

разведены сфери компетентности специалистов, задействованных в здоровьесбережении.

Научная новизна. Уточнено понятие „качество здоровьесберегающей деятельности образовательных организаций“, рассматриваемое как степень способности организации выполнять на требуемом уровне свои функции по сохранению и укреплению здоровья обучающихся. Определены концептуальные положения обеспечения качества здоровьесберегающей деятельности образовательных организаций. Разработаны стратегические установки по его управлению. Разработана структурно-функциональная модель службы здоровья. Исследование развивает перспективное научное направление, обеспечивает его методологическое обоснование и концептуальные основы. Развитие основ управления качеством здоровьесберегающей деятельности образовательных организаций предстанет как важная

методологическая, теоретическая и практическая проблема.

Практическая значимость. Использование полученных результатов в образовательной практике позволяет обеспечить достижение качества здоровьесберегающей деятельности образовательных организаций и тем самым повысить уровень состояния здоровья обучающихся.

Ключевые слова: *качество здоровьесберегающей деятельности образовательных организаций, международные стандарты ISO, управление качеством, структурно-функциональная модель службы здоровья*

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L. Dvorakova, Ing., CSc., Prof.

L. Vallisova, Ing.

University Of West Bohemia, Pilsen, Czech Republic, e-mail:

lucie.buzkova@email.cz; ldvorako@kfu.zcu.cz

IMPLEMENTATION OF SUSTAINABILITY PRINCIPLES INTO SYSTEMS OF BUSINESS MANAGEMENT – LINKING SUSTAINABILITY TO BUSINESS STRATEGY

Л. Дворжакова, инженер, канд. наук, проф.,

Л. Валішова, инженер

Західночеський Університет, м. Пльзень, Чеська Республіка, e-mail: lucie.buzkova@email.cz; ldvorako@kfu.zcu.cz

ВПРОВАДЖЕННЯ ПРИНЦИПІВ СТІЙКОГО РОЗВИТКУ В СИСТЕМІ УПРАВЛІННЯ БІЗНЕСОМ – ПОЄДНАННЯ СТІЙКОСТІ ТА ДІЛОВОЇ СТРАТЕГІЇ

Purpose. The paper is focused on identifying and analyzing of current state and use of the Sustainability Concept in the business management and assesses the possibility of integration of sustainability principles into business strategy.

Methodology. In terms of research methodology the work is based on comprehensive analyses of the Balanced Scorecard approach from the perspective of Sustainability Development Concept carried out by the results of the survey, desk research, along with expert interviews.

Findings. Analysis of theoretical approaches to the assessment of use of sustainability principles in the business management is made. Theoretical and methodical recommendations how these principles could be involved in practice via The Process of Building Sustainability Balanced Scorecard System are formulated and this is further validated in a case study on OKD (Ostravsko-karvinské doly, a.s.), the only producer of hard coal (bituminous coal) in the Czech Republic.

Originality. Based on theoretical and practical knowledge authors will develop methodology that will enable the implementation of the sustainability principles into corporate strategy through the Balanced Scorecard. This fact allows to point out the relation between social, environmental and economic dimension of business strategy within a Sustainability Balanced.

Practical value. This paper offers a systematic review, which is crucial, not only for advancing an academic field, but also for informing management practice and show the way how to incorporate sustainability in practice.

Keywords: *balanced scorecard, strategic management, sustainability, strategy, sustainable development*

Introduction. The view on an enterprise is changing. Only statements on financial position and performance are not sufficient. Any enterprise tends to be seen as an entity not only economic, but also social and environmental (Fig. 1). Achieving a sustainable development is a new phenomenon of current business practice. It responds to a new situation in the contemporary world. It is a vision of a desirable develop-

ment of human society, including the question of economic development on the one hand together with environmental protection and social issues, on the other.

