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Quantifying Sustainability

Integration of ISO 26000 in the Sustainability Balanced Scorecard

One of the challenges of sustainability for which a solution still has to be found is to make it tangible or measurable. The currently best known instrument of quantifying sustainability is the Sustainability Balanced Scorecard (SBSC), a further development of the classic Balanced Scorecard (BSC). The aim of this paper is to develop a new scorecard, based on the SBSC, through integration of the core subjects and issues of ISO 26000.

Research Questions:

- 1) How can the core subjects and issues of ISO 26000 be integrated into a SBSC? (= *SBSC ISO 26000*)
- 2) What promoting or inhibiting factors need to be considered when developing a *SBSC ISO 26000*?
- 3) What advantages or disadvantages arise for companies using the *SBSC ISO 26000* in comparison to existing versions of the SBSC?

Theoretical Framework:

The basis of this paper lies in the concept of the SBSC, the BSC and ISO 26000, the new international guidance standard on corporate social responsibility.

Core references:

Figge F., Hahn T., Schaltegger S., Wagner M.; (2001); Sustainability Balanced Scorecard. Wertorientiertes Nachhaltigkeitsmanagement mit der Balanced Scorecard; Lüneburg

Hahn T., Wagner M.; (2001); Sustainability Balanced Scorecard. Von der Theorie zur Umsetzung, Lüneburg

Kaplan R. S., Norton D. P.; (1997); Balanced Scorecard. Strategien erfolgreich umsetzen; Schäffer-Poeschel Verlag, Stuttgart

Schaltegger S., Dyllick T.; (2002); Nachhaltig managen mit der Balanced Scorecard; Gabler Verlag, Wiesbaden

Method:

Since the topic is very new, there is only little literature in the field of measuring sustainability, but there are some sources relating to the SBSC. However, the special aspect with regards to ISO 26000 has not yet been dealt with, due to the actuality of the guidance standard. The development of such a *SBSC ISO 26000* is the subject of this paper. For this purpose, the method of literature review and analysis is used.

Findings:

The *SBSC ISO 26000* is an independently formulated SBSC. The main difference to the currently established SBSC is in the procedure for the preparation of the SBSC ISO 26000. The indicators and targets are structured according to the seven ISO 26000 core subjects, whereby the number of perspectives can be decided individually by the organization. For example, it is possible to merge several key issues, such as human rights and labour practices, within a perspective. Nevertheless it is crucial that all core subjects of the ISO 26000 are found within the SBSC. To make the *SBSC ISO 26000* work, it is necessary to integrate it into the management system and regularly adapt the instrument to the current situation. The example of a *SBSC ISO 26000* in this paper does not claim to have found all indicators, but to represent the principal application. The most inhibiting factor of this alternative lies in the complexity, followed by possible lack of motivation and acceptance by employees. Visible contribution to the success of an organization and the demonstration of gaps can counter this. A significant drawback is the lack of dissemination because of the actuality of ISO 26000 and SBSC, as well as the effort to develop it. Advantages of the *SBSC ISO 26000* in conjunction with the implementation of ISO 26000 in the organization are in SR reporting and benchmarking. Although some hurdles have to be overcome to implement the *SBSC ISO 26000*, it can be concluded that the increasing numbers of ONR 192500 certifications worldwide commend its usage. Whether this version is sustainable lies in expanding the method and collecting experiences in its implementation in the coming years.