

Use of Balanced Scorecard in a Sanitation Company in Southern Brazil: Analysis of User's Perception

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ABSTRACT

The objective of this article is to analyze the users' perception of the Balanced Scorecard (BSC) tool in a sanitation company in Southern Brazil, in the development of its activities and in the use of its tools. In the first moment was developed a bibliographic survey, identifying the perspectives of the BSC joined the organizational strategy. Subsequently it was held a field research in September of 2012 with ten employers in the Guarapuava unity, where it was seek to evaluate the level of knowledge of those in the use of this management resource. The company must worry about the employers, in a way that these can be tuned for the company's growth. For this the organization needs a management that exceed the expectations of its contributors, aggregating motivation in the search of knowledge and commitment in projects that help them professionally and benefit the society in the search of learning and growth results. The organization uses a management that serves desires of its team and the reasons in the strategies formulations and on the plan to achieve the goals. It is indispensable the disclosure of the information for all the organization sectors so it brings the develop of ideas, structure innovations and a management that cultivates the participation of organizational activities.

Keywords: Learning and Knowledge; Balanced Scorecard; Organizational Strategies.

1 INTRODUCTION

FOR the companies that achieve a full recognition in front of their clients nowadays it is extremely important to be in the quality of services parameter, social and environmental responsibility, to achieve the recognition of those demands, the organizations need to develop strategies to reach those objectives. This way, the environmentally correct in a general way in order to stand out in front of their competitors they need to assume a more significant social commitment, not only considering the skill needs of the market.

The organizations that develop environmental responsibility actions need to prove the results to the society, in addition to implant projects of improvement helping the population in general. This way, the strategy is extremely important to the company, and the managers must know the best moment to apply it and how to position themselves in front of challenges.

According to Oliveira (2005), the strategy is defined as a way, a manner, or a formulated and appropriate manner to achieve in a different way the established challenges and objectives, in the best positioning of the company in front of its environment.

This way, in order for the organizations to be in consonance with its environment, it is necessary the development of competence in the people of the company, that will imply in the increase of the level of organizational competence and,

this way, in a better capacity to execute the entrepreneurial strategies.

According to a strategy scholars current, that is based mainly in the organizational competences (and dynamic capacity), to study this relation it's necessary select a model that clarify the understanding of the performance and offer tools to measure the reaching level of the strategy results, in a model that properly characterize the concept of competence and, at the same way, provide tools that allow the evaluation of the management of the organization and, to the expected development standard. The expectation is that the level of the organization competence is positively correlated in the achievement of the strategy results.

The company derived from the study received in 1999 the certification of ISO 14001 standards as the first company of sanitation of the Americas, for having a complete water and sewage system. The certificate is considered one of the most important and with the biggest recognition all over the world in the environment area and attests that the Foz do Iguaçu system is operated in a responsible environmental way, since the caption of the water to the treatment until the destination in the end of the sewage.

The company tries to Always be in compliance with the market, this way, sought through the administration join the theory with the practice. This way, from 2008 the company

adopted a Software with the Balanced Scorecard tools, with the intention of measure the four theory perspectives, as clients, finances, intern process, apprenticeship and growth, already at this last characteristic the mainly focus was in the environmental area.

In this context, the research problem involved: what are the perceptions of the users about the BSC tools of a company with the general objective and the analysis of the software used by the company and verify if the used tools in the evaluation bring a positive impact for the organization management that can suggest improvement.

In this article it will be approach the theory of the Balanced Scorecard, the strategic management of BSC in the organization, the result and apprenticeship considering the perceptions of the collaborators in relation to the BSC tool.

2 THEORETICAL BACKGROUND

In this section it will be demonstrated the theoretical background that supports the current study, starts with the concepts around the BSC studies followed by the results of the apprenticeship.

2.1 BSC Study

Nowadays the companies are in the information age, where predominate the companies with fluid, agile, flexible and decentralized structure, on which the organizational environment has to know how to deal with the turbulences derived from great changes.

In order to the companies prepare themselves with this complex "organizational world", the managers need today the indicators of many environment and organizational, and in this context, the Balanced Scorecard (BSC) offers the organizations tools to achieve the success through a comprehensive set of performance actions, through four perspectives: financial, client, intern process of the company, apprenticeship and growth.

