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# **The New Complementarity Matrix of 7 Responsibilities of a Company: Toward a CSR-Oriented Marketing**

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In this article, the author, Patrice Ballester, who is Associate Professor in Geography and Marketing of Tourism and Director of the Scientific Applied Research Laboratory "VISA For Tourism" at the GRAND SUD Ecole Supérieure de Tourisme, presents the innovative "Complementarity Matrix of 7 Responsibilities of a Company". The author recognizes the compelling need for the development and implementation of an entirely new diagnostic CSR-focused matrix for firms. The mere reliance on explanatory diagrams, such as the ones of the ISO 26000 standards, poses the risk of forgetting a large part of the interactions and reciprocity of perspectives between the different items. Any good marketer these days must have the skills of a geographer or ecologist, this will allow him to better understand his market environment and sustainable development. Consequently, this article explains how the author proposes the adoption of a brand-new CSR matrix, which has been developed through a focus on five major areas: the legal and regulatory context; the global and local market; the economic context; the digital context; and the governance and management dimension.



This article focuses on the innovative CSR-focused “Complementarity Matrix of 7 Responsibilities of a Company.” The French Marketing Association (Association Française du Marketing) brings together a good part of French academics that have expertise in the area of management and communication. In 2020, on the occasion of his appointment as President of the Association, Alain Decorp wanted to anchor his thinking and the actions of the association by taking sustainable development into account. He proposed the production of an online manual: a Wiki book “Marketing for a responsible society: Training in marketing and transforming marketing” (“Marketing pour une société responsable”).

On that occasion, this author presented a series of application matrices, old and new, for students and managers in order to carry out a business diagnosis differently as part of a more sustainable approach. In particular, the presentation included a re-modeled version of the PEST matrix (i.e., the political, economic, socio-cultural, and technological analysis) focusing on energy and digital challenges on a global scale (it became the PESTEL-ID matrix) as well as an enhanced SWOT matrix (i.e., the strengths, weaknesses, opportunities, and threats analysis) to develop a more ethical and resilient vision, while proposing a diagnostic matrix for the sustainable communication of a company based on eight action levers. But the major point was to highlight the compelling need for the development of an entirely new diagnostic CSR-focused matrix for firms.

Generally, to support a more ethical company approach following the new level of awareness raised by the United Nations Agenda 21, all companies' activity reports begin or end with a materiality matrix, which highlights the objectives to be achieved or set through prioritization and funding. But the writer of this post found that the materiality matrix did not make it possible to properly make an initial inventory of the company for managers without starting to focus on an all-out strategy.

In addition, the use of this matrix supplements the simple fact of listing or identifying the areas of the ISO 26000 international social responsibility standard negotiated between states (the governance of the organization, human rights, relations and working conditions, the environment, good business practices, consumer issues, communities, and sustainable development). Its use aims at producing a reflection on the interactions between humans and their environments as well as the local and global impacts of human activity.

The mere reliance on explanatory diagrams, such as the ones of the ISO 26000 standards, poses the risk of forgetting a large part of the interactions and reciprocity of perspectives between the different items. Any good marketer these days must have the skills of a geographer or ecologist, this will allow him to better understand his market environment and sustainable development. Consequently, this author proposed a brand new CSR matrix: “the complementarity matrix of 7 responsibilities of a company: toward CSR marketing”. This matrix refocuses on the company as a major actor of change with its customers. This CSR approach is developed through a focus on five major areas:



1. The legal context is understood by the incentives and the regulations of standards to respect, strive for, or exceed.
2. The context of the market where consumers are always demanding more transparency, materializing in a real commitment to a more innovative company, respectful of the environment and ethical in its raison d'être or mission; with the corollaries of respecting local populations, the site-landscape-environment and supporting local employment.
3. As for the economic context, the matrix takes into account production costs, the life cycle of the product or service, and the fact of creating, the reduction or improvement of a low-carbon production energy system in a sustainable way to be more competitive and sometimes less dependent on energy suppliers; as for the financial business plan, it analyses transparency of company's actions, such as the payment of taxes and the clarity and correctness of its accounting operations.
4. It follows the digital context, which implies the company's respect for the application of digital rights for consumers as well as for employees and stakeholders; the same is true also for the environmental and behavioral impact (addiction) of the digital sphere for stakeholders as well as consumers.
5. Finally, the matrix looks at governance and management as resulting from strategic decisions and actions to sell goods or services on the market in an ethical way.

