



**Adapting the
Sustainability Balanced Scorecard:
Enhancing Accountability for
Social Enterprises
Contributing to SDG 14**

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ABSTRACT

Title: Adapting the Sustainability Balanced Scorecard: Enhancing Accountability for Social Enterprises Contributing to SDG 14

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Social enterprises focusing on Sustainable Development Goal 14 face challenges in aligning strategic goals with environmental objectives while maintaining accountability to stakeholders. These challenges, compounded by resource constraints and complex measurement demands, underscore the need for a tailored framework. This research explores how the Sustainability Balanced Scorecard (SBSC) can be adapted to improve accountability in social enterprises and examines the role of customized Key Performance Indicators (KPIs) in achieving this goal. A qualitative methodology was employed, using semi-structured interviews with 3 social enterprise founders and 4 SDG 14 professionals. This approach enabled an in-depth exploration of how the SBSC framework and KPIs can be customized to address specific organizational and contextual needs. Key findings indicate that the SBSC's allows for effective integration of sustainability into strategic processes, with the SBSC-4 model emerging as a preferred configuration for avoiding silos. Challenges such as resource limitations and measurement complexities highlight the importance of gradual implementation and stakeholder engagement. Customized KPIs, combining quantitative and qualitative metrics, were found to enhance accountability by linking actions to measurable outcomes and aligning with stakeholder priorities. The study concludes that an adapted SBSC framework and tailored KPIs can improve accountability, foster transparency, and enable social enterprises to effectively align with SDG 14. These findings underscore the potential for adaptive frameworks to address sustainability challenges and enhance the contribution of social enterprises to marine conservation efforts.

Keywords: Accountability, Social Enterprise, Sustainability Balanced Scorecard, Sustainable Development Goal 14, Key Performance Indicators

SUMÁRIO

Título: Adaptação do Balanced Scorecard da Sustentabilidade: Reforçar a responsabilização das empresas sociais que contribuem para o ODS 14

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Empresas sociais que se concentram no Objetivo de Desenvolvimento Sustentável 14 enfrentam desafios para alinhar metas estratégicas com objetivos ambientais, mantendo a responsabilidade perante as partes interessadas. Esses desafios, agravados por restrições de recursos e exigências complexas de medição, ressaltam a necessidade de um quadro adaptado. Esta investigação explora como o Balanced Scorecard Sustentável (SBSC) pode ser adaptado para melhorar a prestação de contas nas empresas sociais e examina o papel de Indicadores-Chave de Desempenho (KPIs) personalizados nesse objetivo. Foi utilizada uma metodologia qualitativa, com entrevistas semiestruturadas realizadas com três empresas sociais e quatro profissionais relacionados ao ODS 14. Foi utilizada uma abordagem exploratória que permitiu compreender como o modelo SBSC e os KPIs podem ser personalizados para atender às necessidades organizacionais e contextuais específicas. Os principais resultados indicam que o SBSC permite uma integração eficaz da sustentabilidade nos processos estratégicos, sendo o modelo SBSC-4 uma configuração preferida para evitar silos. Desafios como limitações de recursos e complexidade de medição de impacto destacam a importância de uma implementação gradual e do envolvimento das partes interessadas. KPIs personalizados, combinando métricas quantitativas e qualitativas, mostraram-se eficazes para aumentar a prestação de contas ao vincular ações a resultados mensuráveis e alinhar-se às prioridades das partes interessadas. O estudo conclui que um quadro SBSC adaptado e KPIs personalizados podem melhorar a responsabilidade, promover transparência e alinhar empresas sociais ao ODS 14.

Palavras-chave: Responsabilidade, Empresa social, Balanced Scorecard de Sustentabilidade, Objetivo de Desenvolvimento Sustentável 14, Indicadores-chave de desempenho

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LIST OF ABBREVIATIONS

KPI	Key Performance Indicator
SBSC	Sustainability Balanced Scorecard
SBSC-4	Sustainability Balanced Scorecard with four perspectives
SBSC-5	Sustainability Balanced Scorecard with five perspectives
SDG	Sustainable Development Goal
SE	Social Enterprise

1 INTRODUCTION

Balancing financial stability with commitments to environmental sustainability and social responsibility presents a significant challenge for social enterprises (SE). These organizations, particularly those addressing global objectives such as marine conservation and sustainable ocean use under Sustainable Development Goal 14 (SDG 14), face complexities in measuring their impact. The lack of effective measurement tools prevents their ability to ensure accountability to stakeholders while aligning their efforts with global sustainability frameworks (Littlewood & Holt, 2018).

SEs have a unique position in integrating economic, social, and environmental goals. Unlike traditional businesses, they navigate competing priorities with limited resources. Key challenges include social impact measurement, achieving financial sustainability, and addressing workforce issues (Kilpatrick et al., 2020; Kah & Akenroye, 2020). Existing frameworks, such as the Sustainability Balanced Scorecard (SBSC), offer potential for addressing these challenges. However, their adaptability to the specific needs of SEs, particularly in the context of marine sustainability, remains underexplored. The SBSC provides a structured method for integrating sustainability objectives into organizational strategies, but its practical application within these organizations requires further investigation (Journeault, 2016).

A significant gap exists in the ability of SEs to measure contributions to SDG 14 effectively. Current sustainability frameworks often fail to address their unique operational needs, including resource constraints, stakeholder dynamics, and the integration of environmental and social goals (Kah & Akenroye, 2020). These challenges limit their capacity to align with stakeholder expectations, monitor progress in marine sustainability, and enhance accountability (Ebrahim and Rangan, 2014).

This research focuses on addressing these gaps by developing a framework for adapting the SBSC to the needs of SEs working toward SDG 14. The study seeks to identify and evaluate Key Performance Indicators (KPIs) that enhance accountability while measuring environmental and social impacts effectively (Grainger-Brown and Malekpour, 2019; Hristov et al., 2019). By analyzing the challenges and opportunities in integrating SDG 14-related KPIs into the SBSC, the research aims to improve the accountability of sustainability practices among SEs.

The study is guided by two central research questions. The primary question investigates how the SBSC can be adapted to improve accountability in the operational and strategic

practices of SEs contributing to SDG 14. The secondary question explores how customized KPIs improve accountability in sustainability performance concerning SDG 14. Together, these questions address theoretical and practical aspects of adapting sustainability frameworks to specific contexts.

A qualitative research methodology is used, with semi-structured interviews as the primary data collection method (Creswell & Poth, 2016). These interviews provide insights from founders of SEs and SDG 14 professionals, focusing on the adaptability of the SBSC and the development of KPIs (Wilson, 2014). Thematic analysis is used to identify patterns and themes, providing a detailed understanding of how these frameworks can be customized (Naeem et al., 2023). The study also builds on existing literature to establish a theoretical foundation and contextualize the findings.

The research is structured to achieve its objectives systematically. Following the introduction, the literature review examines existing studies on SEs, accountability mechanism, the SBSC, and KPIs. The methodology chapter outlines the qualitative approach, including research design, data collection methods, participants and analytical processes. The findings and discussion chapter presents results, linking them to the research questions and literature. The conclusion summarizes key insights, contributions to the field, limitations and recommendations for future research and practice.

This research contributes to the academic and practical discourse on sustainability in SEs by providing a SBSC framework for organizations working toward SDG 14. It identifies how KPIs enhance accountability and aligns SEs efforts with global sustainability goals. By addressing gaps in current knowledge, the study offers a foundation for improving accountability in SEs, fostering greater contributions to marine conservation and sustainable ocean use.

2 LITERATURE REVIEW

2.1 The Unique Challenges of Social Enterprises

SEs play a unique role in addressing global challenges by combining financial stability with social and environmental impact. Their dual mission positions them as key contributors to the United Nations Sustainable Development Goals, particularly SDG 14, which focuses on conserving and sustainably using marine resources (Littlewood & Holt, 2018). By aligning their operations with these goals, SEs tackle complex issues like marine pollution and overfishing while promoting economic opportunities in coastal communities (Bansal et al., 2023). Given the growing importance of accountability in demonstrating progress toward such goals, the following sections explore how challenges in measurement, funding, and operations affect SEs sustainability performance (Ebrahim & Rangan, 2014).

Social impact measurement is a significant challenge, with many existing tools failing to capture the complexity of social outcomes effectively. Kah and Akenroye (2020) highlight that social impact measurement tools are often fragmented and lack integration into practical use by organizations, which limits their effectiveness. Similarly, Haski-Leventhal and Mehra (2016) note that many SEs lack the technical and managerial capacity to apply these tools consistently and face barriers in developing standardized methodologies. The debate on standardizing social impact measurement tools remains unresolved. While Kah and Akenroye (2020) argue for the adaptation of tools to address specific needs and organizational contexts, Grainger-Brown and Malekpour (2019) emphasize the importance of alignment with global frameworks, such as the SDGs, to foster comparability. These challenges underscore the broader theme of accountability, which is crucial for SEs in meeting stakeholder demands. Investors, beneficiaries, and partners increasingly expect robust frameworks that connect organizational practices to measurable social outcomes (Ebrahim & Rangan, 2014). Addressing this need requires tools that bridge the gaps between strategy, operations, and accountability.

Financial sustainability is another important area. Studies such as Tomšič et al. (2015) emphasize leadership and innovation as essential for balancing financial and social goals. On the other hand, Salvo (2023) highlights the role of good governance in achieving financial stability. Both approaches agree on the need for diverse income streams but differ on the main drivers. Access to capital remains a critical barrier for SEs, as traditional funding models often fail to address their dual mission of financial viability and social impact. Sanzo-Pérez et al. (2022) highlight that SEs frequently encounter challenges in balancing their accountability to investors with their commitment to beneficiaries, leading to a disconnect in traditional financial

frameworks. Similarly, Martin (2015) argues that traditional financing mechanisms are often inadequate for the unique needs of SEs, suggesting the adoption of hybrid financial tools that integrate profit and mission objectives.

