

# Adopting the Balanced Scorecard

## A case study in Brazilian Agribusiness Cooperative

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### Abstract

BSC in recent years has been adopted by all types of businesses around the world as a performance evaluation and strategic management system and a new system management control system with different results for organizations, this study aims to answer the following question search: How to occur adoption processes of organizational innovation, the type Balanced Scorecard in Brazilian agribusiness companies? The general objective of this work is to understand the process of adoption, implementation and utilization of an organizational innovation, in this case (BSC), in a Brazillian agribusiness cooperative using the theory of diffusion of innovation (TDI) developed by Rogers (1972, 1985) to explain the factors that influenced the decision of adoption and diffusion of the BSC in the organization. In order to answer the questions proposed in the study a qualitative research approach is used, to permit to explore in detailed form the experiences of the participants, in the adoption process of innovation much like the effects of BSC on organization. The strategy used was the case study. The data was collected mainly through in-depth semi-structured interviews with the main parties involved in the decision process of adoption, implementation and the main users of BSC, belonging to the executive directors and management of strategic planning and management process. The data obtained in the interviews and documents from the companies were analyzed through the analysis technique contained in Bardim (2003) and inter-case Miles and Huberman (1994). Agroindustrial Cooperative was formed in 1963 by 32 immigrant farmers with the goal of providing local farmers opportunities for growth and improvement of agriculture and reverse the difficulties arising from the exploitation of middlemen , who took advantage of the lack of resources to producers for marketing of crops and paid less and less for production. The data revealed that the cooperative in December 2012 had a picture of a little over 4800 members and 7200 direct employees , reflecting a turnover of £ 1.6 billion in 2012 . Fulfilling its social responsibility , distributed to members £ 21 million in the same year .

The results of the study show that the companies adopted BSC as a mechanism to obtain efficiency through the use of performance evaluation implementation and communication and strategic management. The decision for BSC was made by the senior management who had an effective involvement and provided all the support necessary so that the same can become part of the company routine. Managers at all levels of the organization participated in the adoption process. It concludes that the attributes relative advantage, ease of use and compatibility were indentified as the main influencers in the adoption of BSC, in relation to internal factors three were identified as influencers: type of communication channels used, the type of decision, the role played by agents of change at different levels of organization being the last main internal factor that contributed to the adoption of BSC. In

this way the factors which influenced the decision of the adoption of BSC in organizations can be explained by the theory of diffusion of innovation.