Balanced Scorecard as a model to implement internationalization in public universities: an interpretative glance through participative research

Balanced Scorecard como modelo para implementar a internacionalização na universidade pública: um olhar interpretativo a partir da pesquisa participante

Balanced Scorecard como modelo para implementar la internacionalización en las universidades públicas: una mirada interpretativa a través de la investigación participativa

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Abstract
Brazilian public universities as participants in the neoliberal and globalized scenario are called upon to give many answers in the face of contemporary demands, one of which is the internationalization of higher education. So, this study proposed, under an interpretive view, a Balanced Scorecard (BSC) model for the internationalization strategy of public universities. Developed under a qualitative approach, this instrumental case study used the participatory research methodology to build a strategic map, a dashboard and a framework of performance indicators for the internationalization of the university. The research offers, through the concept of transferability, the possibility for other universities to reflect and work on their own plans under a different perspective of northern coloniality and to measure their own degree of internationalization without being tied only to the academic rankings that measure internationalization.
Keywords: Balanced Scorecard; Public University; Internationalization of Higher Education; Strategic planning

Resumo
As universidades públicas brasileiras enquanto participantes do cenário neoliberal e globalizado são conclamadas a dar muitas respostas diante das exigências contemporâneas, uma delas é a internacionalização do ensino superior. O objetivo desse artigo é propor, sob uma lente interpretativa, um modelo de Balanced Scorecard (BSC) para implementar a estratégia de internacionalização em universidades públicas. Desenvolvido sob uma abordagem qualitativa, esse estudo de caso instrumental usou a metodologia de pesquisa participante para construir um mapa estratégico, um painel de bordo e um quadro de indicadores de desempenho para a internacionalização da universidade. A pesquisa oferece, por meio do conceito de transferabilidade, a possibilidade de outras universidades refletirem e trabalharem seus próprios planos sob uma perspectiva diferenciada da colonialidade do norte e mensurarem seu próprio grau de internacionalização sem ficarem presas apenas aos rankings acadêmicos que a medem.
Palavras-chave: Balanced Scorecard; Universidade pública; Internacionalização do Ensino Superior; Planejamento estratégico

Resumen
Las universidades públicas brasileñas como partícipes del escenario neoliberal y globalizado están llamadas a dar muchas respuestas ante las demandas contemporáneas, una de las cuales es la internacionalización de la educación superior. El objetivo de este artículo es proponer, bajo una lente interpretativa, un modelo de Balanced Scorecard (BSC) para la estrategia de internacionalización de universidades públicas.

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Desarrollado bajo un enfoque cualitativo, este estudio de caso instrumental utilizó la metodología de investigación participativa para construir un mapa estrategico, un panel de control y tabla de indicadores de desempeño para la internacionalización de la universidad. La investigación ofrece, a través del concepto de transferibilidad, la posibilidad de que otras universidades reflexionen y trabajen sus propios planes bajo una perspectiva diferente de la colonialidad del norte y midan su propio grado de internacionalización sin estar atados únicamente a los rankings académicos que miden la internacionalización.

Palabras clave: Balanced Scorecard; Universidad pública; Internacionalización de la Educación Superior; Planificación estratégica

1 Introduction

Management models for monitoring organizational strategy have gained a new status in public organizations, especially with the rise of neoliberalism which, imbued with political, economic and social meaning, has strengthened the adoption of private initiative administration tools in public management under the premises of New Public Management (NPM) around the world (Puello-socarrás, 2017).

When applied thoughtlessly in higher education institutions (HEIs), neoliberal rationality becomes "a generator of exclusion, affects pedagogical thinking and works towards the maintenance of inequalities" (Martinez, 2017). In addition to fostering outsourcing and the precariousness of higher education (Andrade, Lima, Sales, & Souza, 2018), this rationale has promoted increasing pressure at work in universities, demands for productivity and the adoption of assessment indicators. These elements are supported by new conceptual frameworks based on strategic planning and accountability in public management (Magro & Pinto, 2012; Silva & Carvalho, 2014). This is because, in broad terms, neoliberalism can be seen as a political program that is operationalized in the public sector through managerialism and advances independently of government coalitions (Misoczky, Abdala, & Damboriarena, 2017).

The managerialism implemented via NPM has introduced numerous managerial artifacts for the strategy and performance analysis of public organizations and, among them, the Balanced Scorecard (BSC) has become one of the prominent models for the management control systems of these organizations (Cooper & Hopper, 2007; Hopper, Tsamenyi, Uddin, & Wickramasinghe, 2009). The BSC model, initially built for use in the private sector, has 4 perspectives to support the implementation of the organizational strategy - financial, customer, internal process, learning and growth – and each of them is organized around goals and indicators (Kaplan & Norton, 1992, 1997). The financial perspective is made up of indicators related to the company's financial performance; the customer perspective gathers indicators related to customer satisfaction and retention; the internal process perspective refers to indicators that measure the brand, the leadership in the market in which it operates, the quality of products and other structural aspects of the organization; the learning and growth perspective focuses on employee management and the numerous aspects linked to the quality of the workforce and leadership.

The BSC identifies organizational strategy, strategic objectives, and cause-and-effect relationships between perspectives through a strategic map. The BSC construction process involves project planning activities, definition of strategic objectives, choice of strategic indicators and preparation of the implementation plan. Kaplan and Norton (1997) recognized that the initial model could be applicable to public or non-profit organizations, however, the financial perspective would be a limitation for these institutions. Therefore, upon reaching the public sector, the model has undergone several adaptations, and the creators of the model themselves have presented a strategic map for the public sector divided into 4 perspectives - fiduciary, customer, internal, learning and growth - adjusted. Sauerbronn, Sauerbronn, Gangemi & Fernandes (2016) argue that some public entities in Brazil use the BSC from three perspectives: society, internal processes and resources, under the premise that this methodological adaptation better translates the strategic objectives of organizations of this nature.

Many Brazilian public universities have been proposing the BSC model for implementing their Institutional Development Plans or for implementing strategies for specific sectors within the university (see, for example, Martins, 2015; Moreno, Costa & Tessarini Junior, 2019). Brazilian public universities are part of the global movement for university internationalization. The internationalization of higher education explores intercultural dimensions under several aspects and has the Coordination for the Improvement of Higher Education Personnel (CAPES) as the main guide for internationalization actions in postgraduate studies. For public HEIs, it sometimes becomes contradictory and challenging to respond to the imperatives of public education and the imperatives and pressures of market education supported by neoliberalism, which sometimes imposes itself through managerial models such as the BSC.

Recently, the government of the State of Mato Grosso do Sul (MS) has implemented strategic management. From the 2015-2018 government, a management guided by principles of government performance improvement and accountability has been agreed upon through the implementation of result-based management and the creation of the MS State Management Network. Management by results has been identified as a goal of the Strategic Management Superintendence, constant in the renegotiation of the state government's commitment for 2019-2022. The MS State Management Network allows coordination,

through the Secretary of Government (SEGOV), of the state's strategy, commitment to results and alignment of leaders (SEGOV, 2020).

As a result, the State University of Mato Grosso do Sul (UEMS) began the preparation and implementation of strategic plans in its bodies. Strategic planning and the elaboration of the BSC at UEMS were preceded by internal workshops for the construction of indicators and training for deans, directors, university unit management, advisors and postgraduate program coordinators.

The implementation of institutional policies for the internationalization of public universities, as noted by Martinez (2017, p. 147), can differ from "marketing and competitiveness logics in the context of education" insofar as they emphasize internationalization practices that value local needs, the expansion of opportunities to develop research and cooperation agreements and as long as they are are concerned with "a sense of community, collectivity and concern with the personal, cultural and professional training of their students".