Kilpatrick et al. (2020) emphasize that SEs face significant financial and operational constraints, which hinder their ability to implement comprehensive training programs. These constraints include limited funding for workforce development and the absence of tailored training that effectively addresses their dual economic and social objectives. Knox et al. (2021) further highlight the gaps in existing training systems, which often fail to prepare individuals for the multifaceted roles required in SEs, particularly in areas like leadership and innovation. Such scarcities limit the ability of these organizations to build the necessary capacity for sustainable growth. Loukopoulos et al. (2023) argue that addressing these limitations is essential, as investments in training programs are directly linked to improved organizational efficiency and enhanced capabilities for tackling social issues. They note that targeted training in leadership and business management not only strengthens the social impact of these enterprises but also increases their financial sustainability.

The literature emphasizes the need for integrated approaches that balance economic, social, and environmental goals for SEs. However, contradictions exist. Some prioritize internal factors like leadership and innovation, while others emphasize external factors such as supportive ecosystems. These differences highlight the complexity of achieving sustainability performance in SEs. While the literature offers valuable insights into challenges and strategies, significant gaps and disagreements remain. The recurring tensions between standardization and customization, and internal and external enablers underscore the need for more practical and context-sensitive solutions. Future research should address these gaps by focusing on integrated strategies that consider the unique needs and challenges of SEs in diverse settings.

2.2 Accountability Mechanisms for Mission and Trust

Accountability is essential for hybrid organizations like SEs, which must balance diverse stakeholder expectations. Kolodinsky et al. (2022) emphasize the importance of formal mechanisms, such as governance frameworks and context-specific metrics, to maintain legitimacy with funders and investors, ensuring transparency and consistency. In contrast, Grossi et al. (2022) highlight the role of informal accountability mechanisms, such as participatory engagement and relational trust, particularly in resource-constrained, community-focused contexts. However, Vakkuri et al. (2021) argue that universal accountability

frameworks are often too inflexible to accommodate diverse organizational contexts, requiring tailored approaches that balance formal and informal elements.

Although adaptive accountability is a suitable approach for SEs, as it combines the structure and transparency of formal mechanisms with the flexibility of informal practices. Baudot et al. (2022) highlight how certification standards and governance frameworks provide legitimacy while informal processes enhance responsiveness to stakeholder demands. However, as Grossi and Thomasson (2015) note, formal mechanisms often lack adaptability, whereas informal practices are characterized by flexibility but have difficulties with external validation. This approach ensures that SEs can effectively align diverse stakeholder expectations with their social mission. Ebrahim et al. (2014) further support this, addressing governance structures that balance external credibility and internal adaptability to avoid mission drift while maintaining the hybridity of the organization.

SEs accountability often shifts between focusing on stakeholder demands and staying true to the organization's mission. Coule (2015) explains that stakeholder-oriented accountability often prioritizes the needs of powerful stakeholders, like financial contributors. This approach is useful for securing resources but can cause the enterprise to lose focus on its social mission. Kolodinsky et al. (2022) argue that accountability systems should equally address financial and social goals. If too much attention is given to stakeholder demands, it can harm the organization's long-term legitimacy. Instead, they suggest balancing these demands with the mission to build trust and legitimacy. Similarly, Burga and Rezania (2015) point out that current accountability frameworks often fail to include all important dimensions, such as both stakeholder needs and mission goals. They argue that a more inclusive approach is needed to balance these factors. Ebrahim et al. (2014) warn that focusing too much on financial goals can lead to mission drift, where the organization's social objectives are overshadowed.

However, Bradford et al. (2020) argue that stakeholder expectations can help align financial and social objectives, which reduces the risk of losing focus on the mission. Kleinhans et al. (2019) add that informal accountability mechanisms, such as building strong relationships with local communities, can further prevent mission drift by reinforcing the organization's connection to its social purpose. While financial goals are crucial for sustainability, an overemphasis on them can undermine social missions. Formal accountability mechanisms, as suggested by Bradford et al. (2020), help balance financial and social objectives. However, informal approaches, like those highlighted by Kleinhans et al. (2019), are essential for maintaining a local focus. Adaptive accountability frameworks offer a practical solution by

combining formal and informal approaches to ensure both mission alignment and long-term sustainability.

Transparency is widely recognized as essential for fostering trust and supporting sustainable development. Mäkelä et al. (2017) emphasize that transparent practices enhance credibility and strengthen stakeholder relationships, making them critical for long-term success. However, Burga and Rezania (2015) and Kleinhans et al. (2019) highlight a significant barrier like resource constraints. Smaller and community based SEs often lack the capacity to implement comprehensive reporting systems, which limits their ability to be fully transparent. This tension between the ideal of transparency and the practical constraints of limited resources highlights the need for scalable and context-sensitive accountability models. These models should aim to balance transparency with cost-effectiveness, enabling organizations to foster trust and legitimacy without overextending their resources. Such tailored approaches can help reconcile the need for openness with the realities of operational limitations.

Building upon the importance of transparency, accountability is closely tied to organizational legitimacy, which is a critical tool to meet stakeholder expectations and achieve sustainability goals. Kolodinsky et al. (2022) and Bebbington et al. (2017) argue that accountability enhances legitimacy by aligning organizational actions with stakeholder priorities, thereby reinforcing trust and advancing broader social and environmental objectives. Coule (2015) advocates for broader, values-driven accountability that reflects the organization's ethical commitments. Similarly, Karamoy et al. (2017) emphasize the role of participatory and ethical practices in fostering legitimacy, arguing that these approaches build deeper societal trust and align better with long-term organizational goals. While compliance-based mechanisms address immediate operational needs, they may not fully capture the broader dimensions of accountability necessary for building societal trust. Values-driven and participatory approaches, as emphasized by Coule (2015) and Karamoy et al. (2017), offer a more holistic model, which enhances legitimacy through ethical alignment and active stakeholder engagement. Accountability, therefore, should not only meet procedural requirements but also act as a strategic tool for fostering long-term societal trust and legitimacy.

In conclusion, the literature highlights the critical importance of adaptive accountability frameworks for hybrid organizations, balancing formal and informal mechanisms to address diverse stakeholder demands while maintaining alignment with social missions. Such frameworks are essential for mitigating mission drift, fostering transparency, and enhancing organizational legitimacy, particularly in resource-constrained contexts. By integrating these

approaches, SEs can navigate the complexities of their dual objectives, ensuring sustainable contributions to goals like SDG 14.

2.3 The Role of the Sustainable Balanced Scorecard

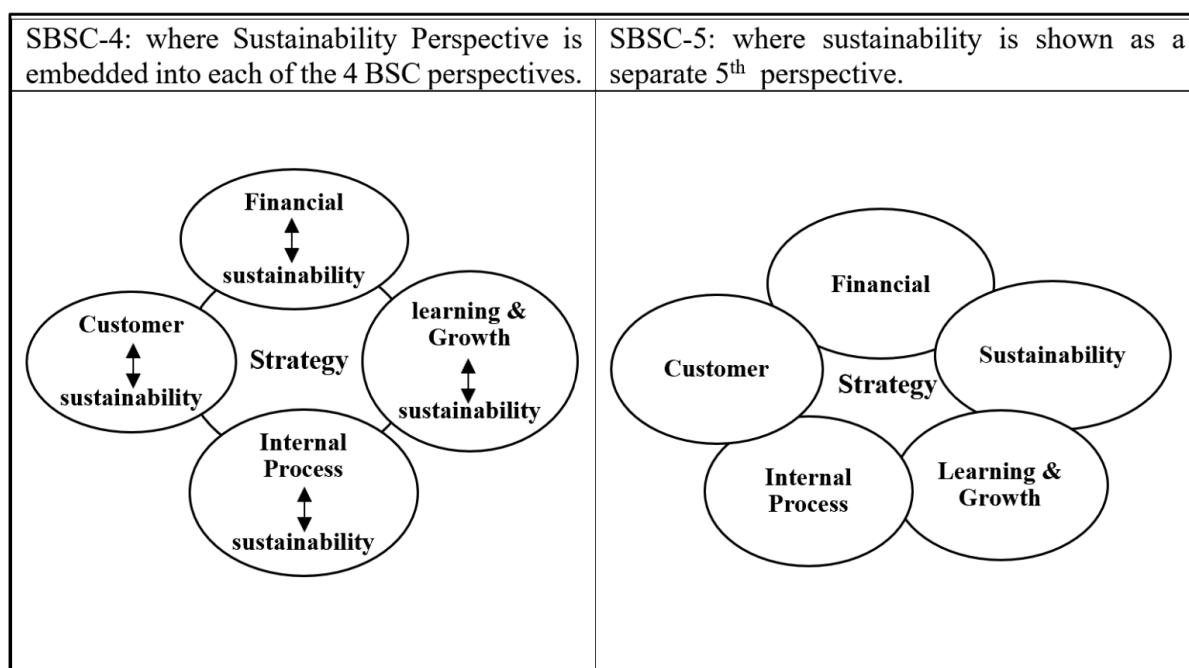
The Balanced Scorecard has become widely recognized as a comprehensive and integrated tool for performance evaluation (Tawse & Tabesh, 2023). It facilitates the development of strategy maps, supports communication of organizational strategies to stakeholders, and ensures alignment with strategic processes (Kaplan & Norton, 1992; Valmohammadi & Sofiyabadi, 2015).

Building on this, the SBSC extends the framework by incorporating sustainability dimensions, making it especially valuable for SEs seeking to balance social, environmental, and financial objectives within their strategic planning (Journeault, 2016; Mamabolo & Myres 2019). By fostering accountability through clearly defined performance indicators, the SBSC aligns strategic goals with global sustainability priorities. (Rösner and Bredebach 2022). Its inherent flexibility and multidimensionality enable tailored adaptations. However, challenges such as resource constraints and the integration of cultural and organizational nuances highlight the complexity of adapting the SBSC for diverse social enterprise contexts (Falle et al., 2016).

