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Evidence of neo-bureaucracy and institutional isomorphism in the implementation and functioning of the balanced scorecard: A case study

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Evidence of neo-bureaucracy and institutional isomorphism in the implementation and functioning of the balanced scorecard: A case study

Isaias de Jesus Alvares Mendes Junior^{1*} and Maria Do Céu Alves¹

Abstract: Recent years have seen constant pressure for more efficient management in the educational sector, and some studies have addressed the application of the Balanced Scorecard (BSC) in this sector. Analysis of this literature shows that theoretical developments in this research area are scarce, so this article aims to examine the presence of institutional isomorphism and neo-bureaucracy in the implementation and development of the BSC in a public educational institution in Brazil. It investigates how the presence of isomorphic pressure and neo-bureaucratic characteristics influence the implementation and development of the BSC in this sector. An interpretative approach was adopted to study this topic, resorting to a single case study. Data were gathered through semi-structured interviews and documentary analysis, and treated using qualitative analysis software, i.e., Nvivo, (QSR International, Version 10). The presence of neo-bureaucratic characteristics was found in the implementation and development of the BSC, with these characteristics contributing to the success of the tool in the teaching institution studied. We also found the presence of isomorphic pressure, in the decision to introduce the BSC, showing a clear presence of coercive isomorphism. However, as in any single case study, the results cannot be generalized.

Subjects: Education - Social Sciences; Planning; Business, Management and Accounting

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Keywords: neo-bureaucracy; institutional isomorphism; balanced scorecard; public sector; education sector

1. Introduction

The term bureaucracy has become somewhat stigmatized in recent decades in the business world. It is generally used to indicate rules and regulations, i.e., formal organisation (Dischner, 2015), which can give the impression of a rather inefficient organisation with many administrative procedures.

For one of the most influential social thinkers, Max Weber (1958), bureaucracy is conceived as a technical-administrative mechanism containing specialists and characterised by: functional specialization, little decision-making autonomy, negligible decisive participation, formal standardization and punishment. However, recent developments in this theory have emerged, making it more appropriate for use in solving issues in the current global context (Lega & Pietro, 2005), and giving rise to the current concept of neo-bureaucracy. This new concept keeps the characteristics of the classic concept of bureaucracy (Oliveira et al., 2019), but in a less rigid way. We can say that neo-bureaucracy results from adjusting the concept of bureaucracy (Farrell & Morris, 2003) to current issues. So it is not surprising that some neo-bureaucratic organisations can adopt a management model that is an amalgam combining old and new elements (Sturd et al., 2016).

Among the institutional factors influencing the application of accounting practices and management control in organisations, bureaucracy and the process of institutionalizing practices (isomorphism) can contribute to their greater efficiency. In this line of thought, Oliveira et al. (2019) studied the phenomenon of bureaucracy in the design and implementation of the BSC, as an element of a contemporary system of accounting and management control. These authors concluded that the BSC is an appropriate tool to combine the institutional impositions of bureaucracy with management efficiency. Therefore, and although they are subject to great ridicule, bureaucratic procedures are incorporated in many organisations in the form of neo-bureaucracy, with the BSC being one model of this neo-bureaucratic order.

In turn, institutional isomorphism is characterised by the convergence of the administrative routines practised in different types of organisations, and it can be classified in three types: mimetic, coercive or normative isomorphism (DiMaggio & Powell, 1983). Various public entities have begun to imitate the processes practised in private organisations (Kallio & Kuoppakangas, 2013).

Due to its great popularity, institutional theory is usually studied and put into practice in different areas of organisational research (Mizruchi & Fein, 1999). However, the impact of this theory on the adoption of accounting and management control practices such as BSC has not yet received much study, despite its relevance since isomorphic pressure can influence the decision to adopt BSC.

The aim is therefore to examine the presence of institutional isomorphism and neo-bureaucracy in the implementation and development of BSC. For this purpose, a single case study will be developed in a public educational institution in Brazil, to examine how the presence of isomorphic pressure and neo-bureaucratic characteristics influences the BSC implementation and development in this sector.

The intention is to demonstrate that through the presence of isomorphic pressure (DiMaggio & Powell, 1983) and neo-bureaucratic characteristics (Oliveira et al., 2019), the BSC can be an appropriate tool to improve organizational performance in the education sector.

The article continues in Section 2, with a literature review, aiming to clarify the main concepts studied. Section 3 presents the methodology adopted. Section 4 presents the results and discusses

the presence of bureaucracy and isomorphism in the case studied. Finally, Section 5 presents the conclusions and makes suggestions for future research in this field.

2. Literature review

2.1. *Institutional theory and performance in the public sector*

According to DiMaggio and Powell (1983), the phenomenon of organisations' similarity, showing homogeneity in organisational forms and practices, is known as isomorphism. The same authors (DiMaggio & Powell, 1983) identify two types of isomorphism: institutional and competitive (Annosi & Brunetta, 2017). Institutional isomorphism results from pressure among organisations seeking organisational legitimacy, whereas the competitive type represents pressure arising from market competition, translating into choosing the most appropriate organisational form for the organisation's survival in its environment (Annosi & Brunetta, 2017).

