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The Sustainable Balanced Scorecard (SBSC) as a Tool for Measuring an Organization's Social Responsibility

A Case Study of Algerian Coated Bags Company (SASACE)

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Abstract

This paper explores the use of the Sustainable Balanced Scorecard (SBSC) as a strategic tool for measuring and managing social responsibility within organizations.

The case study of Algerian Coated Bags Company (SASACE), illustrates how the traditional scorecard dimensions were expanded to include environmental and social responsibility.

The study emphasizes that the SBSC not only evaluates performance but also guides strategy, ensuring alignment between economic, social, and environmental goals. This approach has helped SASACE company enhance transparency and stakeholder trust while pursuing its long-term sustainable objectives.

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1. *Introduction*

The changing and unstable business environment, along with the complexity of organizational structures within companies, has contributed to an increased interest in the topic of performance measurement and evaluation. Moreover, the emergence of concepts such as corporate social responsibility and comprehensive performance related to the practice of this responsibility has posed a significant challenge for organizations in measuring such performance. This has led to the need to develop practices in this field through the creation of more effective tools and systems that enable the measurement and monitoring of both financial and non-financial, internal and external components of organizational performance. One of the most important of these tools is the dashboard, which has been developed to include several models such as the Balanced Scorecard and the Sustainable Balanced Scorecard.

1.1 Research Problem

The main challenge addressed in this study is how the organization measures its social responsibility through the use of the Sustainable Balanced Scorecard and what are the various indicators used. The primary research question is formulated as follows: What are the indicators used in the Sustainable Balanced Scorecard of the Algerian Bag Coated Company to measure social responsibility?"

1.2 Sub-research Questions

Within the framework of this study, the research addresses the following sub-questions:

- What is the Sustainable Balanced Scorecard?
- What are the dimensions of the Sustainable Balanced Scorecard (SBSC)?
- What are the main CSR initiatives implemented by the company under study?
- How does the organization under study measure its social responsibility performance?

1.3 Main Hypothesis

The organization under study seeks to measure its social responsibility through the use of the Sustainable Balanced Scorecard by integrating various economic, environmental, and social indicators that enable it to assess this responsibility.

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1.4 Aims and Objectives

The main objectives of this study are:

- Identifying the main tools used by organizations to measure their social responsibility
- Examining the current state of social responsibility in the organization under study
- Understanding how the organization under study measures its social responsibility and what tools are used

2. Using the Sustainable Balanced Scorecard to Measure Corporate Social Responsibility

2.1 The concept of corporate social responsibility

Corporate Social Responsibility (CSR) is a comprehensive management concept whereby companies integrate social and environmental concerns into their business operations and interactions with stakeholders. It is based on the principle that businesses are not only responsible for generating profit but also for contributing positively to society and minimizing their negative impacts on the environment and communities. CSR involves voluntary actions that go beyond legal obligations, encompassing ethical practices, environmental sustainability, respect for human rights, fair labor conditions, and community development. (Commission, 2001)

CSR is often aligned with the triple bottom line approach, which focuses on three key areas: people (social responsibility), planet (environmental responsibility), and profit (economic responsibility). So, a socially responsible organization can be considered one that seeks to achieve economic development, social justice, and environmental protection. (Richardson, 2004)

Carroll distinguished between four main dimensions of corporate social responsibility. All of these are considered desirable and expected by society; however, they differ in importance both for the organization and for society. Economic responsibility is considered the most important, as it enables the organization to generate profits and distribute them among the factors of production. It also allows the organization to meet consumer needs by providing products and services of the required quality. Next comes legal responsibility, which acts as a regulator of economic and social life. For this reason, Carroll placed it at the second level of the pyramid. Following that is ethical responsibility, which contributes to improving the organization's behavior in society and may also help influence legal and legislative frameworks to better align with societal needs. Finally, at the top of the pyramid, we find philanthropic responsibility. Although it is considered the least important compared to the

