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# THE RELEVANCE OF LEARNING AND GROWTH IN ORGANIZATIONS THAT ADOPT AND DO NOT ADOPT THE BSC- CHARACTERIZATION OF THE CULTURAL PROFILE Cidália Oliveira<sup>1</sup>, José Carlos Pinho<sup>1</sup>, Anabela Silva<sup>1</sup>

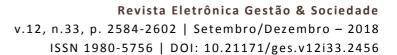
RESUMO		
Palavras Chave:		
ARCTRACT		

Organizational culture plays a key role, as it characterizes the way organizations behave, decide and guide their own success. Nowadays, due to highly competitive environments, performance is considered a leading concept in management. In the same vein, learning and growth are also important in order to fulfill the requirements related to the defined performance. Regarding the global competition that organizations increasingly face, there are a number of strategic measurement tools that support managers in their decisions.

In this sense, the Balanced Scorecard (BSC) with its four perspectives, goes beyond the traditional management indicators as it monitors performance, promotes strategic alignment and fosters organizational communication. To put it another way, BSC is considered one of the most relevant strategic management tools to improve organizational performance. Despite the recognized relevance of this research area, this link of organizational culture with the BSC Learning and Growth perspective is yet unexplored.

This study examines first the differences in organizational culture within organizations with and without the BSC. Second, the study focuses particularly on the learning and growth perspective in organizations with and without the BSC. Results indicate that organizations with the BSC are more receptive to Learning and Growth. A possible explanation for these results may be associated to the multinational level of the sampled organizations, which leverage Learning and Growth in higher proportions..

Keywords: Balanced Scorecard, Organizational Culture, Performance, Learning and Growth





# INTRODUÇÃO

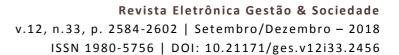
Organizations are under increasing pressure due to globalization trends which consequently lead to deep organizational changes. In this line, and to face global challenges, several studies have been recovering the notion of organizational culture (DiMaggio, 1997; Zago, 2000; Cameron and Quinn, 2005). This study follows this trend, particularly the ability to adapt management strategies to external pressures due to rapid environmental changes (Smircich, 1983). Several authors contend that the organizational culture has an important impact on performance, yet there is a need to resort to apply to several management tools to monitor performance (Pinho, Rodrigues, and Dibb, 2013) . Woodley (2006) confirms that culture is an important component for the interpretation of the BSC. This author goes further by saying that "to increase effectiveness of the BSC, one of the issues that need to be given careful consideration is culture" (Woodley, 2006 p. 10-43).

The literature considers the BSC as it facilitates the aggregation of a number of financial and nonfinancial indicators, which are useful to align the different organizational perspectives (Kaplan and

Norton, 2001; Kaplan and Norton, 1993, 1996; Mooraj, Oyon, and Hostettler, 1999; Wong-On-Wing, Guo, Li, and Yang, 2007). However, although several organizations have successfully implemented the BSC, there are others that have failed its implementation (Ittner and Larcker, 1998; Larcker. Randall. Ittner. and 2003: Speckbacher, Bischof, and Pfeiffer, 2003). Deem et al. (2010) acknowledged that there is a positive relation between the effective implementation of the BSC and organizational culture. Some authors consider that one way to overcome this failure lies in learning, which contributes substantially to the implementation of BSC (Speckbacher, Bischof, and Pfeiffer, 2003; Cabrita, Machado, and Grilo, 2010).

Thus, this research focuses primarily on learning and growth. It aims to fill a gap in the existing literature as, to the best of our knowledge, there is no interconnection between cultural typologies and learning & growth. Also, there have not been any studies regarding the influence that the BSC may have on integrated performance. Thus, the questions that guide this study are:

To what extent do the different organizational culture types, namely the clan, adhocracy, hierarchy, and market





proposed by Cameron and Quinn (1999) differ in organizations that have implemented the BSC from those that have not?