One of the key concepts of the new institutional theory, which serves to explain the adoption of new ideas in the administrative field (Ashworth et al., 2009; George & Desmidt, 2014; Lowndes & Wilson, 2003), is institutional isomorphism (Powell & DiMaggio, 1991; Scott, 2008). This is used because one of the main premises of the new institutional theory is institutions' creation of rules that will guide individuals if they seek to legitimize their actions (Lowndes & Wilson, 2003; Powell & DiMaggio, 1991). So those belonging to the public sector act in an environment governed by beliefs and scripts, with respect to behavioural models to be followed inside these organisations (Decramer et al., 2012). Institutional isomorphism, which assumes using a restrictive process that forces a population group to appear like others found in the same organisational situations (Powell and DiMaggio (1991), emerges as a consequence of that environment.

According to DiMaggio and Powell (1983), there are three mechanisms that feed the change associated with institutional isomorphism, resulting from three types of institutional pressure, and as such they have three designations: coercive, mimetic and normative isomorphism. Coercive isomorphism arises from external demands in institutions' legal and cultural domains, and from political intromission, through creating legislation and regulations. At the same time as legislation governing institutional structures and procedures is created, there are demands for institutions to apply it. Therefore, coercive isomorphism results from formal and informal pressure, the former emerging from the pressure exercised by organisations on which we depend and the latter from the cultural expectations of the society we are part of. Legislation such as the Government Performance and Results Act, in the USA, and Best Value, in the United Kingdom, has led public institutions to create, apply and provide information on performance to a managing authority, as well as seeking to implement pre-determined performance models (Barkdoll & Bosin, 1997; Boyne et al., 2002).

In turn, mimetic isomorphism can arise from organisational uncertainty and ambiguity. Organisations have always faced obstacles, and methods to overcome them are frequently not well-defined. Therefore, studying how similar organisations solve their problems can be one path to follow. However, simply imitating solutions used in other organisations may not be the solution as this leads to a lack of reflection on its use (DiMaggio & Powell, 1983).

It is generally found that other organisations are taken as a model to face increased uncertainty. So mimetic pressure arises more when organisations are confronted with a lack of clarity (Powell & DiMaggio, 1991). Public managers are expected to imitate solutions found by other organisations to use that information for assessment and learning in the public organisational environment. Indeed, the evidence suggests that public organisations can be moulded according to organisational standards used by similar agencies when seeking performance management instruments (Ashworth et al., 2009; Berry, 1994; Berry & Wechsler, 1995).

Finally, normative pressure arises essentially from professionalization, which is the collective movement of those occupying a space to define the general conditions of their work and to set

a basis of knowledge and legitimacy for their autonomy (Powell & DiMaggio, 1991). Professional organisations are an extremely important model of normative pressure for public entities. Indeed, the public entity is generally formed of professional entities which, in turn, form an agglomerate of public entities (for example, the National Council of Institutions in the Federal Network of Professional, Scientific and Technological Education (NCIF). It is by considering institutional isomorphism that these entities produce lasting effects on their members' work development (Blair & Janousek, 2014; Stillman, 1977).

2.2. Isomorphic pressure in implementing the BSC in the education sector

For Alani et al. (2018), in the current context of globalization, the BSC can be used in universities in order to align activities with the organisation's vision and strategy, increase communicational relations internally and externally, and supervise organisational performance with regard to strategic objectives. In this same line of thought, studies such as those by Hladchenko (2015); Yaakub and Mohamed (2019) appear, presenting a general structure of the BSC that can be used as a basis in Higher Education Institutions (HEI). Al Jardali, Khaddage-Soboh, Abbas and Al Mawed (2020) created an example of a performance management system grounded on the organisation of the BSC, which has the potential to lead the scorecard to exact functioning in the University of Arts, Sciences and Technology of the Lebanon (UACTL) and, as they said, in various Lebanese HEI in order to improve and adjust their organisational performance.

In recent years, HEI have gradually come under pressure to show accountability, supervise costs and allocate scarce resources effectively given the national and international competition for students and income. In this context, Yakhou and Ulshafer (2012) conceived the BSC and Activity-Based Costing (ABC) as innovative approaches to help tackle these challenges.

Pietrzak, Paliszkievicz, and Klepacki (2015) say that Polish universities face constant pressure to innovate in their organisation, as they are obliged to implement performance measurement and strategic planning. According to the most recent law passed in Poland for management of state higher education organisations, the development and application of strategies in the field of teaching and universities in general is compulsory. Cronje and Vermaak (2004) underline that non-profit organisations, for example, state university, have begun to use the BSC due to fiscal pressure, a stimulus to innovate and gradual demands for accountability coming from stakeholders, for example, the tax-payer.

Due to the statutory alterations and pressure from federal government to reduce expenditure, the Continuous Studies Division (CST) of a higher education institution elaborated a BSC within a university department that administering courses remotely, emphasizing the prestige of financial strategies that should be adopted in a university at a time when many of them turn to performance measures linked to learning (Schobel & Scholey, 2012). Similarly, the pressure on teaching institutions to attend to social needs has forced many higher education entities to adopt methods of organisational performance measurement as instruments of strategic regulation. One of the most commonly implemented methods is the BSC (Peris-Ortiz et al., 2019).

These studies show the existence of institutional pressure, especially mimetic and coercive isomorphism.

