

# Sustainable Strategies in Government Units and the Balanced Scorecard (BSC)

by Carlos Suárez Gargallo | Universidad de Alicante

Abstract ID: 56

Submitted: April 13, 2023

Event: CloudEARTH*i* Conference series - 2023

Topic: Sustainable society

## 1. Purpose

The interest to integrate sustainable strategies into the BSC awakened at its early stages, when it was in the middle of its developing process, considering 'sustainability' its three dimensions: be sustainable in business, with the environment, and with the community (Di Vaio & Varriale, 2018) -going along with the 'Triple Bottom Line (TBL)' concept previously developed by Elkington (1997).

Epstein and Manzoni (1998), Epstein and Wisner (2001), and Figge et al. (2002), initiated the study of how sustainable strategies could be integrated into the BSC framework when little literature was developed due to the short time and experience in this field.

Although the BSC was initially applied to the private sector, soon it was extended to non-profit and not-for-profit, as well as government units, in helping them to develop their strategies, considering it as an opportunity to improve their activities (Kaplan & Norton, 1996).

This work aims to focus on how public units can apply the BSC for their sustainable strategies development.

## 2. Methodology

The need to increase how the BSC can help firms in implementing sustainability strategies both in the private and in public sectors is widely accepted by the scholar community.

The methodology generally accepted as the best choice to carry it out is the 'case study', and specifically the 'exploratory case study', according to Scapens 'variety of ways' (1990).

To guarantee data triangulation (Gibbert, Ruigrok, & Wicki, 2008; Gibbert & Ruigrok, 2010), two sources have been used: public-open documents uploaded on several websites and semi-structured interviews at the top management level.

### **3. Findings**

The BSC is a useful management tool in helping firms the development and implementation of sustainable strategies, although under different approaches. This conclusion goes along with the broader consensus previously reached within the scholar's community, which has been maintained and consolidated over the years.

### **4. Originality**

The study is focused on the Port Authority of Cartagena, and the initials of the BSC implementation/development, providing so a new perspective on the BSC knowledge at this stage.

On the other hand, only a few works have been written regarding the BSC and sustainable strategies applied to ports.

### **5. Practical implications**

BSC's responsible manager's leadership and the new creation of the Strategy Planning Office (both managers women), external support by strategy-specialised practice, and specific IT solutions, have been vital for a successful process.

These outcomes can be considered for other managers, in providing them a reference in their sustainable strategies implementation process.

### **6. Social implication**

Several actions have been developed both at the internal and external levels. The former, in balancing the presence of women in the workforce, specially at the top management level, apart from others focused on the reduction of frequency and severity accidents ratios; and the latter, focused on actions such as supporting local emergency operations, cancer associations, or food and toy collection campaigns for unprivileged sectors.