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# Contributions of Management Professionalization and Implementation of Balanced Scorecard in Planning in Public Organizations in Piauí

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**SUMMARY:** This study investigates the adoption of the Balanced Scorecard as a Strategic Planning (SP) methodology in a public organization. The general objective is to analyze how Strategic Planning (SP) using the Balanced Scorecard (BSC) contributes to the achievement of strategic results at the Institute of Land Regularization and Real Estate Assets of Piauí (INTERPI). The study is conducted through a single case study with a qualitative approach, employing analytical and descriptive methods, with a cross-sectional temporal perspective. Data were collected through documentary research and the analysis was performed using the content analysis technique. The study reveals the connection between planning with BSC and the achievement of planned results, revealing the effectiveness of the use of the methodology in a strategic public organization for the Government of the State of Piauí.

**KEYWORDS:** Balanced Scorecard (BSC). INTERPI. Public Organization. Strategic Planning (SP).

## INTRODUCTION

Organizations are made up of several actors and their purpose is to meet the needs of society or, at least, part of it. In the search for organizations to meet the desires of their stakeholders, many act with disorganized actions, which are inefficient and ineffective, perhaps effective (Amato, 2024; Moraes, 2012; Nobre & Ribeiro, 2013;Oftedal, Bertella, Lanka, Grzegorczyk, & Molthan-Hill, 2021).

In this scenario, the absence of professional management proves to be the cause of many of the most critical problems faced by institutions, whether public or private (Karin Nunes & Rodrigues Martins, 2024; Limonad & Castro, 2014).

Therefore, to make organizations more effective, it is appropriate to use management tools such as Strategic Planning (SP). This can be developed through several widely recognized methodologies, with emphasis on the adoption of the Balanced Scorecard – BSC.(Karin Nunes & Rodrigues Martins, 2024).

In this context, both the SP and Public Organization Planning (POP) play essential roles, regardless of the company's industry or size, to ensure its competitive position in the market. The SP contributes to a comprehensive analysis of the organizational environment, allowing us to understand both the internal and external factors that impact the organization. In addition, it guides the performance of a strategic diagnosis to define the desired direction for the future, establishing goals, actions and indicators that make it possible to achieve this long-term vision (Kaplan & Norton, 1997; Yoshikuni, Favaretto, Albertin, & Meirelles, 2022).

POP involves the definition of objectives and goals aligned with public interests, the appropriate allocation of resources and the implementation of policies and programs that meet the needs of society. In addition, POP also includes the constant evaluation of policies and programs to ensure their effectiveness and efficiency in achieving public objectives.(Bandeira & Amorim, 2020; Oliveira, 2023; Poister & Streib, 2005; Porter, 2004; Salkić, 2014).

Given the context presented, in which many organizations fail to achieve the desired objectives, goals and results, this investigation had an applied nature, with the objective of analyzing how Strategic Planning (SP), using theBalanced Scorecard(BSC), can contribute to the achievement of strategic results of a public organization. The research was conducted through a single case study at the Institute of Land Regularization and Real Estate Heritage of Piauí – INTERPI.

From a theoretical perspective, this study can contribute significantly to the literature on strategic management in public organizations, specifically addressing the application of Strategic Planning (SP) and the Balanced Scorecard (BSC) in this context (Kruger, 2024). Although these tools are widely used in the private sector, there is less research examining their effectiveness in public organizations, especially in Brazil. This study provides an empirical analysis, based on a single case study, on how these tools can be adapted and applied in the public sector to improve its value generation to society.

In practice, this study can serve as a reference for managers of public organizations facing challenges. The results can facilitate the identification of clear goals, the efficient allocation of resources and the implementation of actions aimed at achieving strategic results..

