

# Managing Corporate Social Responsibility by using the “Sustainability-Balanced Scorecard”

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Contribution to the 10<sup>th</sup> International Conference of the Greening of Industry Network,  
June 2002, Göteborg (Sweden)

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## Abstract:

In practice, many problems occur when companies try to introduce and realise Corporate Social Responsibility (CSR). Of course, phrasing policies, codes of conduct etc. are an essential first step in order to tackle the normative fundament of CSR. However, it seems to be the easier part of the problem. To *realise* CSR and *integrate* it into day-to-day business is a challenge. Existing management systems primarily focus on financial performance and the management of social responsibility is merely delegated to Human Resources (HR) departments primarily administer employees' affairs.

As a contribution to this challenge of integrating CSR into business management systems – and not to create another separate management system like e.g. SA 8000 – in this paper we would like to present the possibility of how the management tool of the Balanced Scorecard (BSC) could be used for managing Corporate Sustainability as well as Corporate Social Responsibility (CSR). It is based on both conceptual and empirical work carried out within an two-year research project “A Management Cockpit for Corporate Sustainability” by the Universities of Lueneburg (D) and St. Gallen (CH), funded by the German Ministry for Education and Research (BMBF).

The paper comes up with a short introduction into the traditional concept of the Balanced Scorecard according to its founders Kaplan and Norton. Furthermore, it describes three conceptual options of how a Sustainability or CSR Balanced Scorecard could be designed. The paper will give insights how the process of developing and implementing a Sustainability Balanced Scorecard can be conducted in general and how social aspects can be taken into consideration in particular.

To conclude, intermediary findings from four explorative case-studies about the setting-up of a Sustainability Balanced Scorecard (SBSC) in our partner companies are presented.

We hope that the findings allow to give general insights into the management of CSR for two reasons. First of all, we try to cover several branches (e.g. companies from the banking, automotive, utility and the engineering sector), several SBUs within the companies (R&D, environmental department, corporate or divisional level) and different stages of the development for CSR in the companies. Moreover, the case-studies are based on a series of interviews with approximately 50 employees and a about ten workshops held in these firms.

## Introduction

The concept of the Balanced Scorecard (BSC) is currently being discussed concerning its potential to use it as management tool for Corporate Sustainability and Corporate Social Responsibility (CSR). Although the existing approaches emphasise primarily the financial dimension, the tool can integrate other sustainability aspects such as social and environmental ones (cf. Bieker et al. 2001, Figge et al. 2001, SIGMA 2002, Epstein 2001, Johnson 1998). This paper is a contribution to the discussion on how the tool of the BSC can be used for the management of Sustainability in general and Corporate Social Responsibility (CSR) in particular. It is based on the conceptual and empirical work carried out in a two-year research project "A Management Cockpit for Corporate Sustainability" of the Universities of Lueneburg (D) and St. Gallen (CH) that has been funded by the German Ministry for Education and Research (BMBF). The paper comes up with an introduction into the concept of the "Standard Business"-BSC according to its founders Kaplan and Norton. Moreover, it describes three conceptual options how a Sustainability- or CSR-Balanced Scorecard could be designed. The paper will provide insights how the process of developing and implementing a Sustainability Balanced Scorecard can be conducted in general and how social aspects could be included in particular.

In the conclusion, intermediary findings from four explorative case-studies about setting-up Sustainability Balanced Scorecards (SBSCs) in companies are presented.

## What problems might arise when trying to implement Corporate Social Responsibility?

A couple of years ago, companies re-discovered social responsibility. Driven by demands of society, campaigns of NGOs, ethical-minded managers, opportunities to improve a company's reputation or to pursue the idea of sustainability, CSR became an important issue for companies to follow. Unfortunately, companies start with big words: Responsibility statements and policies as well as codes of conduct are issued and communicated as well to employees as to society. But what emerges from a purposeful "contribution to environment and society" or a stated "contribution to CSR"?