Considering the above, the objective of the research is to propose a Balanced Scorecard (BSC) model for the internationalization strategy of public universities. Developed under a qualitative approach, this instrumental case study (Stake, 2005) carried out at UEMS uses participant research as a methodology and offers the reader the possibility of transferability (Abdalla, Oliveira, Azevedo, & Gonzalez, 2018) of the concepts, of the map strategic, dashboard and indicators presented, as it offers details of the environment and methodological aspects for the implementation of the strategy in a university in the initial stage of internationalization. The proposal is to contribute to the formulation of a critical internationalization project, which, in the words of Martinez (2017, p. 152), "needs to think about what it means to be face to face with someone different from me, that is, it needs to deal with of the complexities that emerge from multiculturalism".

This article is structured in 5 parts, including this introduction. In the second section, we discuss the context of neoliberalism, NPM and performance analysis for public organizations, highlighting the BSC model as an instrument for operationalizing and monitoring organizational strategies. In the third section, we discuss the methodology adopted in the research and in the fourth section we present the BSC elaborated for the university studied. Our final considerations close the reflections proposed in this study and are followed by the references used.

2 Theoretical Frames of Reference

2.1 Neoliberalism, NPM and BSC in public HEIs

Considered from a historical perspective, neoliberalism can be understood, from the theses proposed by Puello-socarrás (2017), as something greater than a simple phase of capitalism, as it incorporates, in an extreme way and at all levels, reproduction and incorporation of capital, "economic exploitation and political domination, social oppression and ideological alienation" (Puello-socarrás, 2017, p. 4). Besides that, it embodies the commodification of human life and combats the Welfare State through liberal capitalism. From an economic-political perspective, neoliberalism is expressed through a capitalist-class accumulation strategy and is tactically materialized in policy programs subordinated to the market. In this way, neoliberal ideas and reforms restructure the modes of production as a way to achieve economic stabilization and social and political readjustment of States through transformations in their public entities. In higher education, for example, the neoliberal reform has generated "structural transformations of the capitalist mode of production, undertaken under the prism of economic reductionism", which has intensified the "precariousness of teaching work conditions, through the degradation of labor rights, the imposition of regimes and more flexible work contracts and the accentuated and widespread enhancement of the productive capacity of the workforce" (Bechi, 2017, p. 203).

Puello-socarrás (2017) highlights that, although Anglo-American neoclassical economic theory is an important current of neoliberal ideology and responsible for imprinting the liberal spirit on contemporary capitalism, more recent neoliberalism is supported by other schools of thought - neoclassical school of Continental Europe, German neoliberalism, Kenysian neoclassical synthesis, Austro-American and American-Austrian syntheses – which have different points of view, historical practices, political and social affiliations.

In summary, it can be said that there are two types of neoliberalism linked to neoliberal currents. The first type is radical in American neoclassical arguments and starred in the neoliberal debut through first generation reforms. The second and third generation counter-reforms of global neoliberal construction culminated in a second type of neoliberalism, led by Austrian and German groups to the detriment of American orthodox neoliberalism. This second type of neoliberalism introduces new forms of institutional management through privatization and public-private partnerships and, although it adopts an anti-interventionist posture, it admits an "opportunistic regulatory state". As Puello-socarrás highlights (2017), instead of being an event of the past, neoliberalism has been strengthened through the advance of "neoliberal globalization" and the opening of global markets.

The neoliberal ideology supported the articulation and implementation of the NPM as a movement to reform governments from a new management mindset, which employs a result-oriented culture and performance analysis and inserts numerous management tools and models to ensure that public management adjusts to the efficiency premises of the private sector. The management control systems of public bodies started to be redesigned to support new administrative and management practices (Gruening, 2001; Verbeeten & Speklé, 2015), which are based on market efficiency.

The first NPM generation sought to improve the provision of public services by adopting privatization, outsourcing and the reduction of state regulation, in addition to developing public policies based on competitiveness, efficiency, quality, productivity and performance used in the private sector. The second generation NPM adds to management strategies, in addition to the emphasis on the search for efficiency and quality of services, the reduction of public spending, citizen empowerment, competition between public bodies, accountability and transparency (Cavalcante, 2017).

It is against this neoliberal background that administrative reforms of a managerial nature were implemented in Brazil (Matias-Pereira, 2008) in different phases. In the 1990s, the reform officially anchored in the Executive Power bodies (Bresser-Pereira, 2000) and in mid 2004 the Judiciary Power began (Sena, Silva, & Luquini, 2012).

Specifically in Brazilian universities, Costa and Silva (2019, p. 6) emphasize that academic neoliberalism concerns the "exacerbation of the characteristics historically registered in capitalist commodification in higher education". The authors claim that the spread of managerialism and the precariousness of labor relations are characteristics of neoliberal implementations in Brazilian public universities. Furthermore, academic neoliberalism is characterized by "a set of policies and programs that create so-called inclusive policies; they make training more flexible by offering new types of courses; modify the financing; establish entrepreneurship as a culture to be disseminated by the university" (Costa & Silva, 2019, p. 6).

NPM's managerialism emphasizes performance measurement and the implementation of organizational strategy from the BSC. In this context, even though the BSC does not offer an answer to some performance measurement dilemmas, it has become an important control artifact used by public organizations to monitor and achieve their strategic objectives and results (Lapsley, 2008). Numerous studies have sought to explore how the public sector interacts with this control system, such as theoretical and empirical discussions on the use of the BSC in studies (Adams, Muir, & Hoque, 2014; Johnsen, 2001; Northcott & Taulapapa, 2012; Sauerbronn, Sauerbronn, Gangemi, & Fernandes, 2016; Silva & Gonçalves, 2011).

The BSC has completed more than 20 years and since its formulation, and the concept has evolved considerably (Madsen & Stenheim, 2015). The evolution of the BSC concept – from a simple performance system to a global management control system – can be understood considering two phases: pre-2000 and post-2000. In the first period, the concept was formulated and presented by Kaplan and Norton (1992) as a multidimensional system. Its main (and narrow) focus was on integrating financial and non-financial performance measures that were grouped into four perspectives. From the books published by Robert Kaplan and David Norton, starting in 1996 the focus shifted and these performance measures became increasingly linked to the organization's strategy. The authors started to use the metaphor of managers "seen as pilots who lead the plane to its destination" (Madsen & Stenheim, 2015, p. 126).

In the second period, after the turn of the millennium, Kaplan and Norton have "introduced the concept of a strategy map, which over time became perhaps the most significant element of the BSC concept" (Madsen & Stenheim, 2015, p. 126), which, according to the authors, should contribute to a better alignment of the parts of the organization. Madsen and Stenheim (2015, p.26) highlight that Kaplan, (2012) and Kaplan and Norton (2005, 2008) have emphasized strategic implementation and suggested that "strategy should be a separate function in the organization («the strategic management position»)", his texts have presented the BSC as a "holistic management control system" to describe, communicate and implement organizational strategy.

According to Madsen and Stenheim (2015), many social actors have contributed to formatting the BSC and, currently, research indicates at least five typologies that are organized between simple and advanced forms of use. The BSC concept is adaptable and customizable to the organization's characteristics (Madsen & Stenheim, 2015, p. 24). As it was a model initially designed for private organizations, the BSC receives several adaptations when it is applied to public organizations, and despite its limitations, it contributes to the improvement of institutions that employ it (Bezerra et al., 2020).

Although it is "one of the tools most used by managers around the world" (Madsen & Stenheim, 2015, p. 24), the BSC receives a lot of criticism. Berry, Coad, Harris, Otley and Stringer (2009, p. 6) highlight some criticisms addressed to the BSC model: (i) top-down management approach; (ii) "focus on the projection of control tools and techniques (strategic maps, personal or business unit scores...)"; (iii) inattention to informal controls and the organizational context.

For Madsen and Stenheim (2015, p. 32), direct criticism of the BSC concept revolves around: "(1) the causal relationships between perspectives and measures, (2) the underlying assumption that

organizations implement the strategy in a top-down process in a rational way, (3) the use of dramatic and seductive rhetoric in BSC literature".

