

The Dynamic Balanced Scorecard for Sustainability in Emerging Sport Organizations: A Systems Thinking Case from an Italian Football Club

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1. Introduction

In recent years, sustainability has moved from a peripheral concern to a strategic mandate in sport management. The UN 2030 Agenda explicitly recognizes the potential of sport to contribute to sustainable development (United Nations, 2015), and scholars increasingly acknowledge that sport organizations generate significant economic, social and environmental impacts that must be governed rather than treated as unintended by-products of competition and entertainment. Yet empirical evidence repeatedly highlights persistent implementation barriers: limited managerial know-how, competing short-term priorities, fragmented accountability structures and a prevalence of narrative or symbolic initiatives over structured performance routines (Cury et al., 2023; McCullough et al., 2016; Schwarz et al., 2019). Sustainability is increasingly demanded, but it remains weakly embedded in the routines guiding planning, resource allocation and performance review, especially outside elite sport.

Within this broader debate, football has become a key laboratory for sustainability. UEFA and national associations have adopted long-term sustainability strategies that frame football as a lever for social and environmental change and call on clubs to align with ESG expectations (FIGC, 2023; UEFA, 2021). Case-based evidence on LaLiga's Social Fair Play programme (Fernández-Villarino, 2021) and on the management company of San Siro stadium during the COVID-19 crisis (Tettamanzi et al., 2024) shows how sustainability principles are gradually translated into governance, risk management and reporting tools, while also revealing tensions between ambitious narratives and everyday operational constraints.

A growing body of work frames sustainability in sport as a multi-dimensional construct encompassing environmental stewardship, social inclusion and economic resilience (Anagnostopoulos et al., 2014; François & Bayle, 2017; Lozano & Barreiro Gen, 2023). Building on Lindsey's (2008) four forms of sustainability (individual, community, organisational, institutional), recent studies emphasise the need to distinguish short-lived projects from genuine capability-building. For football clubs, this implies moving from "CSR as initiatives" to sustainability as a governance problem: aligning objectives, stakeholders and management control over time. However, research documents both increasing institutional pressure (e.g. league roadmaps, ESG expectations) and persistent implementation gaps. Clubs

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often adopt selective initiatives while struggling to translate sustainability into targets, metrics and accountability routines (Moon et al., 2022; Nishida et al., 2024).

Even when sustainability narratives are established, clubs frequently lack feasible performance architectures to integrate ESG goals into decision-making and management control (Agostino & Thomasson, 2025; Gallucci & Tipaldi, 2024). Existing frameworks are often calibrated for well-resourced organizations and focus on external reporting. For smaller and lower-tier clubs, reliant on limited staff, unstable revenues and volunteer work, the burden of comprehensive certifications and reporting can be prohibitive, so sustainability risks remaining decoupled from planning and control, especially during transitions from amateur to professional status.

In response, both policymakers and researchers call for integrated management frameworks that bridge the gap between sustainability goals and routine operations. Stakeholder theory is particularly useful here: football clubs operate within ecosystems of passionate fans, sponsors, community groups, local authorities and leagues whose support and legitimacy are crucial (Hautbois & Desbordes, 2023). To maintain stakeholder legitimacy over time, clubs must embed sustainability into strategic planning, risk management and management control systems, not just into external communication. The challenge is one of integration and feasibility: environmental and social initiatives need to be tied to the metrics, incentives and decision cycles that actually guide behavior, while remaining manageable for organizations with limited analytical and administrative capacity.

To address this feasibility challenge, this work applies the Dynamic Balanced Scorecard for Sustainability (DBSCfS) (Bivona & Scirè, 2025) as an integrated, low-overhead performance architecture for emerging football clubs. The DBSCfS links sustainability objectives and KPIs across economic, social, environmental and stakeholder perspectives through explicit causal logic (systems thinking), enabling managers to discuss trade-offs, anticipate delayed effects and progressively align internal monitoring with external expectations (e.g., UEFA/FIGC roadmaps and ESRS/GRI logics) without reproducing their full reporting burden. Within this landscape, emerging football clubs in non-elite leagues represent a critical yet under-explored context. They are strongly embedded in their local communities and often carry explicit social missions, but operate with limited managerial capacity and face intense competitive and financial pressures. For these organizations, there is a lack of integrated, low-overhead performance systems that (i) respect their sustainability ambitions, (ii) remain realistic in terms of data and competences, and (iii) help develop the “managerial intelligences” (analytical, systemic, relational, digital) needed to govern sustainability in practice.