The declaration of policies, codes of conducts etc. is an essential *first step* in order to address the normative fundament of CSR, but it seems to be the easier part of the solution. To realise CSR and integrate it into day-to-day business is a *challenge*, the harder part of the solution. In this phase, the implementation of CSR, companies face many problems. Some facts could be summarised as follows:

- The existing management systems focus exclusively the financial performance
- Social responsibility is directed to employees and their contribution to the financial performance, e.g. measures for reducing absenteeism
- Social responsibility is, hence, delegated to Human Resources departments which work more operationally on the administration of employees than strategically on the development of their human resources
- Social facts are "soft" and are in consequence not as easy to handle and to measure as financial "hard" facts
- Successful environmental concepts such as eco-efficiency cannot be an appropriate template for the notion of CSR
- Sustainability requires also to look beyond the company borders including supply-chains or the society as a whole. In other words, the mere employee-friendly management of human resources is not sufficient
- Introducing management systems for social aspects (e.g. SA 8000) as an addition to quality, environmental and health and safety systems does not seem to be an appropriate solution to the problem.

However, environmental or social aspects being value-drivers for a company's future success, a management system is needed in order to integrate them into the companies general management. For a few years, the concept of the Balanced Scorecard (BSC) has been discussed because of its potential to integrate social and environmental aspects into the core processes of organisations (e.g. see Bieker et al., Figge et al., 2001).

## What is the Balanced Scorecard?

When conceiving the Balanced Scorecard, Kaplan and Norton, maintained that companies, facing modified conditions of competition in the era of information-technology and global markets, need specific financial management and controlling systems in order to stay competitive. Many firms lack management techniques for intangible assets such as employees, infrastructures, know-how or technologies employed. To better address the challenges of the information age, Kaplan and Norton developed the Balanced Scorecard to include such intangible aspects as customer satisfaction, processes quality and organisational development, alongside more "traditional" financial indicators. An important motivation for this move was Kaplan and Norton's assertion that most financial measures are directed backwards and looking merely at lagging indicators. To achieve *future* business success, they claim, managers must increasingly resort to *leading* Key Performance Indicators

(KPIs) related to aspects more difficult to translate in 'hard' financial terms. With the BSC, the potential benefit of investments in intangible assets becomes more visible encouraging all members of the firm to adopt rather a long-term view looking substantially beyond the next annual report.

The openness of the BSC to integrate more qualitative "soft facts" as well as its various dimensions have encouraged research towards the integration of ecological and social aspects into the core management processes of a company. Kaplan and Norton position the BSC as a tool for organisations (including those from the public and non-profit sector) to manage the demands of their relevant stakeholders and to translate strategies into action.

The Balanced Scorecard tries to establish an *equilibrium* in various respects:

- Short- and long-term related goals should be considered equally
- It should cover internal aspects (such as processes and organisational development) as well as external ones (i.e. customers and shareholders)
- It tries to provide 'enablers' that relate to a strategic goal in the future (leading indicators) as well as results (lagging indicators) to depict the effect of goals and measures in the past
- A balance of quantitative, i.e. financial hard facts, and qualitative non-financial soft facts is proposed to be kept

Finally, as strategies being a set of hypotheses of causes and effects, the relevant goals and their KPIs should be linked to each other revealing systematically the architecture of causal relationships. The instrument of the BSC thus ideally provides goal-related KPIs that can be linked in a way of causal relations that emerge from the strategic orientation of the company.

The frame of the Balanced Scorecard consists of four perspectives: In the *financial* perspective financial objectives, similar to traditional systems of management and accounting are of importance. One important improvement of the BSC lies in its focus on so-called value drivers for future profitability of the company.

The *customer* perspective aims at the identification of relevant customer and market segments that contribute to the financial goals and comes up with corresponding goals, KPIs, instructions and measures. In terms of a market-based management of the company, this dimension makes it possible to get the internal processes and products into line with the necessities of current and future markets.

Within the perspective of internal *processes*, firms should identify and structure efficiently the internal value-driving processes that are vital regarding the goals of customers and shareholders. Research & Development (innovation), Production and Sales processes are

differentiated. Having mostly well established controlling systems in production processes, companies still lack efficient management tools for Research and Development (R&D). This is highly relevant because of the contraction of market-cycles and the observable phenomenon of extension of costly R&D-cycles (Kaplan/ Norton, 1997: pp.89).

