Chapter 25

# Sustainable Scorecard as an Actionable Framework for Managing Sustainability:
## The Case of Tube Brazil

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## ABSTRACT

*This paper investigates how corporate sustainable practices can be supported by information management models and information and communication technology (ICT) applications. The empirical work is based on a single case study, a Brazilian company that is applying the concept of a sustainability balanced scorecard (SBSC) to put forward a triple bottom-line strategy. Our results suggest that (a) implementation and use of the SBSC, (b) integration of the triple-bottom line concept within the SBSC, and (c) the place occupied by the eco-efficiency indicator at the heart of the strategic map represented three key factors that helped to enhance sustainability management. Moreover, the development of a sustainability-oriented culture and the strong business intelligence (BI) platform put in place enabled successful implementation of the SBSC in this particular company.*

## INTRODUCTION

This paper investigates how social responsibility and sustainable practices in contemporary organizations can be supported by information management models and information and com-munication technology (ICT) applications. It is recognized by many analysts that ICT is not only one of today's most pervasive and ubiquitous phenomena, but also the motor of so-called societal "revolutions" like the information society and the network society (Castels, 2000). Undeniably, ICT has come to pervade human activities at all levels

– individual, organizational and institutional. It is also evident that the fields of corporate social responsibility and sustainability have grown exponentially over the last decade. An increasing number of managers and companies worldwide have been engaging in serious efforts to integrate sustainability into their business practices (Jones, 2003). This emergence should be evaluated in the complex context of globalization, deregulation and privatization, wherein inequalities in terms of social, environmental and economic conditions continue to grow (UNIDO, 2004). Despite the explosion of interest in and concern with social responsibility and sustainability, their effective implementation faces serious obstacles.

Viewed separately, sustainability and ICT both represent relevant themes for investigation. Curiously, few management studies have considered these two themes together. The exception is the area known as CEMIS – corporate environmental management information systems – defined as organizationally technical systems that offer the possibility of systematically gathering, processing and making available environmentally relevant information (Lang, 2007). In line with this research area, we put forward the argument that the purposive use of information management models, supported by ICT applications, can help support sustainability management by improving the gathering, analysis and sharing of useful knowledge (including quantitative and qualitative information like socio-environmental indicators, measures, metrics, ideas, opinions, experiences) among employees, clients, partners and the community (Watson, 2007; Ferland 2009). By *information management models*, we mean models that conjoin interrelated activities – such as identification, gathering, organization, storage and sharing of information needs – to support decision making activities at the operational, tactical and strategic levels (Choo, 1998). ICT is seen as a critical support for organizational processes, and the knowledge we seek to generate relates to *how*

ICT applications can support socially responsible corporate projects.

In this paper, we describe an information management model, successfully implemented by a Brazilian company, based on the concept of a *sustainability balanced scorecard (SBSC),* and supported by an ICT application known as *business intelligence (BI)*. The evidence provided by this case study illustrates not only how an SBSC framework becomes extremely useful for facilitating integration of sustainability into business practices and strategy, but also how firms might overcome typical challenges confronted in these kinds of projects. In the following sections, we present: the literature review, encompassing the concepts of corporate social responsibility and sustainability, the emergence of the concept of sustainability balanced scorecard (SBSC) and business intelligence (BI) applications; our methodological approach; the case study; and the conclusions.

## BACKGROUND

## Corporate Social Responsibility (CSR) and Sustainability

Over the last 40 years, several definitions have been put forward to take into account more than economic concerns in the debate over corporate behavior and strategy. The concept of corporate social responsibility (CSR) is one of these concerns. One explanation for the explosion of interest in business ethics and CSR grows out of the increasing body of literature claiming that CSR does, in fact, have a positive impact on business economic performance (Miles & Munilla, 2004). Several studies claim that initiatives aimed at improving environmental performance (such as reducing emissions of gases that contribute to global climate change or reducing use of agrochemicals) also lower costs; that recycling initiatives cut waste-disposal costs and generate

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