Adaptation of the Balanced Scorecard (BSC) to the Context of Higher Education Institutions (HEI's) Brazil

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Abstract
The expansion in the education of Brazilian higher education system led HEI’s to appropriate business strategies adopted by organizations in other segments, especially for BSC. However, the managers of these organizations still question: how to adapt this tool to the Brazilian HEI’s reality?

Keywords: Balanced Scorecard, Higher Education Institutions, Adaptation process.

Introduction
The Brazil experiences a period of intense growth in its Educational System of Higher Education (Inep 2014). This expansion helps to make the process of management of HEI's more complex and consequently the adaptation of the BSC is presented as a challenging task (Lima et al. 2012). Thus, managers of these organizations are asking: how to adapt the methodology of BSC to the context of IES's Brazilian? Upon this question is emphasized that this study aimed to understand, through a case study in a Brazilian private HEI's, what actions should be taken to make the process of adaptation of the BSC simplified.

Theoretical Background
For Rocha and Casartelli (2014), there must be the development of a set of own management procedures HEI's Brazilian due to its distinctive nature and its processes require greater engagement by managers and employees. Thus, the formation of strategies in these organizations should adopt own deployment models, as well as a differentiated analysis of its internal environment, which implies different skills of managers (Borges et al. 2014, Rodrigues et al. 2014a, Rodrigues et al. 2014b).

Some IES's Brazilian has been inspired by US universities who adapted the BSC model by using different perspectives from those originally proposed by Kaplan and Norton (1992). In this new configuration issues involved in teaching and research activities have become more common (Lima et al. 2012). Authors such as Lima et al. (2012) understand that even in the face of possible modifications, the BSC management philosophy remains the
same, since the objective is still to measure organizational performance through financial and non-financial perspectives.

Thus, adoption of the BSC by HEI's is associated with the opportunity to glimpse new horizons for strategic management through the elimination of a historical deficiency of traditional management systems: a failure to integrate the long-term strategy with the actions and results in short term (Galvão et al. 2011). However, despite the benefits provided by this method there are still many questions about what procedures can be used to facilitate the deployment and operation of the BSC in different organizations in the commercial and industrial segments (Rocha and Casartelli 2014).

**Method**

Implementation strategies of this study left the choice of a qualitative approach in the collection and analysis of data Rodrigues (2012). This methodological choice implies scientific career, as well as in logical sequence to be undertaken during the research to achieve the proposed objectives (Kuhn 1979). The choice of a qualitative study is due to possibility to expand research horizons to find new possibilities that can guide studies in the subject that analyzes the BSC in HEI's Brazilian.

Thus, among the qualitative techniques was chosen in this investigation by the case studies. According to Yin (2001) case studies is an empirical investigation and comprises a comprehensive method that involves from the logic of the plan, to specific procedures for collection and analysis of data. Lüdke and Andrew (1986) draw attention to the fact that a case is a specific unit in the form of a system whose parts are integrated. The case analyzed in this study is a private institution located in Piauí state in northeastern Brazil. In this study, to protect the identity of the institution, it will be identified as Alpha School.

The choice of a private institution is due to the fact that in previous research (Inep 2014) was identified that the HEI's Brazilian private are less likely to use performance indicators and thus the implementation of the BSC would require more work compared with the IES's public the same country. Thus, to understand how to adapt the BSC to a private institution appears as a more important challenge to the detriment of the difficulties encountered in previous studies (Inep 2014) and, therefore, the results will be most useful in the development theme.

To develop the study interviews were conducted with those responsible for three sectors of IES analyzed: financial; human resources and; educational activities. Were also analyzed institutional documents of IES which enabled check critical points and potential for implementation of BSC.

**Results and Discussion**

In an attempt to provide answers to the research problem proposed was used as starting point the main suggestions proposed empirically by theorists on the subject that analyzes the adaptation of the BSC methodology HEI's Brazilian (Galvão et al. 2011, Lima et al. 2012, Rocha and Casartelli 2014). In these studies, measures are proposed that could be used to facilitate the adaptation of the BSC IES's Brazilian. So, in this section the two main theoretical assumptions were analyzed empirically in the context of the Alpha University, to verify its effectiveness as the BSC adaptation strategies.

**1st assumption: changing perspectives of the Balanced Scorecard**

According to the basic model proposed by Kaplan and Norton (1992) BSC has four basic perspectives: financial; clients; internal processes; learning and growth. Importantly, Kaplan and Norton (1992) already feared that the prospects, they initially proposed, could not be compatible with some organizations, so stressed that these perspectives should be taken as
a model and not as an absolute truth. This assumption already indicated that changes in these prospects could occasionally be carried out to ensure the effectiveness of this strategic model.

The Alpha University is recognized for its positive results and excellence in teaching and the ability to be as a locally established brand, however, when analyzing its management structure is perceived that she still finds it difficult to convert their performance indicators a system of metrics integrated business strategy. The account of human resources responsibilities the Alpha University suggests that they are aware that there must be changes in the way they conceive their performance indicators.

... how we evaluate our performance is not the most appropriate. You must deploy a method that brings together in one engine all results so that decisions are made systematically and not isolated.

