The Balanced Scorecard (BSC) in Higher Education Institutions (HEI’s): a Management Improvement Strategy

Tonny Kerley de Alencar Rodrigues
Federal University of Rio de Janeiro/ Rio de Janeiro, Brazil
e-mail: lrakt@ig.com.br

Átila de Melo Lira
Paulista University/ São Paulo, Brazil
e-mail: atilalira@hotmail.com

Irenilza de Alencar Naas
Paulista University/ São Paulo, Brazil
e-mail: irenilza@gmail.com

Abstract
As managers of Brazilian HEI's can use the BSC to improve the decision-making process? The answer to this question guided this study that found the efficiency of this business strategy in the educational context of Brazilian higher education expansion.

Keywords: Balanced Scorecard. Higher Education Institutions. Management strategy.

Introduction
The managers of HEI's Brazilian, commonly encounter situations where you have to decide, before the various options, which is the best or most appropriate solution to their management dilemmas (Galvão et al. 2011). This process of decision-making becomes even more complex when considering the period in which Brazil experiences, characterized by an expansion in the Educational System of Higher Education and increased complexity in the management of HEI's (Lima et al. 2012). Thus, to overcome this difficulty, managers have adopted the BSC methodology, which aims, through metrics, evaluate the various business perspectives (Kaplan and Norton 1992).

So, believing that the BSC is a strategic methodology that can contribute to greater stability in the management of HEI's Brazilian due to its ability to provide managers with information to enable them to take less intuitive and more rational decisions is proposed the following problem search: As managers of HEI's Brazilian can use the BSC in the decision-making process? In this study, we sought to understand how the BSC can be used to facilitate an administrator specific activity: making decisions.

Theoretical Background
The expansion of the Brazilian Higher Education Educational System, represented both by increasing the number of students enrolled as by the growth of HEI's number, contributed to the changes of the levels of quality of services offered by these organizations, which made the management process of HEI's more complex requiring new strategies to overcome this complexity. In this scenario, many managers have chosen to use the BSC (Lima et al. 2012) by this mechanism provide tools that allow a more solid management.
The fundamental principle presented by BSC, namely the joint strategy of action, mission and performance in a systemic way, is not new in the context of the HEI's. The first evidence of the use of this tool dating back to the 1990s at US universities (Philbin 2011). The BSC application need in this environment has intensified as these institutions have become increasingly accountable for the results of the services offered to society.

However, as highlighted Philbin (2011), historically, the performance indicators adopted by the HEI's did not present a holistic picture of the situation of the institution. These indicators showed unable to articulate the dimensions of the organization in the management point of view, which implied the neglect of aspects such as vision and strategic direction of the institution. In Brazil, the themes found strong support in the early 2000s in the form of dissertations and theses (Rocha 2000, Muller 2001, Lima 2003), however, after this initial boost the studies on this subject have become each scarce and do not appear more in the center of discussions on subjects such as Production Engineering, Administration and Accounting (Lima 2012). But as highlighted Lima et al. (2012), due to the development of HEI's, in Brazil, the theme again proves to be relevant.

Method

For the development of this study used a qualitative approach in the collection and analysis of data (Rodrigues 2012). Although, historically, there is a predominance of studies that value quantitative methods to describe the phenomena associated with the implementation of the BSC methodology (Kaplan and Norton, 1992), it is believed that targeted research a qualitative approach may also contribute to the development of this theme, they hold the ability to expand research horizons and allows closer to the context analyzed.

According Maanen (1979) qualitative approach comprises a set of different interpretive techniques that seek to decode the components of a complex system of meanings. Thus, a qualitative study aimed to translate and express the meaning of the phenomena of the social world by reducing the distance between theory and data and between context and action (Maanen 1979). So choosing a qualitative approach in this study is due to its ability to bring to light new meanings that can guide research in this theme.

Although the literature that studies the BSC is well developed countries like the US, in Brazil there are still theoretical gaps that need to be fulfilled, especially when considering the implementation of this strategic approach in organizations that do not make up the industrial and commercial segments. Thus, this study can be classified as exploratory, already designed to promote familiarity with a topic not yet worked in Brazil. According to Hart and Bervian (1978), the exploratory research must be conceived as the first rung of a ladder which additional knowledge of information is desired.

As for the procedures adopted research can be characterized as a case study. To Yin (2001) case study 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. To construct this study, specifically, interviews were conducted with managers of a Brazilian private university (Alpha University) also institutional documents were used in this institution which allowed a more accurate analysis of context to understand how the BSC can be used in the decision making process.

Results and Discussion

To perform the relationship between the BSC and the process of managerial decision making was proposed a discussion that sought to understand basically three aspects: a) where the managers of the Alpha University, institution focus of this study, are major difficulties in the decision-making process management; b) how decisions are taken in the context of that
institution; c) how the BSC can help in the decision making process. Note that the results were supported by the opinion of the managers at the Alpha University, as well as the analysis of institutional documents and own management structure of the company.

**The decision-making process at the Alpha University**

The first aspect was analyzed where managers at the Alpha University encounter major difficulties in the decision-making process. According to the report of some managers and the analysis of their own management structure of the institution is perceived that the difficulties regarding this activity are associated with two main issues: the low involvement of low administration and the lack of information.