## 1 THEORETICAL FRAMEWORK

### 1.1 Strategic Planning (SP)

Corporate sustainability transcends environmental concerns and adopts a holistic perspective that encompasses several aspects, such as economic, social and ethical. By adopting a contingent view of corporate sustainability, adapted to the specific needs of the organization and the environment in which it operates, it is possible to develop strategies aligned with the desired performance objectives (Amato, 2024;Nobre & Ribeiro, 2013; Soschinski, Mazzioni, Dal Magro, & Leite, 2024).

This ensures the sustainability and relevance of the organization in the long term, generating benefits not only for the organization itself, but also for stakeholders such as employees, customers, local communities, investors and various partners. This broad and proactive approach not only helps to mitigate risks, but also creates opportunities for innovation and sustainable growth, strengthening the company's competitiveness in the market.(Kruger, 2024; Goldschmidt, Rocha, & Cardoso, 2010).

In this way, the SP proves to be essential in this organizational trajectory, since it describes the strategic management process as a continuous and organized approach to developing strategies, allowing informed decision-making based on formal implementation programs (Leal, Lima, & Maia, 2024). This aims to facilitate the comparison between the results obtained and the planned goals, thus enabling the implementation of control measures and necessary adjustments to optimize organizational performance. In essence, this process involves a reflexive and proactive approach to managing an organization's operations, ensuring effective and adaptable strategic direction.(Ansoff, 1977; Certo & Peter, 2010; Junior & Ribeiro, 2019).

In the strategic planning process, a variety of tools play a fundamental role in the initial analysis phase, contributing significantly to a comprehensive understanding of the organization's current situation. These tools range from the analysis of the internal environment, which examines the organization's resources, capabilities, and processes, to the analysis of Porter's Five Forces, which assesses the competitive dynamics of the industry. In addition, the assessment of the macro environment allows a broader understanding of the external trends and influences that affect the company (Leal, Lima, & Maia, 2024, Porter, 2004).

Identifying critical success factors highlights the key areas on which the company must focus to achieve its strategic objectives. The use of strategic matrices, such as BCG (for analyzing the product and service portfolio), GUT (for identifying and prioritizing problems and activities), SWOT (for mapping, analyzing and managing the internal and external factors of the organization) and Strategic Positions (for situational diagnosis and strategic definition), among others, provides an analytical framework for organizing and prioritizing information, identifying opportunities and challenges, and developing strategies aligned with the reality of the organization.(Floriano-Neto & Ribeiro, 2022; Souza, 2011). These tools offer valuable insights that guide the definition of objectives, goals, performance indicators and strategies, providing a solid foundation for the company's future success (Karin Nunes & Rodrigues Martins, 2024; Leal, Lima, & Maia, 2024).

In summary, the use of strategic planning tools, combined with a holistic approach to corporate sustainability, strengthens organizations' ability to adapt to challenges and achieve sustainable growth (Cigognini, Sipp, & Padilha, 2024). In this context, the Balanced Scorecard (BSC) emerges as an essential tool for translating strategy into measurable objectives, aligning organizational actions with long-term goals (Chehimi & Naro, 2024). The next section explores how the BSC can contribute to the effective implementation of Strategic Planning, providing an integrated view of organizational performance..

### 1.2 Balanced scorecard (BSC)

The Balanced Scorecard (BSC) is a comprehensive strategic approach that serves as a framework for translating an organization's long-term vision and objectives into concrete, balanced performance measures across four key perspectives: financial, customer, internal processes, and learning and growth. These perspectives are interconnected and provide a holistic view of organizational performance (Kaplan & Norton, 1992, 1997;Kumar, Lim, Sureka, Jabbour, & Bamel, 2024; Lopes, Kniess, & Ramos, 2015).

In the financial dimension, elements such as profitability, return on investment and operational efficiency are examined to ensure the financial sustainability of the company. The customer perspective focuses on customer satisfaction, acceptance and loyalty, aiming to build lasting relationships and strengthen the organization's competitive position. Internal processes are evaluated in terms of innovation, efficiency and quality of service provided, constantly seeking improvements and optimizations to meet market demands effectively. Finally, the learning and growth perspective focuses on the development of human capital and organizational knowledge management, allowing for the creation of interconnection and the formation of a comprehensive approach to align organizational strategy with execution and promote long-term success.(Chehimi & Naro, 2024; Lavarda, Scussel, & Schafer, 2020).