2.3. Neo-bureaucracy and the BSC

The concept of bureaucracy has existed for a century, since Max Weber (1922) defined it in his ground-breaking intellectual work "Economy and Society". Weber described bureaucracy as being an appropriated kind of juridical domain linked to public management, with a rigid hierarchical functional determination, task specialization and low participation in decisions.

Current approaches to bureaucracy, which we can call neo-bureaucracy, refer to those characteristics less rigidly, accepting work routines as generative structures, meaning that they achieve

balance and change via internal relations between the person and the system (Dionsoiu & Tsoukas, 2013; Rerup & Feldman, 2011).

However, the nature and limits of changes in management can still be debated, particularly regarding the definition of neo-bureaucracy. Many studies lead us to believe there was some change in the adaptation of neo-bureaucratic practices, but the factors leading to these changes and their boundaries and consequences have been subject to little study (Sturd et al., 2016). Neo-bureaucratic organisations are considered a good example of New Public Management (O'Reilly & Reed, 2011), i.e., they result from transition of the bureaucratic model of public organisations to a model that incorporates the assumptions of New Public Management. Neo-bureaucratic theory forces the post-bureaucratic organisation to innovate in norms of governance, power and order, setting out from multiple points of view (Zur & Walega, 2015). Therefore, and according to Clegg (2012), although there is no shadow of a doubt that an effective and significant change is in progress, what is seen is not the extinction of bureaucracy but the emergence of a more elaborate, distinct agglomerate of neo-bureaucratic alternatives. In this new model, recent structural alterations co-inhabit with older functional norms of command (Farrell & Morris, 2013).

Being multi-faceted, the neo-bureaucratic organisation adheres strongly to adoption of a gentler authority to include employees in a corporate culture with expectations that they will manage themselves. So bureaucracy becomes “gentler” (Courpasson, 2000), “soft” (Hales, 2002) and “secondary” (Buchanan & Fitzgerald, 2011). However, in doing so, the organisation must not abolish the use of instruments of a stronger power, characteristic of bureaucratic management, because their use is also necessary in a work environment constantly invaded by greater degrees of uncertainty and ambiguity (Morris et al., 2016).

Among the institutional factors influencing the application of accounting and management control practices in organisations, those of bureaucracy and the process of institutionalizing practices (isomorphism) can contribute to greater organisational efficiency. Studies have begun to emerge finding that practices such as the BSC can reflect a neo-bureaucratic organisation by admitting explicitly positive characteristics of bureaucracy (Oliveira et al., 2019).

From the work by Weber (1922), Styhre (2007), and Oliveira et al. (2019) identify nine bureaucratic characteristics in the BSC, namely: authority; jurisdiction; professional qualifications; knowledge; rationality; discipline; accountability; systematization; and transparency. Table 1 shows how the BSC includes these nine bureaucratic characteristics.

Table 1. Bureaucratic characteristics in the balanced scorecard

Concepts of bureaucracy	Balanced Scorecard (Kaplan et al., 1992; Kaplan & Norton, 1996, p. 2004)
Rationality	Strategic map.
Jurisdiction	Procedures, Tasks. Functions. Control.
Discipline	Collaborative Regime
Accountability	Responsibility. Reward
Systematization	Idealization of the system. Alignment
Transparency	Feedback
Authority	Hierarchy. Participative culture
Professional qualifications	Perspective of learning and growth
Knowledge	Perspective of learning and growth

Source: Oliveira et al. (2019)

The BSC is formed of four essential analytical perspectives of an organisation: learning and growth, internal processes, clients and financial (Kaplan et al., 1992). The learning and growth perspective is generally taken to be the most relevant, since it helps an organisation in change and operational improvement (Kaplan & Norton, 1996). This is where the bureaucratic definitions of knowledge and professional qualifications gain relevance. More than that, the BSC unifies all aspects of the organisation through the clear definition of strategic objectives (Kaplan et al., 1992), and is based on the organization's performance systemization. The architecture of the BSC reflects a rationality that remains unequivocal on the strategic map. This helps to create a rational organisation, requiring a view matching the organisational situation, preventing employees and managers from following their own distinct paths and having different expectations from those of the organisation (Kaplan & Norton, 1996). In the BSC, employees have the limits of their tasks well defined and shaped in schemes of action and goals, reflecting the bureaucratic concepts of jurisdiction and discipline (Oliveira et al., 2019). The BSC delineates an internal jurisdiction and discipline that determines the terms of working relations and gives employees a certain protection (Oliveira et al., 2020).

For this to be effective, there must be action by an external authority which is implicit, but nevertheless essential (Oliveira et al., 2020). The BSC strategic leadership acts as a central authority that stimulates a culture of participation and indicates the main responsibilities, thereby leading the organisation to meet strategic goals (Oliveira et al., 2019).

The BSC aims for transparency by visibly delineating responsibilities and functions and by informing collaborators about their performance through a set of indicators (Kaplan & Norton, 1996).

2.4. Presence of neo-bureaucratic characteristics in studies about BSC in the education sector

Having established the theoretical framework of the subject in analysis, and from the neo-bureaucratic characteristics identified in the study by Oliveira et al. (2019), we analyse how these characteristics are reflected in work focusing on the application of a BSC in the field of education.

