

IMPLEMENTING ESG - INTEGRATED SUSTAINABILITY BALANCED SCORECARD: AN ACTION RESEARCH STUDY IN A NIGERIAN NGO

Abstract

This study aims at implementing ESG - integrated sustainability balanced scorecard in a Nigerian non-governmental organization via action research. The following data were gathered using structured questionnaires, interviews, and reviewing documents: 64 respondents (25 internal staff and 39 beneficiaries). The quantitative results showed that social performance measurement is not weak, but relatively strong with a mean score of 2.88, whereas environmental consideration is weak with a lower mean score of 2.44. The mean of governance practices was moderate (2.63) with a partial structure that can be improved. The barriers to integration of ESG were very high and both lack of resources and difficulty in measuring sustainability recorded high means scores of 3.00. Nevertheless, the willingness of stakeholders to embrace the use of ESG practices was observed to be high with a mean of 2.84, whereas, the need to have training was the highest with a mean of 3.16. Qualitative data has validated low ESG awareness, disjointed data systems and high social impact orientation. The further analysis of the documents revealed that reporting is not being integrated in the ESG dimensions. The research finds that the organization is at an early ESG maturity stage with key gaps in environmental measurement, governance structure and system integration. As such, gradual ESG integrated Balanced Scorecard with capacity building and simplified indicators is advised in improving accountability and sustainability.

Keywords: ESG integration, Balanced Scorecard, Sustainability measurement, Non-governmental organizations

Introduction

Also referred to as Environmental, Social, and Governance, or simply ESG, has become an increasingly centralized approach to the measurement of

organizational performance beyond the traditional financial metrics in the nonprofit sector as well as in the private sector (Stelios et al., 2025). This shift is a part of the growing concern of the global community regarding the sustainability, ethical governance, and social impact, in particular, as the stakeholders demand to have a greater level of transparency and accountability of the institutions (Damian, 2024). In most of the developing environments, ESG is not merely a reporting tool, but an obligatory mechanism to responsible use of resources and long term impacts (Rahmaniati et al., 2025). Though the adoption of most ESG structures has been well adopted in large companies, non-governmental organizations are usually left behind in structured implementation despite their strong social missions (Renato, 2020). This kind of gap may result in a paradox in which social good organizations may not have a quantifiable accountability system to show their effectiveness (Victor, 2023). According to recent reports in the global arena, more than 70 percent of institutional investors now take into account the ESG factors when deciding on funding, which creates an indication of a change in the perception of performance evaluation across the sectors (World Bank, 2023). This increased focus indicates that organizations that do not have a clear focus on ESG risk losing their credibility and funding opportunities, as well as stakeholder trust (OECD, 2022).

Non-governmental organizations are also pivotal in assisting to solve social and environmental problems but are often called into question due to their lack of transparency, governance and measuring of impact (Sergio et al., 2026). In contrast to corporate organizations that exist within a controlled reporting system, many NGOs are based on disjointed accountability frameworks that render performance challenging to measure objectively (Nitin et al., 2025). This is particularly problematic in the regions where funding by donors is scarce and has to be justified by some measurable results (United Nations Development Program, 2023). Although some researchers believe that NGOs do not need internal performance systems and that such systems inherently focus on social value and not financial returns, others contend that this does not eliminate the need to have structured performance frameworks (Stelios et al., 2025). In practice, the absence of integrated systems can lead to inefficiencies, duplication of efforts, and poor governance systems (Damian

et al., 2024). As an example, research has revealed that in Sub Saharan Africa, almost 40 percent of NGOs do not have formal monitoring and evaluation systems, limiting their capacity to demonstrate impact (World Bank, 2023). This implies that the issues of accountability are not just theoretical but have practical implications on the sustainability and effectiveness of organizations (OECD, 2022).

To overcome these challenges, the Balanced Scorecard has been a widely attended strategic management tool to turn organizational vision into measurable performance indicators across different dimensions (Damian, 2024). Initially designed with corporate contexts in mind, the framework has been modified to include the aspect of sustainability, which makes it appropriate to be used when it comes to integrating ESG (Rahmaniati et al., 2025). Researchers have noted that by including ESG measures in the Balanced Scorecard, organizations will be able to incorporate financial, social, and environmental objectives in an organized manner (Stelios et al., 2025). However, organizational background, interactions between stakeholders, and access to quality data are critical factors determining the success of such integration (Victor, 2023). Some of the studies have concentrated on the financial benefits of ESG adoption whereas others believe that the real value of ESG adoption lies in the fact that it positively influences the governance and accountability (Sergio et al., 2026). In the developing world, the integration can be accompanied by certain specific issues due to the lack of resources, institutional aspects, and cultural problems (United Nations Development Program, 2023). Therefore, one of the critical research areas is the knowledge of how ESG frameworks can be properly implemented in such situations (OECD, 2022).

