

Areas	Sub-areas	SCALA			
1. Purpose					
		Preserve the company's existence	Vision offered: ex: providing mobility (vs. producing cars)	Doing good while doing business	"Organization seen as a living entity with its own evolutionary purpose"
	Concept of purpose				
		People have to fill predefined roles. Ignorance of the need of personal identity/calling	Courses of personal development offered but mostly for business purposes	Certain hours set aside for development of personal identity/calling	Individual identity/calling fostered and worked into organizational purpose
	Individual purpose				
		Profit: Leading indicator	Profit as an indicator + usual well-being indicators, CO2 calculations	Tripple bottom-line: people, planet, profits	"Profit:Lagging indicator.It will come naturally when doing the right thing"
	Role of Money vs Common Good indicators				
		Just a marketing tool for PR and advertisement	Engagement from some middle management	Engagement from middle/top management. Efforts to walk the talk	Reason of being. Distributed: everyone senses the right thing to do
	Social Value of the company				
		Defensive sustainability strategy (charity, other PR tools)	Promotional sustainability Strategy (marketing tool)	Strategic sustainability strategy	Transformative sustainability strategy /raising of social and ecological standards
	Integration of sustainability strategies				
CORPORATE CULTURE					
		Anti collaboration: competitors = enemies to be fought	Isolated collaboration at single events/purposes (benefiting both)	Regular collaboration to solve problems and challenges	Embraced collaboration to pursue purpose
	Competition vs collaboration				
		Many layers and huge differences/separation in: working condition, privileges, payment, respect etc.	Some layers and some differences/separation in: working condition, privileges, payment, respect etc.	Few layers and little difference/separation in: working condition, privileges, payment, respect etc.	No layers and little to none difference/separation in: working condition, privileges, payment, respect etc.
	Inequality vs. more equality				
		Values = decorative plaque on a wall (one time effort)	Values = appear repeatedly in reports, speeches, meetings (multiple effort, little action)	Values = translated into some action (partial implementation)	Actions/Behaviours mirrored against values. Walk the talk. (Ongoing discussion & implementation)
	Values				
2. Organisational structure & governance					
		Classic shareholder (Determined by capital)	Shareholders with some participation (Determined by capital, some % strategically and narrowly distributed to non capital)	Cooperativism with participation within (Determined by membership)	Open Cooperativism towards Common Good including all
	Ownership				
ORGANISATIONAL STRUCTURE					
		Many management levels (big overhead)	Several management levels (reduced overhead)	Flat organizations (lean overhead)	Self-organizing teams, network structure (almost no overhead)
	Hierarchies				
		Many specialised/centralised/isolated staff functions. One person = one (fix) role	Monoroles + minor additional roles like mentoring, training	Team organization + some centralized functions	Team performs most functions. One person = several (changing) roles
	Staff functions				
		by fixed meetings at each level (meeting overload)	by reduced meetings at mid and low level management	by cross-level meetings according to subjects (still exec. meetings)	by ad hoc meetings by non executives for coordination purpose
	Coordination				
		Centralised (management) determines what and how	Some autonomy (e.g. how /management by objectives) but still strong determination	Decentralised: team leader + ok from management	Democratic: own initiative + advice from experts, ok from stakeholders
	Decision-making				

3. Stakeholder relations					
		Exploitation/taking advantage (one-sided dependencies)	Contractual – right & obligations (two-sided dependencies)	Collaboration beyond contracts (partnership)	Co-Creation /Mutual or common well-being (relationship)
Employees					
		Exploitation/taking advantage (one-sided dependencies)	Contractual – right & obligations (two-sided dependencies)	Collaboration beyond contracts (partnership)	Co-Creation /Mutual or common well-being (relationship)
Customer					
		Exploitation/taking advantage (one-sided dependencies)	Contractual – right & obligations (two-sided dependencies)	Collaboration beyond contracts (partnership)	Co-Creation /Mutual or common well-being (relationship)
Suppliers					
		Eliminate competitors (goal)	Contractual – rights & obligation or tolerance	Occasional collaboration	Co-Creating /Mutual or common well-being
Competitors					
		Lobbying for own advantage (particular interest: negative lobbying)	Contractual – rights & obligations (neutral)	Political positioning on some fields, but only internally through actions (sort of supply chain, working conditions, environment, etc)	Lobbying for the right thing to do (common interest: positive lobbying)
Political parties, trade unions and other authorities					
4. Business Model / Core business					
		Offer: Product	Product (as the main offer)+ service	Service (as the main offer) + product	Service
Servitisation					
		Linear / Cradle to grave	Use of recycled materials	Use of alternatives, max. waste reduction	Circular economy
Use of material supplies					
		Exclusive copyrights	Partial copyrights (cession of some rights for social/educational purposes)	Partially restricted creative commons licenses	Unrestricted creative commons license / open source most open licenses
Knowledge: copyrights vs open source					
		No consideration of social or ecological goals (100% profit/finance oriented)	Main goal: profit/finance oriented. Ecological/social goals: nice to have	Equal consideration: profit/finance oriented, ecological, social	Main goal: social or ecological. Assumption: Profit will follow
Social Entrepreneurship (fixing social problems through business)					
		Only modernisation of machinery, programmes and processes according to times / market innovations (more efficiency through this)	Launch of some greener products / lines / services	Green economy: reduction of energy use, use of alternative energy	Reinvent the market/ production model / service : blue economy, biomimicry, circularity, etc.
Ecological production					
5. Finances					
		involvement of VC and other forms of speculative assets providers	Avoidance only of highly speculative banking - involvement of classic (savings bank)	Socio-ecological considerations choosing financial providers	Alternative Financiation via money substitution, crowd financing etc.
Financial Management					