For Banchieri, Planas and Rebull (2011, p. 156), the BSC considers the organization 'as a machine'; in this sense, they make another criticism of this theoretical model: "There is no discussion about the political dimension of the tool, which is understood as the dimension that includes all individual and organizational objectives and answers questions such as for whom, and in order to do what, do organizations operate". In Brazil, the BSC is adopted as a theoretical perspective to drive the agenda of various public institutions, including public universities (see for example, (Martins, 2015; Moreno et al., 2019; Rocha, 2016). Rocha (2016), for example, has studied 5 international universities to propose a BSC for the internationalization strategy from 6 perspectives: organizational changes; material, financial and structural resources; people development; curriculum innovation; academic mobility and stakeholders. Castro (2021) proposed the use of the BSC to improve the strategic monitoring and evaluation system of the internationalization of the University of Ceará, as he found administrative gaps related to measuring the performance of internationalization in that institution.

This research focuses on presenting a BSC model that was built from the UEMS case. The BSC is materializing the strategic plan for internationalization and is based on the general guidelines of the Institutional Development Plan 2021-2025. In its elaboration process, the model valued the elements of strategic planning – mission, values, vision, environmental analysis, objectives and strategic policies, critical success factors, strategic map, strategic actions – discussed by Kaplan and Norton (2004) and some guidelines for the internationalization of public universities guided by CAPES.

2.2 The Internationalization of Public Universities

The internationalization of higher education comprises the process in which an international and intercultural dimension is integrated into an institution's teaching, research and services (Knight, 1997). Based on Albatch and Knight (2007), we can understand internationalization in the field of higher education as a set of policies and practices developed by institutions, academic systems and individuals to represent the global academic environment. In this way, it is possible to consolidate actions that meet the educational demands of a globalized world.

Furthermore, for Castro and Cabral Neto (2012), the internationalization of higher education is understood as a procedure for the inclusion of the international dimension of education and research under different aspects, as it is also defined by a multiple terminology, that is, it is presented with a variety of terms, such as: international dimension, international education, internationalization of higher education. In addition to the terminology already mentioned, it is still possible to find in the relevant literature forms such as: international education, international cooperation, transnational education, education across borders, education without borders. However, despite the terminology used, the process of internationalization of higher education, linked to the process of globalization, requires new competences of an international nature, creating, therefore, a series of demands for higher education institutions.

The internationalization process of higher education has its initial landmark in 1945, in Europe, and emerges as a need for the reconstruction of countries destroyed by World War II, aiming to offer technical assistance for development based on cultural and scientific agreements, student mobility and training grants (Wielewicki & Oliveira, 2010). Europe was also a pioneer in the construction of the Bologna Process, a voluntary international agreement, located outside the governance framework of the European Union, with the explicit objective of building a European space for higher education and leading to a Europe of science and knowledge (Keeling, 2006 apud Robertson, Gomes, & Kay, 2009).

The Bologna Process originated in a meeting of education ministers from four European countries (Germany, France, Italy and the United Kingdom) held in 1998 and culminated in the Sorbonne declaration. This declaration highlights the leading role of universities in developing Europe's cultural dimension and calls on European nations to create an area of higher education where national identities and common interests can interact and reinforce each other for the benefit of Europe, its students and in general of its citizens (Sorbonne, 1998). In 1999, a new meeting with 29 countries resulted in the declaration of Bologna, with the following priorities: adoption of a convergent system of academic degrees between countries, adoption of a system of higher education in two cycles, establishment and generalization of a system of accumulative credits, the promotion of academic mobility, the guarantee of quality and the increment of the European dimension of higher education (Marques & Agustí, 2012).

In Brazil, the internationalization of higher education began in the 1920s with the creation of universities: University of São Paulo, University of the Federal District, University of Brazil and University of Porto Alegre. These were the stage for the first public policies for the internationalization of education. By receiving foreign professors through the adoption of the visiting professor program and the development of international cooperation partnerships between Brazilian and foreign universities. Between the 60's and 70's there was a strengthening of cooperation ties between US and Brazilian universities through the following measures: arrival of consultant professors, investments in graduate studies and multiplication of the number of scholarships (masters and doctorate). The performance of these American consultants in Brazil

contributed to the formulation of internationalization policies at the time (Lima & Contel, 2009). From the 1980s onwards, there was an increase in postgraduate programs (Morosini, 2006).

At the end of the 1990s, the internationalization of higher education gained ground when the Coordination for the Improvement of Higher Education Personnel (CAPES) made explicit the need to establish international standards for the assessment of postgraduate and research activities. These requirements would guide changes in the direction of the race for internationalization in the Brazilian academic environment, especially within public universities (Lima & Contel, 2009). From the 2000s onwards, there has been a multiplication of providers of internationalization initiatives in the country, as well as of new policies (Tanoue & Morilas, 2013). In this context, international exchange programs that promote the mobility of undergraduate students with outstanding academic performance emerge, such as the Science Without Borders Program, Ibero-American and Luso-Brazilian Scholarships of Banco Santander. In 2014, internationalization was confirmed in the National Education Plan (PNE), approved by Law No. 13.005 (Brasil, 2015), which defines three goals related to this process, which are presented in Figure 1.
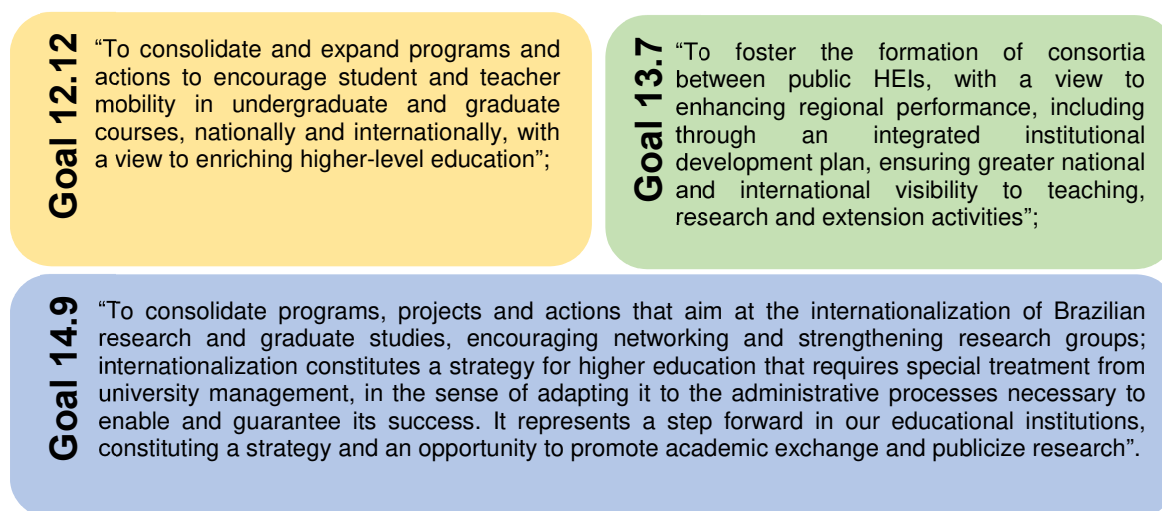
Goal 12.12 "To consolidate and expand programs and actions to encourage student and teacher mobility in undergraduate and graduate courses, nationally and internationally, with a view to enriching higher-level education";

Goal 13.7 "To foster the formation of consortia between public HEIs, with a view to enhancing regional performance, including through an integrated institutional development plan, ensuring greater national and international visibility to teaching, research and extension activities";

Goal 14.9 "To consolidate programs, projects and actions that aim at the internationalization of Brazilian research and graduate studies, encouraging networking and strengthening research groups; internationalization constitutes a strategy for higher education that requires special treatment from university management, in the sense of adapting it to the administrative processes necessary to enable and guarantee its success. It represents a step forward in our educational institutions, constituting a strategy and an opportunity to promote academic exchange and publicize research".