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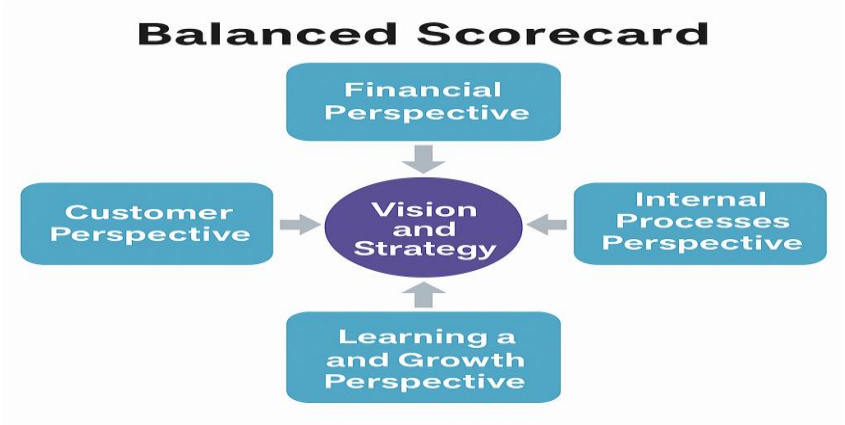
other responsibilities, it is still desirable by society, as it helps improve quality of life and enhance overall well-being. (Carroll, 1991).

2.2. The Balanced Scorecard

In an effort to enhance and develop the performance measurement framework to incorporate not only financial variables but also non-financial ones, researchers Norton and Kaplan proposed a model for performance measurement that accounts for non-financial indicators, which they named the Balanced Scorecard. The Balanced Scorecard provides managers with an integrated framework through which the organization's strategy is translated into a coherent set of performance indicators. These indicators contribute to task execution, ensure alignment and communication between strategy and operations, and support both individual and organizational coordination toward achieving overall objectives. (Robert S. Kaplan, 1992). According to this modern concept of scorecards, the focus is no longer limited to financial goals alone; rather, it emphasizes the clarification of non-financial objectives that the organization must achieve in order to attain its financial goals.

The Balanced Scorecard was so named because it seeks to achieve a balance between financial and non-financial indicators in order to evaluate performance over both the short and long term. This is accomplished by balancing four key performance dimensions: the financial perspective, the customer perspective, the internal business processes perspective, and the learning and growth perspective. The following figure illustrates the dimensions of the Balanced Scorecard.

Figure 1 : Dimensions of the Balanced Scorecard



Source : Robert S. Kaplan, David P. Norton, the Balanced Scorecard – Measures That Drive Performance Harvard Business Review, January – February, 1996, p21

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1- Financial Perspective

This dimension enables the effective assessment of the quantifiable economic impacts of actions actually taken in carrying out the organization's activities. Financial performance metrics demonstrate how effectively the proposed strategy has been implemented and applied, and how much it contributes to improving financial results. Examples of indicators used to measure financial objectives include: operating income, economic value added (EVA), revenue (sales turnover), among others. (Ittner C. D., 1998).

2- Customer Perspective

Nowadays, most organizations place customer needs and requirements at the heart of their strategies, reflecting the critical importance of this dimension in ensuring the organization's success, survival, and sustainability in a highly competitive market. The customer perspective allows managers to clearly identify the target customers of their department or business unit, and to measure the organization's success in satisfying their needs and earning long-term loyalty. Key indicators used include: customer satisfaction, profitability by customer segment, market share by targeted sectors, and others. (Lane, 2016) (Gremler, 2018)

3- Internal Business Process Perspective

This dimension helps identify the core processes in which the organization must excel—those that attract and retain customers and provide the financial returns expected by shareholders. Unlike traditional performance measurement systems, which focused primarily on monitoring and improving existing processes, the modern concept used in the Balanced Scorecard also emphasizes new processes that organizations must master in order to achieve both financial and customer-related objectives. For example, developing new products and services that meet future customer needs. These types of processes are essential for achieving strong long-term financial performance, as financial success is closely linked to innovation and continuous improvement. Relevant indicators include: production cycles, product quality, process quality, delivery times, average decision-making time, and others. (Stanton, 1998) (Davenport, 1993)

