Abstract

The paper studies relationship between the evolutions of the diverse perspectives of balanced scorecard (BSC) with the different managerial practices emergent of paradigmatic changes in the managerial sciences. The study is approaches from the hermeneutic perspective in an enunciatively theoretical context, which is documental. It’s concludes that perspectives of BSC and his practices are subject to the dynamic, interactive reality, mutant, since his essence comes to be the social practice, the action humanizes, the innovation and creativity

Keywords

Balanced scorecard, managerial practices, trends