

STAKEHOLDER AND FAN ENGAGEMENT AS AN EMPIRICALLY VALIDATED BALANCED SCORECARD DIMENSION IN SPORTS ORGANIZATIONS

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Abstract

Traditional sports performance measurement has primarily emphasized competitive and financial outcomes while often underrepresenting stakeholder-related dimensions essential to long-term organizational sustainability. This study empirically examines stakeholder and fan engagement as a strategic dimension within an adapted Balanced Scorecard (BSC) framework for sports organizations. Using a conceptual-empirical design, stakeholder-related survey data from 120 football supporters were used to operationalize fan engagement, trust, satisfaction, communication effectiveness and loyalty as measurable strategic indicators. Findings demonstrate that stakeholder-centered variables function as critical drivers of organizational legitimacy, reputational resilience and sustainable performance, particularly during periods of competitive instability. The results strengthen the practical applicability of the Balanced Scorecard by validating stakeholder-related indicators as essential components of strategic evaluation. The study contributes to sports management research by reinforcing the empirical relevance of relational performance dimensions and offering a practical framework for stakeholder-centered strategic planning and sustainable organizational development.

Keywords: *Balanced Scorecard; sports organizations; stakeholder management; fan engagement; strategic performance*

JEL classification: *M10, M31, L83, Z23.*

1. Introduction

Traditional performance measurement in sport has often emphasized outcomes such as match victories, league rankings, medal counts or annual revenues. Although relevant, these indicators provide only partial insight into broader organizational performance because they do not fully capture the relational dimensions through which sports organizations build legitimacy, continuity and long-term value [5]. Fan engagement, stakeholder trust, communication quality and supporter loyalty have therefore become increasingly important indicators of organizational performance, especially where sporting results are unstable or institutional resources are limited [6], [14].

This limitation is particularly relevant for the Balanced Scorecard (BSC), which connects strategic objectives with measurable performance indicators. Previous conceptual research established the BSC as a relevant framework for sports management by adapting its multidimensional logic to the institutional realities of sport [18]. However, the stakeholder and fan-related dimension requires further empirical clarification, since sports organizations depend on performance variables that extend beyond conventional customer satisfaction.

Extending this conceptual foundation, the present study examines how the stakeholder/fan engagement dimension of the Balanced Scorecard can be operationalized through measurable empirical indicators. Unlike traditional customers, sports fans often develop strong emotional

attachment and long-term loyalty toward clubs and sporting brands, making fan engagement a strategic performance dimension rather than a simple marketing outcome [4], [22]. Consequently, stakeholder performance in sport should incorporate variables such as loyalty, trust, satisfaction, communication effectiveness and digital interaction [2], [16], [21].

Recent developments further reinforce this perspective. Digital technologies have transformed fan engagement through continuous platform-based communication, while governance failures and reputational risks have increased the importance of transparency, ethical communication and institutional trust [4], [10], [15], [20]. Consequently, relational performance indicators have become essential for evaluating sports organizations beyond isolated competitive or financial outcomes.

Beyond communication expansion, digital transformation has reshaped sports organizations into increasingly data-driven relational ecosystems where fan analytics, digital personalization and platform-based stakeholder management directly influence strategic planning, commercial performance and governance responsiveness [3], [7], [15]. Sports organizations now operate within environments where stakeholder interactions generate measurable strategic intelligence, allowing institutions to optimize communication, sponsorship activation and supporter retention through continuous relational monitoring. This evolution further amplifies the strategic importance of integrating technological adaptation with stakeholder-centered governance systems, reinforcing the need for multidimensional performance frameworks capable of capturing both digital transformation and relational resilience within contemporary sports management.

The growing globalization and commercialization of sport further intensify the strategic relevance of stakeholder-centered performance dimensions [1], [14]. Sports organizations increasingly compete not only through athletic success, but also through brand legitimacy, digital presence, reputational strength and the capacity to cultivate sustainable stakeholder ecosystems across local and global audiences [7], [10]. In such contexts, fan communities function as strategic relational assets whose engagement contributes to organizational continuity, sponsorship attractiveness and broader institutional resilience [3], [18]. As commercialization expands revenue dependence on sponsorships, media rights and stakeholder loyalty, organizations must adopt performance systems capable of evaluating relational capital alongside traditional operational metrics. This evolution reinforces the necessity of integrating fan-centered strategic governance into multidimensional management architectures such as the Balanced Scorecard.