Figure 1 - Internationalization goals in the PNE (National Education Plan)
Source: Brasil (2015)

CAPES, in its role as a development agency, has been holding discussions about the internationalization of higher education institutions with the objective of designing a new development program suited to their needs. In 2017, CAPES carried out a survey on the internationalization of Brazilian universities that have postgraduate programs (PPGs) evaluated by this body with grades from 3 to 7, totaling 246 institutions. The CAPES analysis found that most institutions are little or moderately internationalized (70.3%), with only eight institutions declaring themselves highly internationalized. Among the slightly and moderately internationalized institutions, 52.5% do not have an internationalization plan that is part of the institutional development plan and, still, 65% of the institutions require consultancy to build this plan (Brasil, 2017a).

Based on these findings, CAPES prepared an official program to be developed and implemented by Brazilian universities. In its guidelines, the program provides autonomy for HEIs, including the prerogative of defining their own strategic plan for internationalization. Institutions will need to be able to define their competencies in terms of priority research areas for internationalization, with clear objectives, using quantitative and qualitative indicators to measure their progress. The plan should include foreign language training for fellows before they leave the country, as well as cultural and practical preparation for the exchange. In addition to passive mobility, the plan must show clear active mobility, as strategies for consolidating international partnerships and attracting and retaining foreign researchers in Brazil (Brasil, 2017a).

In addition, CAPES prepared a document with recommendations for a three-level evaluation scheme for the internationalization of Postgraduate Programs (PPGs). The three levels bring together 65 principles to be considered for the assessment, which are: a) General dimensions of internationalization (4); b) Principles and policies guiding internationalization (28); c) Indicators to assess the internationalization of graduate programs (33). These levels and principles are organized based on four dimensions that the HEI must consider to plan the internationalization of graduate studies: (i) research; (ii) intellectual production; (iii) mobility and academic performance; (iv) institutional conditions (Brasil, 2019).

The fourth dimension of internationalization proposed by CAPES for the PPGs encompasses strategic planning, self-assessment and governance activities that demonstrate the institutional commitment

to internationalization. Among the five guiding principles related to this dimension, we highlight two linked to strategic planning: (a) "value the inclusion of actions aimed at internationalization in the Institutional Strategic Planning" and (b) "value the inclusion of actions aimed at internationalization in the Strategic Planning of the PPGs". The indicators suggested by CAPES for this dimension are: strategic planning of the PPGs containing objectives, goals and internationalization actions to be developed; institutional strategic planning containing objectives, goals and internationalization actions to be developed (Brasil, 2019).

Still in 2017, CAPES formulated the Institutional Internationalization Program (CAPES-Print), which goes beyond being just a program that fragments public investments that grant scholarships to undergraduate students. This program concentrates financial resources on supporting university projects that are exposed to the international environment and are academically recognized (Prolo, Vieira, Lima, & Leal, 2019). HEIs interested in participating in the CAPES-Print program must have at least four (4) PPGs recommended by CAPES in the 2013 triennial and 2017 quadrennial evaluation, among which there must be at least two (2) with doctoral courses and who have an Institutional Internationalization Plan or a similar document in force (Brasil, 2017b, p. 1).

It is known that the internationalization of higher education offers countless possibilities for technological innovation and knowledge production, in addition to being related to quality, excellence and other different aspects of positive contribution from such presence. However, internationalization faces numerous challenges in higher education institutions in Brazil, the most commonly identified being: (i) low funding; (ii) lack of qualified technical staff to administrative and bureaucratic requirements; (iii) institutional culture that devalues internationalization – expressed in the curriculum and in research and extension activities; (iv) little command of foreign languages, including English. All these characteristics indicate the lack of organicity of universities for internationalization (Sierra & Coscarelli, 2017).

The internationalization of Brazilian universities is necessary to make higher education responsive to the requirements and challenges of a globalized society (Brasil, 2017a). According to Sierra and Coscarelli (2017), for the success of internationalization it is important that the initiative be conceived in a strategic way, allowing the visualization of the possibilities of innovation and development, according to the basic principles of the knowledge society. This does not mean submitting universities to the market, but heading the direction of their activities to their institutional mission of bringing about changes based on the production and dissemination of knowledge, that is, internationalization can enhance the scope of scientific production. Also, according to the same authors, the implementation of the internationalization program must be monitored, which requires the definition of goals and the elaboration of indicators by each institution, also considering the specificities of each area of knowledge.

3 Methodological Paths

Constructivism is the epistemology that informs the theoretical perspective (Crotty, 1998b) for the development of this qualitative research. In this sense, we embrace the view of socially constructed meanings and, as bricoleurs (Crotty, 1998a), we bring objectivity and subjectivity together during the research construction process. Under the interpretivist theoretical perspective (Guba & Lincoln, 2005), we have adopted participatory research as a methodology.

A challenge for the interpretive research tradition in accounting is to go beyond showing "what it is" and approaching "what it could be" without being normativist in the style of positivism. Instead of just "watching the action from a distance, bayoneting the wounded after the battle", interpretive accounting research can offer "policies or strategies for the future" (Parker, 2008, p. 910). It is expected that interpretive research in accounting seeks to make a difference for the organizations studied and not just for academia and, in this sense, should be committed to "understanding, changing and making a difference" (Parker, 2008, p. 909). It is under this understanding that our methodological choice provides strategies for internationalization, through participatory research methodology.

Participatory research can be linked to different philosophical conceptions and developed under different levels of participation; it adopts multiple methods both to collect documentary, verbal and visual data and to analyze such data (Thiollent, 2011). Our research corpus consists of institutional documents, reports from civil servants who were part of the first internationalization efforts at UEMS and reports from civil servants currently linked to the International Relations Office (ARELIN), observation notes, memos and workbooks created in planning meetings. The documents used were all available (2011 to 2020) in relation to the internationalization process. Of the 8 public servants who worked in the consultancy (from 2011 to May 2020), those who agreed to respond to the available questionnaire participated in the sample. Some of the reports from these servers are highlighted in the text as Serv1, Serv2, Serv3, Serv4, Serv5, Serv6. The complete set of these data allowed the historical analysis of internationalization at UEMS and the participatory elaboration of the strategic map and indicators of the BSC to implement and monitor the internationalization strategy. The strategic objectives, goals and indicators of the BSC were discussed and defined in several work meetings held by a team of 5 servants, including the two authors of this research. Prior to these efforts, there was no formalized strategic planning for advising or internationalizing the university. The data collected in the research were analyzed using chronological narrative analysis.

Martinez (2017, p. 82) highlights that "from the point of view of the Western project of promoting the internationalization of the university, the difficulty of Higher Education becoming international lies in its deficiency, and deficiency is always something of the Other". In the author's words, this type of internationalization is concerned with issues around the foreign language that our servants and students do not speak, the subjects and language courses in English that we do not offer, the publications of our researchers not yet accepted in international journals, foreign partnerships that we do not have and other issues similar to these. By these parameters, all universities that do not meet these points are considered deficient, flawed, lacking, excluded and, in this way, a symbolic violence stimulated by internationalization is reinforced (Martinez, 2017). Because of this, the author suggests the search for another rationale to understand and develop internationalization, as deficiency logics reflect coloniality in Higher Education. The internationalization sustained by our failures and insufficiencies in the face of the superiority of the north legitimizes, in Pierre Bourdieu's terms, some institutions as superiors and others as inferiors.

Furthermore, the internationalization of the university cannot deny that there is inequality "among people, languages, cultures, nations", that there are political issues, contradictions and conflicts intrinsic to societies, nor can it deny reflection on human relationships: how they are, how they think, how societies live together and should value cultural diversity (Martinez, 2017). How to internationalize a university made up of 15 university units (such as UEMS) and in which there are significant differences in each of these units? Amambai, for example, has a huge indigenous academic community that deals with technological and structural issues that are very different from the Campo Grande unit. Paranaíba, Aquidauana and Ponta Porã are different in structure, courses and resources, as are other university units at UEMS. Speaking about mobility opportunities, language courses, international publications, double degrees in foreign HEIs, for example, has a different meaning for each of the UEMS university units.