A prominent theme in the literature is the necessity of incorporating social and environmental dimensions into the SBSC to move beyond the traditional focus on financial metrics and enhance accountability. Hansen and Schaltegger (2018) highlight the critical role of embedding sustainability objectives within the strategic core of organizations, ensuring these goals are included in decision-making processes. This integration fosters not only consistency but also transparency, as organizations can track and report their progress on specific sustainability targets, which holds themselves accountable to stakeholders. Similarly, Figge et al. (2002) and Schaltegger and Wagner (2006) highlight the importance of integrating sustainability objectives into operational frameworks. This ensures that these goals are not viewed as unimportant but are firmly embedded within the core of the organization, creating measurable outcomes for which the organization is held accountable. Figge et al. (2002) propose two approaches for adapting the SBSC, as shown in Figure 1. On the one hand, the extended SBSC (SBSC-5) adds a fifth sustainability perspective explicitly focused on environmental and social goals, and on the other hand, the integrative SBSC (SBSC-4) embeds these metrics into the existing perspectives. While both approaches offer mechanisms to align

sustainability efforts with stakeholder accountability, their practical implementation often reveals challenges. (Jassem et al., 2020).

Figure 1: Architecture of SBSC-4 and SBSC-5 (Jassem et al., 2020).



Building on this, the SBSC has become more important as a tool for integrating sustainability into corporate strategy while promoting accountability. Journeault (2016) emphasizes that the integration of sustainability objectives into strategic frameworks enhances transparency by linking actions to measurable outcomes. However, there are ongoing debates about the optimal configuration of SBSC models. The SBSC-5 simplifies reporting processes but risks disconnecting sustainability goals from the organization's strategic mission. In contrast, the SBSC-4 embeds these goals within traditional dimensions such as finance and operations, fostering deeper integration but also increasing complexity (Jassem et al., 2022).

Accountability within the SBSC framework extends beyond internal operations to external stakeholders. Nikolaou and Tsalis (2013) argue that including stakeholder perspectives in the SBSC framework enhances transparency and ensures that sustainability efforts align with societal expectations. For example, the Materiality Balanced Scorecard emphasizes stakeholder engagement by integrating their feedback into sustainability metrics and reporting frameworks, which strengthens accountability and transparency (Guix & Font, 2020). These findings suggest that the effectiveness of the SBSC is partially dependent on its capacity to include and address stakeholder interests.

One of the most critical factors for accountability is the development of clear and actionable metrics. Hristov et al. (2019) stress that robust KPIs linked directly to sustainability objectives ensure accountability by creating measurable benchmarks for progress. However, ambiguity in defining these metrics remains a challenge, particularly in the SBSC-5 structure, where the disconnection of sustainability goals from traditional perspectives often limits the creation of cause-effect relationships. Hansen and Schaltegger (2016) also note that the lack of standardized approaches to designing sustainability indicators across SBSC implementations undermines consistency in accountability practices.

The implementation of the SBSC, especially the SBSC-4, faces operational challenges that can undermine its effectiveness in promoting accountability. Eifert and Julmi (2022) identify resource constraints, insufficient management buy-in and difficulties in aligning sustainability goals with operational processes as significant difficulties for successful implementation. Moreover, the integration of sustainability metrics into hierarchical organizational structures often results in uncertainty regarding roles and responsibilities, which weakens the accountability mechanisms embedded within the SBSC (Hansen & Schaltegger, 2016). Such structural limitations suggest that the success of the SBSC in fostering accountability relies heavily on the organization's capacity to manage these complexities (Falle et al., 2016).

The lack of consensus on the optimal SBSC configuration remains a significant issue, further complicating efforts to enhance accountability. While SBSC-4 offers superior alignment with organizational strategies, its complexity often prevents common adoption. Conversely, the simplicity of SBSC-5 aligns with many organizations but risks creating a disconnect between sustainability and core business objectives (Jassem et al., 2022). Hybrid approaches that integrate stakeholder engagement and robust KPIs offer a potential solution by balancing these tradeoffs. Hristov and Searcy (2024) propose such a framework, emphasizing the importance of incorporating stakeholder perspectives and actionable metrics to address both strategic alignment and operational transparency.

In conclusion, the SBSC has proven to be a valuable tool for integrating sustainability into organizational strategies. By aligning strategic goals with sustainability objectives and providing a framework for tracking progress, the SBSC can help organizations achieve their environmental and social goals. However, challenges such as resource constraints, structural limitations, and the complexity of measuring social and environmental impacts can hinder its effectiveness. To maximize the potential of the SBSC, organizations should prioritize

stakeholder engagement, develop clear and actionable metrics, and select the appropriate configuration based on their specific needs.

2.4 Designing Effective KPIs for SDG 14 Accountability

While the selection of SBSC configuration impacts its effectiveness, a key factor in enhancing accountability is the careful selection and integration of KPIs. This requires a nuanced understanding of the challenges associated with SDG 14 implementation, including the limitations of existing frameworks and the critical need for context-specific approaches.

Cormier and Elliott (2017) critically analyze the structure of SDG 14 and highlight that many of its targets fail to meet the SMART criteria (specificity, measurability, achievability, realism, and time-bound), which are essential for effective implementation and evaluation. They argue that while reducing marine pollution is a central objective, the lack of measurable and specific indicators significantly undermines efforts to assess progress and ensure accountability. Gulseven (2020) expands on this critique by identifying extensive data gaps and ambiguities in SDG 14 targets. He suggests that such limitations impede the effective evaluation of marine sustainability initiatives. Using alternative frameworks, such as the Ocean Health Index, is suggested as a solution to these problems. These frameworks offer a more reliable and measurable way to track progress. These observations underline the critical need for actionable indicators that align with global and regional priorities while ensuring practicality in implementation.

Addressing these challenges requires an approach that accounts for the unique ecological and social contexts of different regions. Dickens et al. (2020) emphasize the importance of regional specificity in developing indicators for SDG. They argue that aligning global metrics with the unique ecological and social conditions of different regions is crucial for effective monitoring and evaluation. To address these shortcomings, integrating regionally tailored metrics is proposed to enhance the relevance and impact of global sustainability frameworks. Similarly, Ciambra et al. (2023) advocate for incorporating community-driven monitoring frameworks into national and global systems. They argue that such integration can bridge data availability challenges and enhance the responsiveness of sustainability strategies. These frameworks emphasize local participation, empowering communities to contribute directly to data collection and conservation efforts, thereby ensuring the practicality and effectiveness of sustainability initiatives. Nash et al. (2016) further stress the necessity of localized and actionable indicators. They argue that integrating ecological and social factors

into performance metrics enables organizations to evaluate their impact more comprehensively. Sobral et al. (2017) complement this perspective by highlighting how community-driven monitoring systems can enhance transparency and stakeholder credibility, ensuring that conservation efforts are tailored to local contexts while contributing meaningfully to global goals.

Rees et al. (2018) underscore the importance of qualitative indicators in capturing complex social and environmental nuances that are often overlooked by quantitative metrics. While quantitative KPIs provide clarity and comparability, qualitative insights contextualize and complement numerical data, which offers a holistic perspective on sustainability progress. This balance is particularly critical in the context of marine conservation, where ecosystem interactions and community dynamics require nuanced evaluation. Neri et al. (2021) illustrate how the SBSC framework addresses these multidimensional aspects of sustainability. They argue that the SBSC provides an effective mechanism for linking organizational performance with broader sustainability goals. Recuero Virto (2018) reinforces this view by emphasizing the necessity of combining quantitative and qualitative approaches to fully capture the complexities of marine ecosystems and their interactions with human activities.

Al-Mawali (2023) highlights the critical role of integrating financial and non-financial KPIs within the SBSC framework. He argues that balancing these metrics enhances accountability by enabling organizations to evaluate their impact across financial, social, and environmental dimensions. For example, non-financial metrics such as community impact and biodiversity conservation complement traditional financial measures by addressing broader sustainability concerns often overlooked in conventional reporting. Loprevite et al. (2020) further demonstrate that organizations adhering to the Global Reporting Initiative guidelines successfully link financial disclosures with sustainability KPIs, thereby strengthening transparency and alignment with SDG objectives. However, Zarzycka and Krasodomska (2022) caution that challenges such as a lack of standardization in non-financial metrics and their limited comparability complicate their effective application, particularly for smaller enterprises or organizations in less developed regions.

Horan (2020) introduces the hybrid approach as a practical solution for integrating global benchmarks with localized adaptations. He argues that frameworks like the Integrated SDG 14 Index demonstrate the benefits of blending standardized methodologies with region-specific metrics. Such hybrid models enable organizations to address global priorities while tailoring strategies to local needs. However, Pradhan et al. (2017) highlight the complexities associated with implementing hybrid models, noting the challenges of comprehensive data

integration and metric alignment across diverse contexts. Neumann et al. (2017) emphasize that data accuracy and governance are critical challenges in both standardized and customized approaches. They argue that while standardized frameworks often lack contextual relevance in underdeveloped regions, customized approaches can suffer from inconsistencies in data collection and limited global comparability. Robust governance structures are advocated as a key solution to overcome these challenges, enabling the effective implementation and integration of sustainability metrics into broader strategic goals.

Szetey et al. (2020) provide compelling evidence for the value of participatory frameworks in KPI design. They argue that involving stakeholders in underserved areas ensures that indicators reflect specific social and environmental dynamics, thereby strengthening their relevance and effectiveness. Mahajani (2016) complements this view by highlighting the legitimacy and inclusivity gained through collaborative models involving NGOs, government agencies, and local communities to further enhance the legitimacy and effectiveness of KPIs by incorporating diverse perspectives. Winans et al. (2021) demonstrate how economic valuation of ecosystem services through stakeholder participation enables the quantification of tradeoffs and synergies. They argue that such participatory approaches are particularly effective in marine spatial planning, where balancing conservation efforts with sustainable resource use is critical. Sulistyowati et al. (2023) further illustrate the benefits of community-based programs, which inform KPIs that measure both ecological outcomes and social empowerment, thereby enhancing accountability and inclusivity. Involving stakeholders in such assessments ensures that KPIs are grounded in local realities, addressing specific needs while maintaining alignment with broader sustainability objectives (Ntona & Morgera, 2018).

