Balanced Scorecard as a Strategic Model Applied to Sports Organizations

Prof. Barbu Mihai Constantin Răzvan Ph. D
Faculty of Physical Education and Sport,
University of Craiova
Sandu Vlad Antonius PhD Student
Doctoral School of Social Sciences and Humanities,
University of Craiova
Assist. Georgescu Ovidiu Ciprian Ph. D
Faculty of Medicine,
University of Medicine and Pharmacy of Craiova
Țiu Roberto Nicuşor PhD Student
Doctoral School of Social Sciences and Humanities,
University of Craiova
Lecturer Ciuvăţ Dragoş Vasile Ph. D
Faculty of Medicine,
University of Medicine and Pharmacy of Craiova
Lecturer Roxana Dumitru Ph. D
Faculty of Physical Education and Sport,
University of Craiova

Abstract: This study develops an applied Balanced Scorecard framework tailored to the strategic realities of sports organizations. Building on a previous conceptual model, the article moves from theoretical adaptation toward practical operationalization by identifying measurable indicators for the financial, stakeholder, internal process, and learning and growth perspectives. The research adopts a conceptual-applied design supported by stakeholder-related empirical evidence derived from football supporter responses. The findings show that sports organizations require performance systems capable of integrating financial sustainability, fan engagement, governance quality, communication effectiveness, transparency, innovation, and organizational adaptability. The proposed model positions the Balanced Scorecard as a practical managerial instrument for strategic planning, performance monitoring, and organizational evaluation in sport. By incorporating stakeholder-centered indicators such as engagement, satisfaction, trust, and loyalty, the framework responds to the multidimensional nature of contemporary sports management. The study contributes to the operational use of Balanced Scorecard in sports organizations and provides a foundation for future empirical validation.

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Keywords: Balanced Scorecard; sports organizations; strategic management; performance governance; organizational sustainability.

1. INTRODUCTION

The increasing professionalization of sports organizations has fundamentally transformed the managerial logic governing contemporary sport (Andreff, 2024; Stieger et al., 2025). Professional clubs, national federations, university sports structures and nonprofit sports entities now operate in environments marked by economic volatility, intensified stakeholder expectations, regulatory scrutiny and rapid technological change (France et al., 2024; Parent et al., 2023). Contemporary sports organizations must simultaneously deliver sporting performance, maintain financial sustainability, ensure governance quality, cultivate stakeholder trust and adapt to digital transformation (Bayle et al., 2025; Malagila et al., 2021).

This transformation reflects a broader shift in sport from a predominantly competition-centered activity toward a multidimensional institutional field where strategic management has become essential (Ratten & Ferreira, 2016). Modern sports organizations increasingly resemble complex hybrid systems that combine elements of business enterprises, public institutions and social organizations (Speckbacher, 2003; van der Roest & Dijk, 2021). They must simultaneously manage commercial, governance and stakeholder-related demands while preserving sporting competitiveness (Anagnostopoulos et al., 2014; Barbu & Bratu, 2018).

Traditional performance measurement approaches have proven insufficient in this regard. Historically, evaluation in sport has focused heavily on visible outcomes such as match victories, league rankings, medal counts or annual revenues. While such indicators remain important, they often provide only partial insight into organizational effectiveness, as sporting outcomes may coexist with governance deficiencies, financial instability or weak stakeholder relationships (Bayle & Madella, 2002; Dowling et al., 2018; Parent et al., 2023). Such discrepancies reveal the limitations of fragmented performance measurement systems that prioritize outcomes without adequately assessing the strategic processes that sustain them (Franco-Santos et al., 2012; Ferreira & Otley, 2009).

Previous conceptual research has established the Balanced Scorecard (BSC) as a relevant strategic framework for sports management (Popescu et al., 2026). By adapting Kaplan and Norton’s multidimensional model to the sports context, this prior work demonstrated that organizational performance in sport should be evaluated through interconnected financial, stakeholder, internal process and learning dimensions (Kaplan & Norton, 1992; Kaplan & Norton, 1996). This conceptual foundation highlighted the strategic potential of the BSC for overcoming the limitations of traditional sport performance measurement and supporting more integrated organizational evaluation.

