohlökonomie verändert?

implementation of human rights in companies, in which the importance of the responsible department has been emphasized. As an example, locating the responsibility for sustainability in the marketing department has very different outcomes than allocating sustainability in the quality control department. Hence, these questions investigate the understanding of sustainability, the implementation and the impact of the Common Good Economy on the understanding of sustainability.

4) *What are potential ripple effects of ECG on the region? What are the impacts of ECG on regional engagement and awareness?*

III. Regionalbewusstsein, regionale (und globale) Auswirkungen

15. Wieso hat sich das Unternehmen für den Standort entschieden?

16. Wie wirkt sich der Standort auf das Unternehmen aus?

5) *To what extent do the impacts of ECG align with regional goals and strategies as well as research on sustainability and regional development?*

17. Verstehen Sie Ihr Unternehmen auch als gesellschaftlichen Akteur?

18. Welche Rolle würden Sie Ihrem Unternehmen für die Regionalentwicklung zuweisen?

o Welchen Beitrag leistet das Unternehmen für die Region?

19. Gibt es konkrete Maßnahmen, um soziale und ökologische Probleme (in der Region) anzugehen? (finanziell, durch Engagement, politische Tätigkeiten, als GWÖ-Mitglied oder durch gezielte Maßnahmen im Unternehmen, die in die Region strahlen etc.)

20. Hat der GWÖ-Ansatz insgesamt einen Anreiz bzw.

This section focuses on the impacts on the region, but also society as a whole. The questions investigate impacts beyond economic implications and include social and environmental aspects.

Question 17 derives from research on business sustainability, which underlines the importance of economic actors to consider social and economic aspects in their economic activities. It also investigates whether the Common Good Economy has an impact on the regional awareness and engagement and what sort of engagement that is. Questions 15 and 16 also investigate location factors, location-company-interactions and the place attachment of the

Motivation dafür geschaffen, mehr für Gesellschaft und Umwelt (in der Region) zu tun?

21. Hat der GWÖ-Ansatz ein stärkeres Bewusstsein für die Region und/oder die globalen Zusammenhänge in Ihrem Unternehmen geschaffen?

IV. Fazit

22. Wo sehen Sie zusammenfassend Grenzen und Möglichkeiten des GWÖ-Ansatzes für eine nachhaltige Entwicklung ?

company. This provides important information on the connection to the region determining whether or not a company plans to stay in the long run.

This question summarizes the results of the interview, but also specifically aims at the potentials the interviewees see for a sustainable development.