To what extent is the importance assigned to critical factors related to learning and growth perspective different in BSC organizations compared to non-BSC organizations

Due to the complexity of this investigation, pilot interviews were held to validate this research. Following this validation, a quantitative study was conducted, similar to most studies in this domain. The data collection was carried out through questionnaires applied to the 250 largest exporting organizations in Portugal, with a response rate of 43%.

## 2 Organizational Culture

Organizational culture generated considerable interest in the early 80s, especially in the area of organizational behavior, which stimulated the interest of several researchers (Hofstede, 1980; Tichy, 1982; Jones, 1983; O'Reilly, Chatman and Caldwell, 1991). In the early 90s, organizational culture defined its position mainly in the social sciences area, essentially through Sociology (Hatch, 1993)

and Anthropology (Robbins, 1983). Pettigrew (1979) is recognized as the first author to use the term "organizational culture". As he notes, "culture is the system of such publicly and collectively accepted meanings operating for a given group at a given time" (Pettigrew 1979: 574).

### 2.1. ORGANIZATIONAL CULTURE DEFINITION

There is no precise definition of the concept of organizational culture, although numerous researchers and managers have underlined its importance. In summary, there are some definitions that need to be emphasized



**Table 1: Organizational Culture Definition** 

Organizational Culture Definition	Author		
Organizational culture consists in a collective thinking that distinguishes members of different groups.	Hofstede (1980)		
Organizational culture is known as the "normative glue" that interconnects a given organization.	Tichy (1982)		
It may be a cognitive map that sets standards and mechanisms that have to be understood and followed by organizational members.	Jones (1983)		
Organizational culture is like a cluster of shared systems that give meaning to organizational events.	Shrivastava (1985)		
The standard of values and beliefs that allow you to understand how the organization manages your business.	Rohit, Frederick, and Webster (1989)		
Organizational culture is, like a fan, composed of organizational characteristics.	Hofstede (1991)		
Culture characterizes the way a group understands itself and solves its problems.	Trompenaars (1996)		
Culture enters everyday life through the interaction of environmental cues and mental structures.	DiMaggio (1997)		
Organizational culture is how members of an organization act.	Zago (2000)		
Organizational culture defines the key values, assumptions, and interpretations of an organization.	Cameron and Quinn (2005)		
"It is the core of what the company is really like, how it operates, what it focuses on, and how it treats customers, employees, and shareholders.".	Gallagher <i>et al.,</i> (2008:25)		
Culture reflects the way tasks are performed and goals are set	Heizmann and Lavarda (2011)		





### 2.2. COMPETING VALUES FRAMEWORK

Cultural interpretation depends on the context of the underlying archetypes, so the way culture is experienced and transferred can be characterized based on the dimensions of Jung (1923), namely Feeling, Thinking, Intuition and Sensing. Building on these dimensions, Quinn and Rohrbaugh (1981, 1983) developed studies in which researchers and theorists were asked to rate the similarity or dissimilarity between pairs of efficacy criteria that had already been addressed in the literature. Quinn and Rohrbaugh (1983) and Quinn (1988) analyzed the data through multidimensional scales, which allowed one to define four types of cultures in this matrix, namely: Human Relations, Internal Process, Open System and Rational Objectives. The relative placement of these four cultural typologies demonstrates the relationship that they maintain with each other. Each culture has opposite characteristics to the diagonal culture.

### 2.3 ORGANIZATIONAL CULTURE - TYPOLOGY

Quinn and Rohrbaugh (1983)) continued with the definition of cultural clusters, which was later developed in 1999 by Cameron and Quinn. A cultural matrix is built on the basis of: 1) an internal focus,

namely integration and differentiation, and 2) an external focus, namely flexibility and change versus stability. The development of the work of Cameron and Quinn (1999), resulted in a cultural typology matrix consisting of four quadrants, namely: Hierarchy, Market, Clan and Adhocracy.

Hierarchy - Culture type:

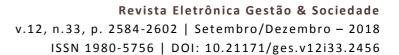
Bureaucracy and internal processes characterize the hierarchy typology.