CSR Marketing must take into account the effects of complementarity, from the local to the global, from humans to the environment via the digital dimension. It is crucial to identify the contributions or the reciprocity of perspectives (matches, mismatches) as well as the medians between well-being and health within the company (local) and the societal values advocated or sought after (global). It is also essential to analyze the interactions between the green footprint (local) and the blue footprint (global), without forgetting the relationship between customer orientation and the digital dimension as well as internal and external governance. The materiality of the improvement actions must then engage in short, medium, and long-term planning in relation to the priorities of the company and the expectations of society.

The temporal and spatial-societal aspects are essential in this new way of thinking about the market and the purpose of the company in the face of the challenges of the 21st century, the matrix of complementarity can help to draw a more realistic portrait of the state of existing, the actions to be improved and the objectives to be achieved.

Committing to a CSR approach requires rethinking your business strategy to develop sales according to the needs of renewed consumers. It must be sustainable with positive consequences for all of society, often in the context of relocating productive systems for the West. This has to occur in an ethical way through a company seeking financial growth and the realization of (viable) profit; then a collective responsibility for a global world is committed through responsible marketing and communication where transparency must be a principle of action with the mobilization and cooperation of all



stakeholders (economic benefits, strategy at all scales of the Earth, political performance, identified social demands and ethical values).

We are in the context of the Anthropocene which is a new geological age characterized by the advent of humans as the main actor of environmental changes on Earth, for some exceeding geophysical forces. This age of humans gives new responsibility to their commercial actions by taking into account the global and local impacts of corporate activity on our planet.

This new strategic matrix aims to identify the complementarities present or not between the two spheres, local and global, humans and environment.

Similar to the action of Netflix whose strategy is to provide an inclusive framework and respect for the differences within its company, with great creative freedom (well-being, health, and increased job flexibility) but having as a corollary an impact on a societal scale through the inclusive message very often present in screenplays and television productions (societal value).

It is the same with the green and blue footprint, and the interdependencies between the local and the global. For example for its supply chain, the Nike group recently indicated that a train made it possible "to attenuate the disturbances of the Supply Chain". In August 2021, Nike planned a special train from Los Angeles to Memphis, a "one-off train". It is a direct rail link between the largest container ports in the country and the company's factories in Tennessee thanks to a partnership with local carriers for accelerated unloading and a redesigned carbon footprint (Internal governance, externally with railway partners and suppliers).

As for the Intel group (microprocessor), in the context of geopolitical questioning and different societal values between America and Asia, but also resilience for its supply chain, it is investing more than 20 billion dollars in new chip manufacturing sites to build two new technology-advanced factories in Ohio, industry and marketing thinking (Made in USA/local) are present in its supply chain resilience.

In this sense, and increasingly, a CSR strategy accompanies or is superimposed on actions to relocate the productive systems of companies in the West.

Finally, with the example of the BMW automobile group, relations and dialogues are incessant between the local and the global, the company and its suppliers, and the blue and green imprints. These dialogues are intimately linked and sometimes respond to each other in a very short time. The German group is increasingly asking its suppliers around the world, and in particular for electric cars, to align themselves in turn with the group's carbon-environmental footprint objectives. The relationships or representations of our world, more sustainable, between perception and experience of a production cycle, go through trophies and competitions for the best innovative suppliers and enter into a dialogue – mediation between all the stakeholders and the production chains.