Appendix I – Code description, quantity and code relations

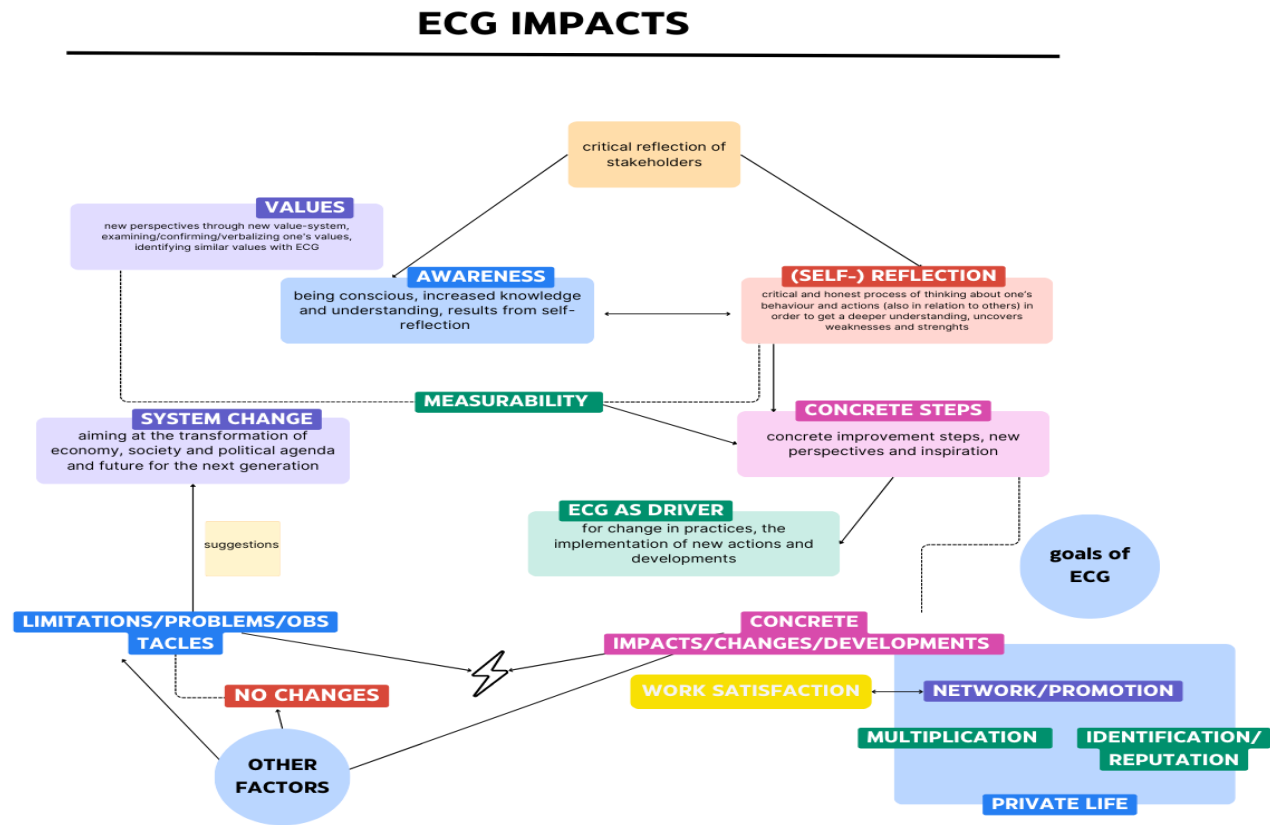


Figure I.1: Code relations and definitions

Table I.1: Codes and descriptions of thematic data analysis

Codes	coded sections	Description
critical (self-)reflection	26	<ul style="list-style-type: none"> critical and honest process of thinking about one's behavior and actions (also in relation to others) in order to get a deeper understanding screening of all relevant internal areas as well interactions with stakeholders (holistic) uncovers weaknesses and strengths and requires honesty
awareness	25	<ul style="list-style-type: none"> being conscious about topics of ECG, knowledge and understanding resulting from critical (self-) reflection observations and learning-processes, consciousness about interactions and cause and effects does not necessarily imply action
ECG as driver	14	<ul style="list-style-type: none"> the motivating, confirming, reinforcing force of actions/attitudes/pathways
values	15	<ul style="list-style-type: none"> looking at something through the perspective of a new value-system, but also examining the compliance with one's values, confirming, verbalizing and occupying oneself with one's values
systemic change	21	<ul style="list-style-type: none"> ECG as a way to achieve long-term transformation of economy, society and political sphere future-oriented with regards to new generation driving force for engagement to shape society, economy, politics, law
Change of perspectives, impulses & concrete improvement steps	26	<ul style="list-style-type: none"> this category includes segments mentioning (or implying) new perspectives as well as concrete improvement steps and impulses as outcomes of ECG