According to Quinn et al. (1996), the designation of this typology shows its emphasis on bureaucracy based on Max Weber's theory and Henri Fayol's contributions.

It focuses on a clear organizational structure, made up of standardized norms and procedures and sustained by strict controls and clear responsibilities.

Market - Culture type:

In the market perspective, there are clear influences of Taylor's viewpoint, which was particularly prominent in the early 20th century (Quinn, Faerman, Thompson, and McGrath, 1996). The key element of this perspective is productivity, since transactions are based on market mechanisms. In this context, efficiency,





productivity and profit depend on a clear definition of organizational objectives.

### Clan - Culture type:

The clan culture type emerged after the II World War, with focus on cohesion, commitment and moral values. Following this path, a direct relationship with cohesion, participation and teamwork is evident(Quinn et al., 1996).

Organizations characterized by Clan typology consider that the main focus is sharing their values and goals based on cohesion and participation. Also, teamwork, such as the involvement of employees and the commitment of top management to employees is valued.

Consequently, the core of this typology is characterized by group work, motivation and employee participation. In this sense, they usually identify common values and objectives and work in a collaborative and inter-auxiliary environment which values and promotes employees' development.

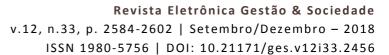
## Adhocracy - Culture type:

Regarding the adhocracy culture type, it converged to the clan perspective at the end of the twentieth century. This culture type is based on a very competitive and turbulent environment in which organizational efficiency depends on the ability to adapt to the external environment (Quinn et al., 1996).

Organizations characterized by this culture type have as their main objective the development of products, the promotion of entrepreneurship, innovation, and creativity. It is known that adaptive capacity and innovation lead to new resources and profit (Cameron and Quinn, 1999).

# 3 Balanced Scorecard – a strategic tool

The BSC is considered a performance measurement tool that balances strategic objectives with financial and non-financial indicators, which leads to the organization's internal and external perspectives. By monitoring the indicators, managers can assess progress and determine the need to acquire or relocate tangible and intangible assets for the economic progress of the organization. The recognition of the BSC goes beyond that of a performance tool, since it assumes decisive functions in strategic management (Louro, 2009). The BSC as a management tool enables the integration of mission, goals and strategies, according to the company's norms, achieving strategic alignment (Davis, 2011).





### 3.1 BSC DEFINITION

Having in mind the complexity of functions that can be achieved through the use of the

BSC, as described in the literature, we attempted to briefly clarify the definition of the BSC, relying on the contribution of several authors:

**Table 2: Balanced Scorecard Definition** 

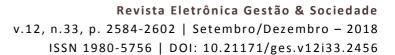
Balanced Scorecard Definition	Author
<i>BSC</i> is one of the most appropriate strategic performance measurement tools.	Kaplan and Norton (1992)
<i>BSC</i> communicates targets and strategic ways to understand and reach the objectives.	Kaplan and Norton (1996, 1992)
<i>BSC</i> orientates strategic decisions, because it links the objectives to the organizational strategy.	Lipe and Salterio (2000)
	Kerssens-van Drongelen, Nixon and
BSC is an integrated system to measure performance.	Pearson (2000)
<i>BSC</i> is considered as the best approach to assist organizations in measuring and achieving performance.	Neufeld, Semeoni and Taylor (2001)
<i>BSC</i> is a corporate tool with a focus on development, communication, target setting and feedback.	Anthony and Govindarajan (2003)
BSC is a very relevant management tool to achieve the company's objectives.	Wegmann (2008)
<i>BSC</i> can be viewed as a vehicle within organizations, improving its development.	Atkinson (2006)
<i>BSC</i> is one of the tools that provides focused and useful information to managers.	Hu, Leopold-Wildburger and Strohhecker (2017))

Bearing in mind the definitions above, it is well known that the BSC is not only a performance management tool but also a strategic tool that enables performance monitoring. It can also be used to align the organizational strategy at various levels. Additionally, it is а corporate communication tool, which helps to communicate the current performance of the organization, as well as the goals that the organization aspires to achieve, in

addition to the strategic changes. Throughout the implementation of the BSC tools, communication should be disseminated in an integrated way to various organizational players.