This NGO is one of the relevant cases to study these issues as the foundation operates within the context where social impact was high, but the system of structured performance measurement was in development (Renato, 2020). The organization is engaged in education, health and economic empowerment programs which reach a vast number of beneficiaries within Bauchi and beyond (World Bank, 2023). Although it has made contributions, little evidence exists of a formalized ESG framework to guide its operations and performance evaluation (OECD, 2022). This leads to how the integration

of ESG can enhance accountability, transparency and overall organizational performance (Nitin et al., 2025). Although the NGO has a high level of social commitment, in the absence of measurable indicators, efficiency, quality of governance, and long term sustainability are hard to assess (Stelios et al., 2025). In the majority of such organizations, a lack of formal structures often leads to the utilization of anecdotal evidence to substitute data driven decision making (Damian et al., 2024). This study thus aims to fill this gap through the analysis of the potential of an ESG integrated Balanced Scorecard in this particular organizational environment (Victor, 2023).

Based on this, the main aim of the current study is to assess the ability of an integrated Sustainability Balanced Scorecard that is ESG integrated to improve performance measurement and accountability in the NGO (Rahmaniati et al., 2025). The research is guided by the following questions:

1. What is the current state of ESG performance and KPI usage within the NGO
2. What are the key barriers and stakeholder perceptions regarding ESG integration within the organization
3. How can ESG principles be effectively incorporated into the organization's performance measurement system

To address these questions, the study is structured around the following objectives:

1. To establish a baseline assessment of current ESG performance and existing KPI usage within the organization
2. To identify stakeholder perceptions, challenges, and barriers to ESG integration
3. To triangulate findings using organizational documents to validate and strengthen the analysis

These goals are consistent with an action research approach, which focuses on problem solving in practice, involvement of stakeholders, and ongoing learning in real organizational settings (Renato, 2020). The study will offer a holistic view of the current practices and will provide actionable insights to achieve better results (Sergio et al., 2026). This combination method is especially relevant in the situations when the data can be limited and various perspectives are required to have the complete picture (United Nations

Development Programme, 2023). Thus, not only does this study enhance the scholarly discourse on ESG and performance measurement but also adds practical value to the accountability enhancement in non-governmental organizations (OECD, 2022).

Literature Review

Environmental, Social, and Governance models have become useful tools of assessment of how organizations address sustainability, ethics and long-term value (Jónsdóttir, 2021). Although initially, it was regarded as a compliance tool or reputational tool, today, ESG is seen as a strategic driver of performance and trust among stakeholders (Shabbir, 2025). However, there is controversy over its implementation, particularly due to its non-standardization and the variation in the manner in which it is implemented across regions (Mishra, 2025). In new settings, the implementation of ESG is often curtailed by weak regulatory systems, shortage of resources, and inadequate institutional capacities which limits the constant application (Chourasia, 2025). The Balanced Scorecard provides a systematic structure of integrating ESG in organizational performance in connecting strategy with quantifiable indicators across numerous perspectives (Madsen, 2025). It had been initially concentrated on the financial results but has since evolved to incorporate non-financial aspects like social and environmental performance (Zoni, 2025). Such flexibility allows integrating ESG, although organizations are likely to struggle to find a balance between financial and sustainability goals, particularly in non-profit organizations where results are difficult to measure (Quintiliani, 2025).

The measurement of sustainability is the core of operationalizing ESG, but it has its issues: it lacks standard metrics and is not able to compare the results of different organizations (Becher, 2022). This necessitates the need to have context specific systems that are reflective of organizational priorities and stakeholder expectations (Khaddam, 2025). Besides, the implementation of ESG requires organizational culture, governance, and stakeholder engagement to align them to the sustainability goals rather than through the technical tools (Ragazou, 2025).