It is precisely this design gap, between high-level sustainability frameworks and the everyday realities of emerging clubs, that the application of the DBSCfS seeks to address. Against this backdrop, the present work-in-progress study applies the DBSCfS to an emerging, community-embedded Italian football club that has recently transitioned from amateur to professional status. By aligning governance, strategy and management accounting around sustainability objectives, the DBSCfS is conceived as an integrated, low-overhead performance architecture tailored to the constraints of non-elite clubs. Conceptually, the study contributes to the literature on sustainability and performance management in sport by proposing and field-testing a systems-thinking, stakeholder-oriented scorecard; methodologically, it illustrates a design-science intervention in an emerging club; and practically, it develops a replicable template for operationalizing sustainability in resource-constrained football organizations. Specifically, we ask how the DBSCfS can (i) mitigate mission drift during organizational transition, (ii) enable governance–strategy–management accounting alignment under resource constraints, and (iii)

support the progressive implementation of UEFA/FIGC and ESRS/GRI-oriented sustainability programs at club level.

2. Conceptual framework: the Dynamic Balanced Scorecard for Sustainability in emerging football clubs

The Dynamic Balanced Scorecard for Sustainability (DBSCfS) builds on three main streams of literature: (i) sustainability and performance management in football, (ii) the Balanced Scorecard and its sustainability extensions, and (iii) the Dynamic Performance Management framework and stakeholder-oriented approaches to sustainability in sport. It leverages a systems-thinking logic to connect strategic resources, performance drivers and sustainability outcomes through explicit cause–effect relationships.

2.1 Sustainability and performance management in football

Recent studies have examined how professional football organisations interpret and operationalise sustainability, often through corporate social responsibility (CSR) initiatives, environmental programmes and emerging ESG frameworks. Systematic and integrative reviews highlight both the breadth of club–community initiatives and persistent strategic and organisational barriers: CSR programmes are frequently driven by marketing and legitimacy concerns, implemented through foundations or community trusts, and only partially integrated into core decision-making and control routines (Nishida et al., 2024; Rith & Spinelli, 2024). Case evidence on Juventus FC further shows how CSR communication differs between sustainability reports and social media, reinforcing the idea that sustainability is often addressed at the level of disclosure rather than embedded in internal control systems (Profumo et al., 2024).

Federation- and league-level strategies build increasing institutional pressure for clubs to align with ESG expectations and formalise their sustainability governance (FIGC, 2023; UEFA, 2021). Empirical work documents how licensing regulations and institutional pressures drive the adoption of sustainability policies and environmental programmes (Adam et al., 2025; Fernández-Villarino, 2021; Kim & Jeong, 2025; Marrucci et al., 2023) and how composite indicators such as the S-Score can be used to assess financial sustainability and resilience (Evans, 2024). At the same time, research on governance and stakeholder relations emphasizes the centrality of fans, sponsors and local communities in co-producing sustainability outcomes, while also documenting heterogeneous and selective implementation (Hernández-Hernández et al., 2023; Kim & Jeong, 2025; Lozano & Barreiro Gen, 2023; Mura et al., 2024). In the Italian context, studies on reporting practices and bibliometric mappings highlight growing attention to sustainability in football but also fragmented approaches and capability constraints, especially outside the top tier (Agostino & Thomasson, 2025; Gallucci & Tipaldi, 2024; Tettamanzi et al., 2024). Complementary work on compliance shows that even Serie A clubs' organisational models against corporate crimes (e.g. MOG 231/2001) are often opaque, suggesting that formal control systems do not automatically ensure effective governance (Aprile et al., 2025).