Words with similar meanings referring to the same particularities also passed through the filter, such as cooperation (for discipline), training (for professional qualifications and knowledge), hierarchy (for authority), responsibility (for accountability), control and formality (for jurisdiction). The results obtained are presented below.

***1st Neo-bureaucratic characteristic of rationality and transparency**

This characteristic was identified in various studies: De Andrade Guerra et al. (2018), Hladchenko (2015), Küpper (2013), O'Sullivan (2016), and De Andrade Guerra et al. (2018) suggested creating a strategic map of the BSC to supervise environmental educational agendas in distinct universities, as well as using a sub-indicator with the publication of sustainability bulletins to give transparency and zeal to the process.

Hladchenko (2015) compared assessments of the BSC used in an HEI in Austria and three in Germany, finding that use of the BSC to develop strategic management is of great value for the transparency of implementing the strategy at different stages of development and at the different organisational levels (central level, teaching staff). Often, transparency and a confrontation between performance indicators, production measures, costs and expenditure will have direct effects on the choices made and actions carried out in schools, academic departments and universities (Küpper, 2013). This results from the expectation that an efficient performance measuring system will contribute to efficient internal planning and control, and to greater transparency and simplification in production and disseminating data to the various stakeholders (O'Sullivan, 2016).

*2nd Neo-bureaucratic characteristic of discipline

This characteristic was identified in the work of Chen et al. (2006), Jairak and Praneetpolgrang (2013), Kettunen (2006), and Kettunen (2006) demonstrated how HEI can prepare joint local strategies to potentialize their external action in the environment. As for the structures and processes, institutions have to adopt cooperation as a strategic objective, in order to activate international cooperation among them.

Various Thai universities were selected aiming to assess information technology (IT) executives' level of awareness of the performance measures of IT governance, finding that IT executives needed the effective cooperation of all university employees for all the indicators to be activated (Jairak & Praneetpolgrang, 2013). In Taiwan, Chen et al. (2006) analysed higher education, aiming to understand the effect of applying the BSC in performance assessment in that segment. A research action was carried out elaborating a strategic map, where the word "cooperation" having the notion of "discipline" was identified in two indicators belonging to this map.

*3rd Neo-bureaucratic characteristic of professional qualifications and knowledge

This characteristic was identified in the work by Alani et al. (2018), Al Jardali et al. (2020), Breus et al. (2017), Camilleri (2020), Chen et al. (2006), De Andrade Guerra et al. (2018), and Jairak and Praneetpolgrang (2013), and Kettunen and Kantola (2006), and Mateos-Ronco and Hernández Mezquida (2018), and Philbin (2011), Umashankar and Dutta (2007), Wu et al. (2011), Zangouinezhad and Moshabaki (2011), and Mateos-Ronco and Hernández Mezquida (2018) elaborated a management instrument in the form of a BSC for non-university public entities. From the learning and growth perspective, they considered professional qualifications as one of its multiple strategic objectives, and established two indicators linked to this objective, these being: training proposals in the production sector; training actions carried out for each professional specialization.

Zangouinezhad and Moshabaki (2011) included in the client perspective of their BSC the index of knowledge and skill-sharing in work activities in the units, as well as the total rate of individuals that participate in training courses sponsored by the institution. Jairak and Praneetpolgrang (2013) give the dimension of critical issues that need to be noted before implementing IT governance in a university institution, among them the accumulation of knowledge to potentialize performance. Kettunen and Kantola (2006) inferred that the characteristics of the BSC can be used to announce the objectives of plans and infer the possibility of efficient application of strategies regarding implementation of the Bologna Process, consequently advising its use in the learning and growth perspective of the index of knowledge management skills and internal training.

Philbin (2011) indicated how the management of university teaching entities can be potentialized using an integrated system of performance measurement based on the BSC, and suggested a BSC with the dimension of individual development where one of the objectives is to detect the degree and dimension of technical training. Al Jardali et al. (2020) suggest that the human resource department should create training projects, and they drew up a BSC especially adapted to an HEI. Breus et al. (2017), studying the possibility of implementing the BSC in university teaching, indicated that the BSC as a strategic management instrument takes into consideration anchoring harmony in developing the universality of the elements of the business strategy (financial, client, the organisation's internal processes, staff development and training). Chen et al. (2006) also suggested including training in their performance indicators, similarly to Alani et al. (2018), Camilleri (2020), De Andrade Guerra et al. (2018), and Umashankar and Dutta (2007), and Wu et al. (2011), all of them related to the education system.

*4th Neo-bureaucratic characteristic of authority

This characteristic was identified in the work of Al Jardali et al. (2020) and Chen et al. (2006). Referring to authority, Al Jardali et al. (2020) highlight a model named the four-factor triangle of organisational performance, where the BSC structure is anchored on the rector's authority. In turn, Chen et al. (2006) associate this characteristic with the authority of those responsible for each indicator of the BSC.

*5th Neo-bureaucratic characteristic of accountability

This characteristic was identified in the work of Al Jardali et al. (2020), Ramasamy et al. (2016), Gumbus (2005), Matherly and El-Saidi (2010), Peris-Ortiz et al. (2019), and Ramírez (2011), and Yakhou and Ulshafer (2012), and Sofo (2011), and Umashankar and Dutta (2007).