Díez et al. (2015) point out that participatory approaches are often time and resource-intensive to coordinate diverse perspectives. He notes that achieving consensus among stakeholders with conflicting priorities can delay KPI implementation or compromise their effectiveness. Gupta et al. (2020) emphasize the importance of capacity building and investments in data infrastructure to address these limitations, particularly in under-resourced areas. Engen et al. (2024) argue that participatory approaches also support adaptive governance mechanisms, which are essential for addressing the dynamic nature of marine ecosystems. They contend that co-created KPIs incorporating feedback from local knowledge systems ensure flexibility and relevance, allowing for adjustments as conditions evolve. This adaptability is particularly important in environments characterized by complex and constantly changing ecological and social variables.

2.5 Literature Review Conclusion

The SBSC offers significant potential for integrating sustainability into the strategic and operational practices of SEs (Schaltegger & Wagner, 2006; Journeault, 2016). However, its current complexity and corporate-oriented design limit its adoption and effectiveness in these contexts (Jassem et al., 2020; Falle et al., 2016). Simplification and tailoring to the specific objectives of SEs are essential to ensure its relevance and practicality. This involves targeted capacity building to facilitate effective use and integration, enabling organizations to align their strategies with sustainability goals more efficiently (Loukopoulos et al., 2023; Hansen & Schaltegger, 2016).

The SBSC must incorporate both quantitative and qualitative KPIs to capture the full scope of sustainability performance, balancing ecological, social, and financial dimensions. These KPIs should be developed through participatory approaches that actively engage key stakeholders, enhancing their relevance, legitimacy, and alignment with organizational missions (Nikolaou & Tsalis, 2013; Szetey et al., 2020). Combining financial and non-financial metrics ensures that the SBSC remains a practical tool for demonstrating accountability and transparency while addressing the diverse expectations of stakeholders (Al-Mawali, 2023; Loprevite et al., 2020).

By adopting a tailored and participatory framework, the SBSC can drive mission alignment and improve accountability (Baudot et al., 2022; Kolodinsky et al., 2022). This approach strengthens the overall impact and resilience of SEs, enabling them to make measurable progress toward SDG 14 while maintaining their commitment to social and environmental objectives. Such an adapted SBSC framework not only addresses the practical needs of SEs but also provides a scalable solution to enhance their contributions to global sustainability goals.

3 METHODOLOGY

3.1 Design

This study adopts a qualitative research approach to investigate the adaptation of the SBSC and the role of customized KPIs in improving accountability within SEs focused on SDG 14. A qualitative design is particularly well suited for addressing the study's research questions, as it enables an in depth exploration of how SEs perceive and navigate the challenges of integrating sustainability frameworks like the SBSC into their unique operational contexts (Creswell & Poth, 2016).

By capturing detailed insights into the lived experiences, strategic priorities, and operational realities of SEs, qualitative methods help address the complexities of balancing financial, social, and environmental objectives. This is particularly critical for the development of customized KPIs that enhance accountability by aligning organizational practices with global sustainability goals (Al-Mawali, 2023). Through the collection and analysis of context-specific data by semi-structured interviews and thematic analysis, this approach ensures that the findings respond directly to the theoretical and practical dimensions of the research questions. It offers actionable strategies for SBSC adaptation and KPI development (Creswell & Poth, 2016; Naeem et al., 2023; Wilson, 2014).

The primary purpose of this research is to understand the perceptions, challenges, and opportunities related to the adaptation of the SBSC and the role of customized KPIs for accountability in sustainability performance. The objective of this study is to analyze how these tools can be tailored to support SEs in aligning their operational and strategic practices with the objectives of SDG 14. Specifically, the study seeks to uncover practical insights into how SEs can better integrate environmental and social dimensions into their performance measurement systems to ensure that it aligns with broader sustainability goals and stakeholder expectations. Additionally, it explores how KPIs can enhance the accountability of SEs sustainability performance.

The research is guided by two key questions that frame its design and scope. The primary research question asks, "How can the Sustainability Balanced Scorecard be adapted to improve accountability in the operational and strategic practices of SEs contributing to SDG 14?" This question aims to address the central challenge of modifying the SBSC to meet the specific needs of SEs, particularly in embedding sustainability objectives into their strategic frameworks. The secondary research question, "How do customized Key Performance Indicators help to improve accountability of SEs sustainability performance in relation to SDG

14?" focuses on the role of tailored KPIs in bridging the gap between organizational practices and the broader environmental objectives of SDG 14. Together, these questions ensure the study remains focused on both the theoretical and practical dimensions of SBSC adaptation and KPI customization, with a clear emphasis on enhancing accountability and sustainability outcomes.

3.2 Method

The primary method of data collection in this study is semi-structured interviews. This approach was chosen for its effectiveness in exploring complex issues such as the adaptation of the SBSC and the importance of customized KPIs. Semi-structured interviews are valuable tools to ensure that key aspects are addressed while giving participants the opportunity to elaborate on their experiences and insights. This flexibility is particularly important when considering the complex challenges identified in the literature (Wilson, 2014).

The literature underscores the importance of stakeholder engagement in refining frameworks like the SBSC. Ntona and Morgera (2018) highlights that involving stakeholders in the development of KPIs enhances their relevance and acceptability, a process that is critical for aligning performance measurement tools with organizational goals. Semi-structured interviews are well suited to capturing these iterative processes by allowing participants to reflect on both challenges and solutions in adapting the SBSC to specific contexts (Wilson, 2014).

Another key theme in the literature is the role of diverse perspectives in addressing tensions within sustainability frameworks. Semi-structured interviews provide an opportunity for participants to share their nuanced perspectives on how such metrics can be integrated into SBSC and KPI systems, particularly in relation to accountability mechanisms (Nikolaou & Tsalis, 2013). The flexibility of this method also enables the exploration of how these systems can align with broader sustainability goals like SDG 14 while addressing operational realities within SEs (Wilson, 2014).

The importance of capturing diverse perspectives is further supported by Falle et al. (2016), who demonstrate how stakeholder input allows organizations to tailor SBSC frameworks to align with specific sustainability objectives. In the context of SDG 14, this diversity is critical to understanding the practices of integrating marine conservation goals into organizational strategies. Semi-structured interviews, by accommodating in-depth discussions and varied stakeholder perspectives, provide the ideal method to investigate these complexities and generate insights into the customization of SBSC and KPIs (Wilson, 2014).

In summary, the choice of semi-structured interviews is grounded in the findings of the literature, which emphasize stakeholder engagement and the integration of diverse perspectives as key factors in refining SBSC and KPI frameworks. This approach not only aligns with the study's objectives but also ensures that the data collected reflects the depth and complexity needed to address the challenges and opportunities of achieving accountability in sustainability practices.

3.3 Participants

The participants in this study are divided into two groups to provide diverse and comprehensive insights into the adaptation of the SBSC and the role of customized KPIs in enhancing accountability for sustainability performance.

The first group consists of the founders of a social enterprise, who are typically responsible for both operational and strategic decisions. These individuals bring critical firsthand experience with the operational and strategic integration of sustainability frameworks like the SBSC. Their insights provide detailed perspectives on the challenges and opportunities involved in adapting the SBSC to meet the unique needs of SEs. Their practical experience with KPI implementation is particularly valuable, as it informs how tailored indicators can effectively measure, communicate, and drive accountability for sustainability performance within these organizations.

The second group includes professionals with expertise in areas directly related to SDG 14, such as social enterprise consultancy, marine conservation strategy, data-driven sustainability practices, and environmental partnership building. These participants provide an external perspective that complements the operational insights of the first group. Their diverse experiences help identify ways to integrate SDG 14 objectives into the SBSC and develop tailored KPIs that align organizational practices with global sustainability goals. By contributing their expertise, these professionals help ensure the SBSC and KPIs address both global priorities and local challenges. This broader perspective enhances accountability and supports meaningful progress toward marine sustainability.

The selection of these two groups ensures a balanced perspective on SBSC adaptation and KPI integration. Founders of SEs provide critical insights into operational realities, resource constraints, and strategic priorities, which ensures that the framework is practical and aligned with organizational needs. External professionals contribute a broader perspective, which supports aligning KPIs with global sustainability goals, regulatory frameworks, and SDG

14 priorities. Other stakeholders, such as beneficiaries, investors or government representatives, were not considered as their focus is on outcomes, financial returns or policy direction and differs from the operational and strategic objectives that are the focus of this study. This dual focus ensures the SBSC framework is both practical for internal use and impactful in advancing global marine sustainability goals (Ebrahim & Rangan, 2014; Creswell & Poth, 2016).

Participants were selected using purposeful sampling, a method well supported in qualitative research for its ability to identify individuals with specific expertise relevant to the study's objectives. This approach ensured that participants possessed substantial experience and knowledge in either SEs or SDG 14-related fields, aligning with the literature that emphasizes the importance of expertise in sustainability frameworks and KPI development (Creswell & Poth, 2016).

To achieve sample saturation, the selection process aimed to include a diverse range of perspectives, representing both internal and external roles. This was done by ensuring participants came from varied professional backgrounds and geographical locations, as diversity enhances the quality of data and allows for the comprehensive exploration of the study's themes. The recruitment process employed two strategies, including the use of LinkedIn searches to identify candidates with relevant qualifications and the supervisor's network to source additional participants with established expertise. This multifaceted strategy ensured a balanced mix of internal organizational experience and external expertise. This approach not only aligns with the need for purposeful participant selection in qualitative research but also ensures that the sample was saturated, capturing sufficient depth and diversity of perspectives to address the study's research questions effectively (Creswell & Poth, 2016).

