RESUMO

This study aims to verify, analyze and describe the importance of using the ERP (Enterprise Resource Planning) information system and the BSC (Balanced Scorecard) strategic management system in the food industry in Brazil - food and beverage articles, analyzing the synergies, benefits, problems and difficulties between them that can influence the implementation of the strategy in the organization. Based on a multiple case study in five food industries based in Brazil, this study focuses on the relationship between these systems, as well as the particularities of each that can influence the effective management of the organization. The theoretical framework is based on topics related to production and operations, strategy, organizational systems, integrated management system (ERP), strategic management system (BSC) and performance indicators. The conclusion of this study highlights the importance of each of these systems, as well as the synergies, benefits, problems and difficulties among them in the execution of the strategy in organizations. The Brazilian food industry - food and beverage products - has faced decades of problems with high tax burden, high raw material costs, high logistical costs and fierce market competition. With this, Brazil loses its competitive power in relation to the quality and prices practiced by other countries [1]. According to ABIA - the Brazilian Food Industry Association - the food industry - which encompasses the production of food and beverage products, revenues of USS 245 million in 2016 correspond to 12% of the Brazilian GDP. Among the main challenges for the food and beverage industry that require extensive attention and continuous process improvement, it is possible to mention: stock control and storage, quality control, and compliance with specific standards. Given the sector's challenges, it is worth emphasizing that the use of an integrated information system (ERP) and a strategic management system (BSC) is a fundamental tool for strategic, tactical and operational management [2]. Constant monitoring of competitive pressures over the years has prompted a series of investigations, not only in the area of integrated information systems but also in the strategic management systems segment of organizations [3]. This study aimed to analyze the ERP system and the BSC system to identify: • Whether there is integration between ERP and BSC and the benefits that the ERP offers to the BSC; The problems and difficulties of the ERP to meet the BSC; and the consequences for the organization of the problems and difficulties generated by the ERP to meet the BSC. We present a synthesis of the theory to the support of the study, with the presentation of a brief history on management of production systems and operations, strategy, organizational systems, integrated management systems - ERPs, performance indicators and BSC strategic management system. The topics were approached as the theoretical basis for the individual understanding of each of the theories, the relations between them and for the purpose of the research that is to verify the alignment (synergies / difficulties) between the BSC and ERP in the execution of the strategy in the organizations. The creators of the BSC strategy management system (Kaplan and Norton) conceptualize strategy as the choice of market segments and customers that business units intend to serve [4]. It is considered as one of the corporate resources that support strategy at all levels of the organization, supporting the business in gaining competitive advantage [5]. The importance of IT grows at all levels of decision making, IT improves the communication, integration and exchange of information between all areas of the organization, enabling at all levels knowledge and operationalization of the strategy defined by the organization [6]. The quality of every decision depends greatly on the quality of information and synergies between the systems deployed in the organization.