In the sphere of university education and similarly to what occurs in for-profit organisations, there are traditional models of performance measurement. As occurs in for-profit organisations, these models arise for reasons of external responsibility and comparison, and measurement in university institutions frequently covers the academic variables that are more easily quantified (Ramasamy et al., 2016). Use of the BSC can identify the essential strategic items and use a limited range of performance indicators to ensure achievement of strategic objectives, as well as indicating that the institution fulfils the demands of responsibility and legislative norms (Ramírez, 2011; Yakhou & Ulshafer, 2012). The performance of a BSC can be assessed objectively, as no relevant item of responsibility is ignored and a balanced perspective is used, giving the same value to all the selected calculations (Sofo, 2011). The attribution of responsibility and its supervision are determined using the BSC (Gumbus, 2005).

Currently, various university entities are using performance measurement systems, leading managers to draw up plans to promote organisational efficiency so that incentives, rewards, resource allocation and responsibility are translated into the expected gains (Matherly & El-Saidi, 2010). Umashankar and Dutta (2007) indicated that for-profit entities, and higher education sectors, are revising thoroughly their strategies and actions due to the environmental changes that lead to more responsibility. HEI must draw up accountability measures to match strategic objectives to their vision and mission, realign annual budgets, and most importantly, measure and monitor the short and long-term results. Those objectives can be achieved by implementing the BSC (Peris-Ortiz et al., 2019).

Al Jardali et al. (2020) drew up a performance management system anchored on the BSC scheme. This adaptable form of the BSC included in one of its strategic objectives the "responsibility for performance" in order to measure the performance of its functional framework.

In the review of the literature carried out searching for the word "responsibility" the expressions of "accountability", "transparency" and "knowledge" were identified in eight, four and three cases, respectively. Searching for the term of "professional qualification" we found "training" in six cases and "professional qualification" in one, "discipline" in three, for the term "cooperation", "rationality" in one, for the term "strategic map" and "authority" in two. Therefore, the neo-bureaucratic characteristics of responsibility and professional qualification were predominant. None of the empirical studies reviewed indicated directly or alluded to the terms of systematization or jurisdiction. The review carried out highlights the contemporary relevance of some concepts of neo-bureaucracy and indicates its close connection to the BSC.

3. Methodology

3.1. Model and type of study

To fulfil the aims of this research, a qualitative approach was adopted, through the single case study method (R. K. Yin, 2017). Case studies are recommended to answer research questions such as "how" and "why" (De Massis & Kotlar, 2014; Pratt, 2009). For R. K. Yin (2017), the case study

allows studying a phenomenon in its natural setting, when the separation between the phenomenon and its setting is not particularly clear.

With the BSC as the unit of analysis in this study, we will observe how institutional isomorphism and neo-bureaucratic characteristics can be present in implementing and developing the BSC, and what its functions/effects are.

3.2. Case selection

To fulfil the aims of this study, an educational organisation was chosen, the Federal Institute of Education Science and Technology of Maranhão (FIMA). Specific cases are selected because they are revealing or unique study opportunities (Pratt, 2009; Siggelkow, 2007).

The choice of case is justified for several reasons. This is an organisation that has been applying the BSC tool. The scorecard applied already shows some development, with a well-defined strategic map, measurable indicators and goals, meetings to assess the institutional strategy, and relevant information that can be accessed on the organisation's institutional site.

The organisation subject to this case study has the following characteristics: more than 30 thousand students enrolled; 29 campuses in all regions of the state of Maranhão; a reasonably well-qualified teaching staff; and benefiting from financial support from the federal government to the order of 636 million reais in the year 2021, this information being obtained from the Nilo Peçanha platform.

The institution's hierarchical structure is formed of the rectorship, represented in the figure of the rector, a structure which includes five pro-rectorships: planning, administration, teaching, research and extension, these pro-rectorships being represented in the figure of the pro-rector. Within each pro-rectorship there are some departments or systemic directorships, that hierarchical structure being responsible for following up the instructions defined by top management, to be implemented on the campuses, where they are represented in the figure of their general director. We reiterate that the BSC implemented and developed in FIMA covers the whole structure of the organisation.

This organisation is governed by a set of norms created by the Brazilian government, for example, the judgment of the Court of Auditors of the Union (CAU), N° 2.267/2005, which sets out that from the year 2005 the management reports of Federal Institutions of Technological Education will inform about a set of indicators that allow assessment of these institutions, requiring the use of performance models.

Moreover, the recent reforms introduced by the New Public Management (NPM) regarding the use of the performance measuring system must be taken into account (George & Desmidt, 2014).

Finally, it must be remembered that FIMA is one of the FIs belonging to the NCIF, which is an authority for the debate, presentation and promotion of policies to develop professional and technological training.

3.3. Data collection

To carry out this case study, first a research protocol was elaborated, listing important information for the study, namely: interviewee data; post occupied in the organisation; name of the institution where the research takes place; place, date and time of the interview; type of interview; form of recording data; form of data treatment; data about the researcher, supervisor and universities; research objective; interview script, thanks to the interviewee, and finally, free, informed and clarified consent ensuring the interviewee's anonymity.

Data were collected through interviews with members of the organisation who had participated actively in implementing and developing the BSC. Other sources of information included, for example, information appearing on the institutional website and archives referring to the implementation and development of the BSC, emphasizing that the information gathered from the institutional website and the archives about the BSC was in the format of archive documents in pdf.