		<ul style="list-style-type: none"> less concrete than “impacts/changes/developments” and often mentioned in the context of new views and ideas on/about topics and stakeholder groups in general
network/multiplication/promotion	39	<ul style="list-style-type: none"> all sections referring to a group/system of like-minded actors as an ECG impact and the cooperation and collaboration/ knowledge exchange/support/relations derived from this (network) sections that describe how actors are informing others about ECG or/and are engaging in activities to create interest and advise other actors (promotion) sections describing the replication or spreading of the ECG idea by various actors in order to extend the reach of the movement, also including potential ripple effects (multiplication) the two sub-categories are the two most significant ripple effects on employees/customers/citizens and others
• reputation	11	
○ understanding/identification with company/community	7	
Impacts/changes/developments	84	<ul style="list-style-type: none"> this category includes mentioned impacts either <i>directly</i> associated with ECG or <i>partly</i> associated with ECG the impacts can be both <i>negative and positive</i> the sub-categories “other factors than ECG” and “work satisfaction” include other explanations for impacts and all work-related answers from employees (both, however, <i>do not</i> exclude ECG impacts) goals of ECG are specifically referring to impacts, which have been either mentioned as a goal or have been marked as a goal in the ECG report (this category does not cover <i>all</i> goals, but is based on the interviews)
• other factors than ECG	48	
• work satisfaction	17	
• goals of ECG	16	
No changes	21	<ul style="list-style-type: none"> this category includes all segments mentioning <i>no</i> changes/ impacts of ECG in a specific area
sustainability approach/understanding		<ul style="list-style-type: none"> this category mainly refers to the second section of the interview guide

	29	<ul style="list-style-type: none"> • all sections specifically covering the sustainability approach and understanding of an actor (including the three-pillars) • all sections pointing out whether or not (and how) ECG has impacted the sustainability approach and understanding
measurability	11	<ul style="list-style-type: none"> • all sections specifically mentioning measurability/measurable results as an aspect of ECG (does include also downsides/ limitations)
comparison to other certificates	10	<ul style="list-style-type: none"> • this category includes all sections specifically comparing ECG to other sustainability/CSR tools
efficiency/rentability aspects	13	<ul style="list-style-type: none"> • mentioned impacts of ECG that <i>could</i> affect the financial situation or the optimization of processes of a company/community • this also includes sections highlighting a company's understanding of value-creation and/or business-making as a whole
private life	14	<ul style="list-style-type: none"> • this category includes all ECG ripple effects on the private life of company/community leaders and/or employees
region & society	59	<ul style="list-style-type: none"> • this category mainly refers to section three of the interview guide, but also encompasses impacts with potential ripple effects on the region (mainly those which would be mentioned for the matrix stakeholder group "social environment", but also impacts from code "impacts/changes/developments") • "understanding as a social actor" includes all answers to question 17 of the interview guide • "relation to location" includes all answers to questions 15 and 16 of the interview guide • "role for region/society" refers to the engagement/awareness/activities prior to the ECG approach or mentioned independently of ECG • "ECG impacts for region/community/society" specifically includes concrete impacts/actions for the region and society as a whole, which are related to ECG • "impact ECG on regional awareness/engagement" refers to changes associated with ECG on a more abstract-level, mostly incorporating answers from questions 20 and 21 of the interview guide
• understanding as a social actor	4	
• relation to location	9	
• role for region/society (previous/general)	20	
• ECG impacts for region/community/society	26	
• impact ECG on regional awareness/engagement	7	
• no or low impact of ECG	8	

		<ul style="list-style-type: none"> • “no or low impact of ECG” hence is the counter-category of “impact ECG on regional awareness/engagement”
problems/limitations/disadvantages	70	<ul style="list-style-type: none"> • all mentioned problems/limitations/disadvantages companies and communities experienced since ECG adoption (also those, that are not direct ECG impacts) • the sub-categories are reflecting the most mentioned themes/types of issues
• political issues	10	
• lack of alternatives	4	
• other	18	
• structural issues	14	
• resources	21	
• lack of motivation/interest/priorities	20	
• limits/fears of ECG	17	