On the other hand, dashboards are data visualization tools that provide a graphical and accessible representation of these indicators, allowing for real-time analysis of the company's performance. By integrating the BSC with dashboards, organizations can closely monitor their progress towards strategic objectives, identify areas of opportunity, and adjust their strategies as needed to ensure long-term success. This combination enables more effective and informed management, facilitating informed strategic decision-making and clear direction for the organization's future.(Beuren & Santos, 2013; Hristov, Cristofaro, Camilli, & Leoni, 2024; Mirailh, Albano, & Lampert, 2021).

In conclusion, the BSC offers a robust strategic framework that translates long-term vision and objectives into clear and balanced indicators distributed across the four key perspectives (Kaplan & Norton, 1992, 1997). By integrating it with tools such as dashboards, organizations gain the ability to monitor their performance in real time and adjust their strategies as needed. This synergy between strategic planning and continuous monitoring allows for more agile and informed management, ensuring that goals are achieved effectively and aligned with strategic objectives, promoting the organization's long-term success and sustainability (Kumar, Lim, Sureka, Jabbour, & Bamel, 2024).

### 1.3 Planning in public organization

In the public sphere, adopting the Balanced Scorecard (BSC) implies incorporating measures that encompass effectiveness, efficacy and efficiency, which are fundamental for an organization providing public services to achieve excellence. This means not only fulfilling its social function effectively, but also ensuring quality in the delivery of services (effectiveness) and optimizing the use of resources (efficiency). A solid performance from a financial perspective not only reflects efficient management of resources, but also positively influences the dimensions that involve people and the modernization of processes, thus strengthening the overall positive impact of the public organization.(Ghelman & Costa, 2006; Leal, Lima, & Maia, 2024; Ribeiro, Silva, & Silva, 2022).

Once strategic objectives have been established, it is essential to develop specific measures and indicators that allow for accurate and continuous monitoring of progress towards these objectives. This not only provides a clear view of the organization's performance, but also facilitates the identification of areas that require intervention or improvement. In addition, the BSC makes it possible to align day-to-day operational activities with the organization's long-term strategic objectives. This ensures that all actions and initiatives are effectively contributing to the overall success of the public organization, avoiding deviations or distractions that could compromise the achievement of the established objectives.(Gomes & Saraiva, 2019; Ribeiro-Filho, Lemos, Ribeiro, Moura, Fonseca, & Monteiro, 2020).

Therefore, by adopting a BSC-based approach, public organizations can improve their ability to meet citizens' needs, promote sustainable development and contribute to the well-being of society as a whole.(Andrade & Bilato, 2021; Kaplan & Norton, 1992, 1997; Melo & Bernardes, 2020).This integration of the BSC into public management planning not only strengthens governance and accountability (Fabre, & Borgert, 2022), but also drives innovation and excellence in the public sector (Atvars, Serafim, & Silva, 2024).

## 2 METHODOLOGY

The present study proposed here is characterized as being applied research, of the descriptive and analytical type, with a qualitative approach, from a transversal temporal perspective (Coraiola, Sander, Maccali, & Bulgacov, 2013; Martins & Theóphilo, 2009), which used a single case study strategy (Yin, 2015), using documentary research and direct observation as data collection techniques (Vergara, 2015), subjecting the data and information collected to content analysis (Bardin, 2009;Mozzato & Grzybovski, 2011) and presentation of the results in an organized manner to aid in understanding the findings(Creswell & Creswell, 2021; Takahashi, 2013).

The research was developed through a single case study at the Piauí Land and Real Estate Regularization Institute – INTERPI (a public body linked to the government of the State of Piauí), given that it is a public organization with recent adoption of professionalized strategic planning and adoption of the BSC.