3.4 Protocol

In this study, all interviews were conducted online due to the international diversity of the participants. While face-to-face interviews are often regarded as the traditional and preferred method for data collection in qualitative research, the geographical dispersion of participants made in-person meetings impossible. Video conferencing tools, such as Zoom, provide a cost-effective and convenient alternative for collecting high-quality data in such circumstances (Gray et al., 2020). Consequently, Zoom was used as the primary online conferencing tool for all interviews in this study.

All interviews were recorded and fully transcribed using the new Microsoft Word function, which enabled accurate documentation of the discussions. The average duration of

the interviews ranged from 30 to 45 minutes, ensuring sufficient depth and detail for the study's qualitative analysis. The interview protocol was structured to cover five main topics, each focusing on various aspects of accountability, KPIs, and SBSC. This protocol was specifically designed for SEs and was adapted when used for the expert participants to address their broader perspectives and specialized insights. In addition, follow-up questions were asked if questions were not fully answered or an important topic emerged:

Introduction: Participants were asked about their role and their organization's mission related to SDG 14. This set the stage for understanding their perspectives and operational context.

Accountability:

- Participants were questioned about the biggest challenges their organization faces in demonstrating accountability for its impact.
- They were asked to identify key stakeholders and describe how they manage diverse expectations in their decision-making processes.
- Discussions included the practices or mechanisms used to build trust and maintain transparency with stakeholders.
- Participants were also asked how stakeholder feedback shapes their accountability practices and decision-making.

KPIs:

- Participants were asked whether their organization currently uses KPIs to measure performance across dimensions such as finance, operations, customers, learning and growth, and sustainability.

SBSC:

- Participants shared their initial thoughts on the SBSC and its relevance to their organization.
- They were asked which SBSC approach suits their organization and why.
- Concerns about defining, measuring, and reporting the SBSC framework within their organization were discussed.

Closing: Participants were given the opportunity to share any additional thoughts or insights regarding their accountability or sustainability practices that were not covered during the interview.

3.5 Data Analysis

The collected data will be analyzed using thematic analysis to identify recurring patterns and themes. This qualitative approach is well suited to explore the complex and nuanced aspects of SBSC adaptation and KPI customization within SEs. By systematically analyzing the interview transcripts, key themes will be identified (Naeem et al., 2023).

The interview transcripts were prepared and organized in an Excel spreadsheet, with each transcript divided into individual statements. These statements were arranged in rows to ensure clarity and systematic review, allowing each segment of the data to be easily referenced and traced back to its context. Following this preparation, a deductive coding approach was applied to analyze the data. Predefined themes and codes, developed based on the research objectives, guided the analysis. The predefined themes were systematically applied to categorize the data, as summarized in Table 1. Each statement was reviewed and coded according to its relevance to these categories to ensure a structured analysis (Naeem et al., 2023).

Table 1: *Predefined Themes and Codes for Thematic Analysis* (Naeem et al., 2023).

Theme	Code	Description
SBSC	Potential	Opportunities for improved accountability, stakeholder trust, and integration of sustainability into strategy.
	Concerns	Challenges like cost, data collection issues, and risks of superficial implementation.
	Customization	Need for tailored frameworks with relevant KPIs aligned to organizational goals.
KPIs	Quantitative Metrics	Numerical indicators used to measure performance and outcomes.
	Qualitative Metrics	Descriptive indicators that capture non numerical aspects of impact and performance.
Accountability	Formal Mechanism	Established processes or mechanisms for demonstrating responsibility and transparency.
	Informal Mechanism	Practices based on trust, relationships, or informal interactions that foster accountability.
Stakeholder	Internal	Involvement of organizational members, such as staff and volunteers, in planning and evaluation.
	External	Collaboration with external parties, such as funders, partners, or beneficiaries.

Under the SBSC theme, statements were analyzed to identify their connection to potential opportunities, challenges, and the necessity for customization. Statements coded as potential highlighted how the SBSC could enhance accountability, strengthen stakeholder trust, and integrate sustainability into strategic processes. Concerns captured challenges such as the costs of implementation, data collection difficulties, and risks associated with superficial application. Meanwhile, customization emphasized the importance of tailoring the SBSC framework to align with specific organizational goals, ensuring its practicality and effectiveness in diverse contexts (Naeem et al., 2023).

For the KPI theme, the focus was on the design and application of performance indicators. Quantitative metrics referred to numerical indicators used to measure tangible outcomes, such as financial performance or environmental impact. In contrast, qualitative metrics focused on descriptive indicators, capturing non-numerical aspects such as community engagement and stakeholder satisfaction. Together, these metrics provided a balanced approach to measuring performance across economic, social, and environmental dimensions (Naeem et al., 2023).

The Accountability theme examined the mechanisms and practices that foster responsibility and transparency. Statements coded under formal mechanisms referred to established systems and processes, such as compliance reporting or financial audits, which ensure accountability to stakeholders. In contrast, informal mechanisms included practices based on trust, relationships, and participatory engagement, such as community feedback and stakeholder collaboration (Naeem et al., 2023).

Finally, the Stakeholder theme explored the roles and dynamics of different stakeholder groups. In terms of internal stakeholders, active involvement in planning, evaluation, and implementation processes was discussed. External stakeholders include funders, government agencies, partners, and local communities, whose collaboration and engagement are critical to achieving broader sustainability goals (Naeem et al., 2023).

By combining the preparation, coding, and categorization processes, the analysis provided a clear understanding of how the themes interconnected and revealed patterns that aligned with the research objectives. This approach ensured a comprehensive and structured analysis of the interview data.

4 FINDINGS

4.1 Sustainability Balanced Scorecard

This section presents the findings related to the adaptation of the SBSC to improve accountability in the operational and strategic practices of SEs contributing to SDG 14. The results explore the SBSC's strategic potential, the challenges associated with its adoption, and the importance of customization for relevance.

4.1.1 Strategic Potential

The SBSC demonstrates significant potential for enhancing accountability in SEs focusing on SDG 14. Both SEs and professionals underscore its adaptability and capacity to align strategic goals with sustainability objectives while fostering transparency and trust. This adaptability emerges as a core strength, enabling organizations to tailor the framework to their specific operational contexts and long-term aspirations.

The SBSC offers a pathway to formalize existing practices and metrics, integrating them into a comprehensive strategy that improves accountability and efficiency. Its flexibility enables the inclusion of both environmental and social dimensions, ensuring alignment with broader goals like SDG 14. This view is reflected in Enterprise 2 that the SBSC allows for the seamless integration of existing metrics, such as plastic diverted and women's empowerment, fostering transparency and trust among stakeholders. Professionals echo this perspective, with Professional 1 highlighting the SBSC's ability to balance financial sustainability with broader ecological, social, and cultural objectives. This ensures that economic outcomes are not an aim in themselves but a way of achieving broader societal benefits. Similarly, Professional 4 emphasizes the framework's adaptability, describing it as a mechanism to resolve conflicts between profitability and sustainability goals through scenario planning and strategic alignment.

The SBSC's role as a driver of transparency is widely acknowledged by both enterprises and professionals. Enterprise 3 sees the SBSC as a tool to formalize sustainability-focused KPIs, enabling them to better engage audiences through outreach and educational initiatives while enhancing accountability. Professional 3 similarly stresses that integrating sustainability across all SBSC dimensions fosters trust by aligning organizational objectives with stakeholder priorities. Professional 1 further enhances the SBSC's effectiveness by making sustainability outcomes more tangible and relatable for stakeholders. Additionally, Enterprise 1 underscores

the importance of such transparency to demonstrate accountability, particularly in operational areas like community engagement and volunteer programs. Professional 2 builds on this, emphasizing the value of incorporating quality of life indicators, such as community well-being and cultural restoration, into SBSC metrics. These indicators extend the framework's scope, making it a more comprehensive tool for achieving sustainability objectives while enhancing accountability.

Emerging technologies such as artificial intelligence are identified as key factors for improving the implementation of the SBSC. Professional 3 notes that these technologies can optimize data collection and streamline monitoring processes, making the SBSC more actionable and scalable. SEs also recognize the value of leveraging technology to address operational inefficiencies. For instance, Enterprise 2 highlights the potential for integrating technological tools to expand their capacity for impact monitoring and reporting, strengthening their credibility with funders and stakeholders. By leveraging such tools, SEs can address operational inefficiencies and demonstrate measurable progress toward SDG 14 goals.

However, the SBSC's potential extends beyond operational improvements. It is also seen as a method to address long-term strategic needs, including resolving conflicts between financial and sustainability objectives. Enterprise 1 sees the framework to align resource-constrained strategies with broader environmental goals, creating more cohesive and impactful planning processes. Professional 4 reinforces this view, noting the SBSC's flexibility in integrating diverse metrics, which makes it particularly useful for scenario planning and adapting to evolving challenges while maintaining accountability. This adaptability ensures that the SBSC remains relevant and effective across diverse sectors, aligning accountability not only with internal priorities but also with external stakeholder expectations and global sustainability goals.

In conclusion, the SBSC emerges as a highly adaptable framework with significant potential to enhance accountability for SEs contributing to SDG 14. Its ability to integrate environmental and social dimensions into strategic goals fosters transparency and trust while aligning operations with broader sustainability objectives. Both SEs and professionals underscore its flexibility, highlighting its role in formalizing KPIs, resolving conflicts between financial and sustainability priorities, and addressing long-term strategic needs. By leveraging tools like emerging technologies and incorporating multidimensional metrics, the SBSC provides a comprehensive approach to accountability, ensuring its relevance and effectiveness across diverse operational contexts.

4.1.2 Challenges in Adoption

While the SBSC offers significant potential to improve accountability, its implementation relates to challenges. Both SEs and experts identify barriers that prevent the effective integration of the SBSC into operational and strategic processes.