4- Learning and Growth Perspective

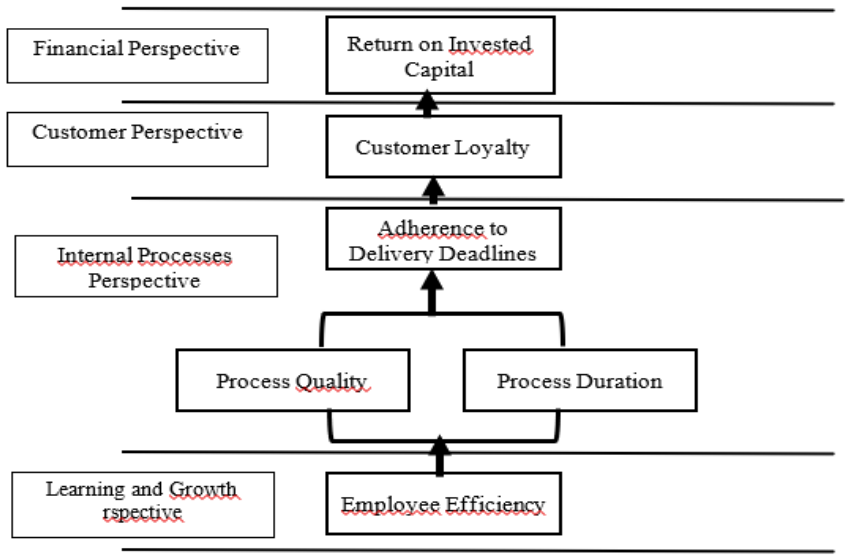
This dimension relates to the infrastructure the organization must establish to improve performance and achieve long-term growth. It focuses on the internal capabilities and skills that must be developed to reach strategic objectives. It comprises three components: people (through motivation), systems (by enabling information systems), and procedures (by

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investing in employees' capabilities through training, skill development, and competency enhancement). This dimension helps identify the gap between current capabilities and those required for real performance improvement. Thus, it fosters a climate conducive to change, innovation, and development. Key indicators include: employee satisfaction, promotion opportunities, working hours, training programs, incentive systems, internal communications, investment in R&D, number of patents, and others. (Ulrich, 2001) (Senge, 2006)

Through the analysis of these four dimensions of the Balanced Scorecard, it becomes clear that enhancing learning and growth processes leads to improvements in internal operations, which in turn result in higher customer satisfaction and increased market share. Ultimately, this leads to improved financial performance. Therefore, it can be said that there is a clear integration and interdependence among the four dimensions of the Balanced Scorecard. Kaplan and Norton refer to this as the **chain of cause-and-effect relationships**, which is illustrated in the following figure

Figure 2 : Integration and Interdependence Relationships among the Dimensions of the Balanced Scorecard



Source : Kaplan R.S, Norton D.P, The strategy-focused organization: How balanced scorecard companies thrive in the new business environment, Boston, MA: Harvard Business School Press, 2001, p10.

From the above figure, it is evident that the four dimensions of the Balanced Scorecard interact and complement one another through a series of cause-and-effect relationships. (Pizzini, 2004) For example, financial objectives—such as improving return on invested capital—require an expansion in customer sales. This expansion, in turn, depends on the level of customer loyalty (as reflected in the customer perspective), which is expected to have a significant impact on return on capital.

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Assuming that two key variables play a central role in achieving customer loyalty—timely delivery of products and high product quality—then improving these two factors will lead to increased customer loyalty, thereby enhancing financial performance. (Cotteleer, 2016) In order to improve these two variables (delivery time and quality), the organization must ensure a short operating cycle time and high-quality internal processes (within the internal business process perspective). The organization can reduce the cycle time and enhance process quality through training and employee development (within the learning and growth perspective).

Therefore, it can be concluded that selecting strategic objectives within the internal business processes perspective must be guided by the objectives of customers and shareholders. Likewise, the determination of goals in the learning and growth dimension should lead to improvements across the other three dimensions.