Table I.2: Code description of concrete/ stakeholder-specific data analysis

Codes	Coded sections	Description
<p>The following codes are classified by the stakeholder categories used in the company ECG matrix. Nonetheless, the category “social environment” is left out here, because it is covered by the theme-specific code “region & society”</p>		
area: employees	72	<ul style="list-style-type: none"> • this code encompasses all reported ECG impacts that are affecting employees
• employment and recruitment	5	<ul style="list-style-type: none"> • sub-code “employment and recruitment” includes ECG impacts on job creation, application rates and the reputation of the company/community as a potential employer
• work satisfaction	32	<ul style="list-style-type: none"> • sub-code “work satisfaction” mostly incorporates interviews with employees on work-life-balance, employee-employer-relation and working climate; however, coded-sections are not automatically incorporated in top-code, because in some cases the ECG influence on work-related aspects is not clear
• impact of ECG idea on employees	25	<ul style="list-style-type: none"> • sub-code “impact of ECG idea on employees” includes reported impacts of the ECG approach on employees’ attitudes, participation,

		behaviour, identification with and understanding of the company/community
limitations: employees	18	<ul style="list-style-type: none"> • this code summarises all limitations/problems/disadvantages explicitly affecting employees • this category is not included in the top code “area: employees” in order to distinguish impacts from limitations
area: customers/citizens, other companies/communities	49	<ul style="list-style-type: none"> • this code includes all reported ECG impacts affecting customers/citizens and other companies and communities
limitations: customers/citizens, other companies/communities	19	<ul style="list-style-type: none"> • this code summarises all limitations/problems/disadvantages explicitly affecting customers/citizens, other companies and communities • this category is not included in the top code “area: customers/citizens, other companies/communities” in order to distinguish impacts from limitations
area: financial partners/owners	13	<ul style="list-style-type: none"> • this code includes all reported ECG impacts affecting financial partners/owners
limitations: financial partners/owners	4	<ul style="list-style-type: none"> • this code summarises all limitations/problems/disadvantages explicitly affecting financial partners and owners • this category is not included in the top code “area: financial partners/owners” in order to distinguish impacts from limitations
area: suppliers/supply chain, procurement and purchasing	21	<ul style="list-style-type: none"> • this codes includes all reported ECG impacts affecting suppliers, supply chain management as well as procurement and purchasing practices and perspectives
limitations: suppliers/supply chain, procurement and purchasing	17	<ul style="list-style-type: none"> • this code summarises all limitations/problems/disadvantages explicitly affecting suppliers/the supply chain, procurement and purchasing practices • this category is not included in the top code “area: suppliers/supply chain, procurement and purchasing” in order to distinguish impacts from limitations
Color codes (pre-sorting)		
GRÜN	194	<ul style="list-style-type: none"> • positive impacts, mentioned benefits


Appendix J – Previous regional engagement of actors

Table J.1: The table depicts the different types of regional value creation companies/communities engage in prior to or independently of the ECG certification (based on Kim & Lim (2017), Table 2, © 2017 by the authors, MDPI, Basel).

Types of Values	Functions	Yes (x) / No	Examples
Economic value	<ul style="list-style-type: none"> • Produce goods and services • Foster enterprise and competitiveness • Create employment, especially for socially marginalized individuals and groups • Train people and help them find jobs • Facilitate economic/social development with grants (e.g., from foundations) and low-interest loans (e.g., from credit unions) 	X	<ul style="list-style-type: none"> • Producing goods and supplying the region • Creating employment and measures to ensure work place quality even before legal obligations • Providing financial support for social services (see environmental value) and donations for local associations <p>„Also da sind wir als [Unternehmensname 2] systemrelevant, hat sich ja dann auch gezeigt, dass wir im Bereich des [Ortsteils] die Supermärkte mit [Produkten] versorgen können.“ (I 2, sec. 86) (So that's what comes to my mind in terms of sustainability, dealing with people and animals, and the next thing would be to act sustainably for society as a whole. So we as [company name 2] are system-relevant, it has also been shown that we can supply the supermarkets with [products] in the area of the [local district].)</p> <p>“Also lokale, regionale Wertschöpfungskreisläufe sind genial. Sie bieten Arbeitsplätze, sie nehmen selber Dienstleistungen in Anspruch, ob nun Handwerk oder Maschinenbau oder was auch immer. Sie zahlen dann auch Steuern in der Region und wenn sie gut sind und auch Gewinne dementsprechend generieren, können sie auch wieder investieren. Das kommt wieder allen in der Region zugute [...]“ (I2, sec. 110) (So local, regional value-added cycles are brilliant. They provide jobs, they use services themselves, whether crafts or mechanical engineering or whatever. They then also pay taxes in the region and if they are good and generate profits accordingly, they can also invest again. This benefits everyone in the region)</p> <p>„Ja, also es werden verschiedene Vereine unterstützt und auch jährlich Spenden getätigt.“ (I 1, sec. 99) (Yes, so various associations are supported and donations are also made annually.)</p>