The main objective of this article is to operationalize stakeholder and fan engagement within an adapted Balanced Scorecard framework for sports organizations by identifying how fan loyalty, satisfaction, trust and communication quality function as measurable strategic performance indicators.

In this context, the article contributes to sports management research by strengthening the empirical and strategic relevance of relational performance dimensions within the Balanced Scorecard framework. It positions fan engagement, communication quality and institutional trust as strategic drivers of sustainable sports performance rather than secondary organizational outcomes.

2. Literature review

2.1 Stakeholder and fan-related performance dimensions

Among the defining characteristics of sports organizations is the central role played by stakeholders, particularly fans, in shaping organizational legitimacy and long-term performance. Unlike traditional customers, sports fans often develop emotional attachment and symbolic loyalty that extend beyond transactional relationships and become intertwined with personal identity and social belonging. Consequently, stakeholder management in sport differs substantially from customer management in most conventional sectors.

The strategic implications of this distinction are substantial. Fan engagement has become increasingly recognized as a critical dimension of organizational performance, influencing not only attendance and direct revenues, but also sponsorship attractiveness, brand strength, communication reach and institutional resilience [22]. As a result, sports organizations must evaluate stakeholder

relationships not simply through satisfaction metrics, but through broader indicators such as trust, loyalty, engagement, perceived authenticity and communication effectiveness.

Digitalization has intensified stakeholder-centered performance dimensions by transforming fan communication from episodic outreach into continuous strategic engagement [15]. Empirical evidence demonstrates that communication strategies, sponsorship activation and fan experience directly influence supporter perceptions, satisfaction, loyalty and broader organizational legitimacy [2], [3], [16].

Stakeholder legitimacy in sport extends beyond fan behavior and increasingly depends on transparency, ethical communication and governance credibility [10]. Stakeholders evaluate sports organizations not only through sporting outcomes, but also through communication consistency, institutional trust and perceived strategic integrity. Consequently, stakeholder-related dimensions must be treated as core components of organizational performance.

This perspective becomes particularly relevant in contexts of competitive instability or underperformance, where maintaining fan trust and engagement is essential for organizational continuity [17]. Under such conditions, stakeholder relationships may function as strategic stabilizers that mitigate the negative effects of fluctuating sporting outcomes and reinforce institutional resilience.

Beyond immediate organizational continuity, stakeholder and fan-related dimensions increasingly reflect broader processes of participatory value creation within sports ecosystems. Contemporary fans are not passive consumers of sporting products, but active contributors to brand communities, digital visibility, reputational capital and institutional legitimacy [12]. Through social media interaction, event participation, symbolic identification and co-creative communication practices, supporters contribute directly to organizational value generation and strategic resilience [19], [4]. This participatory dynamic strengthens the strategic importance of fan-centered governance by positioning stakeholder engagement as both a relational and productive organizational resource.

Fan ecosystems increasingly generate forms of symbolic, emotional and participatory capital that extend beyond conventional stakeholder metrics [12], [19], [22]. Through processes of value co-creation, supporters contribute not only to consumption outcomes, but also to strategic innovation, reputational amplification, brand community development and broader adaptive organizational resilience [4], [15], [19]. This perspective reinforces contemporary understandings of sports organizations as relational ecosystems in which fans function as active strategic collaborators whose emotional investment and participatory behaviors strengthen institutional legitimacy, commercial sustainability and governance adaptability. Consequently, stakeholder-centered management frameworks must increasingly account for fan-generated co-creative capacities as essential components of long-term strategic performance.

Consequently, sports organizations increasingly require management systems capable of evaluating not only stakeholder satisfaction, but also the broader strategic contributions of fan ecosystems to institutional sustainability, adaptive capacity and long-term performance development.

2.2 Operationalization of stakeholder-centered Balanced Scorecard dimensions in sport

Although the Balanced Scorecard has gained substantial theoretical relevance within sports management, its practical implementation remains limited by insufficient operationalization of stakeholder-centered dimensions. Existing research has largely emphasized conceptual adaptation and governance analysis, while comparatively less attention has focused on translating stakeholder-related variables into measurable strategic indicators. This operational gap remains a critical barrier to the practical applicability of Balanced Scorecard frameworks within sports organizations.