As a HEI, UEMS is much closer to Latin American realities than to the reality of the United States and other countries in the global north. In this sense, in its strategic planning for internationalization, ARELIN has prioritized approximation with Latin American universities. Based on the strategic planning and the BSC model, the internationalization strategy was built thinking about "who we are", "what we have" and how we can, in addition to providing mobility in and out and international cooperation, offer internationalization opportunities at home considering the diversity in the academic community we have. Also highlighted was the teaching and technical staff in the strategic plan of internationalization, as these were not covered when UEMS participated in the Science Without Borders Program (PCsF).

4 Data Analysis and Interpretation

4.1 Brief Institutional and Internationalization History

UEMS has been in existence for 27 years and has become, over the years, an important agent of development and social inclusion in the State of Mato Grosso do Sul. With fifteen University Units and seven Distance Education centers, UEMS is present in 22 of the 79 municipalities of Mato Grosso Sul, making higher education present in small towns and totaling approximately 8,000 students, of which 6% are indigenous (UEMS, 2019c). Table 1 shows the distribution of students per University Unit, as well as the number of undergraduate and graduate courses, permanent employees, human development index (HDI) and gross domestic product (GDP) of the cities where UEMS is located.

Table 1:
Data from the fifteen UEMS University Units

Unit	Number of Undergraduate Courses[A]	Number of graduate Courses (*Stricto sensu*)[B]	Number of Students[A]	Number of working servants[C]	Municipal-ty HDI[D]	PIB per capita of the municipalty (R$ x 1000)[E]
Amambai	2	1	230	34	0.673	902.426,90
Aquidauana	3	3	720	88	0.688	917.889,38
Campo Grande	9	3	1380	184	0.784	27.034.851,04
Cassilândia	3	1	424	55	0.727	553.216,27
Coxim	2	-	122	27	0.703	839.888,77
Dourados	16	6	2132	483	0.747	8.327.408,01
Glória de Dourados	1	-	89	15	0.721	189.996,02
Ivinhema	2	-	81	19	0.720	1.091.248,25
Jardim	2	-	307	32	0.712	528.276,01
Maracaju	2	-	317	27	0.736	2.386.370,17
Mundo Novo	2	-	207	26	0.686	463.334,56
Naviraí	3	-	502	54	0.700	1.480.662,85
Nova Andradina	2	-	180	28	0.721	2.007.864,50
Paranaíba	4	1	714	74	0.721	1.192.288,03
Ponta Porã	3	1	451	42	0.701	2.641.613,35

Specific Note. Source: [A] (UEMS, 2019c); [B] (UEMS, 2019d); [C] (UEMS, 2019b), [D] (IBGE, 2010), [E] (IBGE, 2017).

In the early 2000s, a space was created to sensitize UEMS professors in relation to internationalization. The space created was intended to support professors with contacts abroad for the advancement of these relationships and the preparation and signing of international cooperation agreements. It was a difficult process because this initiative "was a single swallow. UEMS did not have a *Stricto Sensu* Program, everything was being implemented and trained. When we finished our term, the next term did not continue the movement that had started and thus there was a break in the UEMS internationalization process" (Serv4). The reports of the person responsible for the area then show that at that time there was no internal support and some considered that internationalization was not a priority objective for the institution.

A more formalized internationalization process at UEMS began in 2011, with the creation of the Office of Interinstitutional and International Relations (RELINTER) as a result of the demand generated by the PCsF. "This Program rekindled the sector's importance and made it arouse the interest of the internal community" (Serv4). The PCsF, in force from 2011 to 2016, was conceived and implemented by the Federal Government with the main purpose of promoting the internationalization of Brazilian higher education (Prolo et al., 2019). However, it was only in 2014 that the institution established ARELIN as an exclusive advisor to strengthen the internationalization of UEMS, when the focus was on student exchange and qualification of academic activities (UEMS, 2018).

Figure 1 demonstrates the impact of PCsF on the internationalization of UEMS, specifically on student exchange. Considering that UEMS did not have mobility processes developed, there was an increase in the number of students sent abroad in the years 2013 to 2015. After the closure of the PCsF, UEMS sent a smaller number of students through traditional programs, such as the Santander Scholarships and the Canadian government's Emerging Leaders of America (ELAP). There were no internal resources applied to international mobility during this period (UEMS, 2019a). The number of students abroad during the post-PCsF years dropped sharply – 27 students in 2013, 22 in 2014, 16 in 2015, with 2 students sent in 2017 and 3 in 2019 according to ARELIN data (UEMS, 2019a). Prolo et al. (2019) report that the PCsF has generated an asymmetric growth in the number of exchange programs with more than 35 thousand students participating in the program. In 2013, the number of exchange students through the PCsF was eight times greater than the number of exchange students through traditional programs (Prolo et al., 2019).

The sharp drop in the number of students sent abroad (Figure 1) can be understood from the report of one of the civil servants: "lack of resources for carrying out internationalization actions, lack of specific budget for ARELIN. Little demand on the part of the institution's faculty, in relation to the existing notices. Low participation of professors in internationalization programs" (Serv1). Since no PCsF resources came in and UEMS did not financially support international mobility, the latter became reduced.

Additionally, "communication with exchange students coming from other countries, specifically those who speak Spanish because of the difficulty in understanding speech" (Serv2) was a critical factor for one of the technicians assigned to the Assistance. We observed that human resources, although able to provide technical support related to the management of international agreements, support for exchange students and other administrative activities to support the Advisory, did not have an important skill to deal with internationalization: the Spanish language. Considering UEMS's location and partner universities, not only English is desirable, but also Spanish.

These aspects show that internationalization had not been a priority for the university until then. The internationalization activities, actions and results, for example, were included as part of the institutional report of the Dean of Research and Graduate Studies from 2013 to 2014 and the goals included in the university's management panel were not clearly documented, which made it difficult for them to be followed.

With regard to the regulation of internationalization within UEMS, it initially followed the demand generated by the PCsF, as the resolutions created in 2011 and 2012 dealt with international exchange only for undergraduate students enrolled at UEMS or in foreign universities. Only in 2014 graduate students were included in the internationalization program (UEMS, 2012, 2014). As of 2015, a clearer concern about actions aimed at the development of internationalization seems to be established. In this sense, ARELIN released for the first time a report of its activities separately from another body (UEMS, 2015, 2019a). The internal spreadsheets show that, in 2016, goals related to internationalization were entered in the management panel to support the graduation policy.

The strategic objective of increasing the concept of undergraduate courses included among its goals the "Implementation of teaching of foreign languages, as a result of the scientific needs of a foreign language; Bilateral notices and congresses"; "Application of the TOEFL ITP foreign language proficiency test"; "Implementation of visiting professor activities". A specific objective in this panel was to "Promote Curriculum Flexibility" through Regulation of academic mobility between the University Units of UEMS and the use of courses taken by academics in other HEIs in Mobility. As support for postgraduate studies for internationalization, the goals foresaw changes in the postgraduate regulations and the emphasis was on promoting academic mobility through participation in public notices of international cooperation networks of which UEMS was part. Some of these goals did not materialize and others were insufficiently developed.

In the middle of the 2015-2018 management, although the Assistance had received "institutional support with regard to the structure, material and resources available for the execution of the work", there were "limitations of the government itself as well as the particularities of the institution, we were not able to practice some activities such as, for example, extending some activities carried out at the headquarters to other university units" (Serv2).

However, "despite the institutional importance, the issues were often handled personally [by the head] due to the lack of structure to assist foreign students who chose UEMS to carry out their studies" (Serv1). Since 2015, UEMS has joined several Public Notices promoted by the Alliances for Education and Training Program in partnership with the Organization of American States and the Coimbra Group of Brazilian Universities (PAEC OEA-GCUB), and received foreign students from Latin America in its master's and doctoral courses.