The Balanced Scorecard model is considered a strategic management system that is developed according to the following steps:

- Translating the organization's strategy into actionable objectives;
- Distributing these objectives across the four Balanced Scorecard perspectives based on causal linkages;
- Identifying the organization’s key success factors and translating the objectives of each perspective into action plans;
- Selecting appropriate indicators to measure the extent to which objectives have been achieved.

Based on the foregoing discussion of the Balanced Scorecard and its underlying dimensions, it becomes clear that, in light of the external environmental changes characterized by intense competition, Kaplan and Norton focused their model on four core dimensions: the financial perspective, the customer perspective, the internal process perspective, and the learning and growth perspective.

Of these, the first two (financial and customer perspectives) represent strategic objectives for the organization, while the latter two (internal processes and learning and growth) serve as means to achieve those objectives.

Thus, it can be argued that in their initial formulation of the Balanced Scorecard model, the two researchers overlooked other highly significant aspects—namely the environmental and

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social dimensions. These two dimensions have increasingly gained prominence in the contemporary business environment, as they are now considered key factors for ensuring organizational success, sustainability, and long-term survival (Wagner, The Sustainability Balanced Scorecard – Linking Sustainability Management to Business, 2002).

2.3. The Sustainable Balanced Scorecard

Many researchers have attempted to utilize the Balanced Scorecard proposed by Kaplan and Norton as a tool for implementing corporate social responsibility (CSR) strategies, by integrating environmental and social dimensions into the model (Wagner, 2002)

Johnson (1998) is considered the first researcher to address this topic through an article published in the *Journal of Corporate Environmental Strategy*. In his article, Johnson sought to retain the four original perspectives of the Kaplan and Norton Balanced Scorecard while proposing two examples of causal relationships among these dimensions.

The first example highlights the positive outcomes of employee training programs aimed at reducing environmental accident risks. Such training not only contributes to protecting and enhancing the organization's reputation, but also reduces the likelihood of financial penalties arising from complaints by the local community (Johnson, 1998)

The second example focuses on analyzing the product life cycle during the manufacturing process and its impact on the consumer. This approach can enhance customer loyalty, increase market share, and ultimately improve the organization's commercial and financial performance (Johnson, 1998)

ccording to an advanced analysis by Bieker and Gminder (2001), organizations striving to differentiate their products through environmental or social commitment can define various strategies for integrating sustainable development to varying degrees, based on stakeholder pressure. In their study, the authors proposed a new dimension to be added to the four traditional perspectives of the Balanced Scorecard—namely, the social dimension—thus evolving the model into what they termed a Sustainable Balanced Scorecard. As such, Bieker and Gminder are considered the first to introduce the concept and terminology of the "Sustainable Balanced Scorecard."

Figge et al. (2002) also referenced this concept, but they proposed a different addition to the traditional Balanced Scorecard, which they called the "non-market perspective." These researchers focused particularly on the issue of child labor, linking it to quality control standards under the internal business process perspective, as well as to corporate image and reputation, which relate to the customer perspective.

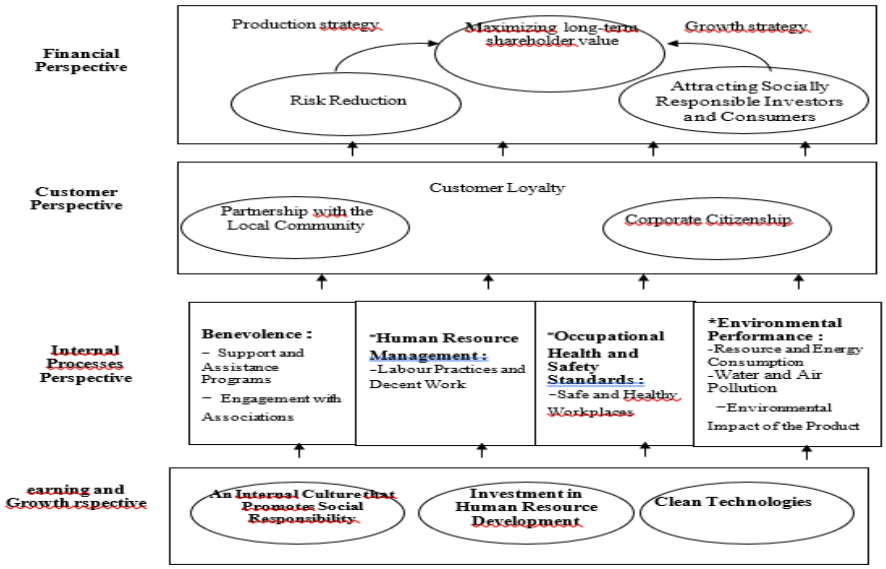
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In the work of van der Woerd and van der Brink, a responsible Balanced Scorecard requires the creation of a new dimension beyond the traditional four—one that they referred to as "society and planet." Additionally, they suggested an expansion of the customer perspective to also include suppliers, reflecting a broader stakeholder focus.