Overall, this literature frames sustainability in football as a strategic and governance issue rather than a set of isolated CSR campaigns. However, two gaps remain central to our study. First, most contributions focus on top-tier clubs, mega-events or league-level strategies, while emerging and lower-tier clubs, often operating with limited resources and volunteer staff, receive comparatively less attention (Agostino & Thomasson, 2025; Gallucci & Tipaldi, 2024). Second, existing studies concentrate on external CSR/ESG practices, communication and compliance, with limited attention to the internal performance architectures needed to embed sustainability into planning, budgeting and management control routines. The DBSCfS is

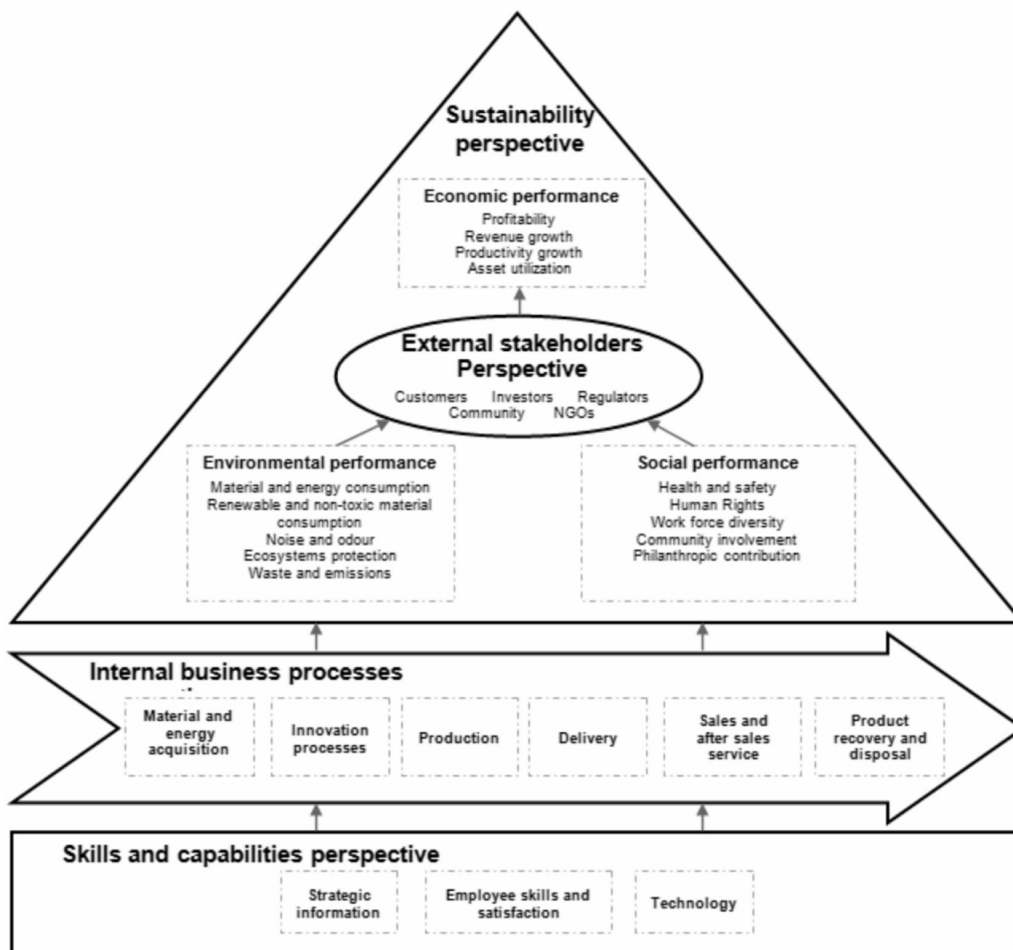
designed to address these gaps by offering a sustainability-centric, systems-thinking scorecard tailored to an emerging, community-embedded club.

2.2 Balanced Scorecard and sustainability-oriented extensions

The DBSCfS first builds on the strategy-to-execution logic of the Balanced Scorecard (BSC), which links a concise set of objectives and indicators across multiple perspectives to the organisation's vision and long-term goals (Kaplan, 2009; Kaplan & Norton, 1992, 2007). In its original formulation, the BSC articulates performance through four perspectives—financial, customer, internal processes, and learning and growth—and uses cause-effect chains and strategy maps to align day-to-day actions with strategic priorities.

