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INTEGRATING SUSTAINABILITY KPIs INTO ADMINISTRATIVE PROCESSES: ALIGNING EFFICIENCY WITH ENVIRONMENTALLY RESPONSIBLE PRACTICES

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Abstract: This study examines the integration of sustainability-related Key Performance Indicators (KPIs) into administrative processes as a means of aligning organizational efficiency with environmentally responsible practices. The research is based on a systematic analysis of academic literature, sustainability concepts, and practical case studies. It explores how KPIs such as carbon emissions, resource efficiency, and waste reduction are embedded into procurement, reporting, and governance structures.

The findings indicate that sustainability KPIs enhance transparency, accountability, and environmental performance, while also strengthening stakeholder trust and supporting the long-term competitiveness of organizations. However, the lack of standardized indicators, limited resources, and organizational inertia remain significant challenges, particularly for small and medium-sized enterprises. Digital technologies such as Enterprise Resource Planning (ERP) systems, big data analytics, and blockchain are emerging as critical enablers for real-time monitoring and reporting.

In conclusion, the successful integration of sustainability KPIs requires strategic alignment, strong leadership commitment, and technological innovation. This enables organizations to improve sustainability performance and make a meaningful contribution to global sustainable development goals.

Keywords: sustainability KPIs, administrative processes, eco-efficiency, organizational performance, corporate sustainability, stakeholder engagement, digital transformation, responsible governance.

INTRODUCTION

In the modern organizational environment, integrating sustainability into business processes is no longer optional, but an inevitable necessity. Global challenges such as climate change, depletion of natural resources, and social inequality require organizations to put sustainability at the center of strategic and operational decisions. Administrative departments, which were previously viewed as auxiliary functions, are now becoming important mechanisms that guide organizations towards environmentally responsible activities.

The introduction of Key Performance Indicators for Sustainability allows organizations to systematically monitor their environmental impact, while maintaining efficiency and competitiveness. This study sheds light on how organizations can achieve a balance between operational objectives and environmental responsibility by integrating sustainability KPIs into business processes.

The flowchart developed as part of the research methodology includes the stages of data identification, sorting, relevance assessment, and final analysis. This sequence serves to conduct a literature review in a transparent and reliable manner, draw unbiased conclusions, and reduce subjectivity in the research.

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THEORETICAL BASIS

Sustainability KPIs are aimed at assessing key environmental indicators such as energy consumption, waste management, water use, and carbon emissions. International standards such as the Global Reporting Initiative (GRI) and ISO 14031 provide a common methodological framework for defining and reporting sustainability indicators.

In the context of administrative processes, KPIs are reshaping procurement, logistics, and reporting systems to take into account not only time and cost efficiency, but also environmental criteria. For example, purchasing departments are using sustainability scorecards to evaluate suppliers, and finance departments are incorporating environmental indicators into integrated reports.

This approach is consistent with stakeholder theory, according to which organizations should take into account the interests of not only shareholders, but also customers, employees, government agencies, and investors. Research shows that companies with a well-developed sustainability measurement system enjoy greater legitimacy, investor confidence, and greater access to green financing. However, the superficial implementation of indicators can lead to "greenwashing" and damage the organization's reputation.

RESEARCH METHODOLOGY

This study is qualitatively literature-based, combining systematic reviews and case studies. A search was conducted in scientific databases such as Scopus, Web of Science, and Science Direct using keywords such as "sustainability KPIs," "administrative processes," "eco-efficiency," and "corporate governance."

The selected sources included articles that addressed the challenges of developing and implementing KPIs and their impact on organizational performance. The study included scientific articles published between 2010 and 2024, international standards such as GRI and ISO, and large corporate case studies. Through content analysis, the data were grouped by KPI development models, integration strategies, technological factors, and organizational barriers.

RESULTS AND DISCUSSION

The results of the analysis show that integrating sustainability KPIs into administrative processes improves the quality of decision-making because it ensures transparency and accountability. For example, organizations that have implemented carbon intensity KPIs are monitoring supply chain emissions and making environmentally sound purchasing decisions.

However, there are also challenges. One of the main challenges is the lack of generally accepted indicators. In addition, implementing sustainability KPIs requires significant investment and skilled personnel to process complex data. This is especially difficult for small and medium-sized businesses.

Digital transformation is emerging as a key factor in overcoming these challenges. ERP systems, artificial intelligence and big data analytics allow for real-time monitoring of energy consumption and emissions. Blockchain technology, on the other hand, increases transparency by ensuring the immutability and reliability of reports.

CONCLUSION

Integrating sustainability KPIs into administrative processes is an important tool for combining efficiency and environmental responsibility. By embedding clearly measurable indicators in purchasing, reporting, and management systems, organizations integrate environmental factors into internal processes and increase their competitiveness. The research findings show that digital technologies, standardized approaches, and strategic alignment are key factors for successful integration. Future research should focus on adapting sustainability KPIs across industries and exploring the role of AI and blockchain technologies in more depth. As a result, organizations that systematically implement sustainability KPIs will not only align with requirements and standards, but also contribute to long-term value creation and sustainable development.

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