In response to the various critiques and proposals directed at the original Balanced Scorecard model—and while maintaining the foundational four-perspective structure—Kaplan and Norton themselves, in an article published in 2003, integrated several social and environmental considerations into their traditional framework. These included clean technologies, human capital, environmental safety, equality and non-discrimination, and corporate citizenship. They emphasized the positive impact of such issues on financial performance, primarily through the enhancement of corporate image and reputation. (Kaplan, 2003)

The following figure illustrates the updated version of the Balanced Scorecard model by Kaplan and Norton, which incorporates social and environmental strategy into the traditional framework.

Figure 3 : Sustainable Balanced Scorecard



Source : Stéphane Trebucq, cartographie stratégique des actions de développement durable : le cas de pme françaises, HAL Id : halshs, France, 2010, p7

this model represents a foundation aligned with the strategy of seeking legitimacy based on the traditional belief in financial performance. It is grounded in the notion that implementing environmental and social strategies—through the adoption of the concept of Corporate Social Responsibility (CSR)—can be **profitable in the long term** by reducing costs, enhancing the

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organization's image and reputation, and thereby increasing customer loyalty, which ultimately leads to **improved financial performance**.

From the above and through our review of several studies that aimed to adapt the Balanced Scorecard to align with the CSR approach, we can identify **three main methods** for integrating this approach into the traditional Balanced Scorecard framework:

- **Integrating environmental and social issues** within the existing four perspectives of the Balanced Scorecard;
- **Extending one or more of the existing perspectives** to include variables related to environmental and social performance;
- **Adding new perspectives**, such as an **environmental dimension**, a **social dimension**, or both.

3. Sustainable Balanced Scorecard of Algerian Coated Bags Company

Algerian Coated Bags Company is a joint-stock company founded on May 3, 2002, specializing in manufacturing bags for powdered chemicals and food packaging. The table below provides key information about the company.

Information about Algerian Coated Bags Company

Company Information	Details
Type of Company	Joint-Stock Company (SPA)
Company Location	National Road 126, Fouka Road, Bou Ismaïl, Tipaza Province – Algeria
Capital	The company's capital is estimated at DZD 460,120,000
Number of Employees	220 employees
Phone Numbers	024.46.18.23 – 0560.00.65.09
Fax	024.46.12.14
Email	contact@spasasace.com
Website	www.spasasace.com

Source : SASACE(2023), Manuel De Systèmes De Management Integré

For Algerian Coated Bags Company, Corporate Social Responsibility (CSR) is considered one of the key challenges that enables the company to enhance its performance and ensure the sustainability of its success.

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Accordingly, the company strives to align its overall strategies and general policies with the core dimensions of CSR by formulating objectives, values, and principles that are consistent with social responsibility standards.

The organization also voluntarily adopts clear policies regarding the integration of social responsibility, as reflected in the initiatives it has undertaken in this domain, Which are as follows:

- **Development of a Bioclimatic Adaptation System *:*** The company has installed a 100% natural air conditioning system with no negative impact on the natural environment. This system operates without the use of refrigerant gases. Its humidification filter is made of cellulose fibers, which not only retain heat but also capture odors, microbes, and pollutants—releasing clean and fresh air into the environment.