Building upon that theoretical framework, the present study advances the discussion from conceptual adaptation to practical operationalization. The challenge is no longer whether the Balanced Scorecard can be theoretically applied to sports organizations, but how its strategic logic can be effectively translated into measurable, context-sensitive indicators capable of guiding managerial practice (Tawse & Tabesh, 2023; Sayed et al., 2022). In this sense, operationalization becomes essential for transforming the BSC from a theoretical model into a functional management instrument.

Applying the Balanced Scorecard in sports organizations therefore requires contextual operationalization rather than the direct transfer of generic business indicators. Effective adaptation depends on the construction of sport-specific strategic dimensions capable of aligning performance evaluation with governance quality, stakeholder legitimacy, operational effectiveness and long-term sustainability (Andreff, 2024; France et al., 2024; Dumitru et al., 2025).

The practical relevance of this issue is particularly significant in emerging or transitional sports markets, where organizations often face resource constraints, governance inconsistencies and uneven managerial professionalization (Barbu & Bratu, 2018; Stieger et al., 2025). In such environments, the Balanced Scorecard can offer a structured framework for strategic alignment, helping organizations clarify objectives, prioritize resource allocation and establish coherent performance indicators (Niven, 2008; Northcott & Taulapapa, 2012). This broadens the managerial applicability of the Balanced Scorecard across diverse sports institutions, including federations, regional clubs and university organizations.

The main objective of this article is to develop an applied Balanced Scorecard framework tailored to sports organizations by identifying measurable strategic indicators and constructing a practical multidimensional model for organizational evaluation, planning and decision-making.

The paper is structured as follows. The literature review examines the evolution of Balanced Scorecard theory toward practical implementation in sports organizations. The methodology presents the conceptual-applied framework for sport-specific strategic indicators, while the findings and discussion sections outline the adapted model and implementation challenges. The conclusions address strategic implications and future research directions.

2. LITERATURE REVIEW

2.1 From Balanced Scorecard theory to strategic implementation

The Balanced Scorecard emerged in the early 1990s as a response to the growing inadequacy of traditional performance measurement systems centered almost exclusively on financial indicators (Kaplan & Norton, 1992). At a time when organizations were increasingly shaped by intangible assets, strategic adaptability and stakeholder complexity, purely financial metrics proved insufficient for capturing long-term organizational health. Kaplan and Norton’s original contribution was not merely the addition of non-financial indicators, but the reconceptualization of performance as a multidimensional strategic construct. By integrating financial outcomes with customer value, internal processes and learning capabilities, the Balanced Scorecard provided organizations with a more coherent framework for aligning operational activities with strategic objectives.

Over time, the model evolved beyond its original role as a performance measurement tool and became a broader strategic management system (Kaplan & Norton, 1996). This evolution significantly expanded its relevance, shifting the BSC from retrospective evaluation toward proactive strategy execution. Rather than functioning solely as an assessment mechanism, the Balanced Scorecard increasingly served as a managerial architecture capable of translating strategic vision into operational practice.

Subsequent research has reinforced this transformation. Hoque (2014) observed that over two decades of Balanced Scorecard scholarship, the model consistently demonstrated value not only in performance measurement, but also in strategic alignment, organizational communication and decision-making. More recent analyses further confirm that the BSC remains relevant because of its adaptability across diverse institutional contexts (Faraji et al., 2022; Tawse & Tabesh, 2023). Its flexibility allows organizations to customize strategic objectives and indicators according to sector-specific realities, while preserving the integrated logic that defines the framework.