Application of the sustainability principles and tools plays an important role in improving corporate performance. The concept of eco-efficiency and socio-efficiency cannot do without information provided only by traditional management. With regard to the fact that the rational behavior of a company consists of process management in the best way possible, for management it is necessary to have an available

system of business strategy that would enable to achieve these objectives. The current system of successful implementation of corporate strategy must be expanded into an area of environmental and social aspects. It raises awareness of management of (positive or negative) effects of social and environmental aspects of corporate activities, products and services on the economic performance of the company. This opens the door for the Sustainability Balanced Scorecard. Its

main task is to make it possible to take into account non-monetary strategic factors that significantly impact the economic success of a business [1].

The importance of a business in achieving sustainability becomes to be seen on strategic level as well as on the instrumental level. To this date there are several authors devoting their work to the relation between economic success and social and environmental long term strategic goals.

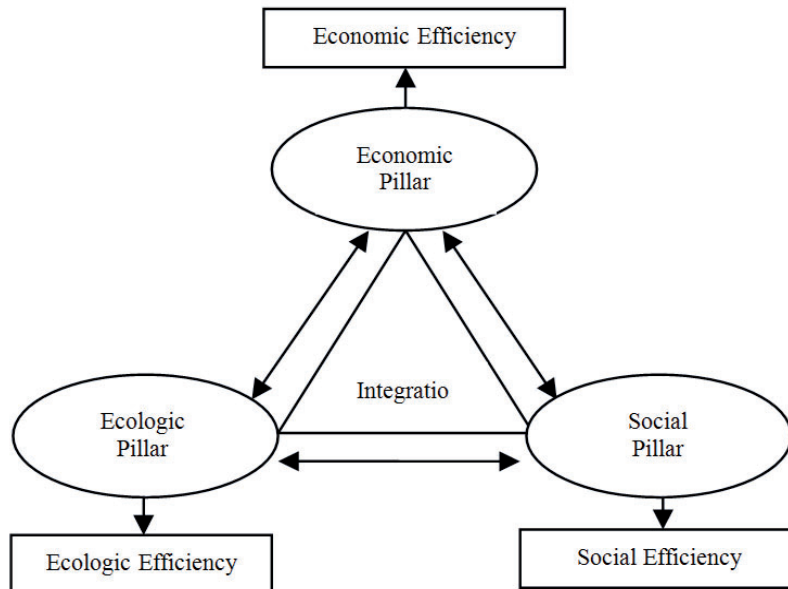


Fig. 1. Three pillars of corporate sustainability. Source: Interpreted by [2]

The Balanced Scorecard by Kaplan and Norton [3] is a management instrument that backs the implementation of corporate strategy which is focused on the major strategically relevant issues of business that help to achieve the business strategy. Precisely for this reason, it is appropriate to use the Balanced Scorecard as a tool for implementing social and environmental management. There were a lot of authors dealing with this topic but only Figge et al. 2002 [1] have linked a value-oriented sustainability management with the Balanced Scorecard. A value-oriented corporate sustainability management combined with Balanced Scorecard enable to integrate all three pillars of sustainability into a single and overarching management [1].

The main aim of this paper is to assess the possibility of integration of sustainability principles into business strategy, namely into Balanced Scorecard. Based on theoretical and practical knowledge authors will develop methodology that will enable the implementation of the sustainability principles into corporate strategy through the Balanced Scorecard, which will be further validated in a case study. This fact allows point out the relation between social, environmental and economic dimension of business strategy within a Sustainability Balanced Scorecard.

The paper was created on the basis of a project SGS-2013-040 Paradigm of development in the 21st century and its impact on the behavior of economic entities.

Methodology of research. In terms of research methodology the work is based on comprehensive analyses of the

Balanced Scorecard approach from the perspective of Sustainability Development Concept.

This research was carried out by the desk research, i.e. research into the Czech and the foreign literature, into professional articles and on analysis of documents and published annual reports of public and private institutions, not least on the analysis of the results of specific research projects and surveys carried out in the field study, along with expert interviews.

Successful research was allowed by using scientific methods. Sample data and information were first analyzed and then synthesized into a united entity corresponding to the basic objectives of this paper. The authors used the description method and the analogy, when authors interconnect and extend already existing methods in order to achieve set objectives and goals.