# 3.2. PERFORMANCE MEASUREMENT WITH EMPHASIS ON THE FOUR BSC PERSPECTIVES

The BSC is considered a valuable guide for managers that adopt this methodology. Their focus can shift to what is really

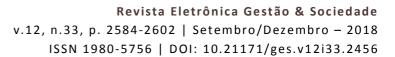




important and not to an exhaustive analysis of the extensive information available (Mooraj et al., 1999). The focus should be more comprehensive to allow performance evaluation in some areas that, when put together, can be influential and guide the organization (Kaplan and Norton, 1992). By having the utmost respect for these four perspectives, organizations can achieve an integrated focus. with coupled organizational vision and strategy (Chavan, 2009). Initially, the tool was designed as a multidimensional performance instrument, expanded in 1996 through the linkage of the four dimensions (Kaplan and Norton, 1996).

- Financial Perspective: It is based on financial measures such as income and productivity. Performance is itself directly dependent on the cycle: sustainability and return (Kaplan and Norton, 1996). The increase in market share productivity is related tο development of the strategic objectives and the financial situation of the organization (García-Valderrama, Mulero-Mendigorri and Revuelta-Bordov, 2008). The financial reflects the financial perspective sustainability of the organization, knowing primary that the objective of the organizations is achieving financial solvency, since this is the base not only for security but also organizational expansion (Kaplan and Norton, 1996).

- Customer's Perspective: It is related to market segmentation, since the indicators in this perspective aim to measure the creation of value for the client. This perspective seeks to ascertain the degree of satisfaction of the customer, thereby planning to gauge the fulfillment of the delivery deadline, the quality level of the products (goods or services) marketed, as well as the customers satisfaction against the agreed price. The creation of value will generate confidence in the shareholders so that they continue to invest, to generate better financial returns (García-Valderrama et al., 2008). This perspective consists of a sequential analysis to verify if the path to follow is the defined one (Kaplan and Norton, 1996).
- Internal Perspective: It highlights the importance of identifying and analyzing the critical processes related to productivity and efficiency, within the short and long-term period (Kaplan and Norton, 1996). The definition of the strategy according to the internal perspective represents one of the most important actions regarding the development of the tool in research and development areas. It is recognized that the value proposed to the client shows





measures of customer satisfaction, retention data and market share (García-Valderrama et al., 2008).

- Learning and Growth Perspective: It characterizes the measurement of learning and growth of employees, which will promote organizational consequently growth. Growth forecasting, research and development of new products as well as human resource development are integrated into this perspective (Kaplan and Norton, 1996). This perspective aims to identify the objectives and indicators that support and allow the evolution of skills for the development of the organization. This perspective is considered as the lever for the others, since it fosters the results of the aforementioned perspectives. three However, to achieve this perspective it is crucial to invest in the present in order to ensure that the infrastructures, skills and resources are able to respond to the demands of fast changing markets. To that end, employee training, information systems as well as motivation, are critical (Kaplan and Norton, 1996). By applying the strategy linked to learning and growth, organizational success in strategic execution is based on the organization's ability to learn, adapt and grow. This measurement also corresponds to the resources that the organization allocates to research and

development, and mainly to human resources (García-Valderrama et al., 2008).

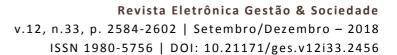
#### 3.3. THE ADOPTION OF THE BSC

The literature confirms the adoption of the BSC in 40% of Fortune 500 organizations (Williams, 2001). Similarly, in Germanspeaking areas, particularly in Germany, Austria and Switzerland, the adoption rate is around 25% (Speckbacher, Bischof and Pfeiffer, 2003). The research conducted by Quesado and Rodrigues (2009) about the knowledge level that the Portuguese companies have about BSC, which is based on a survey of 250 firms corresponding to the largest companies in Portugal, should also be underlined. This study shows that nearly half of the organizations stated that they knew about the BSC management tool and almost 20% had already implemented it.