To this end, data were collected through direct observations of the body (structure, location, planning meetings, dynamics adopted, etc.) and documents with information on the body's Strategic Planning (SP), which were used to analyze and describe how the design, implementation and resulting results took place (documents prepared, information available on the official website, management reports, etc.).

Data collection was conducted based on the documentary research and direct observation protocol (Appendix A) and the main sources consulted (Appendix B). It is worth noting that no inquiries were made to employees and civil servants as this had not been previously planned in the methodology due to lack of authorization by the organization's management.The research protocol allowed for more objective data collection, deeper understanding of the public body and realistic analyses.

In direct observation theThe information collected was only intended to understand the organization's peculiarities in relation to its constitution, routines, location, facilities and operating dynamics, as well as to perceive, understand and infer about the dynamics of the construction of the BSC based on monitoring of the planning meetings.

The documentary research includesu documentswith information about the agency's Strategic Planning (PE), wherethey wereanalyzed to extract inferences regarding the design process, as well as to describe what was done and the related challenges (practices actually carried out and documentsadas). All analyses and inferencesthey weremade based on the documents collected, with the main sources consulted being listed inAppendix B.

Data collection procedures must be respectedamthe criteria and guidelines establishedpreviouslyto ensure maximum scientificity during collectionin order to direct efforts and achieve greater rigor and scientific basis for the single case study(Appendix A).

The data analysis technique was content analysis and, for this, the data wereorganized, tabulated and categorized in such a way thatcould performinferences of the impact on the organization under study and its performance, as well as thecomparison between theory and practice. Alsothey wereconstructed tablesand figuresnecessary for presenting analyses of documents arising from documentary research and direct observation.

The content analysis protocol (Appendix C) was developed based on Bardin (2009) and supplemented with consultation with Mozzato and Grzybovski (2011). The steps consisted of: 1) pre-analysis, 2) exploration of the material and 3) processing of the results, inference and interpretation.

## 3 DISCUSSION AND ANALYSIS OF RESULTS

This topic presents the research findings and their contributions. The object of analysis was a public organization at the state level, the Institute for Land Regularization and Real Estate Assets of Piauí (INTERPI), an institution responsible mainly for land regularization throughout the state of Piauí.

The agency was created in 1980, has around two hundred direct employees (including permanent, commissioned and outsourced employees) and its activities include mapping and registering citizens from Piauí in situations of irregular land tenure within Piauí, so that research and social registration of families occupying public state areas is carried out, rural properties are measured and geo-referenced, document clearance is carried out and land regularization is carried out with the delivery of definitive land ownership titles.

Several actors in Piauí society need land regularization so that they can access other public policies in order to have a fairer life. Land regularization carried out by INTERPI brings, as a result, to society and its citizens, real legal security and other benefits related to or based on the documentation resulting from regularization (definitive property titles).

Property titles allow various stakeholders to access other public policies or services available on the market in general, such as land credit, free rural technical advice, financing, surveying engineering services (georeferencing for regularization), among others. By accessing these services, citizens can amplify the results of their businesses by maintaining and increasing the use of land and ensuring its social function of generating crops, raising animals and food in general for the community as a whole, in addition to generating employment and income for others besides the citizen who directly received the land title (such as children, current and future employees, business partners, etc.).

The organization under study adopted a professional management approach using globally recognized management tools and techniques. In this research, the focus of analysis was the strategic planning via BSC adopted for the first time at INTERPI in 2023, created for the four-year period 2024-2027, and how this has contributed to achieving the results of the organization, which has a focus and potential for transformations in positive social and environmental issues within the State.

It was found that, before starting to prepare the strategic plan, managers underwent training, research, discussions and alignments to establish the methodology to be adopted. The BSC methodology was defined and, with this, the strategic map was created, which considered the mission, vision, values and strategic objectives of the organization, as well as the developments recommended by the BSC methodology.