Operational adaptation also requires the transformation of abstract stakeholder concepts into measurable evaluative mechanisms capable of supporting managerial decision-making. Within sports organizations, dimensions such as fan loyalty, communication effectiveness, sponsorship responsiveness and digital interaction must therefore be translated into strategic indicators that support monitoring, planning and performance evaluation.

This operationalization process presents important methodological and managerial challenges. Relational variables such as fan trust, symbolic attachment, communication quality and stakeholder

legitimacy are inherently multidimensional and often more difficult to quantify than traditional financial or competitive indicators [8], [11]. Effective Balanced Scorecard adaptation therefore requires the construction of context-sensitive key performance indicators capable of capturing both behavioral and perceptual dimensions of stakeholder relationships. Such indicators may include fan retention rates, engagement intensity, transparency perception, sponsorship responsiveness, digital interaction frequency and communication satisfaction indexes. By formalizing these variables within strategic dashboards, sports organizations gain more sophisticated governance instruments capable of integrating stakeholder-related relational capital into broader performance management systems. This significantly strengthens managerial decision-making by transforming previously abstract relational constructs into actionable strategic governance mechanisms.

Recent developments in digital communication further reinforce this need. Social media can strengthen sponsorship activation by increasing visibility, interaction and stakeholder value creation, thereby linking financial performance with fan engagement and communication effectiveness [3]. In this context, digital interaction, fan experience, sponsorship responsiveness and communication quality can be translated into measurable strategic variables [3], [4], [18].

Integrating empirical stakeholder-related dimensions into the Balanced Scorecard framework strengthens its operational utility by enhancing practical strategic evaluation, managerial decision-making and context-sensitive performance governance within sports organizations.

3. Research methodology

The present study adopts a conceptual-empirical research design focused on the operationalization of stakeholder and fan engagement dimensions within an adapted Balanced Scorecard framework for sports organizations. Building upon prior conceptual research regarding Balanced Scorecard adaptation in sport [18], the study advances toward empirical validation by examining how stakeholder-related variables can function as measurable strategic indicators within the stakeholder perspective of the BSC.

The methodological approach combines conceptual analysis with empirical stakeholder-related evidence derived from previously published sports management studies involving football supporters [16], [18]. The empirical component is based on survey data originally collected from 120 football supporters between 15 June and 5 August 2025 through a structured questionnaire designed to evaluate dimensions related to fan engagement, communication effectiveness, organizational trust, stakeholder responsiveness and loyalty-related perceptions. Detailed sampling procedures, respondent characteristics and questionnaire administration protocols are fully presented in the source studies, while the present research strategically reinterprets these previously validated datasets for Balanced Scorecard operationalization purposes. Accordingly, the study does not replicate primary data collection, but employs existing empirical evidence as illustrative strategic support for stakeholder-centered Balanced Scorecard indicator construction.

This methodological repositioning represents the study's primary original contribution, as previously published stakeholder-related findings are strategically restructured into a Balanced Scorecard operationalization framework, allowing relational variables to function as formal strategic performance indicators within sports management evaluation systems.

The questionnaire included 24 items associated with communication quality, digital interaction, satisfaction, trust and fan loyalty, dimensions considered strategically relevant for stakeholder-centered performance evaluation within sports organizations [4], [22]. Within the present study, these empirical variables are not interpreted as isolated marketing outcomes, but as measurable strategic indicators capable of supporting Balanced Scorecard operationalization.

To strengthen strategic operationalization, questionnaire variables were systematically categorized according to their functional relevance within the stakeholder perspective of the adapted Balanced Scorecard framework. Communication-related variables were associated with organizational transparency and stakeholder responsiveness; trust-related indicators reflected governance legitimacy; satisfaction variables were interpreted as measures of perceived stakeholder value; while loyalty and engagement dimensions were operationalized as indicators of long-term relational sustainability. This categorization process enabled the transformation of stakeholder-

derived empirical findings into structured strategic performance indicators compatible with Balanced Scorecard governance logic. Rather than relying solely on descriptive survey outcomes, the study emphasizes strategic reinterpretation by repositioning stakeholder perceptions as evaluative mechanisms capable of informing multidimensional organizational performance systems.

