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# TEACHING MODULE 3 ASSET

## Sustainability management accounting

### DESIGN A SUSTAINABLE BALANCED SCORECARD

- 1) Decide how to design the BSC and integrate Sustainability: i) add a new perspective or ii) integrate sustainability into existing perspectives.
- 2) Read the list of indicators.
- 3) Select a maximum of 20 KPIs and design a BSC that corresponds to the company's strategy.

## Balanced Scorecard Template

Financial Perspective	
KPIs	Formula/Description

1  
2  
...  
...  
...

Customer Perspective	
KPIs	Formula/Description

1  
2  
...  
...  
...

Internal Process Perspective	
KPIs	Formula/Description

1  
2  
...  
...  
...

Learning & Growth Perspective	
KPIs	Formula/Description

1  
2  
...  
...  
...