This adaptability is particularly significant for nonprofit, public and hybrid organizations, where organizational success cannot be reduced to financial profitability alone. Studies examining BSC implementation in government and nonprofit sectors emphasize that contextual modification is essential for meaningful application (Niven, 2008; Northcott & Taulapapa, 2012). In these environments, stakeholder value, social legitimacy and governance quality frequently hold equal or greater importance than economic efficiency. Consequently, the BSC has increasingly been viewed as a strategic system capable of balancing multiple forms of organizational value.

At the same time, performance management literature has become more attentive to the broader consequences of integrated measurement systems. Ferreira and Otley (2009) and Franco-Santos et al. (2012) argue that performance systems must be understood not only as technical instruments, but also as organizational mechanisms that shape behavior, strategic priorities and institutional culture. From this perspective, the Balanced Scorecard's real strength lies in its ability to create strategic coherence across organizational dimensions rather than simply generate metrics.

For sports organizations, this distinction is particularly important. The challenge is not simply to measure more variables, but to develop a strategic framework capable of integrating sporting, financial, social and governance-related objectives into a unified managerial model. The transition from theory to implementation therefore requires more than adopting the BSC structure; it demands contextual operationalization. In this sense, the present study builds directly upon the theoretical foundation established in prior research (Popescu et al., 2026) by advancing the Balanced Scorecard from conceptual strategic relevance toward practical application within the institutional realities of sports management.

This operational challenge is particularly important because strategy in sports organizations increasingly depends on measurable integration rather than abstract planning alone. Managers require tools capable of translating strategic priorities into evaluative mechanisms that support planning, monitoring and decision-making. Consequently, the move toward operational adaptation represents a necessary progression in Balanced Scorecard research for sport, shifting the model from conceptual legitimacy toward practical managerial utility.

2.2 Performance complexity in sports organizations

Performance in sports organizations has long resisted simplistic evaluation. Unlike conventional business entities, where performance is often assessed primarily through financial returns or market growth, sports organizations operate within a more complex institutional environment. Their success depends not only on economic sustainability, but also on competitive achievement, governance quality, stakeholder legitimacy and long-term organizational development. These characteristics create significant challenges for strategic management and performance assessment.

Early research recognized that sports organizations cannot be evaluated through isolated outcome measures alone. Bayle and Madella (2002) argued that organizational performance in sport encompasses interdependent dimensions such as operational effectiveness, strategic capacity and institutional sustainability. This perspective remains highly relevant as sports organizations face increasing commercial pressures alongside expanding social and governance responsibilities.

Contemporary sport has become deeply embedded in broader economic and institutional systems. Globalization has accelerated commercialization, expanded sponsorship markets and intensified financial competition across leagues, federations and clubs (Andreff, 2024). As a result, sports organizations are expected to operate with managerial sophistication comparable to other complex enterprises. At the same time, they retain distinctive characteristics, including symbolic identity, emotional stakeholder relationships and public visibility, which differentiate them from purely commercial actors.

Governance has emerged as a central dimension of organizational performance. Research demonstrates that governance quality directly influences organizational resilience, strategic coherence and long-term sustainability (Dowling et al., 2018; Parent et al., 2023). Accountability, transparency and leadership structures are therefore critical determinants of organizational legitimacy, while governance failures may undermine financial performance, fan trust, sponsorship attractiveness and institutional credibility (France et al., 2024).

Professionalization further intensifies these demands. Sports organizations are increasingly required to adopt integrated management systems capable of balancing competitive objectives with governance and strategic planning (Stieger et al., 2025). Moreover, they frequently operate under hybrid institutional logics that combine sporting excellence, commercial growth, public value creation and social responsibility (van der Roest & Dijk, 2021). These overlapping priorities often generate tensions between short-term performance pressures and long-term strategic objectives.

Such dynamics reinforce the need for integrated frameworks capable of aligning strategic, operational, financial and stakeholder-related dimensions. In this context, the Balanced Scorecard offers particular relevance because of its capacity to integrate diverse performance domains within a unified strategic architecture.