The above-mentioned approaches and research methods were used to achieve the objectives and goals of this paper through model using of the solved problems by application case study methods.

As the main obstacle, the research reveals the fact, that companies are reluctant to reveal internal information regarding strategic goals, hence the strategy itself.

Developing a balanced scorecard: linking sustainability to business strategy. The current situation in market calls for the need of a uniform approach integrating social and environmental concerns into an existing enterprise management. Sustainability becomes strategic when it is integrated into the business organizational planning and management

process. One of the possible and at the same time effective ways is its application into the Balanced Scorecard Concept, whose logical connection between financial and non-financial, quantitative and qualitative aspects enables to share sustainable business strategy at different levels of the company. Sustainability Balanced Scorecard is a phenomenon driven most strongly by European research institutions and was published in most journals and publications.

Sustainability could be seen as a strategic theme or focus area, such as: Operational Excellence, Product Innovation, or Strategic Partnering.

“As a theme, Sustainability can be described through each of the four perspectives of the balanced scorecard, for example:

From a financial standpoint, sustainability means staying in business, and creating an acceptable return for investors.

From a customer and stakeholder standpoint, sustainability means satisfying and providing value for the growing number of safety and sustainability-conscious consumers.

From a process standpoint, sustainability means managing materials, energy, and waste in the most eco-efficient way possible.

From an organizational capacity standpoint, sustainability means creating a culture that values sustainability, reflected in the choices that employees make every day” [5].

Advantage of a Balanced Scorecard Concept is that it shows “the relationship between long-term recourses and capabilities, including sustainability issues, and short-term financial outcomes. The cause and effect chains with sustainability related recourses, capabilities and activities involved should not comprise only environmentally and socially indicated costs, but rather all direct and indirect outcomes” [6]. And second, Balanced Scorecard allows expression of information not only financially, but using physical (qualitative and non-financial) formulations.

The Balanced scorecard must incorporate all three pillars of sustainability, which simultaneously enable to achieve all three sorts of objectives: social, environmental and economic and it should be done by value-based approach to the management. Non-value oriented business is not long-term sustainable, creation of value is a primary mission of an organization [1]. As a result of this top-down approach the Sustainability Balanced Scorecard assists those environmental and social processes that contribute to creation of financial performance.

Different possible approaches of linking sustainability into Balanced Scorecard. When an organization has established its approach to sustainability, next management must determine on the method in which the sustainable aspects will be reported and assessed using the Balanced Scorecard. Incorporation of sustainability aspects can differ from a partial approach, this means integration of only a few sustainability measures to a comprehensive approach, when sustainability is penetrated to all of company issues. Options for incorporating social and environmental aspects into the Balanced Scorecard have been developed of three types: Integration of sustainability measures throughout four existing perspectives, adding fifth non-market perspective into Balanced Scorecard or developing a specific separate Sustainability

Balanced Scorecard. Each of them is suitable for different type of organisation and they are further depicted for example in publications of Figge et al., 2002 [1] and Hansen, Schaltegger, 2012 [4].

Result of the research: Design of methodology enabling implementation of Sustainability Balanced Scorecard System. Successful implementation of Sustainability Balanced Scorecard allows study the relation among the long-term strategies, financial and nonfinancial, quantitative and qualitative measures, which enables to understand that the ostensibly costly sustainable practices help to increase value added of the company.

To formulate Sustainability Balanced Scorecard successfully, it is necessary:

First, to consider what types of social or environmental aspects should be included into Balanced Scorecard. Those sustainability aspects, which are already integrated in market system, should be included in one of the conventional perspectives. If there are social or environmental aspects relevantly influencing business performance via non-market mechanism, it is essential to apply one of the previous variants.

The sustainability must be incorporated into the management of the whole organization.

It should be borne in mind that each Balanced Scorecard is unique, based on strategically relevant requirements of the specific organization.

Figge et al. 2002 [1] mention that process of formulation Sustainability Balanced Scorecard can be divided into three steps: choosing strategic unit, identifying sustainable aspects, determination of theirs relevance. This concept should be further developed in accordance with Rohm 2010 [5], who designed the process of building of Balanced Scorecard system into nine steps, which should be well used also in the case of Sustainability Balanced Scorecard. This disciplined, practical approach to developing a strategic planning and management system was within the research aim to reformulate and redefine into the Process of Building Sustainability Balanced Scorecard System.