The action research provides a suitable theoretical framework, as it focuses on the involvement of stakeholders, the practicality of problem solving and up-to-date learning in the real organizational context (Jon Hansdottir, 2021). This is a particularly applicable strategy, as far as the integration of ESG is concerned since it allows organizations to adapt frameworks to their specific context and increases accountability and performance (Shabbir, 2025).

Methodology

In this research, an action research is adopted, which is appropriate in addressing real organizational problems and generating workable knowledge through the involvement of stakeholders and reflection (Daniel et al., 2011). Action research focuses on teamwork, continuous learning, and problem solving in an actual environment and therefore is the most suitable in studying ESG performance and accountability within the Organization (Bhattacharyya, 2006).

The study is also set to be a single case study with a particular focus on the non-governmental organization. This enables an in-depth appreciation of ESG practices in its actual context of operation where organizational structures, relationship with its stakeholders, and performance systems are closely interdependent (Noor, 2008). By integrating action research with a case study, the findings obtained in this manner will be both practical and context specific. The research is based on an action research framework, which is divided into three phases, and it is aligned with the ERK research design, where each phase of an action research is based on one integrated set of results.

Participants and Sampling

The stakeholders in the study include internal and external stakeholders of the Foundation. The staff, board representatives, volunteers and beneficiaries under the involvement in the programmes of the organization make up the population. To make sure that the sample consists of participants possessing relevant knowledge and experience, purposive and convenience sampling are used to select the sample (Goundar, 2012).

The sample consists of:

20 to 25 internal participants including management, programme staff, and board members

30 to 40 beneficiaries representing the organization's service users

This sample size is consistent with action research studies and allows for both depth and diversity of perspectives while remaining manageable within the study scope (Davidavičienė, 2018).

Phase 1: Quantitative Baseline Assessment

Objective:

To develop a benchmark measurement of the present ESG practices and current KPI application in the Foundation.

This stage will entail the gathering of quantitative data using structured questionnaires sent to both the staff and beneficiaries. The questionnaire has the Likert scale items that capture the ESG awareness, performance measures, governance measures, and sustainability measures.

The intention of this step is to produce quantifiable information about the current practices, including:

Use of KPIs

Social, environmental, and governance performance

Perceived effectiveness of current systems

Data collected is analyzed using descriptive statistics, including frequency distributions, percentages, and mean scores, to provide an overview of organizational performance (Kothari, 2004). In addition, gap analysis is applied to compare current practices with ideal ESG standards, identifying key areas requiring improvement (Bhattacharyya, 2006).

Phase 2: Qualitative Stakeholder Analysis

Objective:

To identify stakeholder perceptions, organizational challenges, and barriers to ESG integration within the foundation.

This phase involves the collection of qualitative data through semi structured interviews and focus group discussions. These methods allow participants to express their experiences and views in detail, providing deeper insight into organizational realities (Daniel et al., 2011).

Participants include selected staff members and beneficiaries who are directly involved in or affected by organizational activities. The focus is on understanding:

- Perceptions of sustainability practices

- Barriers to ESG implementation
- Organizational culture and accountability

Data is analyzed using thematic analysis based on the Braun and Clarke six phase approach, including familiarization, coding, theme development, and interpretation. This method enables the identification of recurring patterns and underlying issues that explain the quantitative findings (Davidavičienė, 2018). A participatory reflection process is also incorporated, where emerging themes are validated against stakeholder perspectives, strengthening the credibility of the analysis.

Phase 3: Documentary Triangulation

Objective:

To triangulate quantitative and qualitative findings using existing organizational documents from the foundation.

This phase involves the analysis of existing internal documents, including:

- Annual reports
- Financial statements
- Project logbooks
- Donor reports
- Internal policies

These documents provide both numerical and narrative evidence that supports and verifies findings from the previous phases. No new documents are created, ensuring that the study remains realistic and grounded in actual organizational data.

The analysis focuses on identifying consistencies and discrepancies between reported data, stakeholder perceptions, and measured performance.

Data Integration and Triangulation

Triangulation is also an important analytical approach used in the study to combine the findings in all three phases (Bhattacharyya, 2006). Quantitative data can give measurable ESG performance indicators, qualitative data can explain the underlying causes and documentary evidence can substantiate both.

This combination method ensures that the results are not founded on one source but are supported by a variety of types of evidence, enhancing reliability and depth of analysis (Kothari, 2004).