# 4 The relevance of performance to organizations

An adequate, positive, organizational performance is the primary ambition of managers having in mind that solvency and sustainability are present beforehand.

However, as already mentioned, performance measurement is complex, especially for organizations that are exposed to fast customer's demands





(Hubbard, 2009). Consequently, a fast and dynamic organizational adaptation is key to the creation of organizational values. Thus, all management information systems should act as an internal communication medium to allow shared information within organizations and to standardize procedures and practices in the internal management of organizations (Gomes and Romão, 2013).

Through performance management tools, the objectives are monitored to achieve a value proposition that is expected by the shareholders. Defining implementation processes, help planning and contract negotiation (Atkinson, Waterhouse, and Wells, 1997). According to Reilly and Reilly (2000) managers need to ensure that the organization reaches a certain result that fulfils the shareholders' expectations.

In general, these management tools will guide managers in their strategic decisions related to innovation, investment and business operations (Chenhall, 2005; Ittner, Larcker, and Randall, 2003). In order to achieve the objectives set out, managers have a capable tool, based on the construction of relevant and systematic information supported by logic and that follows the trends evidenced by indicators.

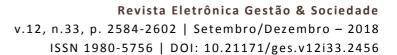
Currently, competitive advantage is leading to changes in the organizational paradigm managers permanently trying to maintain or even increase their competitive advantages. With the exponential growth of organizational turbulence, managers are increasingly required to monitor organizational performance in detailed manner, focusing their attention on the sources of competitive advantage, notably on resources and skills (Grant, 1996). Learning will continue to take place in organizations and should have three essential characteristics:

- 1. A Learning process;
- 2. An orientation process to learn;
- 3. Guiding factors of the organization.

Kottler and Heskett (1992) report that corporate culture relates to organizational performance and is, therefore, one of the most important factors related to organizational success.

# 5 Methodology

The epistemological position that guides this research resides in a positivist paradigm and, as a result, is essentially quantitative relying on a survey in which the most dominant organizational culture among the largest exporting organizations in Portugal





is assessed. We have also analyzed the relevance that organizations attach to the perspective of learning and growth of the BSC. The items on the questionnaire and the multi-item scales were developed based on the literature. Organizational culturerelated items were adopted by Quinn (1988) based on Cameron (1985). In turn, the BSC dimensions are measured in accordance to Kaplan and Norton indicators are based on the critical factors of Jordan, Carvalho das Neves and Azevedo Rodrigues ( 2015) With the objective of answering the defined research questions, we decided investigate the following hypotheses:

Hyp 1: The importance of the critical factors related to the financial perspective differs in organizations that have implemented the BSC from those who have not.

Hyp 2: The importance of the critical factors related to the customer perspective differs in organizations that have implemented the BSC from those who have not.

Hyp 3: The importance of the critical factors related to the internal perspective differs in organizations that have implemented the BSC from those who have not.

Hyp 4: The importance of the critical factors related to the learning and growth perspective differs in organizations that have implemented the BSC from those who have not.

Hyp 5: The organizational type differs in organizations that have implemented the BSC from those who have not.

Hyp 6: The leader type differs in organizations that have implemented the BSC from those who have not.

Hyp 7: The cohesion (organizational glue) factors differ in organizations that have implemented the BSC from those who have not.

Hyp 8: The organizational critical factors differ in organizations that have implemented the BSC from those who have not.

#### 5.1 PROCEDURES OF DATA COLLECTION

In order to validate the questionnaire, pilot interviews were conducted with three multinational organizations Technological Research Center. The suggestions of the senior managers were analyzed and incorporated into questionnaire. The questionnaire was sent by e-mail on December 17th, 2016, to a population of the 250 largest exporting organizations in Portugal. Several telephone calls were made late December and early January, followed by repeated requests by e-mail to reinforce the importance of participation and to increase the response rate. After concluding the data collection, a sample of 107 questionnaires was obtained, which corresponds to a response rate of 42.8%.