Resource constraints are a recurring concern, significantly impacting the ability of SEs to implement the SBSC. Enterprise 1 highlights how high labor taxes and low revenue streams limit their ability to allocate resources for KPI tracking and strategic management. Similarly, Enterprise 2 describes how their reliance on short-term grants leads to financial instability, making it difficult to plan and sustain long-term initiatives. Professionals reinforce this point. Professional 1 emphasizes that many organizations, particularly in rural and coastal areas, lack the financial and operational capacity to adopt comprehensive frameworks like the SBSC. Professional 3 further observes that the cost of necessary tools, such as advanced data collection and monitoring systems, often makes the SBSC inaccessible to smaller enterprises.

Measurement challenges also undermine the framework's implementation. Enterprise 3 emphasizes the difficulty of quantifying qualitative outcomes, such as behavioral changes and audience engagement, which are central to their mission but complex to track. Professionals share similar concerns. Professional 2 states that traditional KPI systems often fail to capture the multidimensional impacts of SEs. Without reliable tools for collecting and analyzing data, as Professional 4 highlights, organizations face inconsistencies in reporting outcomes, which can undermine stakeholder trust and accountability.

Another significant concern is the risk of superficial adoption. Both enterprises and professionals warn that, without proper governance structures, the SBSC could become more of a symbolic act than a substantive accountability tool. Professional 3 highlights the risk of greenwashing, where organizations make exaggerated claims about their sustainability efforts without verifiable data to support them. This concern is echoed by Enterprise 2, which notes that competing short-term priorities sometimes overshadow the deeper integration of sustainability into strategic practices.

Infrastructure and operational challenges also limit the framework's effectiveness. Enterprise 3 reports that a lack of management expertise prevents them from formalizing sustainability processes and aligning them with strategic objectives. Professional 4 adds that the complexity of integrating diverse metrics into a cohesive system often overwhelms smaller enterprises, making the framework difficult to manage and implement effectively. Professionals

further emphasize the absence of mandatory sustainability reporting as a structural weakness, reducing the urgency for organizations to prioritize frameworks like the SBSC.

The findings underscore the need for adaptive strategies that align the SBSC with the unique realities of these organizations to ensure that it serves as a practical tool for accountability. By addressing these systemic barriers, the SBSC can become a practical and impactful tool that drives sustainability and advances strategic alignment with SDG 14.

4.1.3 Customization for Relevance

To address the challenges associated with implementing the SBSC, customization emerges as a critical strategy. By adapting the SBSC to the specific needs and contexts of SEs, organizations can overcome challenges such as resource limitations and measurement complexities while enhancing the framework's relevance and value. Both SEs and professionals emphasize the importance of adopting flexible and context-sensitive approaches, with a shared preference for the SBSC-4 model.

The SBSC-4 model is seen as particularly beneficial because it integrates sustainability as a core component rather than treating it as a distinct perspective. This approach ensures that sustainability is fully integrated into financial, customer, internal processes, and learning and growth dimensions. This approach avoids the creation of silos and fosters a more holistic accountability framework. Enterprise 2 highlights the value of this integration, noting that the SBSC-4 allows them to adapt existing metrics while expanding their focus to include innovation and other sustainability dimensions. Professionals echo this view, with Professional 1 supporting the integration of sustainability into existing perspectives to enhance clarity and operational coherence.

Flexibility is demonstrated as another key element of customization, allowing enterprises to align the SBSC-4 with their unique operational realities and sustainability goals. Enterprise 1, for instance, emphasizes the importance of streamlined tools and a simplified approach to reduce administrative burdens and ensure the framework remains accessible. Professional 4 supports this view, noting that a tailored approach should reflect sector-specific challenges, such as marine pollution reduction and coastal conservation, while incorporating educational and community-focused metrics to strengthen long-term impact.

Findings have shown that the process of customization also needs a phased or gradual implementation, enabling SEs to start with basic metrics and refine their SBSC-4 frameworks as operational capacity grows. Professionals stress the practicality of this approach, with

Professional 3 emphasizing that organizations can build capacity over time by initially focusing on a limited number of KPIs and gradually expanding the framework's scope. Professional 1 supports this, emphasizing that an SBSC with no more than 7–8 KPIs is preferred to ensure that organizations track only the most relevant outcomes. Enterprise 3 shares this perspective, highlighting their preference for starting with foundational metrics before integrating broader sustainability objectives.

Furthermore, findings highlight the need to create KPIs with internal and external stakeholders to ensure alignment with organizational goals and stakeholder expectations. Professional 2 highlights the importance of tailoring KPIs to reflect local and contextual needs, such as cultural preservation and behavioral change. This approach ensures that the SBSC-4 remains relevant and actionable, fostering trust and collaboration among stakeholders. Enterprise 2 reinforces this view, pointing to their engagement with community members to develop metrics that capture bottom-up sustainability efforts and align with broader SDGs.

In conclusion, customizing the SBSC-4 to reflect the unique needs and capacities of SEs is essential for improving accountability. By integrating sustainability within traditional perspectives, adopting flexible and phased approaches, and involving stakeholders in the development process, SEs can tailor the framework to their specific contexts. This customization not only addresses practical challenges but also enhances the SBSC-4's effectiveness as a tool for aligning operational practices with sustainability objectives and stakeholder expectations.

4.1.4 SBSC-Conclusion

The findings demonstrate the significant potential of the SBSC to improve accountability in SEs by aligning strategic goals with sustainability objectives, particularly in advancing SDG 14. Despite challenges such as resource constraints and measurement complexities, the adaptability of the SBSC and the emphasis on customization offer practical solutions for overcoming these barriers. Tailored approaches, stakeholder collaboration, and phased implementation enable SEs to integrate the SBSC effectively into their operations, fostering transparency, trust, and alignment with both internal and external priorities. These insights highlight the SBSC's capacity to serve as a robust tool for driving sustainable impact while addressing the unique needs and contexts of SEs.

4.2 Key Performance Indicators

This section highlights how customized KPIs help to improve accountability in relation to the sustainability performance of SEs. The findings explore the benefits of tailoring KPIs to reflect the unique goals and contexts of organizations, emphasizing their role in providing clarity, enhancing transparency, and fostering trust.

4.2.1 Customized KPIs as a Driver of Accountability

Findings show that customization enhances accountability by increasing clarity, allowing organizations to understand, track, and communicate their progress towards sustainability goals more easily. Professional 1 emphasized the importance of limiting KPIs to ensure that SEs only focus on the most significant outcomes and thereby create clarity. Enterprise 1's focus on tracking the weight of marine litter collected during cleanups demonstrates how tailored KPIs directly link organizational activities to measurable outcomes, simplifying reporting and enhancing transparency in addressing marine pollution. Such clarity not only enhances internal decision-making but also builds external trust, as stakeholders can more easily understand and evaluate the organization's contributions.

Additionally, the findings reveal that the KPIs used directly align with SDG 14 targets. For instance, Enterprise 3 tracks participation in its marine conservation workshops, addressing Target 14.a. Similarly, Enterprise 1 tracks community engagement in educational programs about marine conservation, focusing on raising awareness and driving behavioral change, which also contributes to Target 14.a. This alignment provides clear evidence of how SEs contribute to global sustainability goals.

The findings emphasize the critical importance of developing and implementing customized KPIs for SEs. By prioritizing relevant metrics and aligning them with specific sustainability goals, organizations can enhance their accountability, improve their impact, and effectively communicate their contributions to a more sustainable future.

4.2.2 The Role of Quantitative and Qualitative Metrics

Findings indicate that quantitative metrics provide objective and measurable evidence of progress, enhancing the credibility of sustainability reporting and fostering trust among stakeholders. Professional 3 emphasized that reductions in pollutant discharge and improvements in operational efficiency are critical indicators for demonstrating tangible

environmental benefits. Such metrics enable SEs to present their direct contributions to the SDGs in clear and actionable terms. Professional 2 highlighted that metrics such as waste volumes processed or the number of coastal cleanups conducted provide funders and regulators with a transparent and standardized means of evaluating an enterprise's effectiveness. These data points not only validate an organization's progress but also support strategic decision-making by identifying key areas of improvement or growth.

Additionally, findings demonstrate that qualitative metrics complement quantitative data by capturing impacts that cannot be fully expressed through numbers, which are invaluable for communicating the true impact of sustainability initiatives to stakeholders. Professional 3 emphasized the importance of tracking stakeholder engagement and behavioral changes, noting that such insights are critical for understanding the societal and cultural dimensions of sustainability initiatives. These metrics help contextualize quantitative data, highlighting how programs influence local communities or drive long-term change. For example, Enterprise 2 collects community feedback to assess how its initiatives inspire local participation in waste management and marine conservation efforts. By focusing on how attitudes and behaviors shift over time, qualitative metrics ensure that accountability frameworks address not only immediate outcomes but also lasting impacts on marine sustainability and societal well-being.

The findings highlight that the integration of quantitative and qualitative metrics strengthens accountability by addressing both tangible outcomes and broader societal impacts. This dual approach enhances trust and transparency, enabling SEs to communicate their contributions to SDG 14 more effectively and adapt to stakeholders evolving expectations. By providing a complete view of their sustainability performance, organizations foster a culture of accountability that aligns with their operational realities and sustainability goals.

4.2.3 Stakeholder Involvement for Trust and Transparency

Findings showed that internal stakeholders, including advisory boards, leadership teams, and employees, play a critical role in designing KPIs that align with organizational goals and operational realities. Enterprise 2's advisory board ensures that KPIs address both environmental and social objectives, such as reducing marine waste and fostering community empowerment, by providing strategic oversight. Professional 2 emphasized that building internal capacity through training enables employees to monitor and refine KPIs effectively, creating a culture of accountability within the organization. These efforts ensure that KPIs are not only relevant to the organization's mission but also actionable and integrated into daily

business. Internal stakeholder involvement also strengthens internal decision-making processes. Professional 3 noted that when employees are actively involved in KPI development, they are more likely to feel more responsible for the indicators and use them as tools for continuous improvement. This integration improves the internal coordination required for the successful implementation of accountability frameworks.