At the start of each interview, the aims of the research were explained to the interviewees. The interview script was formed of semi-structured and open-response questions. Most of the interviews (9) were held face-to-face, and one via video-conferencing (the interview script having been sent by e-mail). At this point we draw attention to the care we took in the interview via video-conferencing, which was necessary as it took place in the midst of the Covid-19 pandemic. The interviewee was contacted by phone and informed about the research protocol being applied to the case study. The interviews lasted one hour on average and were recorded.

Briefly, we gathered and examined numerous sources, a particular aspect of the case study, which allowed some triangulation of sources and made our information more robust (Denzin & Lincoln, 1994; Stake, 2013; R. Yin, 1984).

3.4. Analysis of the information

Intending to observe the existence of neo-bureaucratic characteristics and isomorphic pressure in implementing and developing the BSC in FIMA, we transcribed the interviews using the *Amberscript* application, which created a word archive for insertion in Nvivo software, so that the interviews could be analysed more scientifically. Then the documents: strategic map, contribution panels, operational plans and strategic management model were also inserted in Nvivo for analysis. Nvivo, (QSR International, Version 10) was used to code all these data.

The data were coded, with codes being created referring to the type of institutional isomorphism (mimetic, coercive and normative), followed by codes corresponding to neo-bureaucratic characteristics (authority, discipline, jurisdiction, accountability, professional qualifications, knowledge, rationality, systematization and transparency). It is noted that professional qualifications and knowledge were grouped in a single code, since they have a certain similarity. Therefore, a code closely linked to the research objective was created.

A total of 15 archives were analysed, made up of 10 interviews and 5 documentary records.

Using software for qualitative data analysis let us code a great amount of information in a more objective and organised way.

We chose Nvivo software for the study, as besides helping to order and interpret the data, it has been widely used in recent years in research in the field of management (Berndt, 2022; Mokline & Ben Abdallah, 2021; Thant & Chang, 2021; Yen et al., 2021). It is recognised as a relevant tool for data treatment in qualitative scientific research.

Software to analyse qualitative data (Nvivo) can be very useful to ensure rigorous data analysis, supporting researchers in coding and systematic organisation of large amounts of data and in data analysis, allowing connections to be drawn between concepts and understanding of relations between categories (De Massis & Kotlar, 2014).

4. Results and discussion

4.1. Existence of institutional isomorphism in implementing of the BSC

In this case study, one of the aims was to find indications of some type of institutional isomorphism in implementation of the BSC. The BSC began to be implemented in FIMA in 2016, continuing in

the period 2016–2023. Based on the data collected, institutional isomorphism (DiMaggio & Powell, 1983) is present in the decision to implement the BSC in FIMA.

Our perception was that coercive isomorphism has a prominent place compared to the others, i.e., we can state that this type was dominant. The ranking of the types of isomorphism present in our study would be as follows: 1° coercive, 2° mimetic and 3° normative.

Coercive isomorphism has become very evident. . Control organs and the Ministry of Education (MEC) itself have been putting the federal teaching authorities under great pressure, forcing them to have increasingly efficient management, providing society with products/services of value.

At the end of each year, FIMA was obliged to show accountability to the control organs, with various legally required indicators. Implementing the BSC meant those indicators became part of the institutional strategy, being measured and evaluated. Briefly, the scorecard prioritized indicators that were legally required by the control organs or the MEC itself.

Yes, certainly, it satisfies ... for example, the extension indicators themselves, they are obligatory, because you need to be ranked, see what you're doing in the extension, and the General Controlling body of the Union interferes ... (Interviewee 4)

The indicators resulting from the BSC, they are management indicators, indicators that will guide management, and of course, those indicators will certainly also back up the indicators of the CAU itself ... (Interviewee 6)

Yes, some that I remember, the indicators placed, follow the Nilo Peçanha platform, so you can't get away from it, it comes inside from outside (Interviewee 3)

As for mimetic isomorphism, it can be seen that FIMA was a relatively new institution when it was decided to implement the BSC,, only 8 years old, as the federal government had restructured the format of this type of school, which changed from the Federal Centre for Technological Education (FCTE) to FIMA, changing completely the way of managing the institution.

It was at that moment that FIMA learned that another IF, the Federal Institute of Espírito Santo (FIES), was using the BSC. The statements indicate that mimetic isomorphism was relevant in FIMA's adoption of the BSC as a management tool.

Yes, certainly ... the fact that we brought the strategic planning to the Institute in 2016, it was because we copied it from another Institute, we didn't invent it, we had a reference which was FIES ... (Interviewee 1)

... it was a way of looking at another colleague, seeing what they were doing at a difficult moment, we didn't really know which model we were going to adopt to do our management ... (Interviewee 6)

Normative isomorphism was evident since the head of FIMA at the time was familiar with the BSC methodology at the NCIF and the first conversations arose from this:

Recommendation in the line of a presentation, to sensitize ... To favour the conceptual basis, for the institution to gain something more in the line of strategic planning. So NCIF made us aware, NCIF awakened the interest, NCIF opened ... (Interviewee 9)

Before doing the planning for the FIMA, we did the planning of the NCIF and I remember that at the meeting of NCIF which took place in Santa Maria, there were various rectors, one of them was from FIMA ... So I have no doubt about that. I remember that it was from that contact (Interviewee 3)

4.2. Neo-bureaucratic characteristics in the BSC's implementation and functioning

As for the presence of neo-bureaucratic characteristics (Oliveira et al., 2019), in the BSC implemented in FIMA, there is some evidence of this, particularly when introducing and developing the BSC in the institutional strategy. FIMA has a very clear, well-defined strategic map, made up of four perspectives, which are linked to seventeen objectives, showing a neo-bureaucratic characteristic of rationality. We find that these objectives must be impacted by the actions carried out in the pro-rectorships, i.e., the pro-rectorships' action is closely linked to achieving the objectives set out in the strategic map.