For those receptive, for example, the ARELIN leadership was responsible for "local transport for foreign students, initial accommodation for students arriving at the institution". Some students even temporarily lived in the head's house until their situation was regularized. That in order to regularize the stay in Brazil and make "the documentation with the Federal Police and the banking system, among other issues that should be resolved institutionally, but were in charge of the ARELIN Coordination, without support from the institution" (Serv1). The difficulties reported show problems related to the roles and responsibilities of students, the Advisory Board and the Institution, which are not explained in the university regulations.

In 2012, UEMS had few agreements signed with foreign universities (3) and in 2013 only 2 new international cooperation agreements were signed. To fill this gap, specific efforts were made so that other agreements could support the internationalization movement that UEMS was seeking. Thus, in the following years, UEMS was dedicated to signing new agreements, and obtained good results in the following years, in 2014 (10 agreements), 2015 (5 agreements) and 2016 (6 agreements).

In 2016, UEMS directed, based on the concentrated actions of one of ARELIN's advisors, international efforts to create the University Network of the Latin American Integration Route (UniRila), an international university network composed of six Universities in Mato Grosso do Sul, two Universities in Argentina, two Universities in Chile and one in Paraguay. UniRila promotes integration between Latin American universities and maps the teaching, research and extension potential of participating institutions (Unirila, 2019). All the efforts outlined around Unirila are of importance and constitute a milestone for UEMS because, "for the first time, a state university coordinates an international action, with countries in South America" (Costa, 2019).

Internationalization "was a goal established by the institution. But it faced problems of standardizing the processes of carrying out internationalization actions" (Serv1). In addition, "there were difficulties in the regulations of each course to effectively take advantage of student activities carried out abroad" (Serv1) and until 2018 "many bureaucratic issues with the courses generated difficulties in recognizing credits and activities carried out during the exchange period" (Serv6). The internal documents analyzed allow us to verify that the goals placed on the management panel needed to be organized in a broader plan, formalized and linked to the units and with different courses and realities. Planning was not very formalized, did not detail the necessary actions and did not structure the indicators to analyze the performance obtained in the various goals designed.

Internationalization took on a new format in the last administrative management (2019-2023) of UEMS and was defended as a strategic axis. In 2019, the existing regulation was reassessed and three normative instruments were elaborated: The Internationalization Policy, the Regulation of the National and International Mobility Program and the Regulation of the Institutional Program for Financial Support to National and International Mobility (UEMS, 2019a). In 2020, the ARELIN strategic planning was sent to the UEMS Management Board and the three documents prepared and discussed in 2019 were submitted to the University's Superior Councils. In December 2020, the Internationalization Policy and the International Mobility Program were approved (UEMS, 2020a, 2020b) and in early 2021 the Institutional Plan to Support International Mobility (UEMS, 2021) was approved. In addition, in 2021, the budget allocated to internationalization actions was increased to receive foreign students in graduate programs and notices were issued to aid international mobility for undergraduate students to develop international extension projects and international scientific initiation projects in partnership with Latin American universities.

Despite the challenges posed by the COVID-19 pandemic, in 2020 and 2021 an expressive effort was made to involve the university community in internationalization. The first edition of an annual event for technicians, students and undergraduate and graduate professors to meet and discuss projects, actions and opportunities for internationalization at UEMS was held remotely. All graduate programs received training through workshops to discuss internationalization actions in their four-year strategic plans. In addition, to monitor the indicators built for ARELIN's strategic plan, an internationalization management panel was created and forms were made available for periodic surveys on mobility and internationalization at home along with UEMS courses and programs.

4.2 Strategic Planning for Internationalization for UEMS

In this section, based on the BSC methodology, we present the strategic map, the dashboard and the formulas developed for the indicators. Before listing the formulas, we perform the trade-off analysis for the indicators. In the construction of the strategic planning for the internationalization of UEMS, action plans were drawn up based on action frameworks with priorities for each of the strategic objectives, following the 5W2H Methodology (What, Why, Who, When, Where, How, How much) and the GUT Matrix (gravity, urgency, tendency). However, as this is a scientific article, we have included only the Strategic Map, the Dashboard and the Indicators Formulas for the purpose of this discussion. Figure 2 presents the strategic map summarizing the three perspectives: results for society, internal processes and learning and knowledge, with the other elements, such as ARELIN's mission and strategic vision.
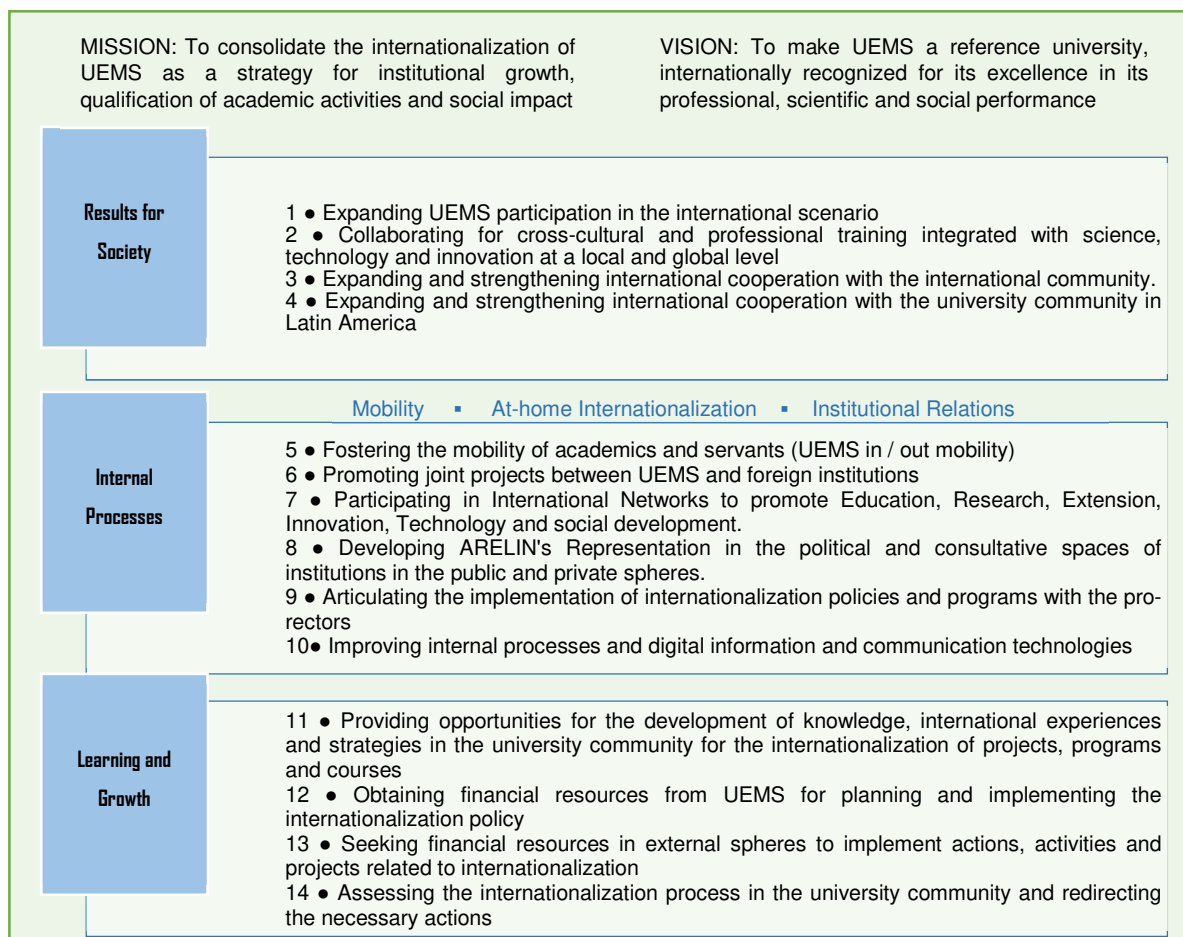
MISSION: To consolidate the internationalization of UEMS as a strategy for institutional growth, qualification of academic activities and social impact