It is also important to note that the greatest number of organizations with BSC belongs to multinational groups and of these a large majority comes from the automobile industry.

# 6 Data analysis

Before proceeding with the data analysis, all data had to be prepared. This involved a number of steps, namely: verifying if the questionnaires were filled in correctly, handling unsatisfactory answers, coding and transcribing the questionnaire, validating the data and inserting them into a database. Accordingly, in order to analyze the questionnaires received, the answers were

inserted and analyzed through SPSS software. As our objective is to measure the extent to which the different perspectives of organizational culture differ in the organizations that have, or not, implemented the BSC, it was decided that the most appropriate statistical test to validate our hypotheses was the nonparametric test Mann-Whitney. This test was applied to independent samples (once the necessary conditions for application of the test had been verified). Subsequently, it would be possible to achieve a better and detailed analysis of the significance of some dissimilarity between the two groups.

**Table 3: BSC Perspectives** 

		Without BSC			With BSC					
Perspectives	Mean	Std Deviation	Std. Error Mean	Mean	Std Deviation	Std. Error Mean	Test	Z value	Sig.	Hypothesis Confirmation
Financial Perspective	2,95	0,958	0,121	2,88	0,956	0,146	U de Mann-Whitney	-0,83	0,934	H1: Not supported
Customer Perspective	2,95	0,84	0,106	2,64	0,656	0,101	U de Mann-Whitney	-1,992	0,046	H2: Supported
Internal Perspective	1,87	0,566	0,073	1,85	0,573	0,089	U de Mann-Whitney	-0,116	0,97	H3: Not supported
Learning & Growth Perspective	1,58	0,53	0,068	1,9	0,617	0,095	U de Mann-Whitney	-2,217	0,027	H4: Supported

100 points scale, converted into a Seven-point Likert scale -

1-14 = Likert Scale 1 15-28 = Likert Scale 2; 29-42 = Likert Scale 3 43-56 = Likert Scale 4 57-70 = Likert Scale 5 71-84 = Likert Scale 6

85-98= Likert Scale 7 99 – referring to lines without responses

\* p<0,05





After collecting information, the answers were coded and converted from a 100 points scale into a Likert Scale of 7 points. Table 3 shows that organizations with BSC do not assign the same importance to Customer's Perspective, such as Learning and Growth when compared to organizations without BSC. Accordingly, it is possible to confirm

Hypothesis 2 and 4, as there are relevant statistical differences in mean between the two types of organizations.

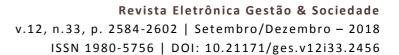
In order to identify the most well-known cultural typologies among different firms, data was aggregated in order to determine the maximum value of each cultural typology.

**Table 4: Dominant Culture Tipology** 

Areas	BSC_non BSC	Culture item with highest score	Culture Profile	Culture Profile	Hypothesis Confirmation			
Organizational Type	without BSC	Identification. with organization	2,93	Clan	H5: Not Supported			
	with BSC	Identification with organization	3,08	Clan				
Leader Type	without <i>BSC</i>	Leader- entrepreneur	3,51	Adhocracy	H6: Supported			
	with BSC	Leader – coordinator	3	Hierarchy				
Organizational Cohesion	without BSC	Union - loyalty	2,83	Clan	H7: Not			
	with BSC	Union - loyalty	2,68	Clan	Supported			
Organizational Critical	without BSC	Results are the most important	2,74	Market	H8: Not			
Factors	with BSC	Results are the most important	2,56 Market		Supported			
100 points scale, converted into a Seven-point Likert scale –								
1-14 = Likert Scale 1		.5-28= Likert Scale 2;	29-42 = Lik	ert Scale 3				
43-56= Likert Scale 4		57-70= Likert Scale 5	71-84= Lik					
85-98= Likert Sc * p<0,05	ale 7	99 – referring to lines	without respo	onses				

As Table 4 indicates, four areas of organizational culture were identified, namely: 1.1. Type of Organization, 1.2. Leadership, 1.3. Organization cohesion, 1.4. Organizational Critical Factors (Important

factors). Each group had four items allocated that sought to measure the most relevant characteristic of each group, through the maximum score attributed: "culture item with a higher score".