It is noticed that many changes are taking place in organizational structures, internal processes, corporate culture and management of human capital in Brazilian institutions. However, some difficulties still keeps as the challenge of keeping employees motivated and engaged organizational issues. In the context of the Alpha University managers complain about the lack of engagement of employees in strategic decisions.

[...] Here at the Alpha University strategic decisions are taken, but there is often no membership by employees. Mainly by the lack of managerial capacity to operate certain tasks [...].

It is noticed that the low level of employee involvement is associated with little managerial capacity of low administration. So this is one of the critical aspects of the Alpha University since it has strong relationship to the difficulty demonstrated the sustainability of management decisions that are made. In some HEI's Brazilian managers have offset the shortcomings of employees by the introduction of computerized systems in the business environment, as well as training, however, despite these efforts, which make the management of these processes substantially more expensive organizations, the results still are found below the expected (Galvão et al. 2011).

By analyzing the management structure of the Alpha University also realize is that the lack of systematic information is a critical aspect in the process of decision-making that institution. Much of decisions is carried out sectoral manner, that is, strategic decisions that impact the organization in general, are taken by the head of one department. In addition, at the time of the information decisions are restricted, ie they are not sufficient to understand what the impact of this specific decision in the other departments of the institution.

Lima et al. (2012) had already highlighted this aspect in their study. For them many HEI's Brazilian show great difficulty in articulating in a systematic way all the information they need when making management decisions. The authors argue that a systemic view of the prospects involved in managing's IES and all aspects must be taken into account when the decision is necessary, so that there is no "subobjectification", i.e., that the specific objectives of certain departments they are not put forward the overall organizational objectives.

The second aspect analyzed in the research was guided by the need to understand how decisions are made at the Alpha University. Although the managers of the institution claim that decisions are made in a rational manner taking into account the overall objectives, a simple analysis of the management structure of the institution demonstrates that there are obvious difficulties in this process. That way, you can highlight that decisions are taken at the Alpha University in three ways: a) in a centralized manner; b) departmental and way; c) based on limited information.

The centralized power in an organization can be analyzed for its advantages or disadvantages. However, in the context of the Alpha University, one realizes that this characteristic is more associated with a disadvantage. The fact that the power be centralized distance low administration's decision-making process which contributes to the lack of
engagement of these volunteers strategic decisions. Galvão et al. (2011) has highlighted that a key point for the implementation of any decision is participation of employees, without them the decisions are restricted to strategic dimension can not be converted into practice. Another aspect that characterizes the decision-making at the Alpha University is the fact that this process occurs departmental form, that is, most of the decisions are made targeting only the objectives of a specific department. Rocha and Casartelli (2014) highlighted a similar phenomenon in his study. The authors stated that in some HEI's Brazilian there is a tendency of the financial decisions are made in isolation from decisions involving educational activities. This aspect highlights the departmental character with which decisions are taken in HEI's Brazilian.

The third and perhaps most critical of the characteristics of the decision-making process at the Alpha University is restricted amount of information that managers have to perform this process. We can see that decisions are made more intuitively than rationally due to the lack of data and information that allows managers to analyze the situation surrounding the decision to be made. This factor helps to make the decisions that loaded institution risk management and unstable.

Thus, after understanding the main difficulties suffered by the managers of the University Alpha and understand how they make their management decisions, part to the more specific section of the analysis, that is, understand how the BSC can be used to make this process of decisions less complex. For this we use the opinion of the responsible for the educational activities of the Alpha University department.

[...] Believe that the BSC can help in providing more accurate information to enable us to make the decisions. In addition to integrating the institution's goals that are often disconnected [...].

The manager sees the BSC two opportunities for improvement: providing more accurate information and integration of goals. According to Lima et al. (2012) represent precisely those aspects in which the BSC operates. In the context of IES's Brazilian BSC methodology aims to measure, using metrics, the different perspectives involved in business activity. These perspectives can also be designed as key activities. Thus the institution's information, made through the BSC are arising from a careful performance analysis process which allows the manager to have at the time of decision, accurate and integrated information. In addition, managers will have at your disposal a complete diagnosis of the actual situation of the institution that will identify critical points and potential (Rodrigues et al. 2014a, Rodrigues et al. 2014b).

The adoption of the BSC also allows the institution's strategy is integrated with the goals, mission and vision and that the prospects are designed for the long term and not just in the short term as metrics based on financial-accounting indicators.

Conclusion

In this study, we found that the complexity involved in the process of decision making is associated with two central issues: the lack of information and low engagement of the low administration employees. Thus, one can see that the BSC is the most appropriate management tool to this problem, since among its main benefits are the ability to provide systematic information management and the ability to integrate the objectives of strategically institution (Lima 2012).

However, for the BSC assume the role of an aid mechanism to the process of decision strategies is necessary changes to be undertaken both in philosophy of BSC, as the modeling of some of its traditional outlook, as by institutions that, by turn, must seek ways to engage your employees in the operation of decisions, applicable measure would bring the
administration of low decision-making processes. For future studies, within that scope of research, it would be interesting to analyze how effective the BSC to assist specific activities in organizations, as done in relation to decision-making in this study, for example, as the BSC can assist in hiring employees, or select the most appropriate distribution channel.

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Universidade Paulista (Paulista University), São Paulo, Brazil
Faculdade Santo Agostinho (St. Augustine College), Teresina, Piauí, Brazil
The COPPEAD Graduate School of Business, Federal University of Rio de Janeiro

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