Changing Without Losing the Essence? An Study of BSC Adaptation at Brazilian Higher Education Institutions

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Abstract
Brazilian HEI’s, to adapt to the BSC, have used different perspectives from those originally proposed by Kaplan and Norton (1992). In this new configuration, aspects such as quality of teaching, research and extension become more common. Thus, rises a question: these changes are adjusted to the traditional philosophy of BSC?

Keywords: Balanced Scorecard, Higher Education Institution, Method modification.

Introduction
The need to overcome the difficulties caused by the expansion of the Brazilian Higher Education Educational System has caused many HEI's in Brazil, to appropriate business strategies adopted by organizations in other segments, such as the Balanced Scorecard (BSC) methodology assessing, for using metrics, prospects involved in the business dynamics (Kaplan and Norton 1992). However, in order to adapt to the different reality of the BSC's of the IES, managers have to make changes in the method traditionally proposed by Kaplan and Norton (1992).

In this new configuration, the BSC is developed through different strategies from those originally proposed so that prospects and quality of teaching, research and extension become more common (Lima et al. 2012). In this scenario we propose the following research question: These changes undertaken in the BSC would not be true to the traditional philosophy of the method developed by Kaplan and Norton (1992)?

Theoretical Background
In recent years, the IES's Brazilian acquired the character of business organizations leaving only be designed as a teaching units. Thus, as pointed out by Lima et al. (2012), there must be the development of an own set of procedures for the management of these institutions. Galvão et al. (2011) support this idea by arguing that the training strategies in HEI's should adopt own deployment models, as well as a differentiated analysis of its internal environment.

In one of the first studies on the subject in Brazil, Müller (2001) had already mentioned the need to design the HEI's as distinct from other organizations, mainly because of its greater managerial complexity. For the author, it is the responsibility of these institutions produce results that will contribute to the economic, technological and political
society. Müller (2001) also pointed out that fit the IES's engage in social causes through actions aimed at reducing poverty and protecting the environment.

Another author who spoke about the peculiarities of HEI's was Lima (2003). For him, these organizations must deal with the difficult to repair or even the impossibility of reversing errors on its core business: teaching, since one can not simply reject an output (egress student) of poor quality. So unlike other segments where organizations before any irregularity product is just discarded, in IES's, errors in management process They present irreversible and more serious consequences.

This complexity involved in HEI's management, explains to some extent the need to adapt management tools to its distinct reality (Lima et al. 2012). To report directly to BSC, one realizes that the difficult process of adaptation has been primarily responsible for the modifications to which managers have tax method. However, as noted by Galvão et al. (2011), these modeling undertaken in the BSC can not be giving any cost, it is necessary that the philosophy underpinning the method is guarded.

Method

The implementation strategies of this research started from a deductive research method, common in research in the field of applied social sciences, where the factual result becomes known, because the design is adopted that the premises are all true (Cervo and Bervian 1978). In order to achieve substantial results within a reality under construction was reported to a quantitative approach in the data analysis, as this is adequate for studies aiming to emphasize large samples in order to bring to light results that unfold on indicators and trends observable by means of statistics (Minayo and Sanches 1993).

This study was developed by applied nature, by enabling researchers to the practical application of research methodology in order to investigate (Rodrigues 2012), scientifically, an empirical phenomenon, that is, the BSC process of adapting the HEI's Brazilian and the consequences of such adaptation. The applied nature is evident in this study, for here is intended to establish considerations, guided by results from previous basic research (Lima 2003, Galvão et al. 2011, Lima et al. 2012) establishing dependency relationships between data educational institutions to know the reality of the phenomena under investigation.

This study also has exploration goals, for investigating a field of study under construction, namely, the consequences associated with the BSC application methods to the context of IES's Brazilian. According to Piovesan and Temporini (1995), the exploratory study is one that is intended to familiarize the researcher with the object of study and your reality so that, through this research may emanate further insight able to explain that phenomenon more accurately.

For the development of this study were examined the implementation of processes and operation of the BSC in 109 HEI's representing the "n" sample with a 95% confidence level of total 151 federal's IES of Brazil, in order to see what changes the managers of these companies made the BSC and the consequences of these changes in company management. The purpose of this research was to understand if these changes are not at odds with the traditional philosophy of BSC as proposed by Kaplan and Norton (1992). For this, data were collected from the electronic sites of HEI's considered in the study. Subsequently, these data were analyzed using the SPSS (Statistical Package for the Social Sciences).