In the final planning document, it was found that the directors (top managers in each area of the agency) were designated as those directly responsible for the strategic objectives, where each objective was the responsibility of a single director, who could (and should) involve other employees on his team in the construction of projects to execute each strategic objective and even other directors to bring more efficiency and guarantee the execution of the planning.

On the organization's website and in the final document of the EP, it was verified that the organization created a mission, vision, values and strategic objectives, which are easily observed in the strategic map (figure 2). The map was created throughout the second half of 2023 and, in its preliminary versions, it was found that there were several versions of the mission (mainly) and vision, as well as the strategic objectives (which varied greatly in quantity between its initial and final version of the map).

The challenge was to condense the organization's entire macro strategy into a single visual document that could be used as a basis for strategic development and public communication/disclosure. It is important to highlight the involvement of intermediate and operational managers in the preparation and definition of the components of the SP, in addition to consulting with the teams.

In the last visits to the BSC deployment meetings, the establishment of goals, indicators and projects (action plans) aligned with the approved strategic map began, as advocated by the BSC methodology. At this stage, the direct involvement of strategic (100%) and tactical (in most meetings) level managers was observed, with little or no participation from the operational level at this stage.

There was little difficulty in constructing and aligning objectives, indicators and goals. However, there was more difficulty in constructing projects (action plans), as the dynamics were more decentralized, with area directors being asked to involve their teams in constructing projects under their direct responsibility, which were then presented at strategic meetings where they were discussed, analyzed, modified and approved by all those present.

With the completion and approval of the final version of the PE, the top executive of the agency held a final meeting with the strategic managers to disseminate and clarify doubts, as well as to define the format to be used in the dissemination and the limit of access to the planning document, considering the sensitive information present in the PE. With this, the internal confidentiality of the final PE document was established and the public level in relation to the organizational chart and strategic map.

After the strategic map was finalized, it was published on the agency's website to the general public, and it was also disseminated internally at a closed event attended by all employees of the agency. The top executive handed out a printed letter to the employees containing a message from him, the agency's organizational chart and the strategic map.

The event, which took place in early 2024, adopted a training format where the message was read and the organizational chart and strategic map were presented and explained so that everyone understood the strategic scope designed for the organization. Interaction and space for conversations, questions and guidance were encouraged, and all managers involved in the construction of the maps were present to interact and bring employees closer to the strategic perspective under construction. Figure 1 shows the institution's strategic map.