Through these four perspectives listed above, the company has the tools to reach its strategy and measure its performance. For the author Andrews (1971) quoted by Manas (2007, p.41) "the entrepreneurial strategy is seen as the set of objectives, goals, fundamental guidelines and the plans to reach this objectives, postulated in a form to define on which activities it's the company, and what kind of company it is or it wants to be".

The BSC methodology was elected by Harvard Business Review as one of the most important practices of management in the past 75 years. The Enterprise Resource Planning (ERP) and the software suppliers of business intelligence are launching an increased number of BSC apps and tools that allow its implementation.

It's not only a static list of indicators, but a management tool structure for the implementation and the alignment of the program complex of changes, in other words, for the management of the organizations designed for the strategy.

According to Kaplan and Norton (1997) the Balanced Scorecard reflects the balance in the short and long term, between financial measures and not financials, between tendency indicators and occurrences and, yet, between the intern and

extern perspectives of the performance, erving as a base for the measure system and strategic management, by which the organizational performance is measured in a balanced manner under four perspectives. This way it contributes for the companies to monitor the financial performance, monitoring in the same time the progress in the capacity-building and in the acquisition of unachievable capital assets essential for future growth.

The introduction of the components less tangible in the BSC objectives and indicators brings natural difficulties of measurement that will be reduced as new quantifications are carried over time. This will allow the relations clarification of cause and effect between indicators and introduce changes so these can present a better performance in the company.

This concern motivates the studies in the area of the strategy control, on which the objective is the look into ways that ensure the implantation and monitoring of the strategy. One tool more known in this area – and that receives highlight in this work – is the balanced scorecard, created by Kaplan and Norton (1997). According to the authors, in the absence of others indicators, the executives privileged the financial controls.

However, these controls are consequence; in other words, result from the decisions made in other instances. In the chances order of the company's decisions, appear in the end, as a consequence of further efforts and, therefore, it doesn't have a lot of utility to orientate future decisions. Another limitation considering only financial indicators is that they can't translate the organizational complexity.

For Berton and Fernandes (2005), the BSC creates an structure, a language to communicate the mission and the strategy, which uses indicators of performance to inform to the employees about the vectors of the actual and future success.

The Balanced Scorecard tool was developed by the University of Harvard by Professor Norton Kaplan and the executive David Norton, and it was defined as a "complete tool that translates the vision and strategy of the company in a coherent set of performance measures". (KAPLAN and NORTON, 1997)

For the author Olve quoted by Marchi and Wegner (2009, p.2), the BSC is based on three time dimensions: Past, present and future and have as characteristic the monitoring of four different perspectives related to the organization as a whole: I) financial perspective; II) client perspective; III) intern process perspective; and IV) apprenticeship perspective. The financial perspective is the register of the actions already taken that result in recipes and returns about the investment. The perspectives of the clients and the process have the focus in the present, monitoring actions in real time. The apprenticeship is about the creation of a sustainable future. Through this new approach the company find explanations for the cause-effect of every organizational strategy and can also project future scenarios for the results.

In the perspective of apprenticeship occurs the identification of the infrastructure that the company must build to generate growth and improvements in a long term, quote Kaplan and Norton (1997). Included in the perspectives are people, retention, training, system and organizational proce-

dures. They propose as indicators of this dimension satisfaction, retention, training and functionalities ability, time for information availability etc. The figure 2 represents the perspectives, with their respective developments in terms of objectives, measures, goals and initiatives, just as well the necessity of "balance" the actions on each perspective.

Those perspectives, in the vision of these authors, are disposed in an order of causality. The financial indicators are reached while the company is serving and satisfying its clients, which in turn, will occur if the intern process is aligned to achieve the excellence. Therefore, the excellence in the intern process is result of the engagement of the people with their competences, besides the system that works properly to the organizational needs. This casualty is expressed in the casual maps (figure 3). Between the benefits of the balanced scorecard, Kaplan and Norton (1997) quote:

- clarify and translate the vision and the strategy;
- communicate and associate objectives strategic actions;
- plan, establish goals and align strategic initiatives;
- make improvements in the feedback and in the strategic apprenticeship.