A key finding is that the active engagement of external stakeholders significantly enhances the relevance, credibility, and ultimately, the impact of KPIs. Collaborations with NGOs, government agencies, and academic institutions bring scientific accuracy and global best practices to KPI development. Professional 3 emphasized that these partnerships ensure alignment with international sustainability efforts, which adds external validation and credibility to an organization's accountability efforts. Professional 4 further highlighted that such collaborations build stakeholder confidence by ensuring that metrics are reliable and actionable, demonstrating a clear commitment to transparency.

Lastly the findings underscore the importance of community involvement in ensuring that KPIs are relevant and responsible to local conditions. Enterprise 2 integrates feedback from local stakeholders into its KPI development process. This participatory approach ensures that the KPIs reflect the lived experiences and priorities of the community and empowers stakeholders by giving them an active role in measuring progress. Professional 2 suggested that engaging communities in this way fosters trust in the relationships as stakeholders see that their contributions are making meaningful changes to the organization's accountability framework. This inclusivity strengthens the relevance and impact of KPIs while building a sense of shared ownership over sustainability outcomes.

Stakeholder involvement emerged as a key aspect of accountability, as participants consistently highlighted its importance in ensuring that KPIs are relevant, credible, and aligned with shared priorities. Engaging both internal and external stakeholders not only improves the quality of the KPIs but also fosters trust and transparency by demonstrating inclusivity and collaboration.

4.2.4 KPI-Conclusion

The findings underscore the critical role of customized KPIs in enhancing the accountability of SEs due its unique needs. Tailored metrics provide clarity, align closely with organizational goals, and directly address sustainability targets. By integrating both quantitative and qualitative metrics, SEs can offer a comprehensive view of their impact, which fosters

transparency and trust. Furthermore, engaging internal and external stakeholders in the development and implementation of KPIs strengthens their relevance and effectiveness. Through collaboration, inclusivity, and strategic alignment, customized KPIs not only improve accountability but also empower organizations to achieve meaningful progress in marine sustainability and societal well-being.

5 DISCUSSION

5.1 Critical Analysis of the Sustainability Balanced Scorecard Adaptation

This discussion examines the findings within the context of existing literature, exploring how the SBSC can improve accountability in SEs and contribute to SDG 14. By comparing findings to the literature, this section highlights agreements, extensions, and gaps while reflecting on implications for theory and practice.

The adaptability of the SBSC is a key strength highlighted in the findings. Participants emphasized its potential to integrate environmental and social metrics into strategic operations, which aligns with Journeault (2016), who argue for the SBSC's ability to incorporate sustainability dimensions into strategic planning. Similarly, Schaltegger and Wagner (2006) underscore the importance of embedding sustainability objectives into operational frameworks to ensure measurable outcomes. The findings demonstrated SBSC's utility in formalizing diverse sustainability practices while fostering alignment with broader strategic goals. Additionally, adaptability enhances accountability by allowing SEs to respond effectively to diverse stakeholder needs and contexts (Vakkuri et al., 2021). This supports literature emphasizing the need for accountability tools to address specific organizational contexts (Kah & Akenroye, 2020).

Resolving conflicts between financial and sustainability objectives was identified as another strength of the SBSC. Participants highlighted its capacity for scenario planning and strategic alignment, which enables resource-constrained organizations to address long-term goals effectively. While Kolodinsky et al. (2022) discuss the importance of balancing diverse stakeholder demands, the findings extend this by demonstrating the SBSC's practical role in operationalizing this balance through integrated metrics. This helps address tensions noted by Sanzo-Pérez et al. (2022) between financial accountability to investors and SEs broader missions, reinforcing the SBSC's relevance for aligning organizational goals with external expectations. The integrative approach of the SBSC also relates to its adaptability, which enables it to balance competing objectives while maintaining accountability. Furthermore, the findings align with Baudot et al. (2022), who suggest that adaptive accountability frameworks combining formal mechanisms and informal practices can enhance both transparency and stakeholder trust, ensuring mission alignment.

The unexpected preference for the SBSC-4 model represents a novel contribution to the literature, as much of the existing research highlights the simplicity and clarity of reporting in the SBSC-5 model. Studies like Jassem et al. (2022) favor the SBSC-5 for its separation of

sustainability into a distinct perspective, which simplifies its communication and reporting. However, participants in this study emphasized the risks of disconnecting sustainability goals from core strategies, which aligns more closely with the integrative approach described by Journeault (2016). This finding challenges the dominant narrative by advocating for deeper integration of sustainability into all dimensions of the SBSC to avoid silos and ensure strategic alignment. This integrative perspective further strengthens the SBSC's role in fostering accountability by embedding sustainability directly into decision-making processes, echoing the importance of hybrid accountability mechanisms (Grossi et al., 2022).

The gradual implementation of the SBSC also introduces a practical framework not widely explored in the literature. While Falle et al. (2016) discuss resource constraints and operational challenges, this study refines those insights by proposing gradual adoption as a solution. This gradual approach offers a realistic path for organizations with limited capacity to integrate sustainability goals effectively. By focusing on refining the framework incrementally, the study contributes actionable strategies to the broader discourse. Limiting KPIs is another finding that complements existing research on the challenges of KPI overload, as highlighted by Hristov et al. (2019). While the literature frequently calls for comprehensive and multidimensional indicators, this study argues for prioritization to maintain focus, accountability, and stakeholder trust. This approach balances the need for robust performance evaluation with operational practicality, offering a refined perspective on KPI design.

Finally, this statement is based on statements in the literature, such as those by Dickens et al. (2020) and Nash et al. (2016), for developing sector-specific metrics within context-specific approaches. By focusing on the unique challenges of each sector, the study highlights the importance of designing KPIs that are both operationally relevant and impactful in achieving long-term sustainability goals. This contribution refines existing frameworks by emphasizing the need for metrics that are not only measurable but also deeply aligned with the specific priorities and constraints of different industries.

In summary, these unexpected findings challenge established standards and offer practical, context-sensitive alternatives to SBSC design and implementation. They provide critical insights for both theory and practice, emphasizing the importance of integration, gradual adoption, stakeholder involvement, and tailored metrics in advancing sustainability objectives within the SBSC framework.

5.2 Critical Analysis of the Key Performance Indicators

This discussion examines the findings within the context of existing literature, focusing on how customized KPIs enhance accountability in SEs and contribute to achieving SDG 14. By critically comparing the findings to established research, this section highlights areas of alignment, extension, and divergence, providing a deeper understanding of the role of tailored metrics.

Tailored KPIs have proven to be an important driver of accountability in the results. Grainger-Brown and Malekpour (2019) argue that while tailored KPIs promote local relevance, they can undermine comparability between organizations. However, the emphasis on relevance and actionability highlights the importance of tailoring KPIs to the unique contexts and goals of SEs. This customization allows organizations to focus on critical outcomes that are most important to their operations and stakeholders. This approach aligns with the work of Dickens et al. (2020), who emphasize the need for region-specific indicators to account for ecological and social diversity. Similarly, Kah and Akenroye (2020) criticize the limitations of standardized tools and advocate for greater adaptability in measurement systems. By addressing these concerns, customized KPIs provide SEs with a strategic advantage, which allows them to overcome the fragmented and generalized nature of existing accountability frameworks.

The ability of customized KPIs to enhance clarity and transparency was another key finding with significant implications. Simplifying the link between organizational activities and measurable outcomes not only strengthens internal decision-making but also fosters external trust among stakeholders. This resonates with Mäkelä et al. (2017), who underline the role of transparency in building robust stakeholder relationships. Moreover, Baudot et al. (2022) argue that an accountability framework that combines formal mechanisms with informal practices enhances legitimacy. By improving the clarity of reporting, SEs can meet increasing accountability demands while maintaining a clear focus on their mission.

Building on the importance of transparency and stakeholder trust, the findings also highlighted the critical role of quantitative metrics in enhancing accountability. Quantitative metrics play a foundational role in providing objective and measurable evidence of sustainability performance. Their simplicity and reliability make them essential for tracking progress against defined targets, such as those outlined under SDG 14. By enabling data-driven decision-making, these metrics strengthen the credibility of SEs and their reporting mechanisms. This finding is consistent with the work of Horan (2020), who emphasizes the importance of hybrid models combining global benchmarks with localized adaptations to

address global priorities while remaining relevant to regional needs. Additionally, quantitative metrics offer a clear pathway to monitor short-term progress, making them valuable for resource allocation and performance optimization.

However, the findings also highlight the limitations of relying solely on quantitative metrics, particularly in capturing broader societal impacts and the complex dynamics of marine sustainability challenges. This limitation underscores the need for qualitative metrics, which offer a more nuanced perspective. Qualitative metrics allow SEs to capture the balance between environmental, social, and economic factors, as emphasized by Rees et al. (2018). Together, the integration of quantitative and qualitative metrics provides a balanced approach that balances the limitations of each method. This integrated framework enhances accountability by combining objective measurements with contextual insights, fostering a deeper understanding of how SEs contribute to SDG 14. By presenting a holistic view, this approach strengthens trust among stakeholders and improves the communication of an organization's sustainability efforts. The findings align with the perspective of Recuero Virto (2018), who advocate for hybrid models to combine quantitative and qualitative approaches.

Building on these insights, the findings also highlight how SEs align their accountability efforts with SDG 14 targets, offering practical approaches to operationalizing global goals at the local level. This aligns with the literature's recognition of the challenges associated with implementing SDG 14, including the lack of SMART criteria and data gaps (Cormier & Elliott, 2017). The findings suggest that localized adaptations of KPIs not only address these challenges but also enable organizations to demonstrate tangible contributions to marine sustainability. By grounding their strategies in context-specific metrics, SEs effectively navigate the ambiguities associated with global sustainability frameworks.

Furthermore, stakeholder engagement is emphasized as a key aspect of accountability both in the findings as well as in the literature. The findings demonstrate that involving stakeholders at multiple levels not only enhances the relevance and credibility of KPIs but also fosters trust and inclusivity. The literature similarly advocates for participatory approaches, emphasizing their role in aligning organizational actions with societal expectations and ensuring legitimacy (Guix & Font, 2020; Szetey et al., 2020).