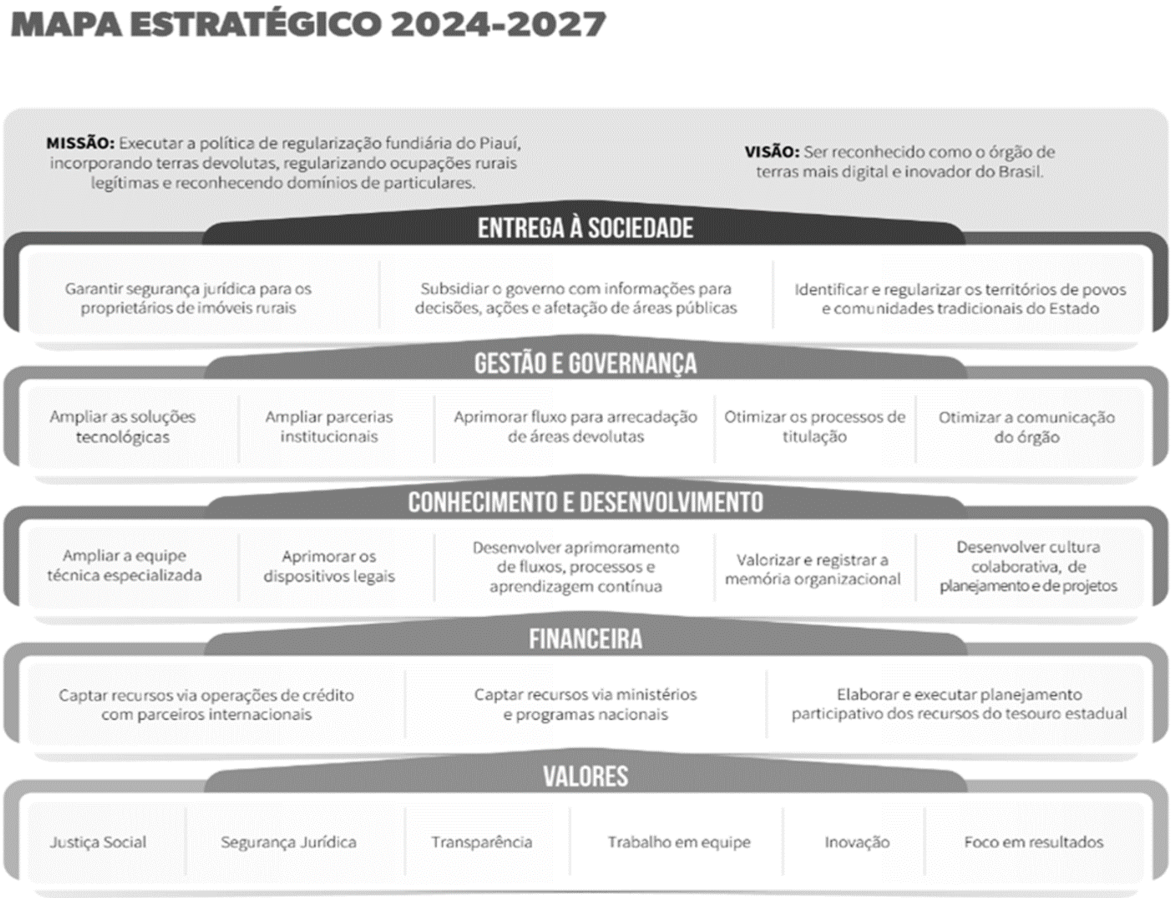


**Figure 1 – INTERPI Strategic Map 2024-2027**
**Source:** INTERPI, 2025

Figure 1 shows that INTERPI has managed to strategically structure its actions in a clear and technically parameterized manner. Its strategic map accurately reflects the institution's mission and vision, as well as the values that support its strategic objectives. These objectives reflect a professional approach, highlighting the potential to generate positive impacts on society in Piauí, with interrelated results in the environmental, social and economic spheres.

The analysis of the creation of the strategic breakdown into goals, indicators and projects (action plans) allowed a greater understanding of the challenges for preparing the BSC and the team's adherence to senior management in improving management and organizational routines in a professionalized manner with the ultimate aim of making INTERPI an increasingly efficient, effective and effective organization, generating significant social, economic and environmental contributions, in addition to becoming a reference and professional management at the state level.

After completing all the stages and publishing the BSC of the public agency in question, the beginning of the execution of the SP was noted. The goals of each strategic objective created have served as a basis for planning actions and routines, the resulting projects (action plans) are aligned with the proposed organizational values and have led the organization towards the creation of new relationships with a positive impact in Piauí.

For example, job creation and expansion (citizens with definitive property titles have greater legal security and are more likely to invest more resources in their land), increased productivity of family farming with access to greater volume of credit (development institutions, such as banks, release greater resources to farmers with definitive property titles, in addition to greater access to training), reduction of rural evasion (with public policies aimed at rural workers, they have better conditions to remain in the countryside, contributing to the development of our society), etc.

However, it is clear that there is a need to gather information on the situation of beneficiaries of the land regularization policy after receiving land titles in order to find out what other policies and results the beneficiaries have achieved, so that only then can the information and impacts be cross-referenced over a longer period of time, enabling more effective verification of the positive impacts generated by INTERPI's actions on the regularized areas and lands. Such an analysis is only feasible after one year or more of implementation of the PE with BSC.