Through the Balanced Scorecard tools we can evaluate the stipulated objectives depending on its organization, because the four perspectives are linked, in other words, as far as the objectives, goals, measures and general strategy are specific in the BSC, these results will have an individual result, but depending on each other.

These indicators seek to aggregate value in the organization, and with the obtained results, the companies know how to measure its performance and to search strategic alternatives, to compete in the market. The indicators can represent challenges and innovations in the organizational management process, contributing in the search of apprenticeship of the collaborators, improving more the strategic focus.

We can observe that the BSC is manage by the establishment of goals and with the data entry, that can give to the employees to monitor the actions and results achieved by the organization. The BSC presents itself as a beneficial management tool for the companies, but its adoption needs responsibility, because the commitment of the people must go ahead of the processes, the information must be secure so it becomes a trustful instrument for the decision-making process.

The first objectives for the implementation of a BSC are related to the factors as facilitate and orientate the objectives and actions establishment, translated from the vision and strategy, being linked in each defined perspective; achievement of the consensus in the opinion of the collaborators, in a way that everybody can participate and motivate, because without the insertion of the people and its commitment in the execution of the strategic initiatives can damage in the search of results and better performance indicators.

This way it's on note the relevance of people's engagement in the fulfillment of goals, and the importance of an efficient mediation system in a company in the evaluation of BSC. This management methodology allows the organization in the flexibility required by the Market, as well as the effectiveness in the use of the strategic information of the Institution in the decision-making in a correct way. Considering this, there is

the necessity if verification of which way this tool can contribute to the professional area as for the company's strategic results.

BOARD 1
COMPARATIVE OF COMPETITORS OF THE BSC

Authors	Notion of Competence	Aspects
Kaplan and Norton (1997)	BSC analysis	The Balanced Scorecard reflects the balance between the objectives of short and long term, between financial measures and non-financials, between tendency indicators and occurrences and, yet, between the intern and extern perspectives of performance
Andrews (1971)	Entrepreneurial strategy	Set of objectives, goals, fundamental guidelines and the plans to achieve these goals, postulated in a way to define in what activity it is the company, what kind of business it is or it want to be.
Olve (2001)	BSC analysis	Past, present and future and it has as characteristic monitor the four different perspectives related to the organization as a whole: i) financial perspective; ii) clients perspective; and iv) result's apprenticeship perspective.
Berton and Fernandes (2005)	BSC anlalysis	Seek to create an structure, a language to communicate the mission and the strategy, using indicators of performance to inform the employees about the vectors of the current and future success.

Source: The authors (2011).

2.2 Results and Aprenticeship

In the balanced scorecard, the competences theme is approached in the apprenticeship and growth perspective. Including three categories: the strategic competences, defined

as abilities and apprenticeship essentials so the work force has the conditions to reinforce the strategy; the strategic technologies, that are the systems of information, databases, networks and another essentials tools to implant the strategy, besides the climate to change, that represents the cultural changes necessary for the motivation of the work force supporting the strategy (KAPLAN and NORTON, 2001). These authors show some indicators for this category, according to board 2.

BOARD 2

CATEGORY AND INDICATORS FOR THE APPRENTICESHIP AND GROWTH PERSPECTIVE

Category	Indicator	Explanation
Strategic Competences	Abilities	Coverage index of the strategic abilities
	Sharing of Knowledge	Sharing of better practices
Strategic technologies	Infrastructure	Coverage of the strategic technology
	Applications	Institutionalization coverage
Climate for action	Awareness	Strategy comprehension
	Alignment	Alignment goals with the Balanced Scorecard (%)
	Preparation	Average time in the company (key positions)
	Motivation	Moral (satisfaction) Suggestions program

Source: Adopted from Kaplan and Norton, 1997.

Inside the perspectives of apprenticeship and growth the strategic competences are measured through the ability and sharing of knowledge, that go ahead of the trivial, because to achieve big results organizations need a big potential in the develop of strategies in front of the competition.