			<p>„Vorher war da ja der Minimumschlüssel dann 1,5 Kräfte auf eine Kita-Gruppe und das haben wir von vorneherein schon eingehalten. Und wir haben auch schon vor der GWÖ-Bilanzierung eine Kraft gehabt, die Pausenzeiten überbrückt, also so Springerkräfte, das hat es auch vorher schon gegeben, also unabhängig von der GWÖ-Bilanzierung.“ (I 7, sec. 66) (Previously, the minimum ratio was 1.5 staff per daycare group, and we complied with this from the outset. And even before the ECG balancing, we already had a staff member who bridged the break times, i.e., the spring staff, which also existed before, i.e., independent of the ECG balancing.)</p>
<p>Social value</p>	<ul style="list-style-type: none"> • Supplement public sector social services and address welfare state problems with solutions such as affordable childcare • Foster innovative services and introduce new or improved services (to be later adopted by the public sector) • Provide alternative social service business models • Aid recovery by providing services to those whom other initiatives cannot or do not reach • Foster social inclusion, social cohesion, and social capital • Enhance civic involvement through volunteering 	<p>X</p>	<ul style="list-style-type: none"> • Involvement in neighbourhood development, social service provision (see environmental value) • Educational offers • Digitalization services for libraries • Voluntary projects and participation encouragement of employees <p>„Und ja, Bildung, also wir haben ganz viele Besuchergruppen. Fängt jetzt wieder an, also vor Corona hatten wir irgendwie 30 bis 40 Führungen im Jahr in [Unternehmensname 2] - von Kindergarten, Junioren, Senioren, alles dabei“ (I 2, sec. 86) (And yes, education, so we have quite a lot of visitor groups. Starts again now, so before Corona we kind of had 30 to 40 tours a year in [company name 2] - from kindergarten, juniors, seniors, everything there)</p> <p>„Ja, seit drei Jahren gibt es das Projekt jetzt, bei dem dann die Mitarbeitenden für einen Tag freigestellt werden und an einem Projekt sozusagen ehrenamtlich mitarbeiten dürfen.“ (I 1, sec. 99) (Yes, the project has been running for three years now, in which employees are released for a day and are allowed to work on a project on a voluntary basis, so to speak.)</p> <p>„Dass zum Beispiel für die Zukunftsbibliotheken, so mit Büchereien eine Menge Austausch ist, eine Software entwickelt wurde, die dann so Verleihe verbessert. Und das sind ja auch ganz positive Anreize, wenn man auch dahin geht, lieber Bücher zu leihen anstatt zu kaufen, die dann mit ganz elementären Grundwerten zusammenhängen und einfach auch im Rahmen der Digitalisierung zu unterstützen.“ (I 1, sec. 93) (For example, software has been developed for the future libraries, so there is a lot of exchange with libraries, which then improves lending services. And these are also</p>

