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Abstract:

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Integrating Sustainability, Balanced Scorecard and Accounting Information Systems: A Case In The Automotive Components Industry

The aim of this study was to understand how to use the Balanced Scorecard (BSC) to propose cause-effect relationships in a car component manufacturing company. The literature review brings together BSC and accounting information systems, particularizing details of sustainability. The case study in a company that produces components for the automotive industry proved to be an appropriate research method. Data was collected by analyzing documents and interviewing the company manager. Content analysis was used to process the data collected. The information was organized according to the financial and non-financial perspectives of the BSC. The results obtained, through a proposal for a specific strategy map for a company manufacturing components for the automotive industry in the four classic perspectives of the BSC, without a sustainability perspective treated separately, clarified cause-effect relationships arising from management decisions involving concerns about improving environmental sustainability.

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