This way, to develop and apply strategic methods with effectiveness are necessary technologic plans, through an infrastructure well elaborated, to be put in force always with established terms. For this, the business management must have conscience that everything that involves its strategy in order to align goals with the BSC, stipulating a term to the development and joining to a program of suggestions to satisfy all the perspectives. (Kaplan and Norton, 2001).

The objectives of the financial, the client and the intern processes perspective will be achieved if there is continuous apprenticeship and growth of the human resources, developing their activities. The apprenticeship and growth continuous perspective, next to an efficient infrastructure, certainly will contribute for the organizational effectiveness and financial balance in short and long term.

The Balanced Scorecard proposal aims the investments not only in equipment, research and development, but also in their people, in the system and in the intern procedures, (Kaplan and Norton 2001). Especially, today we live in the knowledge age, what brings big organizational changes, where the workers need to contribute with information for the

business development.

In these parameters, the collaborators in general need to be considered as intellectual capital for the institutions, being this one factor of competitiveness, not only in a short but also in long term. The company retains these knowledge and use them in the organizational process and in the clients' needs. This way, invest in the capacity of the collaborators and motivate them in courses in the administrative areas with the objective of maintaining them involved with the vision, the mission and the strategy of the organization is the objective of the apprenticeship and growth perspective. The Balanced Scorecard is considered strategic management model, it can be applied in any entity, with or without profit.

3 METHODOLOGICAL ASPECTS

The methodology used in the elaboration of the present article was a bibliographic research and field research, quantitative based in scientific literature that approach the theme in focus (Balanced Scorecard), as well as aspects inherent to the environmental responsibility. It was exploratory for evince the way of dissemination of the information related to the environment in the "Alpha Saneamentos", water supplier in Brazil. The approach of the Case Study offers opportunities for the research, because can allow the study of many administration problems difficult to approach by other methods, besides the possibility of doing a reflexive analysis of the extracted data through the questionnaire.

Yin (1989) refers to the case study as an empirical examination that investigate a contemporary phenomenon inside of a real life context, when the border between the phenomenon and the context it's not clearly evident, is where multiple sources of evidence are used.

This way, to get more specific profile information of the people that work with the BSC software, it was developed a questionnaire with 10 closed questions that is addressed in the Appendix 1 and tree open questions that are addressed in the boards 3, 4 and 5. This research tool helped to identify what are the difficulties of the collaborators with the use of the program, allowing more precise suggestions for the employees group.

The sample researched was represented by 10 employees, being carried with 100% of the people that used the software in the Guarapuava unit. Yet the collect of the data was done through visits to online websites of the companies and structure interview with the Guarapuava's unit manager. The questionnaire was applied on the 23th and 24th of September, 2012.

4 RESULT ANALYSIS

On this section, we will presente the result analysis of the current research starting by the company's history, the BSC tools in the "Alpha Saneamentos" and the field research results.

4.1 Company's History

Alpha Saneamento was created in 1963 to take care of

the water supply and sanitary exhaustion in the state of Parana. On this day, only 25% of the population received treated water from 243 municipalities there were 60 supply services and 19 cities with sewage. From 2001 reached 99% of the population with treated water and the revenue was RS 766 million.

This company is the real demonstration of effectiveness in the strategic management models. The objective is the demonstration of an organization that uses two types of management tools, conciliating competency management and strategic performance. It is a state control organization that is working with a strategic control system and with a model of competence. Yet the strategic management control is used through BSC.

Alpha Saneamentos is a state-owned company with mixed economy, whose main shareholder is the government of the State. It has approximately 6,781 workers and is considered a benchmark in the Brazilian sanitation system, and its administration is made through state-owned control.

4.2 BSC Tool at Alpha Saneamentos

In order for the companies to use the BSC management in an efficient way, it's necessary the use of a software to measure the data quantitatively, showing through indices the factors that affect in the achievement of the company's parameters. For this, the managers must know how to use properly the tool, knowing the evaluated structure and diagnose when there are possible abnormalities in the structure.

Alpha Saneamentos uses the BSC software since 2008, with an initiative of the Strategic Planning Advisor from one of the Alpha Saneamentos Units, Mario Zigosviski, who was responsible for the implantation of the software in the organization.