The perspective of organisational *learning and development* finally tries to depict all staff- and organisational-related aspects that are vital to the organisational reengineering processes (Weber/Schäffer, 2000, pp. 201). As the BSC wants to initiate learning effects through a continuous monitoring of the intended strategy and actual performance, the tool provides learning effects both on the operative and strategic level. Figure 1 provides an overview of the perspectives and the methodology of a BSC.

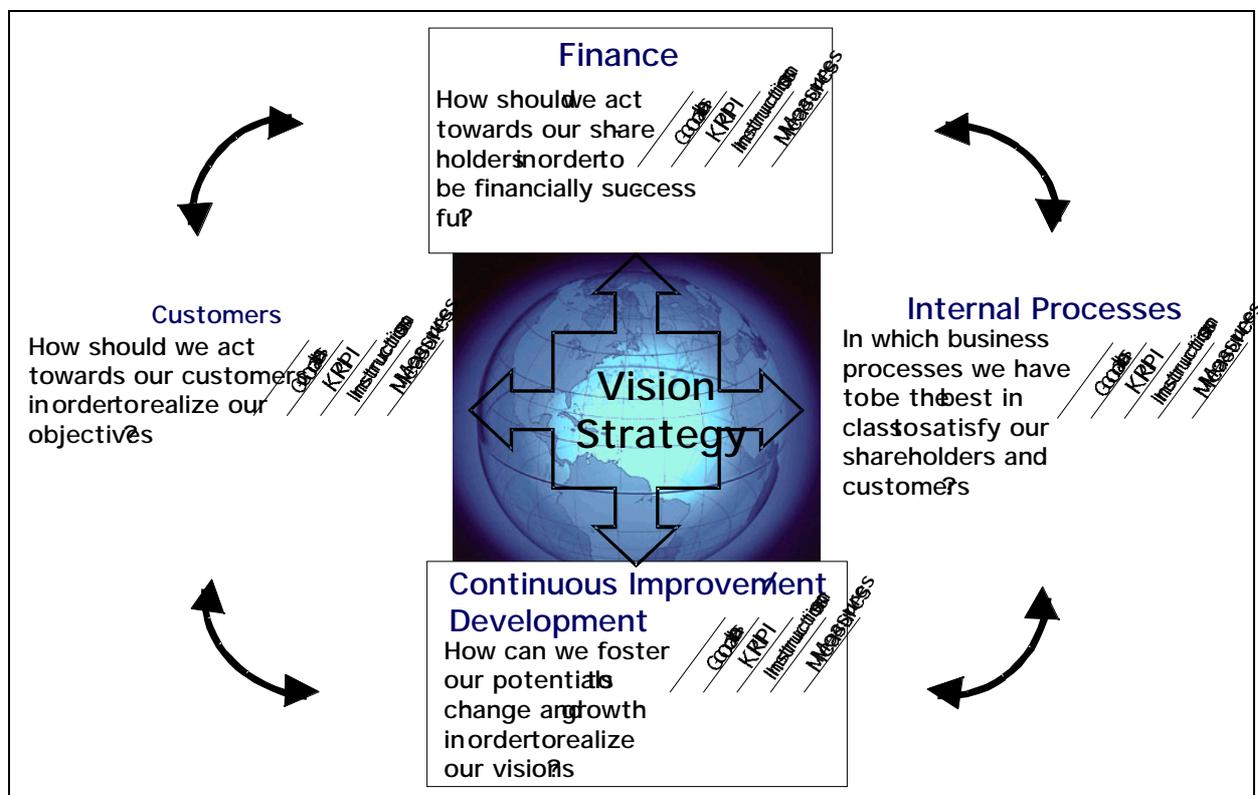


Figure 1: The instrument of the Balanced Scorecard (Kaplan/Norton, 1997, p. 9)

In summary, the Balanced Scorecard comprising financial as well as non-financial KPIs and being a management tool, provides high potential concerning the management of corporate sustainability/CSR. Nevertheless, this instrument does not release companies from the *definition of sustainability strategies*. If a company wants to establish a BSC for corporate sustainability, the setting-up of corporate environmental, social and business strategies must be done beforehand. However, in order to bridge the gap between the strategic and the operating level, e.g. objectives and measures, of companies, the Balanced Scorecard could be helpful.