- **The design and manufacturing of biodegradable bags:** The company has developed an environmentally friendly, biodegradable bag with a controlled lifespan. This bag maintains the same physical properties as conventional bags throughout its useful life.

- **The replacement of solvent-based inks with water-based inks :** Since its establishment, SASACE relied on solvent-based inks as the only locally available printing products. However, the use of these inks poses significant risks to both worker health and safety, as well as to the environment. Moreover, storing expired solvent-based inks presents a serious hazard, particularly given the absence of recovery or recycling facilities for such materials in Algeria. In response to these challenges, SASACE has taken the initiative to replace solvent-based inks with water-based inks that comply with environmental standards and occupational health and safety requirements.

The company's adoption of the concept of corporate social responsibility (CSR) and the integration of environmental and social issues into its core concerns have led it to develop specific indicators to measure related performance. These indicators have been incorporated into its performance dashboard. What follows is an overview of the company’s performance measurement indicators, with a particular focus on environmental and social indicators, which contribute to making the organization's balanced scorecard a sustainable one

3.1 Financial Perspective

The financial perspective at SASACE plays a central role in assessing the company’s economic performance and ensuring the sustainability of its operations. The organization

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monitors key financial indicators such as the evolution of operating margins, cost control efficiency, and the level of investment in energy and environmental performance. These indicators not only reflect SASACE's capacity to remain profitable but also highlight its commitment to aligning financial growth with sustainable development principles. By integrating financial objectives with responsible investment strategies, SASACE demonstrates that profitability and sustainability are not mutually exclusive but can be pursued in parallel. The table below presents these indicators along with their calculation methods

Financial Perspective Indicators

Indicator	Objective	Description	Formula
Return on Investment (ROI)	Evaluate the profitability of investments	Measures the efficiency of investments in generating profits.	(Net Profit from Investment / Investment Cost) × 100%
Operating Margin Evolution	Improve economic performance	Measures the change in operating margin over time to assess financial growth.	(Revenue(n) - Revenue(n-1)) / (Costs(n) - Costs(n-1))
Environmental and Energy Investment Level	Control investments in environmental and energy performance	Assesses the proportion of environmental and energy-related investments in relation to total revenue.	(Environmental + Energy Expenses) / Turnover × 100%
Cost of Non-compliant Products	Reduce financial loss from product non-conformity	Calculates the financial impact of defective products identified by the quality control laboratory.	(Cost of non-compliant products / Turnover) × 100%

Source : SASACE(2023),Tableau de bord du systeme management integre responsable- objectifs – cibles et indicateurs de mesure

3.2 Customer Perspective

The customer perspective is a vital component of SASACE's Balanced Scorecard, as it reflects the organization's ability to understand, meet, and anticipate client needs. SASACE places strong emphasis on customer satisfaction by monitoring key indicators such as satisfaction survey results, timely delivery of orders, management of customer complaints, and responsiveness to feedback. These indicators help the company ensure a high level of client trust and loyalty, which are essential for sustainable growth and long-term competitiveness. Through proactive communication and quality service, SASACE seeks to build lasting relationships with its clients. The table below presents the performance indicators used to measure this perspective

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Customer Perspective Indicators

Indicator	Objective	Description	Formula
Customer Satisfaction Rate	Ensure a high level of client satisfaction	Measures the percentage of satisfied customers based on survey responses.	(Number of satisfied customers / Number of responses) × 100%
Order Fulfillment Rate	Deliver customer orders on time	Assesses the proportion of orders delivered within agreed timelines.	(Orders delivered on time / Total orders) × 100%
Customer Complaint Rate	Handle and reduce customer complaints	Monitors the number of valid complaints submitted by customers.	Number of justified complaints per month
Survey Response Rate	Engage customers in feedback processes	Indicates the percentage of customer satisfaction surveys returned.	(Surveys received / Surveys sent) × 100%
Key Customer Concentration	Monitor reliance on key clients	Evaluates the proportion of total revenue generated by major clients.	(Revenue from key clients / Total revenue) × 100%

Source : SASACE(2023),Tableau de bord du systeme management integre responsable- objectifs – cibles et indicateurs de mesure

3.3 Internal Processes Perspective

The internal processes perspective of SASACE's Balanced Scorecard focuses on the efficiency, reliability, and continuous improvement of the organization's core operational activities. This perspective ensures that internal operations are aligned with strategic objectives and contribute to value creation for customers and stakeholders. By monitoring key indicators related to corrective actions, process effectiveness, production planning, product quality, and environmental performance, SASACE seeks to optimize its internal workflows, reduce waste, and enhance overall performance.