			<p>quite positive incentives, if one also goes in the direction of preferring to lend books instead of buying them, which are then connected with quite elementary basic values and simply also support them in the context of digitization.)</p> <p><i>„Also wir haben ganz oft Anfragen von Schulklassen, erste bis vierte Schulklasse, die dann sagen im Zuge der Handwerksepoche in der Waldorfschule dann zum Beispiel: „Können wir mal bei euch gucken kommen?“ Und dann sage ich immer: „Klar könnt ihr gucken kommen!“ Ich betreue dann die Klassen auch. Die kommen dann und –meistens sind das ja so dreißig Kinder – und dann machen wir einen schönen Rundgang durch die Manufaktur und da kriegen sie einen guten Einblick und das gehört ja für mich genauso auch dazu. [...] Das ist das eine, das andere ist, wir haben auch LehrerInnen, angehende Lehrer und Lehrerinnen der Waldorfschule, die dann bei uns eben auch diesen Workshop vorbereitend machen, um zu wissen, warum sie mit diesen Materialien arbeiten, was diese Materialien können [...].“ (I 10, sec. 118)</i> (So we quite often have requests from school classes, first to fourth grade, who then say in the course of the crafts epoch in the Waldorf school then, for example, "Can we come and look at you?" And then I always say: "Of course you can come and have a look! Then I also supervise the classes. They come and - there are usually about thirty children - and then we take them on a nice tour of the factory and they get a good insight, and for me that's just as much a part of it. That's one thing, the other is that we also have teachers, future teachers of the Waldorf School, who then also do this workshop with us in preparation, in order to know why they work with these materials, what these materials can do.)</p>
Regional value	<ul style="list-style-type: none"> • Contribute to enterprises with low levels of private entrepreneurship • Create and manage workplaces • Facilitate land, structure, and resource ownership for community use • Provide local facilities in remote communities, such as shops and pubs 	<p style="text-align: center;">X</p>	<ul style="list-style-type: none"> • Regional/ citizen ownership models for energy and traditional manufacturing • Preserving traditional manufacturing (local/regional history) <p><i>„Und dadurch, dass wir eben eine Konsum- und Liefergenossenschaft mit über 300 Mitgliedern sind“ (I 2 , sec. 91) (And by the fact that we are just a consumer and supplier cooperative with over 300 members); „Wir haben Bürgerwindparks, da ist ja der Bürger mit inbegriffen, mit einbezogen in diese Windparks, der Bürger ist Teilhaber. Das ist natürlich und wir waren die ersten Bürgerwindparks.“ (I8, sec. 130) (We have citizen wind farms, where the citizen is included, included in these wind farms, the citizen is a partner. That is natural and we were the first citizen</i></p>

	<ul style="list-style-type: none"> • Refurbish old structures to preserve local history that could otherwise be lost to redevelopment • Provide local public amenity spaces 		<p>wind farms.) <i>„traditionelle [Produkt-]verarbeitung“</i> (I 2, sec. 86) (traditional (product-)manufacturing</p>
<p>10  S... c</p> <p>Environmental/ cultural/ artistic value</p>	<ul style="list-style-type: none"> • Promote and practice environmental sustainability • Implement recycling systems when financial returns to the private sector is low • Facilitate artistic and sports activities 	<p>X</p>	<ul style="list-style-type: none"> • Neighbourhood development with regards to social and ecological sustainability criteria • Projects aimed at environmental protection • No recycling system, but learning about life cycle of products <p><i>„Quartiersentwicklungen und dann tatsächlich auch die ökologischen Aspekte dieser Quartiersentwicklungen oder auch die nachhaltigen sozialen Aspekte dieser Quartiersentwicklungen“</i> (I 11, sec. 82) (Neighborhood developments and then actually also the ecological aspects of these neighborhood developments or also the sustainable social aspects of these neighborhood developments.)</p> <p><i>„Wir hatten diese Baumpflanzaktion, das war so direkt bei uns eben drumherum. Dann haben wir mit unseren Nachbarn eine Baumgrenzenvereinbarung – also da werden die Bäume von beiden Seiten gepflegt. Damit dort die Bäume erhalten bleiben.“</i> (I 10, sec. 113) (We had this tree planting campaign, which was right around us. Then we have a tree boundary agreement with our neighbors - so the trees are maintained from both sides. So that the trees are preserved there.)</p> <p><i>“Das ist vielleicht darin reflektiert, dass wir ein schönes – ein PtO, Protect-The-Ocean –Projekt haben, wo wir bedrohte Meeresschildkröten in Côte d’Ivoire, an der Elfenbeinküste, schützen. Da haben wir ein wirklich schönes, meines Erachtens nach tolles Projekt mit ins Leben gerufen, wo also die Gelege von Meeresschildkröten inzwischen auf einem 80km langen Strandstreifen von Menschen vor Ort geschützt werden, da gehen Patrouillen Tag und Nacht. [...] Was wir hier regional machen können: Wir machen solche Aktivitäten, wie Strandreinigungen, säubern, solche Aktionen, wo wir dann eben Müll sammeln vom Strand weg. [...] Genau, das [Geisternetz-Projekt von NGO] fördern wir auch finanziell. Auch extrem sinnvoll, hat auch mit Meeresschutz zu tun und ist hier regional, allerdings sind die inzwischen auch schon global tätig.“</i> (I 5, sec. 150, 152) (This is perhaps reflected</p>