Results and Discussion

In this section the main results from the analysis of the data were presented. For a better understanding of its contents, it was divided into three distinct parts: a) increase the teaching perspective; b) repositioning of the financial perspective; c) changes in organizational or management structure (Rodrigues 2014a). As highlighted in each of these
parts was presented a specific type of modification that managers have undertaken in HEI's Brazilian analyzed to enable the adaptation and implementation of the BSC your reality as proposed by Lima et al. (2012) and Galvão et al. (2011), the accession of HEI's to this change in statistical terms, and the consequences of this modification with regard to positive or negative institutions.

a) Increase the teaching perspective

Among the institutions analyzed 87.31% of them added to your model assessment of operating performance the teaching perspective. Given the numbers one can see that managers defend the view that the adoption of this perspective is critical to adaptation of a performance evaluation model HEI's. Such a decision is not presented as something optional or strategic, but arbitrary, because the teaching is the main activity in these organizations, so there must be specific metrics to measure the degree of efficiency of this function. It is noteworthy here that all of the HEI's analyzed evaluates the teaching activities that develop, however, in this study we considered only those that evaluate this perspective systematically, ie integrated other perspectives of the institution. Thus, only 12.69% of HEI's not shown meet this criterion.

By presenting itself as a much more arbitrary than as a strategic measure such modification undertaken by managers to BSC model brings no immediate advantage to organizations. Noteworthy however, that the way is developed this analysis and how managers operationalize its valuation model for this perspective, can positively or negatively influence the results of an institution (Rodrigues 2014b). Thus, adding the teaching perspective to the traditional model of BSC proposed by Kaplan and Norton (1992) presents itself as something fundamental to the BSC process of adapting the distinct reality of IES's Brazilian.

However, when analyzing the role of this new perspective in relation to other existing one can see that 43.78% of HEI 'analyzed put the education perspective as a starting point to the strategic plans, a place that the model proposed by Kaplan and Norton (1992) is aimed at the financial perspective. So we can highlight that by offering education perspective a more prominent within the valuation model managers undertake a change that comes into disagreement as originally proposed model.

b) Repositioning financial perspective

When analyzing changes in financial perspective one can see that there are higher weightings as the most radical changes. Among the institutions analyzed stands out that 43.78% of them repositioned the prospect finance in its systematic evaluation of model performance. As noted earlier, these organizations took the financial perspective the role of strategic guiding and granted the teaching perspective that position. However, 56.22% of institutions still have a preference for the model as proposed by Kaplan and Norton (1992), for keeping the finances as the main perspective in their performance evaluation model.

Importantly, all of the analyzed companies that keep your focus on the financial perspective are private institutions. It is noteworthy that in 2013 the Ministry of Education released a list of the best universities in Brazil. This classification was based on several criteria, from quality of education to financial sustainability. Among the top 50 universities in Brazil (Inep 2014) 85.23% put the education perspective as the starting point of its strategic objectives and only 14.77% provide financial perspective that role. Given these data a correlation analysis was performed (Pearson) between these two variables to check the degree of influence of both. He realized that the more IES's tend to put the education perspective as the focus of its larger strategy is the tendency to succeed in their activities, which is a strong positive correlation ($p = 0.843$).
Thus, one can see that the educational institutions that put the financial perspective as the focus of its strategy, while maintaining the method according as originally proposed by Kaplan and Norton (1992) have obtained less successful than those organizations that have repositioned this perspective giving her a minor at the expense of teaching perspective.

c) Changes in organizational or management structure

For 92.45% of the institutions analyzed the implementation of a performance evaluation methodology was accompanied by changes in organizational or management structure of this institution. Among these structural changes, 89.88% referred to the hiring and firing of personnel and position changes and business philosophy, the remaining 10.12% are associated with other changes as employee relocation, consolidation of industries and even elimination and addition of activities. It can be seen that high adherence to these structural changes are mainly related to an arbitrary question, because there is no way to adopt an evaluation method without undertaking managerial changes. Those who did not undergo modifications attribute to their high costs, especially with respect to hiring and firing of staff and the low involvement of employees for its decision. Unlike changes in perspectives that incur lower costs, structural changes are more costly and, before a failure, more complex repair.

Statistically, it is noticed that there is a strong positive correlation ($p = 0.834$) between the implementation of structural and managerial changes and the success obtained by the analyzed organizations. These results can be confirmed by classification proposed by the Ministry of Education HEI's Brazilian. According to the data of the 50 best universities in Brazil they all held organizational or managerial character of changes in its structure during the deployment process management tools, such as the BSC.

Conclusion

How to adapt the BSC the distinct reality of IES's Brazilian without coming true to the philosophy of the method, originally proposed by Kaplan and Norton (1992)? The answer to this question seems more complex than originally thought. The results indicate that to obtain the IES's success with the BSC is necessary for them to modify this method so that gets away from its traditional approach. By placing the teaching approach and the strategy focus and relocate the financial perspective giving him minor, managers substantially not shape the method as traditionally proposed. Thus, within the context of IES's analyzed, one can see that these organizations gain greater success in their activities when they leave the method as originally proposed and operationalize differently.

Thus, future studies can try to understand in nonprofit organizations or government institutions, so as's IES feature differs from conventional industrial and commercial organizations, these results are repeated or if this reality found only refers to HEI's Brazilian.

Acknowledgments

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