In designing Borges et al. (2014) there needs to be a change in BSC perspectives not only to facilitate the adaptation to's IES process, but also so that this methodology can integrate the goals often conflicting these institutions and design strategy for the long term. This seems to be the main difficulty of the Alpha School: integrate its performance indicators so that they can be analyzed in a systematic way.

Despite the importance of being analyzed in a systematic way, specifically in the deployment process each prospect must be modeled and designed in isolation (Echeverria et al. 2014). Through the analysis of specific management documents to certain activities of the Alpha University one realizes that changes in micro scale, i.e. at the level of individual perspectives should be undertaken. The first perspective was analyzed the customer.

According to Rocha and Casartelli (2014), the question: "How customers see us" is an excellent starting point to understand the perspective of customers. This approach is fundamental to all types of organization, however, in IES's the importance of customer achieves even greater degree, since they have distinct roles of customers of other segments companies, since they possess two characteristics: they help the organization to provide the service and represent the final product of this organization. This feature can be clearly seen in the context of the Alpha University.

First, the knowledge that will guide future professionals in the labor market is built by the students, who are the customers of HEI's, in partnership with teachers. Thus, in providing this service to the student's presence is as important as the teacher in this context the student is not only directed but also contributes to the education of others. What characterizes these institutions is precisely this exchange. In addition, the client of this IES is also your final product after all an institution, among other things, evaluates the quality of professionals that offers to the labor market, so the client of IES is a strong evidence of quality or not your services.

The Alpha University has approximately 5,000 students and is responsible for nearly 30% equip the professionals that make up the city's labor market where it is. The professional responsible for educational activities adds:

We have a major concern as our students, it is they who represent our institution in the market. If they were not good people the fault lies with the institution in which they formed [...].

Thus, the adaptation of the BSC seems to pervade the need to give more importance to the customer perspective, because in the context of IES's they assume a role of greater relevance. The financial perspective, at HEIs's private, is another aspect that causes discussions by his disagreement with the model originally proposed by Kaplan and Norton (1992). HEI's, even in private, clearly has in obtaining profit its primary objective, since they
are institutions whose mission is to train professionals in their various areas of expertise. However, Kaplan and Norton (1992), financial goals should serve as a focus for measures of other scorecard perspectives. The authors emphasize that any measure must be part of a chain of cause and effect relationships that culminate in improved financial performance. This is where lies the inconsistency between the financial perspective in HEI's and in other organizations. The head of the financial department of the Alpha University says about this inconsistency as follows:

Finances are important in every business, but in educational institutions things are different. Pedagogical activities should be considered more important, they are what determine which direction the company will follow.

It is clear, therefore, that the theoretical assumption proposed by Lima et al. (2012) find strong support in the Alpha University, because according to one of his managers, there are finances which is most important when thinking in organizational strategies, for him the starting point of the company’s strategy has to be the teaching perspective. Thus, a change must be undertaken in the BSC model during its implementation process, the teaching perspective (specifically created for this adaptation of the BSC HEI’s) should be placed as the focus of management strategies and the prospect finances, which in the model originally proposed by Kaplan and Norton (1992) occupied a prominent place is repositioned as a support perspective.

2nd assumption: changes in the organizational structure of the HEI’s

In the design of some authors (Galvão et al. 2011, Lima et al. 2012, Rocha and Casartelli 2014) so that the BSC is adapted HEI’s not enough that changes are undertaken in his philosophy, such as modeling from their perspective, but it is also necessary that the institutions are prepared to make changes in its management and organizational structure. This assumption was confirmed by the data of Alpha University finance department:

[...] To apply the BSC in an educational institution is necessary to change many things. Train employees, hire more professionals engaged with their functions, reducing the structure and to perform some layoffs [...].

According Echeverria et al. (2014), one of the main barriers to adaptation of the BSC HEI's Brazilian is the structural inability of these institutions, i.e., deficiencies in the management structure coming true to the complexity of the method and the account of the Alpha University manager supports this idea. The manager also highlights two factors that hinder the BSC adaptation process: the high cost of implementation and operation of the BSC and the lack of managerial capacity of low administration officials.

Lima et al. (2012) have excelled in their study that one of the main weaknesses of the HEI's Brazilian is the fact that these organizations are administered predominantly by coming professionals in the areas of teaching and research, which, in turn, does not have one expertise in business management. This reality indicates that the adaptation of the BSC's IES also runs through the training of the staff, as the complexity of operational demands of professional organizations that can deal with these challenges.

Conclusion

In this study, we sought to understand how managers of HEI's private Brazilian may adapt the BSC methodology your reality, focusing on the case of a private institution, the results indicated that to promote this adaptation the first step is to recognize that changes are needed. First, the traditional BSC perspectives must undergo some specific modifications to
enable the effectiveness of the method in the context of IES’s. In addition, these changes in the method of philosophy must be accompanied by a management overhaul that permeates mainly for training of the staff.

For further studies it is suggested that investigations can provide answers to questions like: it is possible to formulate a theory of BSC in HEI’s? What are the impacts of these adaptive changes in the effectiveness of BSC? It is noteworthy though, especially in Brazil, a country that experiences a revolution in the management of their HEI’s process, this is an opportune time for discussions are undertaken in this direction in order to replace the theme at the center of discussions.

Acknowledgments
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