Understanding the institutional and strategic specificities of sports organizations is essential for any meaningful adaptation of the Balanced Scorecard. Without acknowledging the economic, governance and stakeholder-related realities of sport, strategic frameworks risk remaining abstract or operationally inadequate.

3. RESEARCH METHODOLOGY

The present study adopts a conceptual-applied research design aimed at operationalizing the Balanced Scorecard framework within the specific context of sports organizations. Building upon prior conceptual research on Balanced Scorecard adaptation in sport (Popescu et al., 2026), as well as broader performance management literature (Ferreira & Otley, 2009; Franco-Santos et al., 2012), the study advances from theoretical strategic relevance toward practical managerial implementation.

Methodologically, the research combines a structured synthesis of Balanced Scorecard literature, sports governance studies and sport management research in order to identify the strategic dimensions most relevant to sports organizations. Particular attention is given to the translation of conceptual dimensions into measurable strategic indicators capable of supporting evaluation, planning and managerial decision-making.

The framework construction process was guided by the four core Balanced Scorecard perspectives, adapted to the specific context of sport. Financial indicators were associated with sustainability, sponsorship activation and economic resilience, whereas customer-related dimensions incorporated stakeholder legitimacy, communication effectiveness and fan-related variables. Internal process dimensions emphasized governance quality, accountability and strategic responsiveness, while learning and growth indicators focused on innovation, digital adaptation and organizational development.

Rather than pursuing statistical generalization or causal testing, the study focuses on contextual adaptation, strategic applicability and operational model development. In this sense, the research seeks to construct a multidimensional management framework capable of integrating strategic, operational, governance and stakeholder-related dimensions within sports organizations.

Although the study refers to stakeholder-related evidence from previous sports management research (Popescu et al., 2025; Popescu et al., 2026), these data serve exclusively as illustrative support for strategic indicator construction rather than as the basis for independent empirical validation or behavioral analysis. Consequently, the methodological approach remains predominantly conceptual-applied, with emphasis placed on operational relevance and managerial utility.

The study is subject to several limitations that should be acknowledged. The proposed framework has not yet undergone large-scale empirical testing across multiple sports organizations or institutional contexts, and certain indicators may require contextual adjustment depending on organizational structure, sport type or governance environment. Despite these limitations, the study provides an important intermediary step between theoretical Balanced Scorecard adaptation and future empirical implementation in sports management.

4. FINDINGS AND DISCUSSIONS

4.1 Proposed adapted Balanced Scorecard model for sports organizations

The transition from conceptual relevance to practical implementation requires the development of a Balanced Scorecard model specifically adapted to the organizational and stakeholder-related realities of sports organizations. While the original Balanced Scorecard framework provides a robust multidimensional architecture for strategic management (Kaplan & Norton, 1996), its direct application to sport without contextual modification would fail to capture the sector's distinctive operational complexities.

The model proposed in this study preserves the core logic of the traditional Balanced Scorecard while redefining its strategic dimensions according to the performance realities of sports organizations. This adaptation recognizes that contemporary sports institutions must simultaneously pursue competitive success, financial sustainability, stakeholder legitimacy, governance quality and organizational innovation.

Within the adapted framework, the financial perspective remains essential, but extends beyond profitability to include long-term sustainability, sponsorship effectiveness, revenue diversification and strategic resource management. Given the increasing commercialization of sport, financial resilience functions not simply as an economic objective, but as a prerequisite for institutional continuity (Andreff, 2024).

The stakeholder perspective is substantially expanded beyond traditional customer evaluation. In sports organizations, performance depends heavily on fan engagement, trust, communication effectiveness, transparency and loyalty. This reflects the symbolic and relational nature of stakeholder interactions in sport, where organizational legitimacy is strongly influenced by supporter perceptions and broader community relationships (Yoshida et al., 2014; Popescu et al., 2025).