The table below presents the key performance indicators used to measure this perspective.

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Internal Processes Perspective Indicators

Indicator	Objective	Description	Formula
Corrective Action Closure Rate	Improve effectiveness of problem resolution	Tracks the rate of corrective actions closed within defined deadlines.	(Number of corrective actions closed / Total corrective actions) × 100%
Preventive Action Closure Rate	Enhance risk prevention and control	Measures how many preventive actions were completed on time.	(Number of preventive actions closed / Total preventive actions) × 100%
Production Plan Achievement Rate	Meet production targets efficiently	Evaluates the degree to which planned production was achieved.	(Actual production / Planned production) × 100%
Product Conformity Rate	Ensure product quality and reduce defects	Measures the share of conforming products out of the total produced.	(Conforming quantity / Total quantity produced) × 100%
Energy Action Plan Implementation Rate	Enhance energy efficiency and sustainability	Tracks execution of planned energy efficiency actions.	(Completed energy actions / Planned actions) × 100%
Test Waste Cost	Reduce waste during quality testing	Monitors the cost or quantity of waste generated from laboratory tests.	Total daily waste (kg/day)

Source : SASACE(2023),Tableau de bord du systeme management integre responsable- objectifs – cibles et indicateurs de mesure

3.4 Learning and Growth Perspective

The learning and growth perspective in SASACE's Balanced Scorecard emphasizes the development of human capital, knowledge management, and organizational culture. This dimension is critical for ensuring that employees are well-equipped, motivated, and aligned with the company's strategic goals. SASACE monitors performance indicators related to training, employee evaluation, staff retention, absenteeism, and local employment initiatives. These indicators reflect the company's commitment to continuous learning, staff well-being, and sustainable workforce development.

The table below presents the performance indicators used to measure this perspective.

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Learning and Growth Perspective Indicators

Indicator	Objective	Description	Formula
Training Plan Implementation Rate	Develop employee competencies	Measures the proportion of planned training activities that were actually completed.	(Number of completed training actions / Total planned actions) × 100%
Employee Evaluation Rate	Assess and monitor staff performance	Tracks the percentage of employees evaluated during a given period.	(Number of evaluated employees / Total employees) × 100%
Turnover Rate	Ensure workforce stability	Monitors staff turnover to assess retention and organizational stability.	((Number of departures + arrivals) / 2) ÷ Total staff (previous year) × 100%
Absenteeism Rate	Control unplanned absenteeism	Measures the ratio of actual hours worked to theoretical hours scheduled.	(Actual working hours / Theoretical hours) × 100%
Local Employment Rate (Tipasa)	Promote local recruitment and community development	Represents the percentage of employees hired from the Tipasa region.	(Employees from Tipasa / Total employees) × 100%

Source : SASACE(2023),Tableau de bord du systeme management integre responsable- objectifs – cibles et indicateurs de mesure

3.5. Social Responsibility Perspective

SASACE recognizes that environmental stewardship and social responsibility are essential pillars of sustainable development. In line with its commitment to Corporate Social Responsibility (CSR), the company has developed a set of performance indicators that monitor its impact on the environment and its contributions to society. These indicators help assess SASACE's efforts in areas such as environmental compliance, energy consumption, waste reduction, support for local suppliers, community engagement, and the promotion of green innovations. By integrating these measures into its Balanced Scorecard, SASACE ensures that its operational and strategic decisions contribute not only to financial performance but also to the broader goals of social equity and environmental sustainability

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Social Responsibility Perspective Indicators