Alpha Saneamentos is a company that adopted the SGA to be inside the established parameters. For this, the organization needed a tool to measure the gains compared with the proper environmental management. This way, Alpha Saneamentos adopted the BSC management that guides the four Kaplan perspectives: finances, clients, company's intern process, apprenticeship and growth. But the company reconciled inside these segments the environmental management that brought many benefits for the organization.

The environmental politico f Alpha Saneamentos seek, in the development of its sanitation activities, the environmental conservation, contributing for the population's quality of life improvement, based in the following values:

- Prevent and reduce the risk of environmental degradation;
- Follow the environmental legislation applicable on the activities;
- Establish, review and accompany the environmental objectives and goals;
- Promote the communication with the interested parts and disseminate the actions for the environmental education;

To fulfill these commitments, Alpha Saneamentos insti-

tuted many corporative polices such as the environmental, including the strategic dimension of the organization and covering intern and extern environment objectives. The goals are to coordinate programs, projects and actions in the international level and specific, aiming at providing the company's business unit mechanisms and tools for the achievement of the environmental policies.

As an acting strategy the strategic environmental planning is constituted by a set of programs, projects, procedures and environmental commitments what guides the organization systematizing the activities developed by Alpha Saneamentos, in line with its environmental policy and its institutional task.

Through the imagine of the BSC software used by the company Alhpa Saneamentos, it demonstrates a structured program, which presents indicators with detailed information of the measures obtained, and the comparison between the information computed data that the company could raise.

4.3 Results of the Field Research

In view of the study's proposal objective in analysis the perceptions of the users of the BSC tool in Alpha Saneamentos company, the research traced the profile of the employees, and the level of knowledge that they have about the theme.

TABLE 1
PREDOMINANT PROFILE OF THE INTERVIEWED EMPLOYEES

Gender	
Male	40%
Female	60%
Age	
21 to 25	20%
25 to 30	40%
31 to 35	30%
36 to 40	-
41 or more	10%
Schooling	
High School	-
Higher Education	30%
Graduated	40%
Postgraduated	30%
Master Degree	-

Source: collected data in the field research, 2011.

According the Table 1, 40 % of the interviewed are male, and 60% are female. From the total of the employees that work with the BSC, 20% are between 21 and 25 years old, 40% are between 26 and 30, 30% are between 31 and 35 years old, and only 10% are 41 or more. With regard to the schooling of the candidates 30% aren't coursing Higher Education, 40% already graduated and 10% are postgraduated.

TABLE 2
FREQUENCY OF THE USE OF THE KNOWLEDGE ABOUT BSC

Selection Techniques	Great	Very good	Good	Regular	Very Bad
1. Is the knowledge that I dispose about the Balanced Scorecard enough to apply in my daily basis?	20%	20%	60%	-	-
2. Did the BSC bring improvements to my professional activities?	10%	70%	20%	-	-
3. Does the organization keep enough information to keep me updated about BSC?	20%	20%	60%	-	-
4. Does the intern public have access to the mainly information needed to the use of BSC in the company?	20%	30%	50%	-	-
5. Is the information used to analyse the performance level, establish foals and introduce improvement in the methods of work, processes and services?	20%	20%	50%	-	-
6. Is the performance of the BSC processes achieving the wanted results?	70%	30%	-	-	-
7. Is The control of the pattern established by the management in the BSC at Alpha Saneamentos being efficiently measured?	70%	20%	10%	-	-
8. Is Alpha Saneamentos achieving significant financial results with the use of BSC?	30%	40%	20%	20%	
9. Is the company maintaining updated all the available information to the collaborators?	80%	20%	-	-	-
10. Is the company obtaining results related to the environment through the BSC?	20%	60%	20%	-	-

Source: Collected data from the field research, 2011.

According to the knowledge of BSC the Alpha Saneamento employees, 60% informed that they have basic knowledge for the use of BSC, 70% considered that the BSC tool brought professional improvement, 60% said they are updated about BSC in the organization. With regard to the access of the mainly information about BSC, 50% of the interviewed said they have a good access, and 50% said the analyses made through the measures of the comparative performance are good. 70% said the results that the BSC is bringing for the organization are great.

