

The Sustainability Balanced Scorecard: A systematic review of its use in research and practice

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Abstract

Rising awareness about the limitations of measuring organisational success merely with financial metrics has spurred interest in multidimensional performance measurement and management systems – or performance measurement packages (Jakobsen *et al.* 2011) – such as the balanced scorecard (BSC) (Kaplan and Norton 2001). Moreover, the increasing strategic importance of environmental and social aspects as well as related performance metrics have inspired debates about further extensions, sometimes referred to as the sustainability balanced scorecard (SBSC) (Figge *et al.* 2002).

While a previous review examined the actual design (or architecture) of the SBSC when used for strategic performance measurement and management within companies (Hansen and Schaltegger 2013), this paper aims to explore the different uses of the SBSC in research and practice. Though a plethora of research using ‘SBSC’ as a label has emerged, the use of the concept is by no means consistent. As related knowledge is widely scattered, we conduct a ‘systematic review’ (Tranfield *et al.* 2003) of the SBSC with the aim of mapping the field. Major research databases (e.g. EBSCO Host, Scopus) were queried based on a specified search string and results were subsequently screened on the level of title, abstracts and full text. Overall this led to a sample of 69 relevant articles.

We find that the SBSC is not only used as strategic performance measurement and management system, but also as reporting system, as framework for external performance benchmarking studies, or more generally as structuring framework for accounting research. Each of these types of use is further explored in the review and implications for future research are given.

References

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