In the sustainability field, the BSC has been adapted by adding a dedicated sustainability perspective or integrating ESG goals into the traditional four perspectives (Figge et al., 2002; Hansen & Schaltegger, 2016, 2018). These architectures highlight the potential of scorecards to connect sustainability goals with resource allocation, target setting and performance review processes, making sustainability part of mainstream management control. Journeault's (2016) Integrated Scorecard (Figure 1), for instance, explicitly embeds sustainability into a multi-perspective scorecard and links strategic objectives to financial and non-financial indicators in support of corporate sustainability strategies.

Figure 1. The Integrated Scorecard, a specific sustainability BSC



Source: Journealt (2016, p. 219)

More recent work reviews and refines SBSC architectures, stressing the need to adapt them to organisational contexts and sustainability priorities (Chehimi & Naro, 2024; Heebkhoksung et al., 2023). In sport settings, Balanced Scorecard-inspired models have been used to support strategic alignment and performance management, but typically focus on sporting, financial and customer-related outcomes, treating sustainability as just one dimension and assuming relatively high analytical and administrative capacity (Alnajjar & Suliman, 2023; Dimitropoulos et al., 2017; Lakatos et al., 2019).

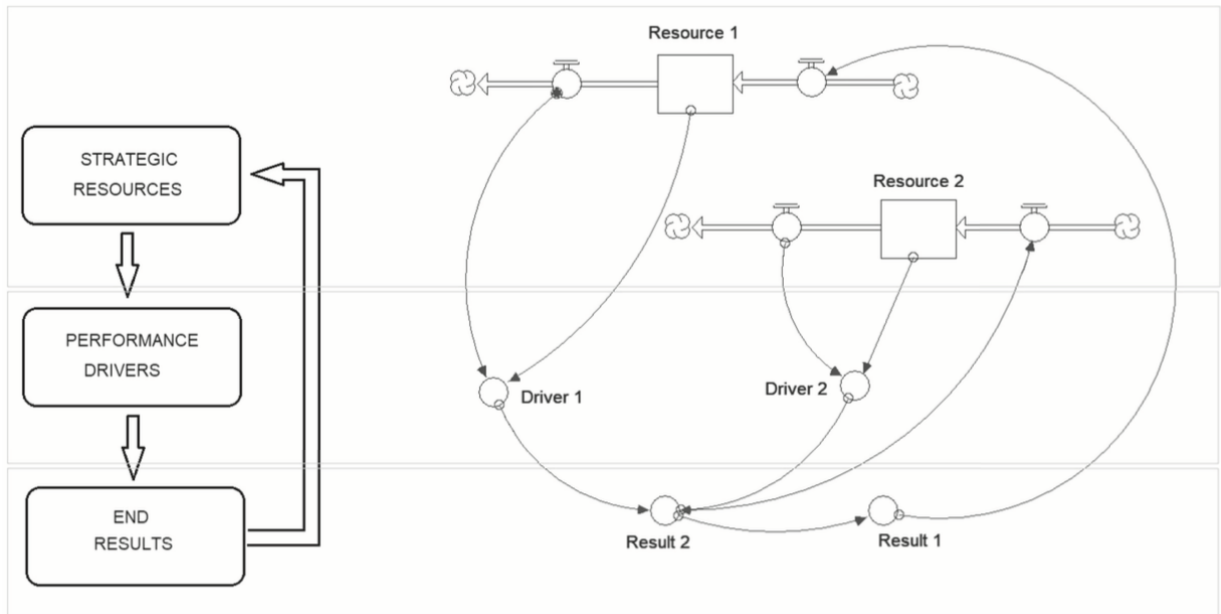
The DBSCfS leverages these insights but departs from traditional SBSC approaches in two ways. First, it recenters the scorecard explicitly around sustainability by organizing objectives and indicators into three outcome perspectives—economic, social and environmental—supported by a Stakeholder perspective, rather than treating sustainability as an add-on. Second, it adapts the architecture to the constraints of emerging football clubs by enforcing parsimony (a limited number of KPIs per perspective), “data realism” (priority to data already collected in routine operations) and routine anchoring (linking review cadences to existing planning and budgeting cycles).

