

have the competence to develop mechanisms for stimulating innovative development in the country; can justify the expediency of using tools to stimulate innovation; is able to coordinate the cooperation of science, government, education and business to achieve the goal. To reach this goal, it is necessary to conduct training and professional development of state employees, twinning and exchange of experience in organizing state support in the field of energy efficiency and renewable energy, internships abroad, participation in international programs, grants, etc.

Meso-level. The human factor manifests duality. On the one hand, at the regional level innovative development is influenced by the qualifications and competencies of the regional authorities personnel who take a part in the development of regional innovation development programs, the mechanisms for the operation of innovative clusters, technology parks, etc., coordination of interaction between science, educational institutions and business in the preparation and search specialists in the field of development and implementation of innovations at enterprises. On the other hand, the availability of intellectual and scientific potential in the region determines the directions of innovative development.

Micro-level. From the side of state support for innovations in energy, it is necessary to implement a policy of direct financing and tax incentives for entrepreneurs who through innovation create new job opportunities and attract highly qualified specialists in the field of innovation. For example, the experience of the Netherlands in tax incentives for innovation is to provide a 50 % exemption from the payment of social contributions to personnel employed in R&D. In the world practice, reduced rates of the single tax and profit tax are applied when using the technology of outsourcing. From the entrepreneur's side, it is important to interact with the authorities, science, education in the implementation of innovative activities; development of managerial innovations in the field of human resource management.

*P. V. Mikhailovsky, Dr. Econ. Sci., professor
USUE (Ekaterinburg, Russian Federation)*

IMPROVING THE MANAGEMENT MECHANISM BASED ON A BALANCED SCORECARD SYSTEM

World experience shows that in many countries, manufacturing enterprises are among the main sectors that set the pace of the quality of life of the population and the development of the economy. The Russian economy only confirms these words. The economic reforms that have been carried out in Russia over the past fifteen to twenty years have had a rather strong influence on the basic bases for the functioning of the country's economy. Changes in the economy have led to the need to improve the strategy aimed at the existence of firms in the conditions of the most severe economic crisis, to develop and implement a new strategy aimed at achieving the goals of organizations in the new economic reality. Many researchers and practitioners believe that a well-designed strategy is essential for the survival and sustainability of the company.

One of the effective management methods is considered a balanced scorecard (from the English BSC — Balanced Score Card), which is considered as a systematic method that allows an organization to implement its strategy and bring it to a qualitatively better state, as evidenced by such circumstances as: in the execution of the company's development strategy, the strategic goals can be coordinated with operational intervention; in addition to financial, non-financial indicators are also used, which is required for a more accurate assessment of modern companies; quick response to incorrect transformations in business processes.

The relevance of the introduction of balanced scorecards is driven by the need for theoretical evidence of the value and value of this management toolkit in strategic management of companies, as well as identifying the balanced scorecards themselves and, on their basis, conducting a comprehensive analysis of the current state of the management system of manufacturing companies. Moreover, by identifying the main causes that negatively affect the management system, ways should be identified to overcome them based on a study of the conditions and factors that make management more effective, especially in the context of the ongoing financial crisis.

These factors should form the basis for developing an effective company management strategy based on a balanced scorecard, which determines the relevance of the problem of scientific research, which has not only theoretical but also great practical significance.

The most famous researchers and founders of the balanced scorecard are D. Norton and R. Kaplan [1]. Abroad, this system has long been successfully used, there are many experts who are engaged in its further improvement, for example, A. Gautreau, B. Kleiner [2], T. Reichmann [3] and many others. In Russia, a balanced scorecard has gained popularity relatively recently, but nevertheless, many scientists and specialists put forward their ideas for its improvement, for example, A. Gershun [4], O. Danilin [5], N. Dyachkov, Zh. M. Kokujeva, M.V. Ugryumov et al. In particular, the authors of one of the guidelines for the development of a balanced scorecard — Yu.S. Nefed'eva and A. M. Gershun [5] — break the process down into 4 main points: modeling, interconnection and communication, technical integration, establishing feedback.

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