The defined Process of Building Sustainability Balanced Scorecard System is composed of 5 steps:

1. Choosing a strategic business organization unit.
2. Assessment of strategic business organization unit in accordance with its sustainable vision, mission and strategy.
3. Creating a Sustainability Balanced Scorecard.
4. Implementation Process of Sustainability Balanced Scorecard System.
5. Evaluation of the Sustainability Balanced Scorecard System and its further development.

These 5 steps of Process of Building Balanced Scorecard System are further divided and developed into ten stages which are shown in table.

Case study of Sustainability Balanced Scorecard. In this chapter on the basis of the research the defined Process of Building Sustainability Balanced Scorecard System created the case study of Sustainability Balanced Scorecard. This case study explains how a Sustainability Balanced Scorecard is formulated in practice. Process of formulating Sustainability Balanced Scorecard is shown on the example of OKD (Ostravsko-karvinské doly, a.s.). There is explained how en-

vironmental and social aspects can be integrated by the OKD's management towards Excellence in Financial Performance. This case study is based on the study of annual reports of the OKD, personal interviews and electronic contact with employees of the OKD.

This fact allows point out the relation among social, environmental and economic dimension of business strategy within a Sustainability Balanced Scorecard.

Choosing a strategic business organization unit. A Balanced Scorecard has to be developed for a unique organization. For this case study, the strategic unit is presented by OKD, a.s. OKD is the only producer of hard coal (bituminous coal) in the Czech Republic and represents one of the largest Czech private employers. OKD's core activities are based on exploitation of high-quality hard coal with low sulphur content (less than 1%). Such coal can be used as fuel; it can also

be used for coke production, in chemical industry and many other sectors [7].

Assessment of the strategic business organization unit in accordance with its sustainable mission and vision and strategy. As one of the largest economic entities in the region, the company has a major influence on the landscape, the environment, employment as well as the day-to-day lives of the region's inhabitants. And this is why corporate responsibility and sustainable development are key elements of OKD's corporate strategy, pervading in particular corporate governance, occupational safety, environmental protection, the application of modern technologies, and relationships with the communities where OKD operates. OKD's vision is to be a responsible partner for its customers and the community as the whole, this means to maintain the sustainability of the business [7].

Table

The Process of Building Sustainability Balanced Scorecard System

STEP I. Choosing a strategic business organization unit	
1 st stage	In stage one it is necessary to choose a strategic business organization unit, if exists (e.g. independent customer or profit segment)
STEP II. Assessment of strategic business organization unit in accordance with its sustainable vision, mission and strategy	
2 nd stage	In stage two, the strategic unit is assessed in accordance with its sustainable mission and vision (e.g. achievement of a sustainable success)
3 rd stage	The stage three is devoted to the strategic unit's strategy (e.g. reduce environmental impacts of direct suppliers, increase adoption of energy-efficient equipment and technology, increase energy awareness) including strategic results, themes, and perspectives with focus on sustainability
STEP III. Creating a Sustainability Balanced Scorecard	
4 th stage	In stage four, strategic objectives are determined on the basis of the strategic elements developed in steps one and two. This means identifying the social and environmental aspects related to the unit. These aspects should reflect unit's individuality, strategies and operations, so they should vary widely among units. Determine the relevance of these aspects. These social and environmental aspects must be integrated into unit's Balanced Scorecard according to their strategic relevance. Effort to integrate too many measures can be distracting and draws attention away from the unit's strategy
5 th stage	In stage five, there is created a strategy map which shows the cause and effect linkages between the strategic objectives
6 th stage	In stage six, Performance Measures are determined for each of the objectives as well as leading and lagging indicators. This step is developing metrics for each relevant sustainable aspect to determine whether sustainability goals are being achieved. These measures, targets, and goals should be measurable, controllable, time-oriented and must correspond with unit's goals and objectives. There must be defined consistent measurement technology and appropriate benchmarks and targets
7 th stage	In stage seven, Strategic Initiatives supporting strategic objectives are established
STEP IV. Implementation Process of Sustainability Balanced Scorecard System	
8 th stage	In stage eight, the implementation process begins by applying performance measurement to get the right performance information to the right people at the right time
9 th stage	In stage nine, the enterprise-level scorecard is incorporated into lower organizational levels scorecards and then later to team and individual scorecards. This ensures the diffusion of strategy at all organizational levels
STEP V. Evaluation of Sustainability Balanced Scorecard System and its further development	
10 th stage	In stage ten, strategic unit evaluates the strategy