## What is a Sustainability Balanced Scorecard?

Three approaches are possible when defining a Sustainability Balanced Scorecard. The first one is the „**Stand-alone SBSC plus Integration later**“ approach. It has been suggested for the „business case“, in which companies only resort to environmental and social actions on the condition that they could contribute to the financial performance (cf. Dyllick/Hockerts 2002, Bieker et al., 2001). Based on Kaplan/Norton as well as statements and documents of companies using the BSC, the number of objectives within the BSC needs to be restricted in order to focus on the most important strategic objectives. The saying “20 is plenty” of a BSC consultant points this out: Therefore, environmental and social managers must be aware of the fact that in this “Standard”-BSC only a restricted number of their goals could be considered.

Taking into account this prerequisite, it could be valuable to develop at first a Sustainability Balanced Scorecard as a stand-alone tool for sustainability-related departments and managers for the purpose of organisational learning, planning and reporting. In this respect, a SBSC could be a *learning tool*, because the instrument makes it easier to express objectives of their department, e.g. the objectives of the ISO 14001 system, inside the “logic” of the Balanced Scorecard. By logic we understand the classification into different perspectives, causal relationships, definition of leading and lagging indicators as well as defined means to achieve these objectives.

By doing so, environmentally or socially-oriented departments could demonstrate to the general management that they are willing to point out their value-added for the achievement of general corporate goals as well as their capabilities concerning the setting-up and use of tools for the performance measurement and management of companies.

Moreover the SBSC could be seen a *planning tool*, because the SBSC helps to find out and determine the approx. twenty most important strategic environmental and social objectives of the company or the SBU. The methodology of the BSC helps to determine appropriate leading and lagging indicators as well as means in order to achieve these objectives. Hence, a strategic map for sustainability managers can be generated. Last but not least, a SBSC could be also used as a reporting tool allowing also for the external reporting of indicators defined in the SBSC.

At this stage, the SBSC would be only a “virtually” existing tool for environmental and social departments and managers, but has no impact yet on the existing core management systems on the operating level. It would bear the risk to become just another “stand-alone” management system for sustainability. In order to achieve the integration environmental and societal management in the business management, the next step is to integrate the SBSC in

the existing BSC on corporate or business unit level. Possibilities of integration could be evaluated together with general managers and controllers in working-groups. Our view is that it is highly advisable to co-ordinate these activities with the internal review process of the corporate BSC.

The „**Integrated SBSC**“ approach is basically the “Standard” Balanced Scorecard, but with two rather different impetus: at first it contains also social and environmental aspects in a balanced way and second the cause-effect-relationships of goals do not necessarily end up in the financial perspective of the BSC. The integrated SBSC should be developed together by the sustainability managers and the managers of the application area of the traditional BSCs at corporate. This team should identify and decide on the questions “Which social and environmental objectives are relevant for the company or SBU and thus should be integrated into the BSC?” and „How to integrate social and environmental aspects into BSC?“ The first topic tackles the strategic relevance of sustainability for the business unit, the second one covers objectives and indicators that should be included.

The first step is represented by a '*partial integration*' where only one or two social or environmental objectives and indicators are integrated. They will be put in the perspective which is most exposed to sustainability issues (e.g. perspectives of internal processes or customers). Although partial integration has only limited effects, it can be considered as a valuable “first step” towards sustainability management. Another possibility of a partial integration is to set up one *sustainability index* that summarises several environmental and societal aspects in one indicator. This indicator shall give the management an overall trend.

