

*Annex1*

*Table 2. A comparative analysis of the BSC and its variants*

<b>Frameworks</b>	<b>Balanced Scorecard (BSC). <i>Kaplan &amp; Norton (1992)</i></b>	<b>Sustainability Balanced Scorecard (SBSC). <i>Figge et al. (2002)</i></b>	<b>Integrated Scorecard (IS). <i>Journeault (2016)</i></b>	<b>Dynamic Balanced Scorecard (DBSC). <i>Bianchi &amp; Montemaggiore (2008), Barnabè (2011)</i></b>	<b>Dynamic Balanced Scorecard for Sustainability (DBSCfs)</b>
<b>Managing Unintended Employee Behaviors</b>	Not addressed	Partially addressed through social sustainability metrics	Similarly to SBSC, they are partially addressed and indirectly considered via stakeholder relations	Behavior not explicitly modeled	Explicitly models and monitors unintended employee behaviors through feedback loops and behavioral indicators
<b>Integration of Multiple Perspectives</b>	Includes financial and non-financial measures.	Incorporates environmental, social, and economic performance within four dimensions.	Integrates the BSC to the stakeholder management perspective and to the environmental and social dimensions	Integrates the SD perspective into the BSC	Combines the SBSC with the DPM view
<b>Assessment of Policies</b>	Provides a framework for evaluating the impact of strategic initiatives	Assesses the impact of sustainability initiatives on business performance	Allows monitoring and measurement of sustainability strategy achievement	Uses SD to assess performance improvement policies	Facilitates evaluation of short-term and long-term policies through cause-and-effect relationships
<b>Identification of Performance Drivers</b>	Identifies critical performance drivers across multiple perspectives	Identifies key sustainability performance drivers	Identifies core sustainability objectives	Identifies organizational performance drivers in public utilities and service-oriented business	Helps detect key drivers of performance shortfalls related to unintended employee behaviors
<b>Overcoming Previous Limitations</b>	Overcomes the limitations of traditional financial MCS frameworks	Overcomes the limitations of traditional BSC by incorporating sustainability dimensions	Integrates stakeholder management with environmental, social and economic performance	Provides a dynamic and comprehensive approach to strategy	Integrates stakeholder management within environmental, social and economic performance using a DPM perspective.