OKD's success is determined by its key strategic factors of sustainability, which are corporate governance, OKD's people, OKD's community, OKD's environment.

OKD wants to achieve a sustainable success, works with both internal and external stakeholders to build on foundation and refine strategy, with the goal to identify new opportunities and to set quantifiable targets to measure ongoing improvement. Nevertheless Until 2011 OKD have not used any exact tool to incorporate sustainability into business strategy, this is why there was made a proposal to mechanism how to create a closer contact between management of the unit and sustainability department through the sustainability report which includes a "scorecard" [7].

Creating a Sustainability Balanced Scorecard. OKD's priorities to achieve sustainable success are:

- Corporate governance.
- OKD's people.
- OKD's community.
- OKD's environment.

For each of these priorities, objectives and goals with appropriate key performance indicators were determined. Subsequently these attributes were linked with Excellence in Financial Performance. These further steps of creating a Sustainability Balanced Scorecard are shown in Fig. 2.

OKD's Sustainability Balanced Scorecard was formed as a specific Sustainability Balanced Scorecard and this is why it has a little bit different structure than the conventional one.

There is no traditional structure with four, resp. five (including non-financial) perspectives, here one perspective with each other penetrates. But the principle is the same: the top-down approach, which means that each environmental and social process contributes to creation of Excellence in Financial Performance, matter of course is that these key strategic perspectives are linked with causes and effect chains.

The Sustainability Balanced Scorecard combines the past financial business performance with measures of the drivers of future performance. The vision and the strategy of the society are determinants for the objectives and measures of the Sustainability Balanced Scorecard incorporated into a comprehensive and comprehensible set of benchmarks and indicators of financial and non-financial performance to give managers and executives a more "sustainable balanced" view of business performance.

Implementation Process of Sustainability Balanced Scorecard System. After the successful formulation of Sustainability Balanced Scorecard implementation process can begin by applying sustainability performance measurement to get the right performance information to the right people at the right time.

In next step, the enterprise-level Sustainability Balanced Scorecard must be incorporated into lower organizational levels scorecards and then later to team and individual scorecards. This ensures the diffusion of strategy at all organizational levels.

Discussion. The research, which was the subject of this paper, thematically corresponds to the published works of other authors. The importance of a business in achieving sustainability becomes to be seen on strategic level [8, 9] as well

as on the instrumental level [1]. Up to this date, there are several authors devoting their work to the relation between economic success and social and environmental long term strategic goals. Zingales, F. and Hockerts, K. 2003 [10] deal with application of sustainability indicators into the Sustainability Balanced Scorecard in practice.

Based on expert interviews, that were part of partial research, the **three fundamental barriers to integration of social and environmental aspects** into corporate strategy could be determined as:

- Inability to measure the effects of sustainability.
- Inability of linking sustainability effects to the financial performance.
- Limited impact of sustainability on business decision-making.

And especially these three points will determine the authors' further research plan. Authors will deal with the development of the sustainability reporting and with connected sustainability performance and their influence on the corporate decision-making.

Conclusions. The current situation in a business management calls for the need of a uniform approach integrating social and environmental concerns into an existing business management. Application of the "triple bottom line concept" is a response to this need.

One of the possible and at the same time effective ways is its integration into the Balanced Scorecard concept. The Balanced Concept means also the balance between goals and accountability which is closely linked to sustainability. The Balanced Scorecard must incorporate all three pillars of sustainability, which simultaneously enable to achieve all three sorts of objectives: social, environmental and economic.