The '*additional integration*' consolidates social and environmental aspects in a separate perspective. It can be called society or sustainability perspective. As a fifth perspective for environmental and social sustainability, it is added to the four other perspectives. Such a solution would considerably enhance the status of sustainability in the firm and will probably be found in companies with a very high exposure to sustainability issues. A more integrated approach is the '*complete integration*' in which environmental and social objectives and indicators are installed at all four levels of the BSC. Such an approach would strongly increase the integration of sustainability management. It stresses the importance and impact of sustainability in the company.

The '*total integration*' is the most extensive approach, because it is based on the complete integration and broadens the traditional BSC by adding a fifth perspective to deal with the society demands. In this perspective the needs and relationships to stakeholders are managed which are not reflected in the other perspective. A more detailed explanation about the different perspectives is given by Bieker et al. (2001: 29-46). The following Figure 2

classifies all above-discussed possibilities regarding the *degree of integration* and on the *number of perspectives*.

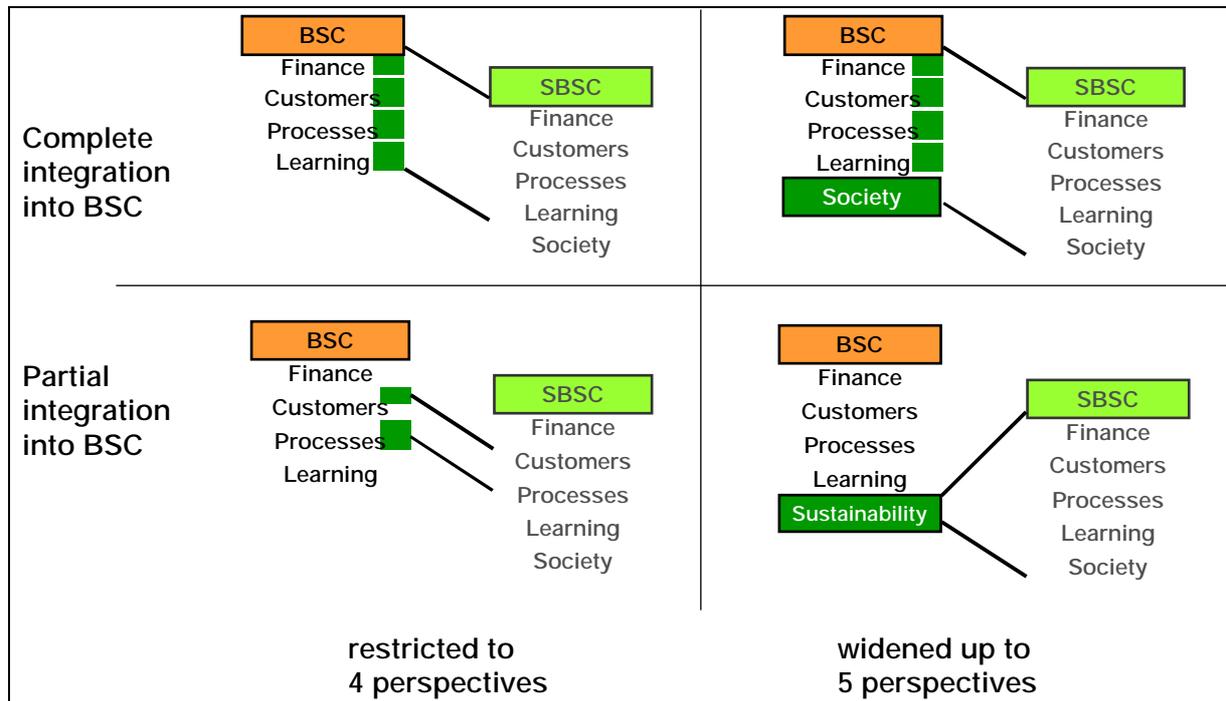


Figure 2: Possibilities of integrating a SBSC into the BSC (source: own figure)

The “SIGMA Sustainability Scorecard” can be considered as a third approach of a SBSC which has been developed by the SIGMA Project team in UK in 2001 (see SIGMA 2001). It does not extend the BSC by a new perspective, but fundamentally revise the financial and the customer perspectives. The re-worked financial perspective is broadened to a *sustainability perspective* depicting “ecological sustainability, human rights an economic performance” (see SIGMA 2001). Coming up from the organisation’s vision and mission, the sustainability perspective is to be moulded according to its definition of and contribution to the notion of sustainable development.