## 4 CONCLUSION AND CONTRIBUTIONS

The research partially achieved its objective insofar as it was possible to analyze the construction of planning using the BSC, difficulties and management possibilities of the practice. The main result was the construction of the planning with INTERPI's BSC and the professional training of the team involved in its preparation and expansion of the involvement of other employees in the discussions during its preparation.

However, limitations and difficulties were encountered in accessing planning meetings, as it was not possible to participate in all BSC development sessions. This restricted the full understanding of the BSC design process.

The research's contributions include scientific dissemination, technical analysis with a scientific perspective of the organizational planning process, allowing more employees to participate in the planning, as well as making it explicit via a final document and scientific article analyzing the relationship between professional planning and positive results in society that are aggregating, as there is no relevance for society of organizations that do not provide a service that meets the real needs of the population, generating transformations that are impactful and sustainable in the short, medium and long term.

Other public organizations can be inspired and make their management increasingly professional by using INTERPI as a benchmark, but to do so, it is necessary to disseminate the knowledge generated more widely, as well as to analyze the future results achieved by the body in question and how much they are a result of the planning practices adopted.

Furthermore, the results of this research can assist researchers and professionals in proposing adaptations in planning, control and organizational practices capable of generating positive externalities in a number and degree greater than negative externalities. In the current dynamic scenario resulting from the pace of changes and their impacts, it is increasingly important to devise ways to professionalize planning in public organizations.

It is suggested that the research be deepened after one year or more of the effective implementation of the PE with BSC to observe and analyze the first results achieved. In addition, it would be beneficial to closely monitor the management meetings for control, evaluation, review and updating of the PE to analyze in more depth the use of the BSC at INTERPI.

Future research could also compare what was planned with what was realized, assessing whether the positive externalities proved to be lasting and based on professional planning practices and whether these outweighed the negative ones, thus contributing to positively transforming Piauí society. Another possibility is to collect data to analyze whether there was an increase in the HDI (Human Development Index) in the communities and locations regularized by INTERPI.

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**APÊNDICE A**

Protocolo de Pesquisa Documental e Observação Direta

| | |
|---|---|
| **Fonte** | • Visitas à Organização<br>• Acompanhamento de Reuniões de Planejamento Estratégico<br>• Acompanhamento de Reuniões de Construção do BSC<br>• Documentos e relatórios gerenciais da empresa; |

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| | • Site e Redes Sociais da Empresa;<br>• Banco de Dados |
| **O que procurar** | • Planejamento Estratégico<br>• Mapa Estratégico<br>• Missão, Visão e Valores<br>• Objetivos, Metas e Indicadores<br>• Projetos e Cronograma de Execução<br>• Logomarca<br>• Horizonte temporal vislumbrado<br>• Concepção do Planejamento Estratégico<br>• Processo de execução do Planejamento Estratégico<br>• Portfólio de Serviços e Ações<br>• Comunicação organizacional<br>• Procedimentos organizacionais e Fluxogramas de processos<br>• Organização e Layout<br>• Localização e infraestrutura<br>• Outras informações que forem julgadas relevantes durante a pesquisa documental e observação direta |
| **Dado e/ou informação coletada** | • Existência, temporalidade, amplitude, modelo, áreas contempladas, ferramentas utilizadas, exequibilidade, imagem, constituição, componentes, alinhamento, projetos estratégicos, quantidade, alinhamento, componentes, modelos, ações, comunicação interna e externa, planejamentos setoriais, etc<br>• Estrutura, espaço, tamanho, funcionamento, organização interna do órgão, canais de comunicação, processo de comunicação interna e externa, redes sociais, endereço, fachada, facilidade de acesso, processo de escolha, etc |
| **Foco de análise** | • Processo de Concepção do Planejamento Estratégico<br>• Aderência ao Balanced Scorecard<br>• Processo de Execução e Controle do Planejamento Estratégico<br>• Práticas reais de planejamento com uso de BSC |