2.3 Dynamic Performance Management and the DBSCfS architecture

A further source of added value in the DBSCfS lies in its grounding in Dynamic Performance Management (DPM) (fig. 2), which combines system dynamics with management control to support strategic learning in complex settings (Barnabè, 2011; Bianchi, 2016; Bianchi et al., 2015; Bianchi & Montemaggiore, 2008).

DPM emphasizes feedback structures, time delays and non-linearities, and uses causal maps and simplified simulation models to explore how policies unfold over time. In the context of sustainability, this dynamic lens helps avoid purely static dashboards by making visible how short-term decisions on, for example, ticket pricing, player recruitment, facility maintenance or community projects generate delayed consequences for revenues, fan loyalty, youth development or environmental impacts.

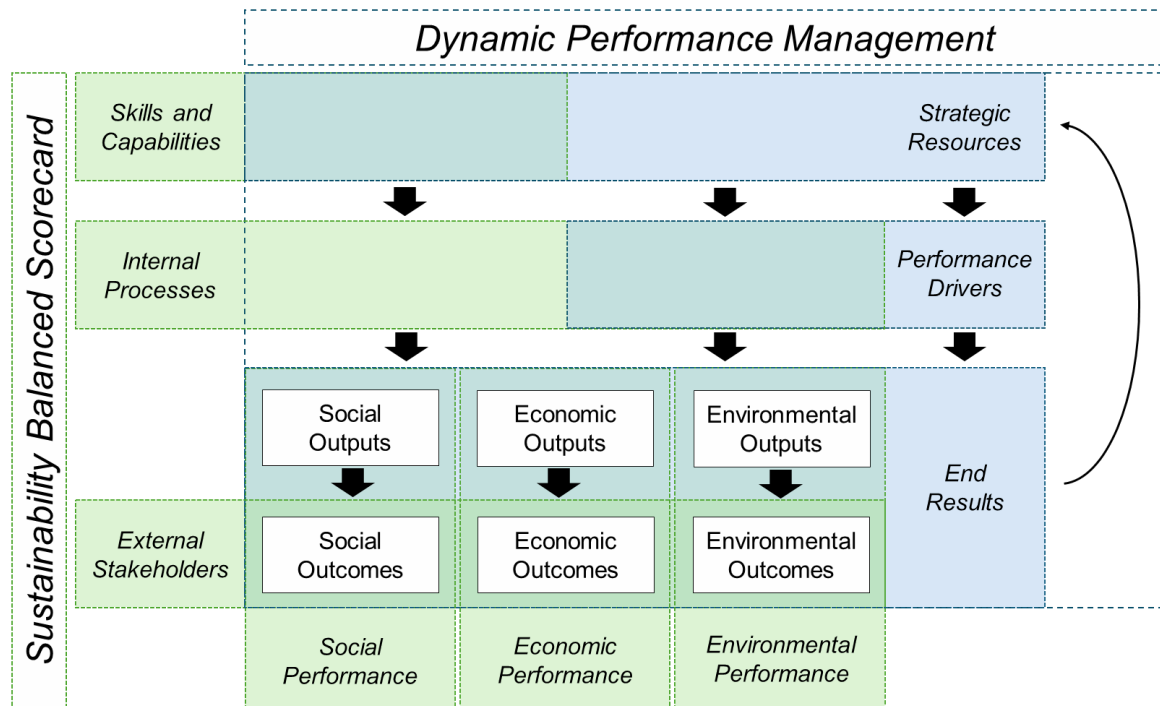
Figure 2. The Dynamic Performance Management framework



Source: Bianchi (2016, p. 73)