Through the pattern established by the BSC management of the Alpha Saneamentos, 70% of the interviewed employees qualified as great the way of the pattern measurements defined by BSC, and 40% said it is very good the financial results achieved with this management model. In the information disclosed about the Balance Scorecard 80% of the collaborators answered as great, and 60% answered that the results coming from the environment with the BSC are very good.

BOARD 3
REQUIRED KNOWLEDGE FOR THE BSC

Is the knowledge that I dispose about the Balanced Scorecard enough to apply in my daily basis?
1 st employee: The BSC is an important tool because allows the access to the information for the decision-making. As a management tool supplies information for the action and strategic plan concerning the financial data goals of the result. These information are passed through advise boards and meetings so every employee notice their participation in the obtained results.
2 nd employee: It's a management tool that contributes for the decision-making, direct and disseminate the strategies and allow improvements in the process, reduce costs, and through the Information System, make available via internet for all the functional body the current situation data wanted by the company, through the indicators established by the strategic planning, with all the goals and action plans. Monthly the results can be accompanied through the SISWEB or reports, mensal meetings or notice board.
3 rd employee: They are not really wide, but there are monthly reports that are explanatory
4 th employee: My knowledge is really superficial.
5 th employee: The BSC tool is really important to compare the índices between the discussed months, but just a few people understand.
6 th employee: I understand superficially the theory, but there is a bigger comprehension because of the issued

reports.
7 th employee: I haven't tried to reconcile the theory with the practice, but it's not complicated to understand, but you realize that it's an efficient program depending on its use.
8 th employee: I think yes but there is a lack of training or knowledge to use it better
9 th employee: I work with the program, but I don't know all the resources that it offers.
10 th employee: Yes, but to know how to use it took me some time.

Source: Collected data from the field research, 2011.

The board 3 refers to the knowledge that the employees have are enough to be applied in the everyday basis. The majority of the interviewed said they enough knowledge to work with the BSC tool in the company, but there were workers that understood for the fact that there are monthly reports and the advice board disclosed to the workers, but they didn't comment about the software handling.

Some interviewed said they know very little, and they don't know all the resources that the tool gives, beyond a little knowledge about the BSC purpose, knowledge acquired through the theory. It's noticeable the relation between the questioning, that most of the part of the interviewed understand superficially about the BSC, the apprenticeship it's not happening through the use of the software but for the information disseminated by the company.

BOARD 4

ADVANTAGES AND LIMITATIONS OF THE BSC IN ALPHA SANEAMENTOS

What are the advantages and the limitations of the BSC at Alpha Saneamentos?
1 st employee: Advantages: stored information of the actual period and previous periods to compare the goals desired and the obtained results, facilitating the action plans. Disadvantages: The tool still isn't available for all the employees
2 nd employee: moths and disseminates, the strategy, improvement of the processes, reduce of costs, dissemination of indicators with goals, action plans and results. Disadvantages: the employees in the operational area (on field) don't have acces to internet, and depend on the monthly meetings, advices board to have knowledge about the BSC.
3 rd employee: I believe everyone should have access.
4 th employee: besides the disseminated informaton through the meetings and the advice board, which is very good, I think the system is a little complicated.
5 th employee: We are more clarified afther the adhesion of the advice boards and the meetings.
6 th employee: I think it's importante that everybody is participating of the meetings, this makes people inform themselves.
7 th employee: Keep the people updated and inserted in the tendency

8 th employee: It makes us question ourselves and learn more in the discussions.
9 th employee: The information disseminated have contributed for the improvement of our vision related to the developed projects and the viability. Limitations: not everybody is seeking for the same objective.
10 th employee: In my activities it didn't aggregate a lot.

Source: Collected data from the field research, 2011.

The board 4 refers to the advantages and limitations of the BSC at Alpha Saneamentos, most part of the interviewed said that they had more clarification after the adhesion of the advices board through the SISWEB, Internet and meetings, which they discuss and put with advantageous the fact that the group can discuss about the reports, and that with this they can also inform themselves and contribute with the tool.

According to the interview, the employees consider as disadvantage that the BSC tool is not available for everybody. But there was an employee that said that the tool doesn't contribute for the development of his activities.