Internal stakeholders were highlighted as instrumental in aligning KPIs with the organizational mission and goals. Their active involvement ensures that KPIs reflect the enterprise's dual objectives of financial sustainability and social impact. Employee engagement fosters a sense of ownership over accountability frameworks, creating a culture of continuous improvement. This finding aligns with Loukopoulos et al. (2023), who highlight the importance

of workforce development and leadership training in enhancing organizational efficiency and impact. By empowering employees with the skills to monitor, refine, and integrate KPIs into daily practices, SEs can build the internal capacity to effectively address sustainability challenges.

The role of external stakeholders also played an important role. Collaborations ensure that KPIs are grounded in evidence-based best practices, enhancing their credibility and relevance. This approach echoes the work of Mahajani (2016), who emphasizes the value of multistakeholder collaborations in strengthening the legitimacy of sustainability initiatives. Moreover, involving local communities through participatory feedback mechanisms ensures that KPIs are inclusive and context sensitive. This engagement not only aligns KPIs with regional priorities, as suggested by Dickens et al. (2020) and Nash et al. (2016), but also builds trust by demonstrating a commitment to transparency and inclusivity.

The interplay between internal and external stakeholders creates a dynamic accountability ecosystem where trust and transparency are continually reinforced. This aligns with Baudot et al.'s (2022) concept of adaptive accountability, which combines formal structures with informal practices. The integration of both stakeholder groups helps to bridge the gap between strategic goals and operational realities, ensuring that KPIs are actionable and meaningful.

5.3 Limitations and Further Research

This study offers valuable insights into how the SBSC can be adapted to enhance accountability in SEs working toward SDG 14, with a particular focus on the role of customized KPIs. However, it is essential to acknowledge the study's limitations and identify areas for further research.

Firstly, the sample size, consisting of a limited number of interviews, may not fully reflect the diversity of experiences or operational contexts among SEs. In addition, including perspectives from other key stakeholders, such as beneficiaries or policymakers, could have further enriched the findings and provided a more holistic view to improve the accountability of the SBSC.

The reliance on qualitative research, specifically semi-structured interviews, offers depth and nuance but may introduce a degree of subjectivity. This methodological approach, while suitable for exploring complex and context-specific themes, limits the statistical

robustness of the findings. A complementary quantitative analysis could have strengthened the study by validating insights across a broader dataset.

Thirdly, while the study effectively explores the adaptability of SBSC configurations to improve accountability, it provides only a preliminary understanding of how these models can be tailored to address the unique operational and strategic practices of SEs contributing to SDG 14. Future research could build upon this study by exploring how the SBSC-4 can be more precisely customized to suit the unique needs of SEs. For instance, investigating the possibility of omitting one perspective to create a simplified SBSC-3 could provide insights into designing a more practical and focused tool for SEs.

Similarly, while the study identifies the potential of customized KPIs in enhancing accountability, the results remain broad. This offers a foundation rather than specific, actionable solutions. The foundation provides a valuable starting point for advancing accountability frameworks and are recommended for future research. Such studies would help enhance the practicality of KPIs, ensuring they meet the diverse needs of SEs while maintaining alignment with SDG 14.

Moreover, the integration of artificial intelligence offers exciting possibilities for streamlining SBSC adoption and KPI monitoring. Future research could investigate how AI can automate data collection, enhance performance tracking, and generate actionable insights, enabling SEs to overcome resource constraints and operational inefficiencies. These technological innovations could significantly enhance the accessibility and impact of SBSC frameworks, supporting SEs in achieving their sustainability goals.

6 CONCLUSION

This research highlights the transformative potential of the SBSC and the need for customized KPIs in improving accountability and driving progress on SDG 14. By investigating how the SBSC can be adapted to the operational and strategic practices of SEs and how tailored KPIs improve their sustainability performance, the findings emphasize their complementary roles in fostering transparency, stakeholder trust, and meaningful sustainability outcomes.

The SBSC provides a structured framework for aligning strategic goals with sustainability objectives, enabling SEs to integrate environmental and social dimensions into their operational and strategic practices. Its flexibility and adaptability emerged as critical strengths, allowing for customization that reflects the unique challenges and priorities of each organization. The SBSC-4 model has emerged as the preferred structure for avoiding silos. It is not only a performance framework but also a practical tool with the potential to improve accountability. Customized KPIs complement the SBSC by converting its strategic objectives into measurable outcomes. Tailored KPIs ensure that they are actionable, context-sensitive and directly address the environmental, social, and financial goals of SEs. By integrating quantitative metrics that provide measurable benchmarks with qualitative indicators that capture differentiated impacts, SEs can provide a holistic view of their contributions to SDG 14. This dual approach improves both internal decision-making and the involvement of external stakeholders, strengthening trust and transparency.

Stakeholder collaboration emerged as a key aspect for both SBSC adaptation and KPI development. Engaging internal stakeholders ensures that accountability frameworks are aligned with organizational missions and operational realities. This internal focus promotes a culture of accountability in which the KPIs are not only monitored but also actively used for continuous improvement. External stakeholders, including community members and NGOs, have a crucial role to ensure that KPIs reflect local and global priorities. Their participation brings scientific accuracy, regional specificity and participatory insights that increase the credibility and relevance of the accountability frameworks. This inclusive approach ensures that the SBSC and KPIs serve as robust tools for bridging organizational goals with societal expectations, driving collective progress toward SDG 14.

While the SBSC offers significant potential, challenges such as resource constraints, measurement complexities, and risks of superficial adoption require careful customization and phased implementation. Tailoring the SBSC to specific operational contexts ensures its relevance and usability. A phased approach, starting with foundational metrics and gradually

expanding, allows resource-constrained organizations to build capacity over time. This process helps align strategic objectives with measurable outcomes. Limiting the number of KPIs to a manageable amount further enhances the practicality of these frameworks. By focusing on the most critical indicators, SEs maintain their accountability. This prioritization ensures that both the SBSC and the KPIs remain feasible and effective and that accountability is enhanced.

The SBSC and KPIs are not merely tools for tracking performance. They are catalysts for strategic alignment, transparency, and sustainable impact. Together, they enable SEs to navigate the complexities of SDG 14, ensuring that their efforts contribute to marine conservation and sustainable ocean use while maintaining accountability to stakeholders. By adopting adaptive, participatory, and context-sensitive approaches, SEs can leverage the full potential of these frameworks to drive meaningful progress toward a more sustainable future.

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8 APPENDIX

8.1 Appendix 1: Interview Participants Social Enterprises

Interview Participants Social Enterprises				
#	Identification	Objectives	Domain Expertise	Geographical location
1	Enterprise 1	Marine plastic reduction, Circular economy, Marine education	Law, Leadership, Circular Economy Education, Sustainable Agriculture	Portugal
2	Enterprise 2	Marine plastic reduction, Community empowerment, Waste management advocacy,	Strategy, Green Governance, Social Entrepreneurship,	Kenya
3	Enterprise 3	Marine education, Community empowerment	Marine Conservation Education, Physical Oceanography	England

8.2 Appendix 2: Interview Participants Professionals

Interview Participants Professionals				
#	Identification	Domain Expertise	Geographical location	
1	Professional 1	Head of Social Enterprise Academy, Community Recycling Mediator, Rural Partnership Manager, Environmental Educator at University, Volunteer Director		Scotland
2	Professional 2	Social Enterprise Consultant, Data-Driven Strategist, Marine Educator, Community Mediator		Australia
3	Professional 3	Board Member of Marine Conservation Organizations, Business Coach, Social Enterprise Strategist,		South Africa
4	Professional 4	ESG and Sustainability Reporting, Partnership Builder, Manager of Marine Conservation Initiative		Portugal

8.3 Appendix 3: Semi-structured Interview Protocol for Social Enterprises

#	Topic	Questions
1	Introduction	What is your role and your organization's mission related to SDG 14?
2	Accountability	What are the biggest challenges your organization faces in demonstrating accountability for its impact?
3		Who are the key stakeholders for your organization, and how do you manage their diverse expectations in your decision making processes?
4		What practices or mechanisms do you use to build trust and maintain transparency with stakeholders?
5		How does stakeholder feedback shape your accountability practices and decision making?
6	Key Performance Indicators	Does your organization currently use KPIs to measure its performance across finance, operations, costumers, learning and growth, and sustainability?
7	Sustainability Balance Scorecard	What are your initial thoughts on the Sustainability Balanced Scorecard?
8		Which Sustainability Balanced Scorecard approach suits your organization and why?
9		What are your concerns about defining, measuring, and reporting the SBSC framework within your organization?
10	Closing	Is there anything we have not discussed that you feel is important to share about your accountability or sustainability practices?

8.4 Appendix 4: Semi-structured Interview Protocol for Professionals

#	Topic	Questions
1	Introduction	What is your role and key activities in the field of SDG 14?
2	Accountability	What are the biggest challenges social enterprises face in demonstrating accountability for their impact?
3		Who do you consider the key stakeholders for social enterprises involved in marine conservation, and how do they typically manage their diverse expectations?
4		What practices or mechanisms have you seen social enterprises use effectively to build trust and maintain transparency with their stakeholders?
5		How does stakeholder feedback influence the accountability practices and decision making of social enterprises?
6	Key Performance Indicators	Have you seen social enterprises effectively use KPIs to measure their performance across finance, operations, costumers, learning and growth, and sustainability?
7	Sustainability Balance Scorecard	What are your initial thoughts on the Sustainability Balanced Scorecard?
8		Which Sustainability Balanced Scorecard approach would be most suitable for social enterprises working towards SDG 14, and why?
9		What challenges might social enterprises face when defining, measuring, and reporting the SBSC framework?
10	Closing	Is there anything we have not discussed that you feel is important to share about accountability or sustainability practices in social enterprises?