			<p>in the fact that we have a nice project - a PtO, Protect-The-Ocean project - where we protect endangered sea turtles in Côte d'Ivoire, on the Ivory Coast. We have launched a really nice project, which I think is great, where the nests of sea turtles are now protected by local people on an 80 km long strip of beach, where patrols go day and night. [...] What we can do here regionally: We do such activities, like beach cleaning, cleaning, such actions, where we collect garbage away from the beach. [...] Exactly, we also financially support the [ghost net project of NGO]. It is also extremely useful, has to do with marine protection and is regional here, although they are now also active globally.)</p> <p><i>„Wo bleibt das eigentlich, was wir generieren? Wir gehen mit dem Betrieb in die Müllverbrennungsanlage [Ortsname], in den Recyclinghof [Ortsname 2] heißt das glaub ich, also wo unser gelber Sack verwertet wird, ins Klärwerk in [Ortsname 3] und und und. Das sind ganz spannende Gelegenheiten, wo wir viel lernen. Aber auch: Das Interesse, was man dahin bringt, das stößt auf genauso fruchtbaren Boden.“</i> (I 5, sec. 141) (Where does that actually go, what we generate? We take the company to the waste incineration plant [town name], to the recycling center [town name 2], I think it's called, where our yellow bag is recycled, to the sewage treatment plant in [town name 3], and so on. These are exciting opportunities where we learn a lot. But also: The interest that one brings there, that meets with just as fertile ground.)</p>
<p>Political value</p>	<ul style="list-style-type: none"> • Advocate for an equitable society, democratic participation, and involved citizenship • Facilitate stakeholder engagement and pluralism • Provide an alternative economic approach and show that business is for more than maximizing profit and personal enrichment • Provide an alternative model 	<p>X</p>	<ul style="list-style-type: none"> • Network of regional actors, but also educational offers (mentioned above) • Consultation of stakeholders (mentioned above) • Sustainable business-making (mentioned above) • Political involvement <p><i>„Wir sind ja sozialer Dienstleistender, aber darüber hinaus zum Beispiel Formate anzubieten, vorzuhalten, die teilweise gar nicht refinanziert sind für Bildung für nachhaltige Entwicklung, um alle im Prinzip Protagonisten aus der Region zu committen.“</i> (I 11, sec. 84) (We are a social service provider, but beyond that, for example, we offer and maintain formats that are not even partially refinanced for education for sustainable development, in order to commit all protagonists from the region.)</p> <p><i>„Politische Tätigkeiten... wir haben alle schon hier gehabt, alle Parteien. Unser Wirtschafts- und Klimaschutzminister [...] hat uns einen Preis verliehen.“</i> (I 5, sec. 150) (Political activities... we've</p>

			had them all here, all parties. Our Minister of Economics and Climate Protection gave us an award.)
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