**APÊNDICE B**

Principais Fontes Consultadas

**Site Antigo:** http://siteantigo.interpi.pi.gov.br/ (histórico e mudanças)

**Site Atual:** https://www.interpi.pi.gov.br/ (apresentação, textos publicados, serviços, etc)

**Banco de Dados:** Drive e sistemas do órgão (organização, documentos, memória, público-alvo, imagens, contratos, etc)

**Reuniões de Planejamento:** Participantes, dinâmica, material e ferramentas utilizadas, material construído, etc

**Planejamento Estratégico BSC:** Planilha Excel (mapa estratégico, missão, visão, valores, objetivos, metas, projetos, controle, cronograma, etc)

**Registros da Construção do Planejamento Estratégico BSC:** Documentos internos e externos como atas de reuniões, registros fotográficos, rascunhos e anotações manuscritas, versões e histórico de edições da planilha base de construção do PE

**Transparência Fundiária:** https://www.interpi.pi.gov.br/transparencia-fundiaria/

**Carta de Serviços:** https://www.interpi.pi.gov.br/servicos/ (apresentação e descrição dos serviços)

**Instagram:** https://www.instagram.com/interpioficial/ (postagens, publicações, açõs, etc)

**Localização Google Maps:** https://maps.app.goo.gl/zXsU3tscHeYBR4Hi6

**Linkedin:** https://www.linkedin.com/company/instituto-de-terras-do-piau%C3%AD-interpi/ (postagens, publicações e etc)

**Youtube:** https://www.youtube.com/ (vídeos, matérias e notícias sobre o órgão, etc)

**APÊNDICE C**

Protocolo de Análise de Conteúdo

| **FASE/ ETAPA** | **PROCEDIMENTO REALIZADO** |
|---|---|
| **Pré-análise** | • Leitura de diversos artigos e livros sobre planejamento estratégico, balanced scorecard e planejamento em organização pública; |
| | • Seleção dos artigos e livros que explicam ou discutem a elaboração e implementação do Planejamento em Organizações Públicas e o Planejamento Estratégico com uso do Balanced Scorecard;<br>• Seleção de dados e informações advindas da observação direta das reuniões de planejamento;<br>• Seleção dos documentos e materiais a serem analisados após coleta e registro de |

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| | dados a partir da observação direta e coleta de dados via pesquisa documental;<br>• Leitura prévia dos materiais selecionados; |
| | • Identificação do modelo de planejamento adotado (Balanced Scorecard);<br>• Identificação das etapas e dinâmica do planejamento adotado;<br>• Identificação dos atores envolvidos no Planejamento Estratégico da organização objeto de estudo;<br>• Identificação das ferramentas utilizadas na elaboração do Balanced Scorecard; |
| **Exploração do material** | • Identificação e Classificação dos atores envolvidos (profissionais, gestores, quantidade, etc);<br>• Identificação da dinâmica adotada na elaboração do Planejamento Estratégico;<br>• Identificação e Descrição dos componentes do Balanced Scorecard adotados;<br>• Identificação dos desafios apresentados no processo de elaboração e implementação do Planejamento Estratégico com Balanced Scorecard na organização; |
| | • Categorização dos atores envolvidos;<br>• Categorização e Descrição das Ações e Práticas desenvolvidas durante a elaboração e implementação do Planejamento Estratégico com Balanced Scorecard, bem como dos desafios encontratos; |
| **Tratamento dos resultados, inferência e interpretação** | • Tabulação e organização das fontes de consulta levantadas na fase de coleta de dados;<br>• Construção do relatório de análise dos achados na pesquisa com descrição dos componentes referentes à metodologia do Balanced Scorecard;<br>• Análise dos componentes do Balanced Scorecard para comparar com a teoria se a organização adotou de fato a metodologia (mapa estratégico, missão, visão, valores, objetivos estratégicos, metas, indicadores, projetos, cronograma, responsabilidades, temporalidade, divulgação, exequibilidade, etc); |