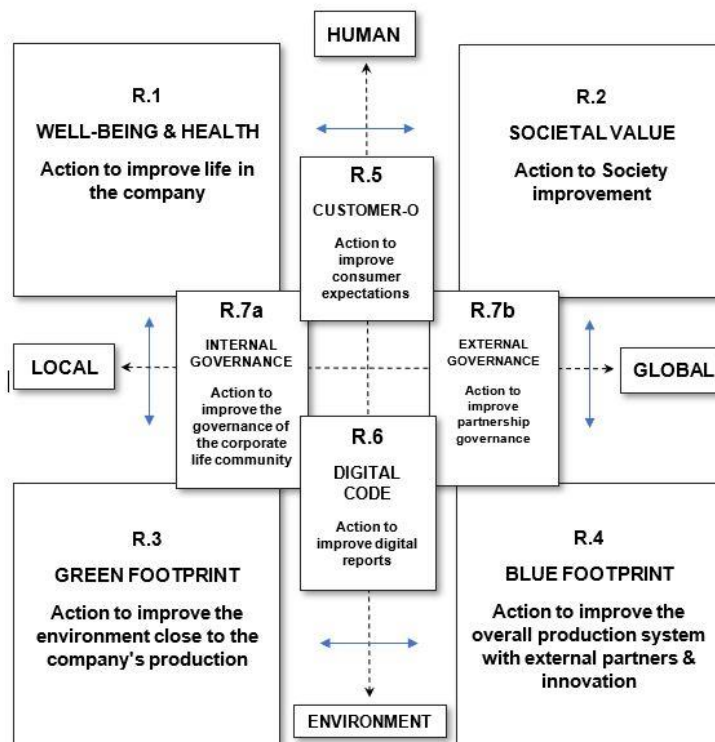


This new matrix is dynamic in a back and forth between the local and the global, but also from the local (well-being and health) to the local (green footprint) with, for example, ergonomics at work and respect for local populations, even local employment which goes hand in hand in what the stakeholders think of a responsible company. The same is true on a global scale where Societal Values and the Blue Footprint respond to each other through positive representations of the action to be undertaken by combining with efforts to preserve our biosphere. Humans and their environments highlight an observation of the requirements of responsibility between stakeholders.

### THE COMPLEMENTARITY MATRIX OF 7 RESPONSIBILITIES OF A COMPANY

R. for responsibility or answer for an “improvement action”. This matrix establishes at the strategic level a rapid business diagnosis making it possible to identify by listing and easy classification the actions present or responsible improvement in each area or to highlight shortcomings. It is a grid for reflection and visualization allowing us to glimpse and later justify the positioning of the company through the seven major items and their possible incorporation - justification in a Socially Responsible Investments Plan (SRI) from a global company (or Sustainability Reporting Tools - Integrate ESG Compliance).

Figure 1: The complementarity matrix of 7 responsibilities company by Patrice Ballester (2022)



R. General = shortcomings (a), progress (b), successes (c) and questions (d) - Global Responsibility for Satisfaction (RGS) customers, employees, managers and stakeholders. (Sustainability Reporting Tools - Integrate ESG Compliance).

- ↔ Mediance or the interaction between responsibilities (one does not go without the other).
- ←-----→ Interface, from the Human to the Environment via the Digital and from the local to the global.



**R.1 Well-being & health** is interpreted as support for the contentment and positive development of employees at the internal level, respect for standards and working conditions.

**R.2 Societal**, interpreted as the accompaniment of new humanist societal values of inclusion and otherness resulting from an incessant dialogue between the company and society (cooperation, awareness campaign, setting an example).

**R.3 Green internal footprint** interpreted as support towards new production values – green logistics in more sustainable purchases and awareness of the environment close to the company and its impact (climate and biodiversity): image and landscape given at the local level [Design / Manufacturing / Storage / Energy / Raw materials : supply chain].

**R.4 Blue external footprint** interpreted as support towards a more collective approach, networked on a global scale, cooperative and incentive with the essential role of Distribution-Transport and Communication : supply chain. It also includes the choice of partners for integration into a more sustainable production system with reduced impacts in a global chain of solidarity (climate and biodiversity). [Blue for Ocean = 70% of the world].

**R.5 Customer orientation** interpreted as the essential elements of Customer Orientation through the customer experience in situ or online: accessibility & disability, health, safety, security, fair practices (contracts & after-sales service), and awareness of consumers.

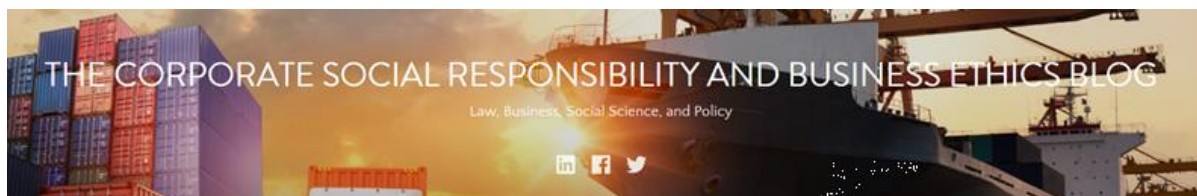
**R.6 Digital code** interpreted as support towards a relationship of trust between the company, its employees, consumers and the sovereign State in terms of the Digital Rights of Humans (a), Employee / Robots / AI (b) and private data capture-exchanges (c). Digital as a means of reducing inequalities and promoting economies of scale and not as a source of conflict and illegal control.

**R.7a Internal governance** [1] interpreted as support towards more sustainable, transparent and ethical management at company level.

**R.7b External governance** interpreted as support towards more sustainable, transparent and ethical management at the level of the company's financial actors, but also participation in change with institutional, social and NGO actors (advances for the international cooperation).

= **R. Global** allowing a first assessment of the general CSR audit of a company showing shortcomings (a), advances (b), successes (c) and questions (d).

**Global Responsibility for Satisfaction (RGS)** customers, employees, managers and stakeholders where the quality of life, of consuming goods and services and of communicating is efficient in the pursuit of profits for all.



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