VISION: To make UEMS a reference university, internationally recognized for its excellence in its professional, scientific and social performance

Results for Society

1 ● Expanding UEMS participation in the international scenario
2 ● Collaborating for cross-cultural and professional training integrated with science, technology and innovation at a local and global level
3 ● Expanding and strengthening international cooperation with the international community.
4 ● Expanding and strengthening international cooperation with the university community in Latin America

Internal Processes

Mobility ▪ At-home Internationalization ▪ Institutional Relations

5 ● Fostering the mobility of academics and servants (UEMS in / out mobility)
6 ● Promoting joint projects between UEMS and foreign institutions
7 ● Participating in International Networks to promote Education, Research, Extension, Innovation, Technology and social development.
8 ● Developing ARELIN's Representation in the political and consultative spaces of institutions in the public and private spheres.
9 ● Articulating the implementation of internationalization policies and programs with the pro-rectors
10 ● Improving internal processes and digital information and communication technologies

Learning and Growth

11 ● Providing opportunities for the development of knowledge, international experiences and strategies in the university community for the internationalization of projects, programs and courses
12 ● Obtaining financial resources from UEMS for planning and implementing the internationalization policy
13 ● Seeking financial resources in external spheres to implement actions, activities and projects related to internationalization
14 ● Assessing the internationalization process in the university community and redirecting the necessary actions

Figura 2 - ARELIN Strategic Map
Source: Research Data

Although the BSC is criticized for adopting a top-down management approach, at UEMS the map was developed and proposed by the ARELIN staff, including with regard to establishing perspectives. 14 strategic objectives were outlined within 3 important axes for the consolidation of UEMS' internationalization, namely: mobility, internationalization at home and institutional policies and relations. The definition of these axes, which are highlighted mainly in the strategic objectives related to internal processes, have allowed the ARELIN team to discuss the differences between each of the university units and consider their potential to strengthen internationalization based on the contributions of UEMS to the international community.

These axes also emphasize the strategy adopted to promote South/South internationalization, as we agree with Rocha and Maciel's (2017) understanding that internationalization can open space for more localized and transcultural perspectives, it can develop programs through which the micro and macro limitations of peripherally located institutions in socioeconomic and geopolitical terms. In this sense, valuing south/south cooperation and bringing, through internationalization at home, other lenses for internationalization allows us, in the terms of Rocha and Maciel (2017) and Martinez (2017), to question dominant concepts and models of internationalization through practices locations. Figures 3 shows the objectives, result and effort indicators and the critical success factor for the Results for Society perspective, which is composed of 4 strategic objectives.

Strategic Objective	Outcome Indicator	Critical success factors	Effort indicator
1 ● To expand the participation of UEMS in the international scenario	● UEMS international participation fee; ● Fee for resources applied to internationalization.	► Having qualified students and staff with language proficiency; ► Owning international research networks; ► Possessing financial resources for mobility and/or research	● Rate of international projects at UEMS; ● International publication fee; ● Out Mobility Rate; ● In mobility rate; ● Rate of Regular Foreign Students in UEMS programs;
2 ● To collaborate for cross-cultural and professional training integrated with science, technology and innovation at a local and global level	● Cross-cultural and professional training rate	► Having cooperation agreements with international institutions; ► Participating in Public Notices and International Scholarship Programs; ► Possessing flexible and internationalized curriculum and pedagogical projects	● Out Mobility Rate; ● In Mobility Rate; ● Double Degree Student Rate; ● Rate of students with thesis co-tutorship; ● Training Fee for Internationalization at home.
3 ● To expand and strengthen international cooperation with the international community.	● UEMS international engagement rate	► Not taking advantage of and developing the signed agreements; ► Not sign new cooperation agreements	● Rate of new international agreements; ● Development rate of existing agreements
4 ● To expand and strengthen international cooperation with the university community in Latin America	● UEMS engagement rate with Latin America	► Having cooperation agreements with international institutions; ► Participating in Public Notices and International Scholarship Programs; ► Possessing flexible and internationalized curriculum and pedagogical projects	● Rate of new agreements with Latin America ● Development rate of agreements with Latin America

Figure 3 - Dashboard of the Results Perspective for Society
Source: Research Data

The first objective, "To expand the participation of UEMS in the international scenario", brings 2 result indicators and 5 effort indicators and the main initiatives of this objective are related to a specific budget for internationalization actions, which corroborates the reports of the section servers 4.1 on the lack of resources to effectively carry out internationalization actions at UEMS.

Among the main initiatives related to strategic objective 2 is the issue of regulation of internal rules and flexibility of the pedagogical projects of UEMS courses, which was also reported as a difficulty in the beginning of ARELIN. Thus, the actions involve (i) working with PROE and PROPPI for flexibility and internationalization of the pedagogical projects of the courses; (ii) regulate with PROE and PROPPI the rules for double degree and co-tutorship, remaining as a goal to be achieved by the HEI.

Thus, with this objective in mind, the actions are aimed at (i) Requesting with COUNI the approval of the budget destined to internationalization and guaranteeing with PROAP the release of the approved resources; (ii) establishing partnerships with foreign universities to leverage cooperative projects. For strategic objective 3, the main initiatives concern (i) mapping the research, teaching and extension areas of other HEIs compatible with UEMS; (ii) promoting the development of new projects, courses and joint actions with the HEIs that are already affiliated. Strategic objective 4 focuses on the potential of UEMS in relation to Latin universities. In this sense, the main initiatives are around projects, courses and actions with Latin American HEI institutions. The dashboard for the Internal Processes perspective shown in Figure 4, shows 6 strategic objectives.

This perspective is organized around three ARELIN action fronts: mobility, internationalization at home, and institutional relations. The main initiatives linked to strategic objective 5 concern (i) promoting short exchanges (technical visits, work missions, short courses...); (ii) promoting teaching, research, extension and internship exchanges for foreign institutions. These actions require UEMS notices that offer scholarships and aid aimed at internationalization.

Strategic Objective	Outcome Indicator	Critical Success Factors	Effort Indicator
5 ● To promote the mobility of academics and servants of UEMS and international HEIs to UEMS	● International Mobility Rate	► Lack of participation of students and servers; ► Lack of financial resources for mobility	● Percentage increase in International Mobility
6 ● To promote projects and cooperation agreements between UEMS and foreign institutions	● International Project Rate at UEMS	► Non-participation of students and teachers in projects; ► Lack of financial resources; ► Lack of proficiency.	● Percentage increase in International Projects; ● Percentage increase in International Agreements; ● Percentage increase in Scholarships implemented; ● Percentage of mobility processes managed by ARELIN;
7 ● To participate in International Networks to promote Education, Research, Extension, Innovation, Technology and social development.		► Lack of financial resources; ► ARELIN's lack of articulation	● Percentage increase in membership in international networks; ● Rate of development of international networks
8 ● To develop ARELIN's Representation in the political and consultative spaces of institutions in the public and private spheres.		► Lack of institutional articulation; ► Not working the insertion of ARELIN in the political spaces of the state and in the possible consultative spaces of representation in the institutions	● Percentage increase in representation in political and consultative spaces; ● Development rate of representations in political and consultative spaces
9 ● To articulate and advise the pro-rectors in the elaboration and implementation of the internationalization policy and programs.		► Non-understanding of the Dean's Offices on the transversality of internationalization; ► Lack of flexible and internationalized pedagogical curricula and projects; ► Lack of financial resources.	● Percentage increase in actions with pro-rectors
10 ● To improve internal processes and digital information and communication technologies for managing internationalization		► Not having an efficient system to manage agreements and mobility processes; ► Not having an efficient system to collect data on internationalization at UEMS and to manage ARELIN's image with university and external communities.	● Percentage of modules developed for ARELIN's management system; ● Percentage of mapped and restructured work processes; ● Percentage increase in the strengthening of the ARELIN brand

Figure 4 - Dashboard from the Internal Processes Perspective
Source: Research Data

In Figure 4 3, we highlight strategic objective 10, which is related to the improvement of internal processes and digital information and communication technologies for the management of internationalization. This objective has as its main initiatives the mapping of processes and development of systems for the management of ARELIN. Considering that the Assistance's strategic planning was recently developed, it is necessary to create mechanisms to monitor the processes and also the indicators implemented. Thus, the actions aim to: (i) map ARELIN's internal processes and define process flows; (ii) develop an indicator management dashboard for ARELIN; (iii) implement a computerized system to monitor the processes related to the implementation of scholarships and internationalization assistance, as well as public notices and internationalization projects carried out by the university through undergraduate and graduate programs. In Figure 5, we present the dashboard for the Learning and Growth perspective and list its 4 strategic objectives.