The analytical process primarily relied on strategic reinterpretation and conceptual categorization of previously validated stakeholder-related variables rather than independent primary statistical testing. Empirical variables were systematically interpreted according to their relevance for stakeholder-centered performance evaluation and subsequently integrated into the adapted Balanced Scorecard structure. Particular attention was given to the strategic role of fan engagement, communication effectiveness, sponsorship responsiveness and institutional trust.

Rather than testing causal behavioral hypotheses, the study seeks to strengthen the practical applicability of stakeholder-centered Balanced Scorecard adaptation by demonstrating how relational dimensions can be translated into measurable evaluative mechanisms. In this sense, the methodological approach emphasizes operational relevance, contextual adaptation and strategic applicability within sports management.

Although the study provides relevant strategic insights, several limitations must be acknowledged. The empirical component is derived from a specific sample of football supporters and therefore primarily strengthens stakeholder-related dimensions rather than the entirety of the Balanced Scorecard structure. In addition, the proposed indicators may require contextual adaptation depending on sport type, organizational scale or institutional environment. Despite these limitations, the study contributes to the empirical operationalization of stakeholder-centered performance dimensions within sports management research.

4. Findings and Discussions

4.1 Stakeholder-centered strategic indicators within the Balanced Scorecard framework

The adaptation of the Balanced Scorecard to sports organizations requires substantial expansion of the traditional customer perspective into a broader stakeholder-centered strategic dimension. In sport, organizational legitimacy and long-term sustainability depend heavily on stakeholder relationships, particularly those involving fans, whose loyalty, trust and engagement extend beyond conventional transactional interactions.

Unlike generic customer evaluation models, stakeholder performance in sports organizations must incorporate relational dimensions such as fan satisfaction, trust perception, communication effectiveness, supporter loyalty and digital engagement. These variables are strategically significant because they directly influence institutional legitimacy, reputational stability and long-term organizational continuity [16], [22].

Fan engagement functions as a particularly important strategic variable within this adapted framework. Emotional attachment, symbolic identity and sustained supporter interaction transform fan relationships into measurable drivers of organizational performance rather than peripheral marketing outcomes [4]. Consequently, stakeholder-centered indicators provide managers with evaluative mechanisms capable of monitoring relational performance alongside broader strategic objectives.

Communication effectiveness similarly emerges as a central stakeholder dimension. Digital platforms, social media interaction and transparency-related communication increasingly shape stakeholder trust, fan retention and organizational legitimacy [2], [15]. In this context, communication quality is not merely an operational activity, but a strategic determinant of institutional resilience.

Within the adapted Balanced Scorecard framework, stakeholder-centered strategic indicators therefore include fan satisfaction, loyalty retention, trust perception, communication effectiveness, sponsorship responsiveness and digital engagement consistency.

These dimensions collectively strengthen the model's ability to capture the relational realities of sports organizations and operationalize stakeholder performance through measurable strategic variables.

Rather than functioning as supplementary customer-service metrics, these relational indicators serve as core performance drivers capable of supporting long-term organizational sustainability, legitimacy and adaptive capacity within contemporary sports management.

From a practical managerial perspective, the formal integration of stakeholder-centered indicators into Balanced Scorecard architectures allows sports organizations to construct more sophisticated strategic dashboards capable of monitoring relational performance alongside broader governance and financial objectives. By systematically evaluating variables such as fan retention, engagement consistency, communication responsiveness, trust perception and sponsorship activation, managers gain multidimensional evaluative instruments that strengthen strategic planning, reputational management and institutional adaptability. This integrated approach enhances organizational capacity to identify relational vulnerabilities, optimize stakeholder communication strategies and improve governance responsiveness under dynamic competitive conditions. In this sense, stakeholder-centered indicators do not merely expand performance measurement, but fundamentally strengthen the strategic governance infrastructure through which sports organizations pursue sustainable institutional development.

4.2 Empirical illustration and practical validation

To strengthen the practical applicability of stakeholder-centered Balanced Scorecard adaptation, the study incorporates empirical evidence derived from stakeholder-related survey research involving 120 football supporters [16], [18].