The internal processes perspective is similarly redefined to emphasize governance structures, strategic responsiveness, operational efficiency, accountability and institutional integrity. This adjustment acknowledges that organizational performance in sport is increasingly shaped by governance quality as much as by competitive or commercial outcomes (Parent et al., 2023; France et al., 2024).

Finally, the learning and growth perspective incorporates innovation capacity, digital transformation, staff development and adaptive organizational culture. As sports organizations face accelerating technological change and shifting stakeholder expectations, continuous strategic learning becomes fundamental to long-term competitiveness (Dumitru et al., 2025).

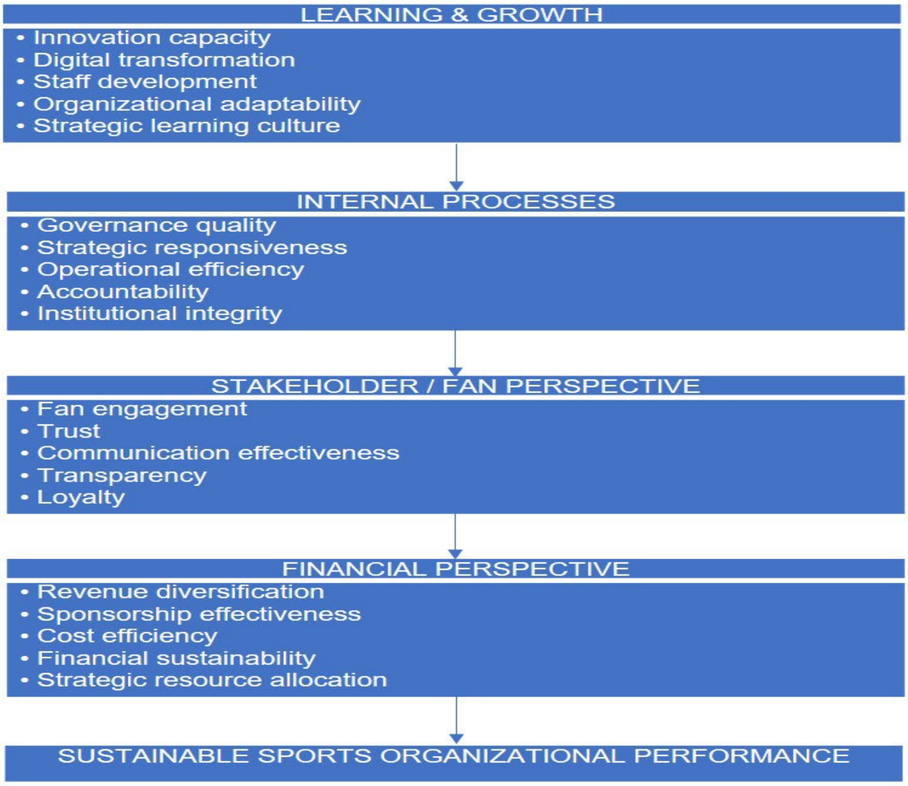

Figure no. 1 Strategic architecture of the adapted Balanced Scorecard for sports organizations

The resulting adapted model positions the Balanced Scorecard as an integrated strategic management system capable of aligning performance measurement with governance, stakeholder management and innovation. Figure 1 illustrates this operational architecture, emphasizing the interdependence of all four dimensions and their collective contribution to sustainable organizational performance.

Learning and growth capacities strengthen internal organizational processes, which improve stakeholder and fan-related outcomes, ultimately supporting financial sustainability and long-term organizational performance.

This adapted structure preserves the cause-and-effect logic of the original Balanced Scorecard while integrating the specific governance, stakeholder and innovation dimensions required in contemporary sports management.

4.2 Sport-specific strategic performance indicators

The practical value of the adapted Balanced Scorecard framework depends largely on its capacity to translate strategic dimensions into measurable indicators capable of guiding organizational decision-making. In the context of sports organizations, this operationalization is essential because strategic effectiveness must be monitored across multiple interconnected domains rather than through isolated outcomes alone.