BOARD 4

SUGGESTIONS AND IMPROVEMENTS OF BSC AT ALPHA SANEAMENTOS

What are the suggestions you would give for the improvement of the BSC at Alpa Saneamentos?
1 st employee: Facilitate the access to information of the system, which is a little complicated.
2 nd employee: Simplification of the access of the System (BSC is a corporative tool and is already being evaluated and developed for the achievement of these improvements). Training for the employees that use the internet and don't consult the information system, so everybody can accompany at any moment the results.
3 rd employee: Development of training.
4 th employee: Motivate the employees to do researches, with the intention of having more interest in the development of processes.
5 th employee: Training in the use of the program.
6 th employee: I think the company could put people responsible for determine data of the program, in a way they would improve and, this way, suggest with more clarity.
7 th employee: Training, and stimulate the development of environmental words, this way the company can do a comparative between works with the environment.
8 th employee: Major clarifying, and group Works.
9 th employee: Training and encouragement of people to work with the available tools.
10 th employee: Besides the advice board, it's important that the system is easier to understand, this way that will be motivation to understand it.

Source: Collected data in the field research, 2011.

The board 5 refers to suggestions of the employees at Alpha Saneamentos gave to improve the BSC at the company. A lot of them said that the access to the software is a little complicated, and that the employees keep updated to develop projects for the own company, using the tools that they dispose.

Another important factor of the improvement suggestions was the need of training for the use of the software for the employees, in a way that the program will become easier to understand and more useful for the organization.

5 CONCLUSION

The organizations are increasingly worried about the control of their activities, in the development of efficient strategies that can demonstrate what is the company's real position in a way that will establish and measure objectives in a secure way.

The Balanced Scorecard nowadays is being chosen by the organizations to measure their activities, therefore, some premises of the BSC must be considered and, if they are not, can simply become something impracticable. One of the cautions is the involvement with the administration in the process of the creation and structure of the indicators.

This work has as an objective evaluated the perception of the company's collaborators at Alpha Saneamentos, in relation to the tools used in the BSC. Besides this, it seeks solutions for the empowerment of the workers in the use of the software.

Considers that the objective of the work was achieved in the first moment, understands that the most part of the collaborators at Alpha Saneamentos maintain updated the news coming from the result of the performance disseminated by the BSC, that are the advice boards, reports and meetings, but a lot of them don't have contact with the software. It was realized that there is the need of training with the employees that already work with the BSC program, because in the research it's shown that some collaborators deny that the development of the activities or the reports of the company could have a better development if everybody knew how to work with the tool, in a way to develop and enlarge improvement projects.

It is suggested that the company makes a disclosure of the issued reports by the BSC to every employee, independent of the area, because the collaborators need to know the changes, and what is really happening inside the organization.

Kaplan and Beinhocker (2003, p.71) quote that the companies often approach strategic plans with the hope of develop real solutions that define their organizations, however, most part commit mistakes giving too much attention to new ideas and not sufficient to prepare the work team.

This way, is expected that the work team is motivated and seek for knowledge to improve in the development of the activities, with the follow-up of a leader, having a premise, if the BSC is in a good management in the organization, but any quality project to the attendance, social and environmental projects, both intern or extern organizations will be beneficiated with this and new solutions will come with the group support.

The company needs to worry about the workers, in a

way they are in tuning for the company's growth, for this the organization needs a management that answer the expectations of their collaborators, because they need motivation in the search of knowledge, of engagement in projects that help them professionally and help the society. A way to contribute would be the realization of training course of BSC through intranet at Alpha Saneamentos, on which the employee could clarify the doubts, and would have a certificate for the conclusion of the same and in each project that the employee develop would count points for the career.

The mainly limitation of the article refers to the theoretical character, which was based with a few authors, for being a current theme. Despite this limitation, the article presents an advance in relation to the diagnosis of the company, because the Alpha Saneamentos can use this research in the improvement of the management, in a way that its applicability could give evident return qualitatively and quantitatively.

Finally, it was notified that the Balanced Scorecard can be used as a strategic tool, very important to the growth of the institution, but it's not only na efficient program, but a prepared team that is motivated to use the tool with quality.

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