The customer perspective of the traditional BSC is redesigned to a *stakeholder perspective* including for instance aspects of accountability or stakeholder satisfaction. Instead of opening a new fifth perspective for stakeholder management, SIGMA suggests the integration of the latter into the customer perspective. The direction and logic of the chain of causal relationships leading to the top perspective, now understood as sustainability perspective, is maintained.

## How to develop and implement a Sustainability Balanced Scorecard?

Based on our experience in the research project, it is advisable to develop a Sustainability Balanced Scorecard in a series of *workshops*. In order to come to a broadly accepted solution it is necessary to have a *project team* which consists of employees from the following organisational levels:

- the environmental and social departments;
- the controlling department, ideally those maintaining the traditional BSC;
- the strategic development department;
- the area where the SBSC is to be applied (e.g. SBU)

It is essential, that the work should be promoted by a *powerful manager* in the company or the relevant strategic business unit (SBU). If possible he or she participates in the working group. If not, he should have direct contact to the group leader and should carry the results of the working group into the board of the company or the management of the SBU. A commitment by top level management is, in addition to this, a key factor of success if the developed "Integrated SBSC" is to be accepted and implemented.

The tasks tackled within the workshops are shown in the following Figure 3. At first, the clarification of the *strategic orientation* of the company or SBU in question is important. Strategic goals should be defined or clarified by the work group in order to derive *objectives*. Of course, this clarification may result in the fact that the team acknowledges existing or non-existing vision and mission statements, but, nevertheless, identifies them as not relevant for further work, because of a very open meaning. Of course, this does not deny the importance of having strategic goals set-up before developing a SBSC. The definition of strategic goals or topics which can be described more detailed by objectives should be done mostly in one step, because there is a smooth transition between strategic goals, operating objectives and even measures. In our experience, in most of the company cases, when tackling the definition of objectives we usually have vivid discussions, because objectives are something people are more familiar with and they are easier to put than "woolly", i.e. vague and abstract strategies. Hence, in practice strategies frequently need to be clarified, reworked or even redefined in order to be able to start the development process. This is especially important, when the strategic importance of environmental and social aspects have not been evaluated yet.

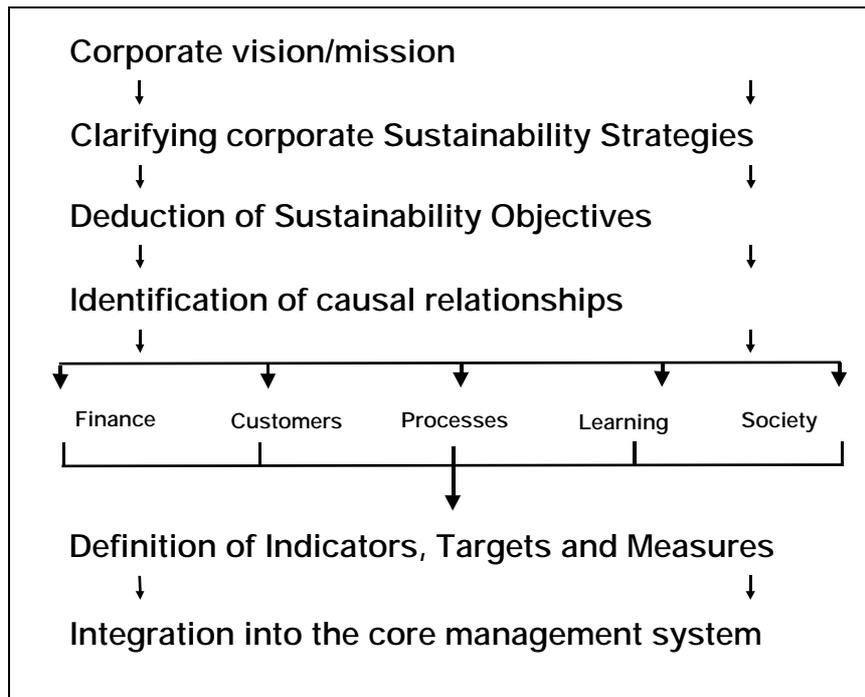


Figure 3: Steps of developing a Sustainability Balanced Scorecard

After having collected, clarified and classified the objectives, the *causal relationships* between the objectives can be made transparent.