IFMA's strategic map is formed by 04 perspectives, namely: Institutional Results, Internal Processes, People Management and Infrastructure and Budget. There are seventeen strategic objectives, which are linked to these perspectives. (Interviewee 8)

The IT has two strategic objectives on that map, which are: to map and simplify processes, linked to the perspective of internal processes; adjust and consolidate the academic, administrative and technological infrastructure, linked to the perspective of people and infrastructure management. (Interviewee 10)

The authority characteristic was perceived as an implicit authority figure throughout the BSC implementation and development process, with those "authorities" being responsible for the BSC becoming effective. It is worth underlining that authority was not centred just on the figure of the rector, as other actors appear in this position of authority, for example, the pro-rectors. That is, there was the milder, softer, gentler figure of authority, which was nevertheless essential.

This is perhaps the biggest secret of the success within the strategy of drawing up the planning in FIMA ... If I want to change the institution ... and I have a tool that can help me to do that, if I don't accompany it closely, the likelihood of failure is very great (Interviewee 1)

Yes, I see there is indeed that line of command and a certain hierarchy in relation to some actions that are carried out in this matter of the Institutional Strategic Planning (Interviewee 10)

Accountability, also understood as responsibilities, was found to be somewhat controversial, needing adjustment. This does not mean it does not exist, as it is observed. Perhaps top management needs to manage this more efficiently, as it seems accountability was not well distributed, lacking a certain equity.

What we have today are, those in charge of the indicators ... I believe we need to improve that accompaniment in the 29 campuses, you see, that is in fact the second stage of the strategic planning (Interviewee 2)

It exists partly ... in general, the responsibilities in my view belong to the pro-rectorships (Interviewee 5)

FIMA's model of Strategic Planning foresees that the institution's strategic objectives will be achieved from what the sector units deliver (Interviewee 8)

The characteristic of jurisdiction was clear, since all the stages of BSC implementation are formalized. Everything that has happened since the beginning of the process is documented. Various documents were created and are available on FIMA's institutional website, allowing stakeholders to accompany all the stages of implementing the institutional strategy.

Analysing the archives created, we find that the departments linked to the pro-rectorships had their actions clearly framed to achieve the strategic objectives. There may be a need to develop this at the campus level, which may tie in with the issue of responsibilities not being well distributed, as mentioned above.

Within the Scorecard what was done? We took the strategic map and created for each pro-rectorship a definition of the activities they should perform to be able to fulfil the objectives (Interviewee 6)

Some departments formalized action plans and goals in specific documents, even made available to the outside community ... Regarding the campuses, the existence of action plans and goals is observed (Interviewee 8)

Although there is no specific learning and growth perspective in IFMA's strategic map, the characteristics of professional qualification and knowledge were not forgotten. On the contrary, there is an explicit objective, within the perspective of managing people and infrastructure, that deals with the topic: "promoting continuous training that matches institutional interests". We state this based on FIMA's "strategic map" document. A strategic project called Centre for Employee Training (CET), was created by the Pro-Rectorship of Institutional Planning and Development (PROIPD), the project having a direct impact on that strategic objective. Another strategic project worthy of attention is the Innovation Factory, focusing on strategic objectives linked to research.

Yes, our people management objective is clear about the need for employee training, besides this we also have a strategic project focusing on this (Interviewee 2)

A good example, which even today benefits FIMA, what we have to do now is continue with this business of the Innovation Factory (Interviewee 9)

There is seen to be great cooperation, at least among most participants in the group of leaders chosen by the rector at the time. The purpose of this group was to ensure successful implementation of the BSC, revealing here the neo-bureaucratic characteristic of discipline. Generally speaking, these people belonged to the top of the institution at that moment. In an institution with over three thousand employees, it is impossible for all to participate in the process. What we highlight here is that perhaps an ecosystem was missing, for those employees who did not participate directly in implementation of the scorecard, since these may feel they were excluded from the process.

Yes, certainly, there I've no doubt about the answer, because when you participate in the elaboration your opinions are heard, it's not something that was simply handed to you ... (Interviewee 10)

Partly, I think a lot of people don't want to collaborate (Interviewee 4)

The actions carried out by FIMA, the result of developing the institutional strategy of the BSC, gained more transparency and visibility. Some strategic projects emerged to reinforce this, for example, FIMA radio and TV.

The daily actions performed through the pro-rectorships began to have a clearly defined purpose, which is to have an impact on the objectives of the strategic map. The instructions that were given there for certain activities were generally understood, regarding the reason for carrying them out. Another point of interest was the itinerancy involved in development of the BSC on the FIMA campuses, as the institution's top management visited all the FIMA campuses, where all the employees, some students and some representatives from society were invited to participate in the occasion, with the aim of disseminating the institutional strategy for that period, as well as being an effort to involve the campuses in that process.