The empirical component provides measurable validation for key stakeholder dimensions, including fan engagement, communication quality, trust, transparency, satisfaction and loyalty.

These variables reinforce the strategic relevance of stakeholder-related indicators within sports organizations and demonstrate their practical suitability for Balanced Scorecard operationalization.

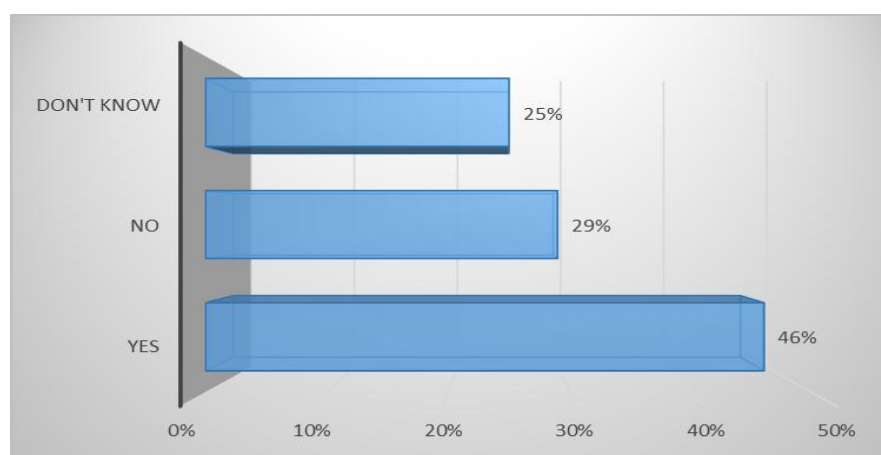


Figure 1. Strategic stakeholder priorities sustaining supporter loyalty during periods of performance decline.

Figure 1 illustrates that supporter loyalty during sporting underperformance is primarily sustained by strategic communication quality, perceived transparency and continuous fan engagement.

These findings confirm that stakeholder-centered relational indicators function as strategic stabilizers capable of preserving institutional continuity even under unstable competitive conditions.

Empirical findings further indicate that communication effectiveness and perceived transparency are consistently associated with stronger trust and engagement outcomes. This suggests that governance credibility, stakeholder communication and relational legitimacy are deeply interconnected strategic variables rather than isolated organizational functions [15], [17].

Moreover, fan-related perceptions emerge as strategic assets capable of sustaining long-term organizational value. In sports organizations facing fluctuating performance outcomes, stakeholder

retention may mitigate reputational decline and preserve institutional legitimacy beyond short-term sporting results [9].

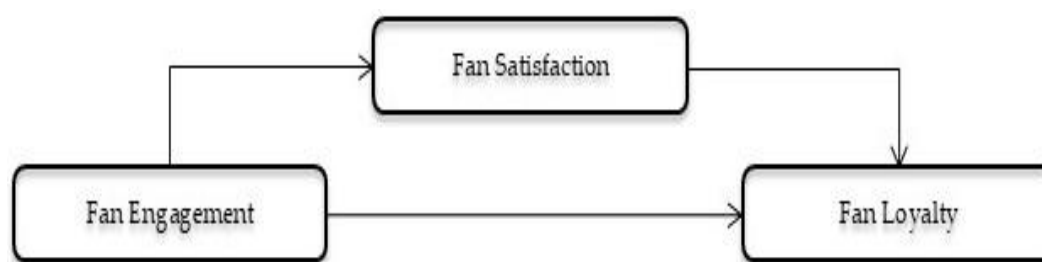


Figure 2. Empirical relationship between fan engagement, satisfaction and loyalty

Figure 2 illustrates the relational mechanism through which fan engagement contributes to supporter loyalty both directly and indirectly through satisfaction. These findings confirm that engagement, satisfaction and loyalty should be interpreted as interconnected strategic stakeholder indicators rather than isolated organizational outcomes. In practical terms, supporter loyalty emerges through sustained interaction, perceived value and satisfaction generated by effective organizational communication and fan-oriented management.