Different possible approaches of linking sustainability into Balanced Scorecard (integration of sustainability measures throughout existing four perspectives, adding fifth non-market perspective into Balanced Scorecard, developing a specific separate Sustainability Scorecard) described in this paper show how environmental and social aspects could be integrated into business strategy. Balanced Scorecard is an open system enables integrating of sustainability aspects into the conventional business strategy or creating a new form of Balanced Scorecard helping organizations move towards more sustainable performance.

In the second part of this paper there is formulated a practical approach to developing a strategic planning and management system, which was defined in the research as The Process of Building Sustainability Balanced Scorecard System. Its practical application is represented on a case study which explains how a Sustainable Balanced Scorecard is formulated in practice. Process of formulating Sustainability Balanced Scorecard is shown on the example of OKD's. There is explained how environmental and social aspects can be integrated by the OKD's management towards Excellence in Financial Performance. The case study of OKD's Sustainability Balanced Scorecard could be very helpful for all other companies which do their business in hospitality industry and show them how to measure and reach the sustainability success.

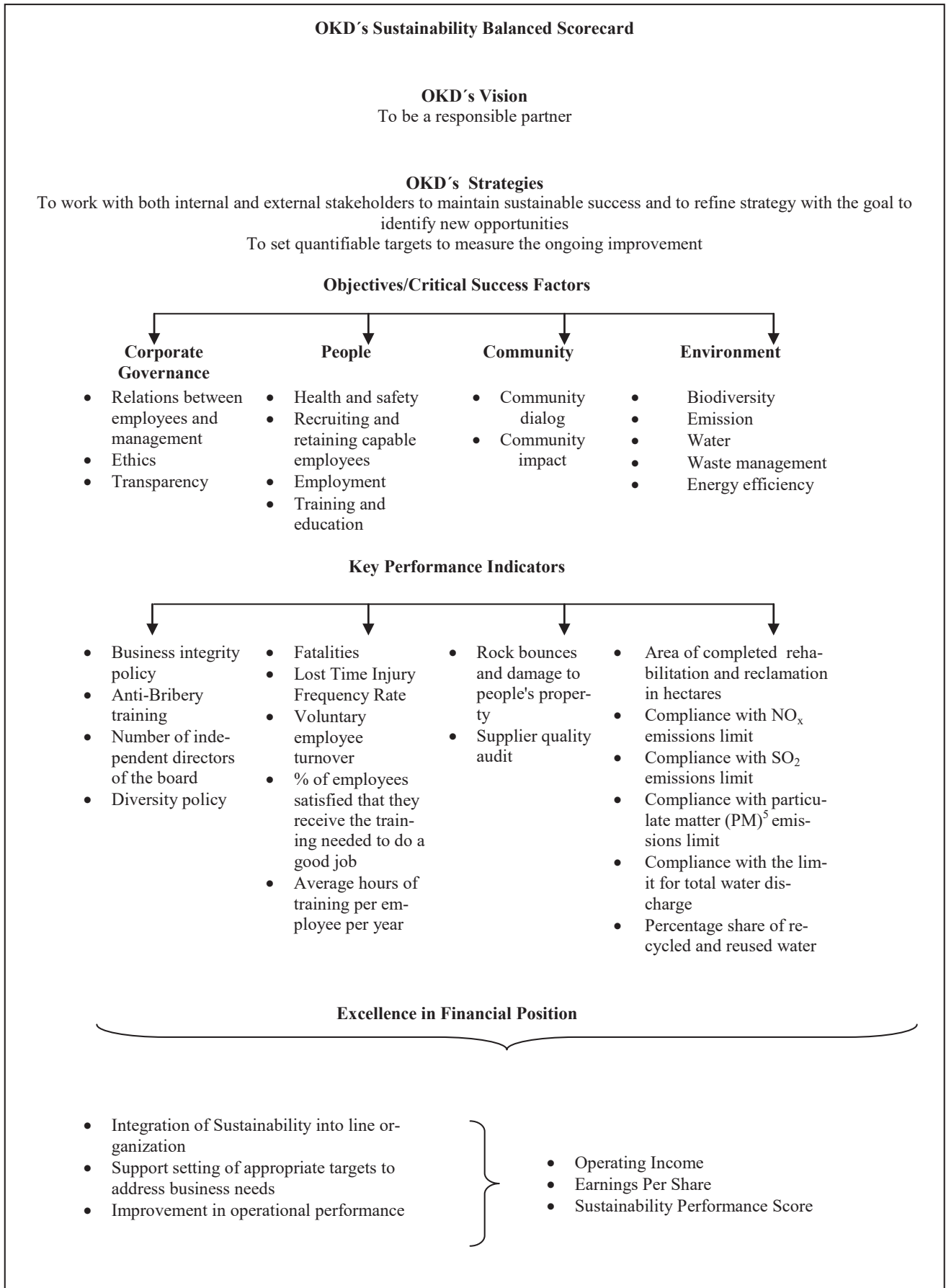


Fig. 2. OKD's Sustainability Balanced Scorecard. Source: Own interpretation based on [7]

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Мета. Робота направлена на визначення та аналіз справжнього стану й застосування Концепції Стійкості в комерційному менеджменті, обговорює можливість інтеграції принципів стійкості в комерційні стратегії.

Методика. Робота заснована на комплексних аналізах прийому збалансованої системи показників з точки зору Концепції Стійкого Розвитку, розробленої на основі результатів опитування, теоретичного дослідження разом з оцінками експертів.

Результати. Розроблено аналіз теоретичних підходів до оцінки застосування принципів стійкості в комерційному менеджменті. Теоретичні й методологічні рекомендації щодо способу включення цих принципів до практики за допомогою процесу побудови системи стійкості, збалансованої системи показників. Це підтверд-

жено у практичному дослідженні, що стосується компанії „ОКД“, єдиного виробника кам'яного вугілля в Чеській Республіці.