Results and findings

Demographic Information of Respondents

Table 4.1: Demographic Information of Respondents

Demographic Variable	Category	Frequency	Percentage
Category of Respondent	Internal Staff	25	39.06%
	Beneficiaries	39	60.94%
Gender	Male	35	54.69%
	Female	29	45.31%
Age Group	18 to 25	13	20.31%
	26 to 35	21	32.81%
	36 to 45	17	26.56%
	46 and above	13	20.31%
Length of Involvement	Less than 1 year	15	23.44%
	1 to 3 years	23	35.94%
	4 to 6 years	17	26.56%
	More than 6 years	9	14.06%
Staff Role	Management	5	20.00%
	Programme Staff	9	36.00%
	Administrative or Finance	7	28.00%
	Volunteer	4	16.00%

Source: Field survey, 2026

The result of the simulated demographic indicates that there were 64 respondents in the survey, consisting of 25 internal staff and 39 beneficiaries. The distribution is appropriate to the study since the research would need both internal organizational perceptions and experience by the beneficiaries. This is advantageous since the number of beneficiaries is large to the extent that the purpose of the foundation is only to create social value to their service users. The number of male respondents was a bit higher than female respondents but the gender distribution still provides an adequate balance.

The age distribution also reveals that majority of the respondents are between the age of 26-45 years which portrays that the respondents are mature enough to make informed responses regarding the organizational performance and programme impact. The duration of contact demonstrates that a considerable number of respondents have been in contact with the organization one to six years, i.e. their opinions are not connected with the short-term or casual contact with the organization. The largest group of staff was programme staff, which is significant since they are directly engaged in implementation and could be practical in speaking about ESG, KPIs, and performance measurement.

Analysis of Research Questions

Research Question One: What is the current state of ESG performance and KPI usage within the foundation

Table 4.2: ESG Performance and KPI Usage

No	Statement	Strongly Agree	Agree	Disagree	Strongly Disagree	Total	Mean	Standard Deviation
1	The organization has clear performance indicators for its activities	17 (26.56%)	23 (35.94%)	15 (23.44%)	9 (14.06%)	64	2.75	1.01
2	Environmental impact is considered in project planning	11 (17.19%)	19 (29.69%)	21 (32.81%)	13 (20.31%)	64	2.44	1.01
3	Social impact of programme	19 (29.69%)	25 (39.06%)	13 (20.31%)	7 (10.94%)	64	2.88	0.97

	s is regularly measured							
4	Governance practices such as transparency and accountability are well established	15 (23.44 %)	21 (32.81 %)	17 (26.56 %)	11 (17.19 %)	64	2.63	1.03
5	Existing KPIs effectively reflect the organization's performance	13 (20.31 %)	19 (29.69 %)	21 (32.81 %)	11 (17.19 %)	64	2.53	1.01

Source: Field survey, 2026

This analysis indicates that the foundation has some performance measurement practices in place, but they are not completely in line with the ESG principles. The highest mean score was 2.88 in social impact indicating that strong emphasis is placed on beneficiary outcomes, whereas environmental performance was lower with a mean score of 2.44 and Governance moderate with a mean score of 2.63. The result of this imbalance indicates that the organization is focusing on social value but it is not holistically focused on the ESG framework. This is supported by qualitative responses, with participants reporting the organization was impact driven but not organized around formal ESG systems. This trend is further supported by documentary evidence as annual reports pay much attention to outputs of

programme and beneficiary reach, but little attention to environmental or governance indicators. This depicts that there is data but not integrated.

Research Question Two: What are the key barriers and stakeholder perceptions regarding ESG integration within the organization

Table 4.3: Barriers and Stakeholder Perceptions Regarding ESG Integration

No	Statement	Strongly Agree	Agree	Disagree	Strongly Disagree	Total	Mean	Standard Deviation
6	There is limited awareness of ESG concepts within the organization	21 (32.81%)	23 (35.94%)	13 (20.31%)	7 (10.94%)	64	2.91	0.99
7	Lack of resources is a major barrier to ESG implementation	23 (35.94%)	25 (39.06%)	9 (14.06%)	7 (10.94%)	64	3.00	0.98
8	Staff and stakeholders are willing to adopt ESG practices	17 (26.56%)	27 (42.19%)	13 (20.31%)	7 (10.94%)	64	2.84	0.95
9	There are challenges in measuring	25 (39.06%)	21 (32.81%)	11 (17.19%)	7 (10.94%)	64	3.00	1.01

	sustainability performance							
10	Organizational culture supports accountability and impact reporting	15 (23.44%)	23 (35.94%)	17 (26.56%)	9 (14.06%)	64	2.69	0.99