There are some differences between the organizations that adopt BSC and those that do not, particularly with regard to leadership type. Results indicate that organizations without BSC are more characterized by the adhocracy typology while organizations with BSC are more identified with the hierarchical typology. This difference allows one to confirm Hypothesis 6 that supports different cultural typologies in the leadership role.

However, in the other areas, namely in the organization type, both groups identified with their organization. With regard to organizational cohesion both groups consider loyalty an important factor. Also, with regard to the critical factors, the ones which both groups of organizations consider the most important are the results. We may, therefore, conclude that these cultural types do not vary significantly between organizations without BSC and with BSC, except those related to the characterization of the leader.

# 7 Discussion and conclusions

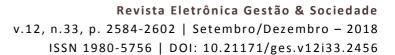
As mentioned, Williams (2001) states that, on average, 40% of Fortune 500 organizations have implemented the BSC, a finding also obtained by Speckbacher, Bischof and Pfeiffer (2003), who concluded

that the implementation rate of the BSC in German-speaking countries was of 25%. Similarly, Quesado and Rodrigues (2009) found that 20% of the 250 largest companies in Portugal had already implemented the BSC.

The research conducted among the 250 largest exporting organizations of Portugal demonstrates an implementation rate of 43%, which shows a significant adoption of this tool and a growth in the adoption rate in comparison to previous studies.

Regarding organizations without BSC, these focus much more on the Customer's Perspective than organizations with BSC. On the other side, the importance of the perspective of Learning and Growth, it is pointed out that even today this point of view is less valued among the four BSC perspectives (Campbell, Datar, Kulp, and Narayanan, 2015). However, organizations with BSC are the ones that value this perspective (Learning and Growth) the most.

We may conclude that the BSC is a strategic tool that has been increasingly adopted in Portugal and is recognized by the organizations that have not yet implemented it as a tool capable of improving performance while allowing for a strategic focus.





Regarding the link of organizational culture to the role of learning and growth, which in the past was of very limited relevance (Woodley, (2006), it is relevant to emphasize that this link continues to be of relevance for the sampled organizations, although results indicate that it has major relevance to organizations with BSC. In this sense, it is known that learning significantly contributes to implementation of the BSC (Cabrita et al., 2010; Speckbacher et al., 2003). Even though organizations give less importance to the perspective of learning and growth, they classified the Clan typology (which values the integration and transmission of knowledge) with the maximum score in two of the four groups of the organizational culture.

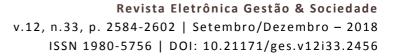
On the other hand, regarding the issue of what is important to the organization, both types of organizations answered that the results are the most important.

Therefore, there is a need to encourage organizations to pay more attention to learning and growth while maintaining focus on results. In this sense, organizations that want an integrated vision and that consider the BSC an ally, should focus on learning, since this is one of the leading causes of implementation failure and, in general,

continues to be underestimated (Cabrita et al., 2010).

#### 8 Future Research Avenues

In terms of future research, in our view it is to analyze the organizational types before and after the implementation of this strategic tool. This topic would be better understood in a longitudinal analysis instead of a crosssectional analysis due to its dynamic nature. Another line of research would be to include organizations from different sectors, namely public and private sectors. The topic of learning and growth also requires a deep analysis. Moreover, for further studies, it might be relevant to identify the reasons why organizations without the BSC, devote less attention to Learning and Growth. In addition, deeper knowledge about the distinct leader characterization in organizations with and without the BSC may be helpful for organizations that intend to implement the BSC.





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#### Contato

Cidalia Oliveira,

Ph.D Student School of Economics and Management, University of Minho,4705-057 Braga, Portugal E-mail: cidalia.o@hotmail.com

José Carlos Pinho

School of Economics and Management, University of Minho, 4705-057 Braga, Portugal

Email: jcpinho@eeg.uminho.pt

Anabela Silva University of Minho

Email: anabela@eeg.uminho.pt