Наукова новизна. На основі теоретичних і практичних знань автори розробили методику, що дозволить упровадження принципів стійкості в корпоративну стратегію за допомогою збалансованої системи показників. Цей факт дає можливість вказати на відносини між соціальними, екологічними та економічними розмірами комерційної стратегії в рамках Sustainability Balanced.

Практична значимість. Дана робота пропонує систематичний огляд і методику, що є істотним не лише для розвитку в академічній області, але також для практики менеджменту, включення принципів стійкості до стратегії розвитку.

Ключові слова: *стійкий розвиток, стійкість, збалансована система показників, стратегія, стратегічний менеджмент*

Цель. Работа направлена на определение и анализ настоящего состояния и применения Концепции Устойчивости в коммерческом менеджменте, обсуждает возможность интеграции принципов устойчивости в коммерческие стратегии.

Методика. Работа основана на комплексных анализах приема сбалансированной системы показателей с точки зрения Концепции Устойчивого Развития, разработанной на основе результатов опроса, теоретического исследования вместе с оценками экспертов.

Результаты. Разработан анализ теоретических подходов к оценке применения принципов устойчивости в коммерческом менеджменте. Теоретические и методологические рекомендации о способе включения этих принципов в практику посредством процесса построения системы устойчивости, сбалансированной системы показателей. Это подтверждено в практическом исследовании, касающемся компании „ОКД“, единственного производителя каменного угля в Чешской Республике.

Научная новизна. На основе теоретических и практических знаний авторы разработали методику, которая позволит внедрение принципов устойчивости в корпоративную стратегию посредством сбалансированной системы показателей. Этот факт дает возможность указать на отношения между социальными, экологическими и экономическими размерами коммерческой стратегии в рамках Sustainability Balanced.

Практическая значимость. Настоящая работа предлагает систематический обзор и методику, что является существенным не только для развития в академической области, но также для практики менеджмента, включения принципов устойчивости в стратегию развития.

Ключевые слова: *устойчивое развитие, устойчивость, сбалансированная система показателей, стратегия, стратегический менеджмент*

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