This relationship strengthens the empirical credibility of stakeholder-centered dimensions within the adapted Balanced Scorecard framework by demonstrating how relational performance variables interact to generate long-term organizational value. The findings therefore reinforce the inclusion of fan engagement, satisfaction and loyalty as measurable strategic indicators within stakeholder-centered sports performance evaluation.

These relational dynamics further suggest that stakeholder-derived indicators may function not only as evaluative metrics, but also as predictive governance instruments capable of strengthening organizational foresight [8], [10], [21]. By systematically monitoring shifts in fan engagement, trust, satisfaction and loyalty, sports organizations may identify emerging reputational vulnerabilities, anticipate stakeholder destabilization and implement strategic interventions before broader organizational instability materializes [17], [18]. In this capacity, stakeholder-centered performance systems contribute to early-warning governance architectures that enhance resilience forecasting, strategic responsiveness and institutional continuity. Such predictive applicability significantly expands the Balanced Scorecard's practical utility by positioning stakeholder indicators as proactive governance mechanisms rather than exclusively retrospective performance measures.

Importantly, this empirical illustration does not claim universal validation of the proposed model. Rather, it demonstrates the operational feasibility of incorporating stakeholder-derived indicators into practical strategic management systems for sports organizations. By grounding stakeholder-related dimensions in measurable relational realities, the study strengthens the practical relevance of the adapted Balanced Scorecard and provides an important foundation for future comparative and large-scale validation of stakeholder-centered performance management in sport.

From an applied managerial standpoint, these empirical findings provide sports organizations with strategically relevant evidence for prioritizing communication governance, transparency mechanisms and fan retention strategies as formal components of institutional performance management [10], [17]. The measurable relationships identified between engagement, satisfaction, trust and loyalty suggest that stakeholder-centered variables can serve not only as evaluative indicators, but also as predictive strategic mechanisms for organizational resilience [16]. Managers may therefore use stakeholder-derived data to proactively strengthen supporter continuity, sponsorship attractiveness and reputational stability, particularly in environments characterized by competitive volatility or governance uncertainty [3], [17]. This practical applicability significantly enhances the Balanced Scorecard's value as a dynamic strategic governance system rather than a static performance measurement framework.

4.3 Stakeholder engagement as a strategic driver of organizational sustainability

The empirical operationalization of stakeholder-centered Balanced Scorecard dimensions demonstrates that fan engagement functions not merely as a communication outcome, but as a strategic driver of organizational sustainability [16], [22]. Sustained stakeholder trust, communication quality and supporter loyalty directly contribute to institutional legitimacy, reputational resilience, sponsorship attractiveness and long-term organizational continuity [3], [9], [10].

In sports organizations, where competitive performance may fluctuate significantly, strong stakeholder relationships provide continuity mechanisms capable of stabilizing broader organizational performance [17]. Organizations that maintain trust, communication consistency and fan loyalty are better positioned to preserve legitimacy even during periods of underperformance or institutional uncertainty [6], [14].

This perspective substantially strengthens the stakeholder dimension of the Balanced Scorecard by demonstrating that relational performance variables contribute directly to broader strategic outcomes. Fan engagement, communication effectiveness and institutional trust should therefore be understood not as peripheral variables, but as measurable strategic assets essential to long-term organizational resilience [8], [11], [13].

From a managerial perspective, integrating stakeholder-centered indicators into strategic planning improves stakeholder retention, communication governance, reputational management, sponsorship responsiveness and sustainability planning [2], [4], [7]. This reinforces the practical value of Balanced Scorecard adaptation for stakeholder evaluation and positions fan engagement as a critical component of sports strategic management.

Ultimately, the stakeholder perspective of the Balanced Scorecard becomes particularly valuable because it captures dimensions of organizational continuity that traditional financial or competitive indicators frequently overlook [5], [21]. By operationalizing stakeholder and fan engagement through measurable indicators, sports organizations gain stronger evaluative tools for supporting sustainable institutional development.

This strategic perspective also positions stakeholder engagement as a critical resilience mechanism during periods of institutional crisis, reputational vulnerability or competitive decline. Sports organizations that maintain strong relational governance structures through transparent communication, digital continuity and sustained fan trust are better equipped to preserve stakeholder legitimacy and commercial attractiveness even under adverse performance conditions [10], [17]. In this context, stakeholder-centered governance extends beyond performance enhancement and becomes essential to organizational risk mitigation, continuity planning and long-term strategic stabilization. Consequently, fan engagement should be understood not only as a dimension of stakeholder management, but also as a strategic institutional safeguard that strengthens broader governance resilience within contemporary sports ecosystems.