We emphasize that only objective 11 has an outcome indicator, as it promotes an impact on the academic community, while the other objectives (12 to 14) add up efforts for the other outcome indicators. Strategic objective 11 has as main initiatives the promotion of training courses considering the specific needs of each University Unit (UU), since each one has its peculiarities, as reported in section 4.1. In this sense, the courses will include everything from scientific writing, training to formalize cooperation agreements and even languages.

Objective 14, shown in Figure 5, is aimed at evaluating the actions promoted by ARELIN and their impacts on the university community, as well as analyzing the effectiveness of the actions proposed for each established goal. In this sense, the survey of reports and periodic analysis of established indicators and

targets are among the main initiatives. Although Figures 3, 4 and 5 do not present the goals in detail, for each established strategic objective, goals were defined, in terms of quantity and time, and a list of actions linked to each of the goals was also established.

Strategic Objective	Outcome Indicator	Critical Success Factors	Effort Indicator
11 ● To provide opportunities for the development of knowledge, international experiences and strategies in the university community for the internationalization of projects, programs and courses	● Percentage increase in internationalization experiences at home	► ARELIN does not promote strategies that adhere to the realities of the units; ► There is no adherence by students, teachers, coordinators and technicians to ARELN projects; ► Lack of understanding of local internationalization strategies and articulation with international networks; ► Lack of financial resources; ► Students and staff do not understand the advantages and benefits of internationalization; ► Students and staff do not know how projects can be developed or how courses and programs get involved with internationalization	● Academic community awareness rate; ● Academic community preparation rate; ● Percentage increase in internationalization at home promoted by ARELIN ● Percentage increase in internationalization at home promoted by UU
12 ● To obtain financial resources from UEMS for planning and implementing the internationalization policy		► Lack of financial resources released	● UEMS Resource Rate for internationalization
13 ● To seek financial resources in external spheres to implement actions, activities and projects related to internationalization		► Not having approval conditions in external notices; ► Not having students and civil servants approved in external development notices	● External Funding Rate; ● Fundraising Effectiveness Rate
14 ● To assess the internationalization process in the university community and redirect the necessary actions		► Ignoring the demands of the university community; ► Ignoring the weaknesses of the internationalization process and ARELIN's performance	●Satisfaction Index; ● Rate of adjustment of objectives and goals

Figure 5 - Dashboard from the Internal Processes Perspective
Source: Research Data

The goals and priority actions for the next two years were detailed in a priority action plan that assigned responsibilities to ARELIN members and other University bodies and ordered the priority of actions through the GUT Matrix in terms of severity, urgency and trend of action. We present the Appendix A of this article, which contains formulas to calculate the effort and results indicators related to the 14 strategic objectives listed in Figures 3, 4 and 5. Some indicators are used to compose more than one strategic objective. The option to attach a synthesis of indicators to this research is justified by the attempt to enable other HEIs to consider them as an example of what to include in the list of countless possible actions when carrying out the construction of their own strategic plans.

5 Final Considerations

This participant research was developed with the objective of proposing a Balanced Scorecard (BSC) model to implement the internationalization strategy of public universities. From an interpretivist theoretical perspective (Guba & Lincoln, 2005), we adopted the participatory research methodology in order to contribute to the organization studied, offering policies and strategies for the future, as recommended by Parker (2008), and also aimed at allowing other universities to use the proposed map and indicators through the identification of contextual similarities and transferability of concepts, as explained by Guba and Lincoln (2005).

The research centers the BSC in the context of neoliberalism and, in this way, exempts it from being free from ideological, political or capitalist tendencies. However, it is brought to the discussion of internationalization as it was the model determined by the university under analysis for the elaboration of institutional planning for the coming years. In the text, we discuss the political and theoretical aspects that involve the BSC model and discuss how internationalization can follow a dominant approach, supported by

northern arguments regarding the deficiencies of institutions in peripheral regions, or it can adopt an alternative approach that values local and institutional potentialities.

If, on the one hand, globalization, neoliberalism and the reforms arising from it show us the uniformity of standards and policies, on the other they show the inequalities and differences in the political, social and cultural sphere (Leme, 2010; Puello-socarrás, 2017), the same can be said in relation to the internationalization of Brazilian universities since, as a product of neoliberal policies, it tends to reinforce differences.

The problem of deficiency as a focus for internationalization is that "to be able to integrate into the context of globally established policies and practices, subjects and institutions make decisions, or embark on certain choices, in order to remedy their deficiencies, aiming to conquer the *ad infinitum* of the global scenario. This way of proceeding is based on the rationality of Western modernity, between an eternal comparative game between incomparable singularities and the endless search for progress and development" (Martinez, 2017, p. 107).

Considering that the BSC was a direction from the university to its bodies and the latter has received guidelines from the state government, we sought, in this study, to use this model in order to build an internationalization that would value the strengths and potential existing in UEMS. During the BSC's elaboration meetings, we carried out the reflective exercise over and over again about what each objective and goal would mean for the institution, considering its characteristics and seeking not to reduce everything to neoliberal productivism, as we considered the arguments of Falqueto and Farias (2013) and Dias Sobrinho (2015) to be salutary on the damage imprinted to universities when they submit to a private logic and emphasize the principles of competition and "customer-consumer" to the detriment of citizenship education, pedagogical practices and academic work. Based on this, we develop objectives and plan specific actions to promote internationalization that does not only seek north-oriented mobility, but also create south/south connections to bring together multicultural wealth and Latin American relations. These actions were important because they will contribute to valuing the potential of both UEMS and the students and servants who are part of the Latin culture and language. They will also contribute so that internationalization is not a way for the university to reproduce inequality or, in the words of Bourdieu (2007), produce excluded from the countryside.

Not all actions and strategies are detailed in the strategy map and in the panels presented in the text, but, especially when considering the formulas worked to monitor the evolution of internationalization UEMS, other universities will have the opportunity to work their own plans and measure their own internationalization degree without being tied only to academic rankings that measure internationalization. Such rankings, in the words of Leal, Stallivieri & Moraes, (2018, p. 69), do not contemplate the objectives and missions of universities, are obscure to some extent due to the gaps in qualitative analysis and, although they measure "reputation and prestige [...], they do not necessarily reflect the quality of the assessed institutions".

Also considering the data collected by Capes in 2017, in which most Brazilian public HEIs (70.3%) declared themselves little or moderately internationalized and that many (52.5%) did not have a strategic plan for internationalization (Brasil, 2017a), this study makes a relevant contribution by presenting a path, a model, of how public HEIs can discuss, implement and advance in internationalization in the face of daily challenges. In addition, the presentation of the indicator formulas will allow for specific considerations and actions by internationalization managers on crucial elements for local realities, since HEIs declared to be little or moderately internationalized tend to face problems common to those of UEMS.

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