Yes, certainly, there is much more transparency than before (Interviewee 1)

In my view, yes. You can't say you don't know what are the attributions, responsibilities of A or B. Today you have access to all institutional objectives (Interviewee 2)

Despite the effort to make actions originating in the BSC as transparent as possible, it seems something is lacking for that transparency to effectively reach all the institution's campuses with clarity. FIMA has not managed to be so efficient in this matter. This was shown when we asked whether employees in general really knew about the institutional strategic, the BSC. Evidencing a perceived lack of transparency

I think very few of them, only that group that participated, perhaps one or two at the basis (Interviewee 4)

Few employees, we identify a failing, first the main question, the director not being able to spread it, and the other is that our communication plan really didn't take place (Interviewee 6)

Finally, regarding characteristic of systematization, FIMA has a very well-defined governance structure. Its governance structure for strategic management joins a number of instances including the Rectorship, Directors' College (DC), Pro-Rector Committee and those in charge of the indicators and projects. Strategically, the model of strategic management will be discussed by DC. The PROIPD and Strategic Management Unit (SMU) will give technical and methodological support to monitoring of the strategy and projects, but have no decision-making function regarding the strategy.

Briefly, the BSC is assessed quite frequently, through an operational assessment meeting (OAM) and a strategic assessment meeting (SAM). A detailed process was drawn up so that these meetings with defined frequency, would take place, thereby conveying the idea of systematization.

Yes. We have the OAM and the SAM, these are our two assessment meetings, measuring all our indicators (Interviewee 2)

Yes, we have meetings to assess the strategy, ERA, and we have the meetings to gather the data (Interviewee 1)

5. Conclusion

The results of this study indicate the existence of institutional isomorphism at the time of deciding to implement the BSC in FIMA, and in fact there were various types of institutional pressure to implement it. After analysing all the data collected, the evidence suggests that coercive isomorphism had most influence on the decision, as federal teaching authorities have been under great pressure from the control organs and the MEC itself. FIMA found in the BSC a way to respond to that pressure.

As for neo-bureaucratic characteristics, implementation and development of the BSC involved preparing a strategic map, meaning FIMA had a clear, well-defined institutional strategy for the period 2016–2023. With 17 strategic objectives, distributed over 4 perspectives, which generates a rationality characteristic, that map also mentions the institution's mission, vision and values.

The characteristic of authority, throughout the process, seems to have been a success factor in the implementation and development of the scorecard in FIMA, despite this being a version of gentle, but present, authority. This meant the line of command was very clear for implementation and development of the BSC in the institution. We cannot say the same about the characteristic of accountability, as it seems this responsibility was not as well distributed, falling on only a small proportion of sectors, especially the pro-rectorships, with that responsibility not reaching many of the campuses. Jurisdiction could be more present if responsibility had fallen more evenly within the institution, i.e., reaching all 29 campuses. Nevertheless, jurisdiction exists, as all the procedures carried out in the BSC are formal, and all the pro-rectorships have their plans framed in sector objectives and goals.

The strategic map developed for FIMA is adapted, moving away slightly from the traditional model, but even so, within the perspective of people and infrastructure management. A strategic

objective was considered, to face the needs of employee training and qualifications. We also highlight the creation of the strategic *Innovation Factory* project, linked to research, thus highlighting the characteristics of professional qualification and knowledge.

The characteristic of discipline, also understood as cooperation, seems to have taken place in a limited way, being concentrated on the group of people who participated in introducing the scorecard, around 60 or 70 leaders. We believe an ecosystem may have been missing, to involve the employees that did not participate in introducing the BSC. That might have led them to be more committed to the institutional strategy.

IFMA's management has evolved a lot with the BSC, a TV IFMA was developed bringing a lot of content about the actions that the institution promotes; electronic processes were created, where any server can have access to them, these actions indicate the presence of the neo-bureaucratic characteristic of transparency. Finally, the systematization characteristic of the BSC is clear, as there is a structured governance ecosystem, meetings programmed for operational assessment and assessment of the institutional strategy. These take place in order to discuss management of the indicators assessed and make decisions, thereby creating the idea of a system.

The findings contribute to the literature, highlighting two neo-bureaucratic characteristics not identified in the literature review, referring to the BSC in the education sector: systematization and jurisdiction.

Even with two characteristics appearing rather faintly, in this study: accountability and discipline, we reiterate that the nine neo-bureaucratic characteristics were identified in the implementation and functioning of the BSC in FIMA. Another important point is that the study goes beyond the recommendations of Oliveira et al. (2020), the study also meets the recommendations of Junior et al. (2023), investigating the isomorphic pressure that can be present in the decision to implement the BSC.

As for the practical implications of this study, it demonstrates that the presence of neo-bureaucratic characteristics is necessary for the scorecard to be developed successfully. In addition, the presence of coercive isomorphism can lead the institution to a more professional level of management, delivering results that can generate value for society.

We suggest that future studies should be carried out in public organisations outside the education sector. This could produce broader knowledge of how isomorphic pressures and neo-bureaucratic characteristics behave in other public organisations.

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