Depending on the integration into an existing BSC or not, the diagram has to be adjusted or set up new. At this step, the objectives need to be evaluated concerning their relative strategic importance – remember the formula “twenty is plenty” – and subsumed under one of the four BSC perspectives. Thus in this phase, the appropriate *variant of integration* as well as the *number of perspectives* should be discussed and determined.

In the next step, for each objective on the SBSC corresponding *leading and lagging indicators* should be deduced. We hypothesise that it is highly recommendable not to discuss appropriate indicators at an earlier stage, to make sure that the BSC is not considered just as an additional “Scorecard” of the company. For the definition of indicators it is important to make use of corresponding scores. Of course, sometimes it is hard to find a matching indicator, especially for the leading ones. Consequently, it could seem more advantageous to have surrogates in shape of an input factor (e.g. budgets, working hours spent or numbers of employees) or to leave the objective non-scored and define adequate measures – instead of having a mismatching one which could mislead the employees working with this management system.

Coming up from our experience, it could be already helpful for managers to have the SBSC which enables them to remember their strategic objectives from time to time by having a look

on the SBSC, even if there is no “traffic light” or score which gives them the exact information concerning the degree of achievement of the relevant objective is. For defining indicators it is helpful to make use of existing ones, because they are already measured and widely accepted. But once again: this might be critical when old indicators are just filled into a new frame. In the last step *concrete targets and measures* for each objective are determined. Finally, after a consolidation and decision of the top management, the SBSC can be put into use for means of controlling and reporting.

## How can the Sustainability Balanced Scorecard be used for the integration of social aspects?

The Balanced Scorecard provides a high potential for the integration of social aspects into the management system. The traditional BSC, according to Kaplan and Norton, already includes employees as a strategic success factor by the definition of a *Learning and Development Perspective* (many companies even call it employee perspective). To take social responsibility for the customers by the means of consumer protection, the conventional *Customer Perspective* offers space to integrate consumer-oriented objectives, indicators and measures into the methodology of a SBSC.

Beyond the company-focussed social view on the employees and the customers, CSR also comprises external social responsibility towards the society, suppliers etc. In order to manage these relationships, the BSC might be useful, because of its openness concerning all kind of objectives the company declares as strategically important. Moreover, its possibility to integrate “soft”, i.e. qualitative factors is another aspect. Thus, the objectives set in codes of conduct and social or human rights policies can be filled into a common management tool of the company and need not to be treated separately. In consequence, social aspects are integrated into the general management and have to be considered in an equal way and provided with the necessary resources.

We hypothesise that companies or SBUs, when integrating CSR goals into their existing Balanced Scorecard and extending them to a SBSC, must show in how far issues of CSR are tackled in a serious way. To maintain credibility, companies should make transparent what their bottom line really is and to what extent CSR is integrated into their businesses. Is CSR just “hot air” for the purpose of a good relationship to the public? Is CSR, in practice, reduced at providing a code of conduct in order to be able to provide NGOs, politicians or critical shareholders with written ornate documents? Or do multinational companies really have some well-defined goals like the respect human rights in the supply chain that are also controlled and reported? As a consequence the integration of Sustainability or CSR aspects

can lead to a strong discussion about the values and the "true" strategy of a company. About its management culture, about the seriousness they it to follow societal oriented objectives. However, social managers should not expect to integrate too many CSR aspects on a running BSC. But already a few of them might be a better result than keeping CSR apart from general management.