The DBSCfS adopts this logic by turning the scorecard into a causal architecture, where KPIs are explicitly linked through cause–effect relationships and feedback structures. By merging the dynamic perspective (Bianchi, 2016; Sterman, 2000) and the sustainability perspective (Chehimi & Naro, 2024; Figge et al., 2002; Journeault, 2016), the DBSCfS (Figure 3) also integrates a stakeholder-oriented view. Sport clubs are embedded in dense stakeholder networks that include fans, sponsors, local communities, municipalities, leagues and media (Freeman, 2010; Hautbois & Desbordes, 2023; Walker & Parent, 2010) and empirical work shows that sustainability in football is co-produced through these relationships (Anagnostopoulos et al., 2014; Kim & Jeong, 2025; Lozano & Barreiro Gen, 2023)

Figure 3. The Dynamic Balanced Scorecard for Sustainability



Source: Bivona & Scir  (2025)

In line with sustainability scorecard architectures and DPM logic, the DBSCfS makes stakeholder engagement explicit through a dedicated Stakeholder perspective, while treating skills/capabilities and internal processes as key enablers of sustainability performance. The DBSCfS is structured around four perspectives: (i) Economic, (ii) Social and (iii) Environmental performance outcomes, supported by (iv) a Stakeholder perspective (fans/community, sponsors and institutional partners). Within each perspective, objectives are linked to a small number of KPIs, targets, owners and review cadences, ensuring that the overall system remains low-overhead and manageable for non-elite clubs. Where possible, indicators are aligned with ESRS/GRI logics and emerging sustainability strategies in football, without reproducing their full complexity.

Available applications suggest that scorecards can support strategic alignment in football but are often calibrated for well-resourced organizations and rarely treat sustainability as the core integrative objective under resource constraints (Alnajjar & Suliman, 2023; Dimitropoulos et al., 2017; Lakatos et al., 2019). The DBSCfS responds to this gap by explicitly treating sustainability as the core integrative principle around which economic, social, environmental and stakeholder dimensions are organised, and by adapting the architecture to the realities of an emerging, community-embedded club. From a governance and learning standpoint, it is designed to cultivate four managerial intelligences—analytical, systemic, relational and digital—required to govern sustainability in emerging sport organizations. In sum, the DBSCfS is conceived as a framework-of-frameworks (Bivona & Scir , 2025) that translates high-level sustainability principles and sport-specific evidence into a pragmatic, dynamic performance system tailored to the realities of emerging football organizations. This provides the conceptual basis for the design-science case study developed in the following sections.

3. Research design and empirical setting

This work-in-progress study adopts a qualitative, design-science single-case approach. Following design-science principles (Geerts, 2011; Hevner et al., 2004; Van Aken, 2005), we treat the Dynamic Balanced Scorecard for Sustainability (DBSCfS) as a management artifact iteratively designed and evaluated in collaboration with an emerging Italian football club. In line with these principles, the study focuses on a relevant managerial problem (governing sustainability in an emerging club), develops and refines a solution artifact (the DBSCfS) and generates prescriptive design knowledge on how such an architecture can be implemented under resource constraints. The aim is not only to illustrate the framework, but to explore its practical feasibility through a case study (Hoeber & Shaw, 2017; Skinner et al., 2020; Yin, 2018) and its potential to activate managerial intelligence for sustainability under real-world constraints. The case is selected as a “critical” setting to stress-test feasibility, because organizational transition and resource constraints amplify risks of decoupling and mission drift. While this paper focuses on a single critical case in football, future research will extend the DBSCfS application to other emerging sport organizations (e.g., basketball/volleyball clubs and other sport organizations) to assess the robustness and transferability of the proposed architecture across sport sectors.

3.1 Empirical setting: an emerging community-embedded club

The empirical setting is Siracusa Calcio 1924 S.r.l., a community-embedded football club in Southern Italy that has recently transitioned from an amateur association to a professional limited-liability company and currently competes in Serie C, the third tier of Italian professional football. The club has alternated between professional and amateur tiers, with a recent trajectory marked by financial crisis, relegation, restart as an amateur association and a subsequent climb back through the regional leagues. This path has combined financial fragility, organizational restructuring and strong local support, as the club has remained a symbol of territorial identity and pride.