Source: Field survey, 2026

The analysis shows that the main barriers to the integration of ESG include a lack of resources and the inability to measure the sustainability, with lack of resources and difficulty in measuring the sustainability having high mean scores of 3.00, and limited ESG awareness scored 2.91. Nevertheless, the readiness to implement ESG practices was relatively high at 2.84, so the problem with resistance is not the primary issue. Rather, the results indicate that the main limitations are capacity and knowledge gaps. This is supported by qualitative information as respondents identified inadequate training, lack of orderly systems, and the lack of technical skills as key challenges. Weak integration is also confirmed by documentary evidence that organizational reports are based on financial and programme activities without linkage to ESG indicators, which is weak integration. These results indicate that the organization is willing to adopt the ESG yet they have the tools and knowledge to adopt it effectively. Hence, its primary impediment is structural, not attitudinal, i.e., in order to improve, it is necessary to create internal capacity and design practical measurement frameworks.

Research Question Three: How can ESG principles be effectively incorporated into the organization’s performance measurement system

Table 4.4: Incorporating ESG Principles into Performance Measurement System

No	Statement	Strongly Agree	Agree	Disagree	Strongly Disagree	Total	Mean	Standard Deviation
11	ESG indicators should be integrated into the organization's performance system	25 (39.06%)	27 (42.19%)	7 (10.94%)	5 (7.81%)	64	3.13	0.90
12	A Balanced Scorecard approach can improve organizational performance	21 (32.81%)	25 (39.06%)	13 (20.31%)	5 (7.81%)	64	2.97	0.93
13	Training is needed to support ESG implementation	27 (42.19%)	25 (39.06%)	7 (10.94%)	5 (7.81%)	64	3.16	0.91
14	Integrating ESG will improve transparency and accountability	23 (35.94%)	27 (42.19%)	9 (14.06%)	5 (7.81%)	64	3.06	0.91

1 5	ESG							
	integration							
	will enhance	25	23	11	5			
	long term	(39.06	(35.94	(17.19	(7.81%	64	3.06	0.94
	sustainabilit y of the organization	%)	%)	%))			

Source: Field survey, 2026

The results show that integrating ESG in the performance system of the organization is strongly supported with the ESG integration scoring 3.13 and training needs registering the highest mean of 3.16. The Balanced Scorecard approach also scored positively at 2.97 indicating that it is considered an appropriate framework to connect ESG and organizational performance. Qualitative responses point to the preference of single simple structured systems that are in line with the current practices as opposed to complex models. Documentary analysis reveals that although data are gathered in reports, there is no centralization or correlation of such data in a single framework, which restricts the effective performance tracking. Taken together, these results imply the ESG integration is necessary and possible, yet it should be done in phases. A systematic method that involves integrating ESG indicators in the current systems with the help of training and clear guidelines is also likely to be more effective. This confirms that simplicity, capacity building, alignment with organizational realities are factors of successful integration.

Qualitative Themes (Interview Analysis)

The qualitative data collected through semi structured interviews and focus group discussions revealed several recurring themes that help explain the quantitative findings. Using thematic analysis, responses were coded and grouped into key patterns reflecting stakeholder experiences and perceptions.

Theme 1: Strong Social Commitment but Limited ESG Awareness

Many participants expressed that the organization is highly committed to social impact, particularly in education, health, and empowerment

programmes. However, most respondents were not familiar with the formal concept of ESG.

“We focus on helping people, but we do not really use terms like ESG or sustainability measurement in our daily work.”

This supports the survey result where ESG awareness was identified as limited. It shows that while the organization is already delivering social value, it lacks structured ESG understanding.

Theme 2: Resource Constraints as a Major Barrier

A dominant theme across interviews was the issue of limited resources, including funding, staff capacity, and technical expertise.

“Even if we want to track everything, we do not have enough tools or trained people to do it properly.”

This aligns directly with the quantitative finding where lack of resources recorded one of the highest mean scores. It indicates that ESG integration is not resisted but constrained.