## **What are the intermediary findings of integrating social aspects in the Balanced Scorecard?**

As far as the integration of CSR or Corporate Sustainability into the general management is concerned, we would suggest three main key factors:

The first one lies in the *methodology* of the Balanced Scorecard itself. Frequently, workshops in our partner companies initiated a process of clarifying the vision and mission of the company and the corresponding set of strategies. In one partner company, it was even the case that, together with representatives from Business Excellence, Environmental Health and Safety, Human Resources as well as a general plant manager we started to work on a definition for corporate social responsibility. This draft is to be handed in to top-management as a proposal to fill the strategic gap of the organisation.

Furthermore, we found out that the methodology of the BSC could help to make the strategic relevance of social aspects more transparent by bringing out the links between these qualitative aspects and the financial bottom line. As a possible consequence, directors, in-line-managers as well as employees from the controlling department could be convinced of the strategic relevance of CSR. This might open "windows-of-opportunity" to managers from the social (or environmental) department to better integrate aspects of CSR at the corporate level. In this respect, it seems extremely relevant that managers from the sustainability department are willing to promote and communicate their activities to other areas of the organisation. But the communication aspect is not only relevant at the internal level: a CEO asserted that it could be useful to better communicate the increased environmental and social performance of the company to society, shareholders and the marketplace. Last but not least, the methodology of developing a SBSC could be useful in order to scan and classify the different measures undertaken inside the company. This is especially relevant in multinational companies with different activities in the social field at different strategic levels or geographic sites.

Frequently, we experienced that the methodology of the BSC is tied to several restrictions because of the increased transparency of internal processes and the visibility of contribution to the achievement of general corporate goals. In one case, a manager of the environmental

department is extremely afraid of being more measurable concerning the value-added than before. In another case, a employee from the HR-department revealed that the HR-department did not want to join the project for the lack of strategic social goals and the presence of members from the Controlling department.

Another key factor for the integration of CSR into the company lies in the quality of the *general management* of the company itself. Firms that are, for instance, operated according to the recommendations of the European Foundation for Quality Management (see EFQM, 1999) are more likely to integrate social aspects in their general management. Besides, the definition and structuring of internal processes might be useful before the setting-up of a BSC.

We should also like to mention strategic relevant aspects for the success emerging from the *cultural* sphere of a company. One important aspect is the motivation and the self-esteem of sustainability managers. The more they are intrinsically motivated and willing to implement CSR, the more they are likely to "push" the development of a SBSC. This aspect seems to be extremely relevant because frequently the process owner of a SBSC is the environmental or sustainability manager that has to convince directors, in-line-managers and controllers from different strategic and organisational levels to participate in the project. But if a manager for Business Excellence is the contact in a SBSC-project, one is more likely to have access to different hierarchical levels including the board.

## Conclusion

The use of the Balanced Scorecard for integrating social aspects of CSR and/ or Corporate Sustainability into business management of a company could be an appropriate way for understanding the notion of CSR. By establishing and executing a Sustainability Balanced Scorecard (SBSC), CSR can be put from some pieces of policy papers into practice. The gap between the management of social and as well environmental management can be closed. By doing so, problems social managers have with the non-integration of their issues in business management could be reduced.

It is further important to have a well-structured methodology when setting-up and implementing a SBSC for the management of CSR. A clarification of social and/or environmental objectives on the strategic level, the deduction of goals and definition of corresponding measures and KPIs is essential. Last but not least, the integration of social and/or environmental aspects becomes crucial if the SBSC is not to be rejected in practice.

But, there could be some empirical evidence that, in practice, a (S)BSC-project seems to be ambitious for several reasons that, as discussed above, might emerge from the managerial

and cultural sphere of the company. The process owner should be highly intrinsically motivated and willing to clarify, promote and communicate the notion of CSR inside and outside the company.

Furthermore, we suggest that sustainability-related aspects should be discussed between the business and the social and/ or environmental managers. This step could be both challenging and fruitful for the participants: The business managers must acknowledge that Sustainability or CSR is more than a kind of Public Relations. The social and/ or environmental managers must accept that their objectives usually represent only one or a few strategic objectives of the whole company. But a solution developed by a interdisciplinary team for the management of CSR could lead to a "win-win-situation" for the managers, the company as well as the social and environmental impact of the company.

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