Today, the organization operates with limited managerial and financial resources but explicit ambitions to stabilize its position, consolidate its professional status and pursue sporting and organizational growth. Recently, the club has also been referred by the FIGC Federal Prosecutor to the National Federal Tribunal for administrative and financial violations related to late payment of players' wages and social-security contributions. This episode illustrates how emerging clubs, even when strongly embedded in their communities, remain exposed to governance and control weaknesses during league transitions and when facing new financial and regulatory challenges. This configuration—non-elite status, deep community embeddedness, transitional governance structure, resource constraints and recent governance tensions—makes Siracusa Calcio a particularly suitable case for stress-testing a sustainability-oriented performance architecture such as the DBSCfS.

3.2 Research phases and data collection

The research design unfolds in three main phases, combining exploratory engagement, structured inquiry and collaborative validation. Data are triangulated across (i) manager interactions, (ii) questionnaire responses and (iii) secondary sources (e.g., public financial and organizational documents and club communications).

Phase 1 – Exploratory engagement and problem validation.

An unstructured exploratory meeting with club representatives from the marketing/management area was conducted to (i) understand current governance and planning routines, (ii) assess whether sustainability and community impact are perceived as strategic issues and (iii) verify interest in an integrated performance tool. This conversation confirmed both the strategic importance of community relations and long-term viability, and the absence of a structured

system to monitor economic, social, environmental and stakeholder outcomes in an integrated way. On this basis, the DBSCfS was proposed as a potential guidance architecture and the club expressed willingness to engage in the subsequent phases.

Phase 2 – Questionnaire on planning, sustainability and performance monitoring.

A short manager-oriented questionnaire (12 questions: nine closed, three open-ended) is administered to key decision-makers. Questions cover: (i) vision and organization of the club; (ii) performance and internal management; (iii) social commitment and territorial relations; and (iv) growth and sustainability perspectives. The questionnaire is designed to be completed in 10–12 minutes, minimizing response burden. Empirically, it provides a structured picture of planning and control practices and the implicit sustainability agenda; analytically, it offers input parameters for calibrating the DBSCfS to perceived priorities, constraints and stakeholder relationships. Closed answers will be summarized descriptively, while open answers will be analyzed through thematic coding to identify perceived priorities, constraints and expected benefits. This build–evaluate cycle is consistent with design-science research in accounting and management control, where artifacts are field-tested through case-based interventions before broader generalization (Geerts, 2011).

Phase 3 – DBSCfS instantiation and feedback session (planned).

Based on insights from Phases 1 and 2, and drawing on secondary sources (public financial data, federation documents, club communications and archival material where available), the research team will develop a first tailored version of the DBSCfS. This prototype will specify objectives, causal links and a concise set of KPIs across the four perspectives (economic, social, environmental, stakeholder), along with suggested targets, responsible roles and review cadences. The framework will be evaluated against feasibility (data availability and workload), clarity (shared understanding of objectives and links) and utility (perceived support to planning and monitoring routines).

A follow-up meeting with club managers is planned to present and discuss the prototype. The session will serve as a feedback and co-design workshop in which participants will be invited to assess the relevance and clarity of objectives and indicators, evaluate the feasibility of data collection, identify misalignments with existing routines and suggest adaptations to enhance usability. This iterative process will allow the DBSCfS to be refined into a locally grounded performance architecture, while generating qualitative evidence on how managers interpret sustainability, negotiate trade-offs and perceive the usefulness of an integrated tool. Where non-public information is used, data will be treated confidentially and reported in aggregated or anonymized form. At the current stage, Phase 1 has been completed, the questionnaire is being finalized, and the design of the DBSCfS prototype and validation workshop constitute the next steps.

4. Expected results and contributions

As this is a work-in-progress study, the empirical analysis is still underway. Nevertheless, the exploratory engagement and the design of the DBSCfS allow us to formulate some expected results and potential contributions at both theoretical and practical levels. In addition to conceptual contributions, we expect to deliver an implementable prototype (KPI set, causal map, ownership and review cadence) and to assess its feasibility with managers.