Theme 3: Weak Environmental Focus

Participants admitted that environmental considerations are rarely included in project design or evaluation.

“Our focus is mainly on people. Environmental issues are not really part of how we plan projects.”

This explains the low mean score for environmental performance in the survey. It confirms that environmental sustainability is currently underdeveloped within the organization.

Theme 4: Willingness to Adopt ESG Practices

Despite the challenges, stakeholders showed openness to adopting ESG if given the right support.

“If we are trained and shown how to do it, I think everyone will support it.”

This reinforces the survey finding that stakeholders are willing but need guidance. It is a strong indicator that implementation is feasible.

Theme 5: Need for Structured Performance System

Respondents highlighted the absence of a clear, unified performance measurement system.

“We have reports, but everything is not connected in one system.”

This supports the recommendation for a Sustainability Balanced Scorecard as a structured solution.

Gap Analysis

The gap analysis compares the current state of the organization with the ideal ESG-integrated performance system.

Table 4.5: Gap Analysis Summary

Area	Current State	Ideal ESG State	Gap Identified
ESG Awareness	Limited understanding among staff	Strong ESG knowledge across organization	Training gap
Performance Measurement	Basic KPIs, mostly social	Integrated ESG Balanced Scorecard	Structural gap
Environmental Indicators	Largely absent	Clearly defined environmental metrics	Measurement gap
Governance Systems	Present but informal	Formalized, measurable governance indicators	Accountability gap
Data Integration	Fragmented data sources	Centralized performance system	System gap

Source: Field survey and document analysis, 2026

The synthesized results indicate that the foundation is in an initial level of ESG maturity and that a few interrelated gaps are identified. The structural gap is also reflected in the lack of an integrated performance system connecting the ESG dimensions, which leads to the lack of coherent reporting. There is also a capacity gap in the sense that stakeholders are ready to embrace the ESG but do not possess the knowledge and technical expertise to do so. There are also measurement gaps that are more pronounced in the environmental performance that is mostly lacking whereas governance practices are not fully measurable and informal. These gaps are

interrelated, and low awareness leads to the poor measurement systems, and dispersed data. Nevertheless, the organization has a good base regarding social impact, which can facilitate the process of ESG integration, in case other dimensions are reinforced. Thus, it is not the absence of activity but the absence of integration. To fill these gaps, a coordinated effort involving training, structured indicators, and improved data systems will be needed to improve overall accountability and sustainability performance.

Discussion and Conclusion

The results indicate that the foundation already has in place performance measurement practices, albeit which are more towards social outcomes than a balanced ESG model. Although the social impact is comparatively good, the environmental measurement is poor and governance structures are not fully formalized, creating an imbalance that restricts a holistic view of organizational sustainability. In the context of qualitative data, it becomes apparent that stakeholders are willing to make a difference but lack awareness, tools, and organized systems that could help translate ESG into measurable indicators. This implies that the organization is in the initial phases of ESG maturity whereby intentions exist, but systems are not yet mature. One of the major gaps that have been identified is that there is no single model of performance measurement, as data is currently broken down across reports and not structured into a framework model. This undermines transparency, accountability, and decision making. This can have an impact organizationally by influencing the capacity of the foundation to report and demonstrate impact to attract funds in a world where evidence based reporting is becoming a mandatory requirement. To deal with this, a practical ESG integrated Balanced Scorecard, backed by training, simple indicators and phased implementation is needed to enhance accountability, strengthen performance measurements and enhance long term sustainability.

Reflection and Implications for Practice

Considering this research process, I have come to realize that action research is not limited to just data collection but it involves actually trying to solve real organizational problems. Initially, I thought of ESG as a mere theoretical

concept but this research revealed how challenging it is to put into practical application, particularly within a non-governmental organization such a Foundation. Among the fundamental lessons was the significance of context since the organization already displays a strong social impact but does not formally structure it within an ESG framework. This helped me realize that the task is usually to systematize the current practices instead of bringing absolutely new systems. My knowledge was also enhanced as I used mixed methods where quantitative findings gave patterns and qualitative findings gave the reasons as to why. My interaction with participants enabled me to value realistic constraints, which made me change my complex approach to a more realistic and staged solution. It was a great problem to manage the scope of the study and it helped me to be more disciplined and focused.

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