Within the financial perspective, strategic indicators prioritize long-term sustainability over short-term profitability. Revenue diversification, sponsorship acquisition and retention, budget execution efficiency and strategic resource allocation represent critical dimensions of financial resilience. Given the increasingly commercialized nature of sport, organizations must secure stable financial structures capable of supporting both competitive objectives and institutional continuity (Andreff, 2024).

The stakeholder perspective represents one of the most distinctive adaptations of the model. Traditional customer satisfaction metrics are insufficient in sport, where stakeholder relationships are shaped by emotional investment, symbolic identity and long-term loyalty. Consequently, indicators such as fan satisfaction, engagement rates, trust perception, communication effectiveness and loyalty retention are central to evaluating organizational legitimacy (Yoshida et al., 2014; Popescu et al., 2025).

Within the internal processes perspective, governance and organizational quality emerge as central determinants of performance. Strategic responsiveness, transparency, accountability and process efficiency are particularly relevant in contemporary sports environments characterized by regulatory scrutiny and stakeholder expectations (Parent et al., 2023; France et al., 2024).

Finally, the learning and growth perspective addresses the increasing strategic importance of innovation and adaptive capacity. Indicators related to digital transformation, staff development, innovation adoption and organizational flexibility are essential in a rapidly evolving sports ecosystem. As technological integration and stakeholder expectations continue to accelerate, organizations that fail to invest in learning capacities risk strategic stagnation (Dumitru et al., 2025).

Taken together, these sport-specific indicators transform the Balanced Scorecard into an operational management system capable of supporting strategic planning, performance monitoring and institutional development.

Table no. 1 Strategic performance indicators

Balanced Scorecard Perspective	Strategic Objectives	Operational Indicators (KPIs)	Managerial Relevance
Financial Perspective	Ensure economic sustainability and strategic resource efficiency	• Revenue diversification rate • Sponsorship acquisition and retention • Budget execution efficiency • Cost-to-performance ratio • Commercial partnership growth	Supports long-term viability, resource optimization and financial resilience
Stakeholder / Fan Perspective	Strengthen stakeholder legitimacy, fan loyalty and relational value	• Fan satisfaction index • Engagement rate (online/offline) • Trust perception score • Communication effectiveness index • Fan retention/loyalty rate • Attendance consistency	Enhances stakeholder trust, reputational stability and institutional legitimacy
Internal Processes Perspective	Improve governance quality and operational effectiveness	• Strategic response time • Governance transparency score • Organizational accountability measures • Service quality indicators • Process efficiency metrics • Innovation implementation rate	Improves strategic coherence, governance standards and institutional performance
Learning & Growth Perspective	Foster innovation, adaptability and organizational development	• Staff training frequency • Digital transformation implementation • Innovation adoption rate • Employee motivation/satisfaction • Organizational adaptability index • Knowledge management practices	Supports modernization, resilience and continuous strategic development

Rather than functioning as a static measurement template, the adapted model provides a flexible strategic framework capable of contextual adjustment across diverse sports organizations, including professional clubs, federations, university institutions and nonprofit entities. Its primary value lies in transforming the Balanced Scorecard into a practical instrument for strategic planning, organizational evaluation and performance governance within contemporary sports management.

4.3 Strategic interdependence of Balanced Scorecard perspectives

A defining strength of the adapted Balanced Scorecard model lies in its capacity to capture the interdependent relationships between strategic dimensions rather than treating performance indicators as isolated variables.

The learning and growth perspective functions as the foundational driver of long-term strategic development. Investments in innovation, digital transformation and organizational adaptability strengthen internal managerial capacities, enabling sports organizations to improve governance structures, operational responsiveness and strategic flexibility (Dumitru et al., 2025; Stieger et al., 2025).

Enhanced internal processes subsequently influence stakeholder and fan-related dimensions. Governance transparency, accountability and communication quality directly shape stakeholder trust, fan engagement and perceived legitimacy (France et al., 2024; Parent et al., 2023).