At the club level, we expect the DBSCfS to make sustainability more operationally visible and governable. By forcing the club to articulate a small set of objectives and KPIs across economic, social, environmental and stakeholder perspectives, the framework is expected to:

- clarify the trade-offs and complementarities between community-oriented initiatives, sporting ambitions and financial viability;
- reduce the current reliance on implicit knowledge and informal planning by introducing explicit targets, responsibilities and monitoring cadences;
- reveal feedback structures (e.g. how investments in youth development, facility management or fan engagement propagate over time into revenues, costs, legitimacy and risk) that are currently not systematically discussed;
- improve feasibility and accountability by linking each KPI to data sources already available at club level (e.g., administrative records, matchday operations, sponsor contracts) and to a lightweight review routine.

Initial insights from the exploratory meeting already suggest a high awareness of the club's social role and a parallel lack of structured tools for monitoring non-sporting outcomes. We therefore anticipate that the DBSCfS will act as a shared representation that helps managers from different areas (sporting, administrative, marketing, community relations) to negotiate priorities, align expectations and build a common language around sustainability. A key expected outcome is a clearer “line of sight” between initiatives, drivers, and outcomes, making sustainability discussable in regular planning and control meetings.

In relation to the three research questions, we expect that:

- regarding mission drift (RQ1), the DBSCfS will help reconnect the club's historic social mission with its current professional structure, by translating broad values (community identity, youth development, territorial embeddedness) into measurable objectives and initiatives;
- in terms of governance–strategy–management accounting alignment (RQ2), the framework will make explicit how sustainability-related choices (e.g. social programs, sponsor selection, facility upgrades) feed into the club's financial and sporting performance, and will highlight where existing accounting routines fail to capture these dynamics;
- with respect to UEFA/FIGC and ESRS/GRI alignment (RQ3), the DBSCfS will provide a lightweight platform that can host indicators and policies derived from these frameworks, without imposing their full reporting burden, thereby supporting progressive readiness for more formal assurance in the medium term. More concretely, we expect to identify a “minimum viable” subset of indicators and routines that can be progressively mapped onto external disclosure logics as capabilities mature.

From a theoretical standpoint, the study aims to contribute in at least three ways. First, it extends the emerging literature on sustainability and performance management in sport by proposing a club-level architecture that explicitly integrates sustainability into a dynamic, multi-perspective scorecard tailored to non-elite organizations. This responds to calls for tools that move beyond CSR talk and reporting towards recurring decision routines under realistic constraints. Second, it enriches the discussion on Balanced Scorecard applications in football by reframing the scorecard as a sustainability-centric, stakeholder-oriented structure, rather than a generic performance dashboard. In doing so, it bridges work on sustainability scorecards,

Dynamic Performance Management and stakeholder theory within a single, football-specific framework. Third, by focusing on an emerging, community-embedded club, the study contributes to the still limited evidence on how lower-tier organizations operationalize sustainability, complementing research predominantly centered on elite clubs and major events.

Methodologically, the study illustrates how a design-science case study can be used in sport management and accounting research to co-design and test management control innovations with practitioners. The combination of exploratory interviews, a concise questionnaire and a feedback-oriented workshop is expected to yield rich insights on how club managers perceive sustainability, interpret stakeholder expectations and evaluate the usefulness of integrated performance tools. This, in turn, may inform future comparative designs involving multiple clubs or other sports. Importantly, the evaluation will focus on utility and feasibility (data availability, workload, clarity of causal links, and fit with existing routines), generating transferable design insights. In future work, we plan to replicate and adapt the DBSCfS in additional sport settings, using cross-case comparison to refine the design principles derived from the Siracusa case.

Finally, the project has practical implications for clubs and governing bodies. For clubs, the DBSCfS may serve as a replicable template to structure sustainability efforts without the immediate need for complex certifications or full-scale ESG reporting systems. For federations and leagues, the findings may inform the development of support toolkits that translate high-level strategies into actionable club-level routines, especially for organizations with limited administrative capacity. Overall, the expected contribution is to show that an appropriately calibrated Dynamic Balanced Scorecard for Sustainability can function as an enabling device for the managerial intelligence required to govern sustainability in emerging sport organizations.

Keywords: Sports governance; Balanced Scorecard; Sustainability; Systems thinking; Stakeholder engagement; Management control.

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