Indicator	Objective	Description	Formula
Environmental and Energy Expenses Rate	Control expenses related to environmental and energy performance	Measures the share of environmental and energy-related spending in relation to total turnover.	(Environmental & Energy Expenses / Turnover) × 100
Environmental Program Implementation Rate	Improve environmental performance	Assesses the level of execution of the annual environmental protection program.	(Achieved actions / Planned actions) × 100
Non-Conformity Rate of Products	Minimize defective output	Tracks the percentage of non-conforming products during production.	(Non-conforming quantity / Total produced quantity) × 100
Test Waste Quantity	Reduce laboratory test waste	Monitors the average daily waste generated by product testing activities.	Kilograms per day (kg/day)
Other Industrial Waste Quantity	Limit other forms of industrial waste	Measures the quantity of non-test-related waste generated.	Total tons per quarter
Raw Material Consumption	Optimize raw material usage	Assesses the quantity of raw materials used during the production cycle.	Total consumption in tons
Accidental Spill Rate	Prevent environmental contamination	Tracks the number of oil or fuel spills during operations.	Number of accidental spills
Energy Consumption	Control overall energy usage	Measures total energy consumption in tons of oil equivalent (tep).	Energy consumption (tep)
Energy Reduction Rate	Improve energy efficiency year over year	Tracks the reduction in energy consumption compared to the previous year.	(Previous year – Current year) / Previous year
Energy Efficiency per Output	Enhance production efficiency	Measures the amount of energy consumed per unit of product.	(Energy consumed / Quantity produced)
Expired Ink Reuse Rate	Promote resource reuse and reduce waste	Monitors the reuse rate of expired printing ink.	(Reused ink / Expired ink) × 100
Paper Consumption Change	Reduce office paper usage	Assesses the variation in paper usage compared to the previous year.	Current year boxes – Previous year boxes
Environmental Compliance Rate	Ensure adherence to environmental laws and standards	Tracks the number of recorded violations of environmental regulations.	Number of non-compliance cases
Number of Interns from Universities and Institutes	Contribute to community development through skills enhancement	Tracks the number of academic interns supervised by SASACE to support youth training and employability.	Total number of supervised interns per year

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Local Procurement Rate	Prioritize local procurement	Measures the proportion of local suppliers among all suppliers used by the company.	(Number of local suppliers / Total suppliers) × 100
Tipasa Employment Rate	Promote employment in Tipasa Province	Represents the share of employees recruited from the Tipasa region.	(Number of employees from Tipasa / Total employees) × 100

Source : SASACE(2023),Tableau de bord du systeme management integre responsable- objectifs – cibles et indicateurs de mesure

From the above, the Balanced Scorecard at **SASACE** demonstrates a comprehensive system for monitoring financial, operational, social, and environmental dimensions. The financial perspective emphasizes profitability, cost control, and responsible investment, while the customer perspective reflects the company's ability to enhance client satisfaction and service quality. Internal processes indicators highlight efforts to improve operational efficiency, reduce waste, and ensure product quality. The learning and growth perspective underscores SASACE's commitment to employee development, performance evaluation, and workforce stability. Finally, the social responsibility perspective illustrates the company's dedication to environmental protection, community support, and sustainable development. Overall, these indicators reflect SASACE's commitment to balancing economic performance with environmental and social sustainability.

4. Conclusion

The findings of this study suggest that the Sustainable Balanced Scorecard (SBSC) can serve as a useful strategic tool for integrating financial and non-financial dimensions into a unified framework, offering a holistic perspective on organizational performance. In the case of SASACE, the implementation of the SBSC appears to indicate an interest in addressing social responsibility through initiatives related to environmental protection, community support, and working conditions, as well as through the adoption of performance indicators that consider economic, social, and environmental aspects.

Overall, the SBSC may function not only as a mechanism for monitoring and evaluation but also as a guide for decision-making that aligns with sustainable development objectives. While the descriptive evidence from SASACE points to potential benefits, such as enhanced stakeholder engagement and support for institutional sustainability, the study does not provide sufficient empirical data to confirm these outcomes definitively. Therefore, the case study primarily illustrates how integrating social responsibility into performance measurement can inform practice and highlight areas for further investigation.

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