5. Conclusions

The present study advances Balanced Scorecard research in sports management by empirically strengthening the stakeholder and fan engagement dimension as a measurable strategic component of organizational performance evaluation. While prior conceptual research established the theoretical relevance of the Balanced Scorecard for sports organizations [13], [18], the current article extends this foundation by demonstrating how stakeholder-centered relational dimensions can be operationalized through practical strategic indicators.

Findings confirm that fan engagement, trust, satisfaction, communication effectiveness and loyalty should be treated not as secondary marketing outcomes, but as core strategic variables that directly influence institutional legitimacy, reputational resilience and long-term organizational sustainability [16], [22]. In contemporary sports environments characterized by competitive instability, governance scrutiny and accelerated digital transformation, stakeholder-centered performance indicators offer essential evaluative mechanisms that traditional competitive or financial measures alone cannot adequately capture [6], [10].

The study further demonstrates that empirical stakeholder-related dimensions can be successfully integrated into an adapted Balanced Scorecard framework, thereby strengthening its practical applicability for strategic planning, performance monitoring and managerial decision-

making [8], [21]. By translating abstract relational concepts into measurable strategic indicators, the research contributes to bridging the gap between Balanced Scorecard theory and practical implementation within sports organizations.

A particularly important contribution lies in validating stakeholder engagement as a strategic stabilizer capable of preserving organizational continuity even during periods of sporting underperformance or institutional uncertainty [9], [17]. This reinforces the broader understanding that sustainable sports performance depends not solely on competitive success, but on the effective management of stakeholder relationships, communication systems and institutional trust.

From a managerial perspective, integrating stakeholder-centered indicators into strategic governance frameworks may improve fan retention, sponsorship responsiveness, reputational management and broader sustainability planning [3], [4], [7]. Consequently, the stakeholder perspective of the Balanced Scorecard becomes increasingly valuable as sports organizations seek to align strategic performance management with the relational realities that shape long-term institutional success.

More broadly, the findings support the strategic modernization of sports governance by demonstrating that sustainable organizational effectiveness increasingly depends on integrated multidimensional systems capable of simultaneously managing relational legitimacy, governance quality, commercial resilience and adaptive strategic capacity [10], [14], [21]. As sports organizations operate within progressively commercialized, digitally mediated and institutionally complex environments, governance architectures must evolve beyond fragmented evaluative models toward comprehensive strategic frameworks that can accommodate expanding stakeholder ecosystems and long-term institutional uncertainty. In this context, the Balanced Scorecard's stakeholder-centered adaptation contributes not only to performance evaluation, but also to the broader evolution of sports governance toward more resilient, strategically coherent and institutionally adaptive management systems.

Beyond its immediate contribution to stakeholder-centered performance evaluation, the study also reinforces the broader strategic modernization of sports governance by demonstrating that contemporary sports organizations require multidimensional management systems capable of integrating relational, governance, financial and adaptive capacities within unified evaluative architectures. The empirical validation of stakeholder-centered indicators strengthens the Balanced Scorecard's broader relevance as an adaptive governance model suitable for increasingly complex, commercialized and digitally mediated sports ecosystems. In this sense, the research supports the evolution of sports management toward more sophisticated strategic governance systems where institutional sustainability depends on the coordinated management of stakeholder legitimacy, reputational resilience and organizational adaptability.

Several limitations remain. The empirical component is based on a specific supporter sample and primarily strengthens stakeholder dimensions rather than the full multidimensional Balanced Scorecard architecture. Future research should therefore pursue broader comparative studies across different sports, organizational structures and institutional contexts in order to further validate stakeholder-centered strategic indicators and refine their operational applicability.

The study demonstrates that stakeholder and fan engagement should be recognized as measurable strategic determinants of sustainable sports performance, thereby extending the Balanced Scorecard beyond traditional evaluative boundaries and reinforcing its value as an adaptive strategic management architecture for contemporary sports organizations.

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