Stakeholder strength, in turn, contributes significantly to financial outcomes. Sustained fan loyalty, sponsorship attractiveness, audience retention and reputational stability support revenue diversification and broader financial resilience (Yoshida et al., 2014; Andreff, 2024).

This multidirectional logic preserves the original cause-and-effect architecture proposed by Kaplan and Norton (1996), while showing that sustainable organizational performance in sport emerges from strategic alignment across all four dimensions rather than excellence within a single perspective.

4.4 Advantages and implementation challenges

The adapted Balanced Scorecard framework offers several significant advantages for sports organizations seeking to strengthen strategic management, improve performance evaluation and enhance long-term institutional sustainability (Kaplan & Norton, 1996; Tawse & Tabesh, 2023).

Its primary strength lies in providing an integrated strategic architecture capable of aligning financial, stakeholder, governance and innovation objectives within a coherent management system.

The model promotes strategic clarity, multidimensional evaluation, governance integration, stakeholder-centered management and long-term sustainability.

By incorporating stakeholder-centered indicators, the model reflects the relational realities that strongly influence sports organizations' viability.

Despite these advantages, the implementation of the adapted Balanced Scorecard remains challenging.

Major obstacles include data availability, indicator standardization, governance maturity, resistance to strategic change, organizational professionalization gaps and contextual variability across sports sectors.

Professional clubs, federations, nonprofit organizations and university institutions may require distinct strategic adaptations.

These challenges highlight the need for adaptive implementation without diminishing the model's strategic value.

When appropriately contextualized, the adapted Balanced Scorecard can function as a powerful strategic instrument capable of improving governance, stakeholder management and sustainable organizational performance across diverse sports environments.

5. CONCLUSIONS

The present study advances Balanced Scorecard research in sports management by moving beyond conceptual adaptation toward the practical operationalization of a multidimensional framework adapted to the specific context of sports organizations. While previous research established the theoretical relevance of the Balanced Scorecard within sport (Popescu et al., 2026; Kaplan & Norton, 1996), the current study strengthens its applicability by identifying context-sensitive strategic indicators capable of supporting organizational evaluation, planning and decision-making.

Findings demonstrate that effective performance management in contemporary sports organizations requires the integration of financial sustainability, stakeholder legitimacy, governance quality and innovation capacity within a unified strategic architecture. Traditional performance measures centered primarily on competitive outcomes or financial indicators are insufficient for capturing the broader factors that shape long-term organizational success (Bayle & Madella, 2002; Dowling et al., 2018; France et al., 2024). The adapted Balanced Scorecard framework addresses this limitation by operationalizing diverse dimensions into measurable indicators capable of guiding managerial practice.

A particularly important contribution of the study lies in demonstrating that sports organizations require sector-specific performance governance systems that reflect their hybrid organizational character. Governance transparency, stakeholder engagement, digital transformation and adaptive learning emerge as essential dimensions alongside competitive and financial objectives (Parent et al., 2023; Dumitru et al., 2025; Stieger et al., 2025). By preserving the original cause-and-effect logic of the Balanced Scorecard while adapting its operational dimensions to sports-specific realities, the model provides a coherent basis for sustainable organizational development.

For managers, the adapted model may support strategic clarity, resource prioritization, governance integration and multidimensional evaluation across diverse sports institutions, including professional clubs, federations, nonprofit organizations and university sports structures (Niven, 2008; Northcott & Taulapapa, 2012). Its flexibility strengthens its potential applicability across varied governance and organizational contexts.

Several limitations remain. The proposed framework remains predominantly conceptual-applied and requires broader empirical validation across multiple sports sectors and organizational structures. Future research should therefore focus on comparative implementation studies capable of testing the operational robustness of sport-specific Balanced Scorecard indicators under diverse institutional conditions.

The study positions the Balanced Scorecard as a flexible instrument for integrating governance, stakeholder management and sustainability into a coherent performance evaluation model for contemporary sports organizations.

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