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Yerkara Aimagambetov, Shyngys Karabayev

Karaganda Economical University of Kazpotreboysuz, Karaganda, Kazakhstan
mail@keu.kz, shingis_kz1@mail.ru

**MARKETING STRATEGY FORMATION
OF UNIVERSITIES USING THE BALANCED SCORECARD**

Abstract. The article discusses the possibilities of the university strategic management on the base of using balanced scorecard as a technology that helps to present the organisation's strategy in the form of interrelated performance indicators. The author made a deep analysis of the theoretical base on the topic of balanced scorecards. The processes of introducing BSC in foreign education markets and methods of its application and adaptation to higher educational institutions in Kazakhstan are analyzed, and the content of the BSC is carefully developed and which elements ought to be assigned as KPI indicators while introducing BSP in socially oriented companies. The necessity of using this technology in Kazakhstani universities has been identified and substantiated; a concept for its step-by-step implementation has been developed, taking into account the characteristics and actual problems of the Kazakhstan educational market. Based on the study, the author proposes an adapted concept for introducing BSP into Kazakhstani universities.

Keywords: strategic management; balanced scorecard; higher education institutions; university management; KPI at universities.

Introduction

The current state of the educational services market in Kazakhstan is characterized by the following main factors: the continuing intensification of competition between universities; a significant increase in consumer requirements for the university in terms of the quality of education, focus on the modern labor market, favorable educational environment, psychological and emotional comfort. These factors dictate the need for higher educational institutions to make more and more efforts in the search for measures conducive to attracting various segments of consumers of educational services.

Main part

And the purpose of this article is to develop an integrated approach to the strategic management of Kazakhstani universities based on the concept of a balanced scorecard. Based on the goal, the scientific problem of research is developing of an algorithm for the establishment a strategic management system based on a balanced scorecard. The highlighted problem is due to the need to change the approach to the management of public educational institutions and apply the principles of integration processes of strategic and operational management in order to increase the autonomy of higher education institutions in the face of decreasing state support for science and education. The scientific basis for studying this topic was the work of the founders of the balanced scorecard method - David Norton and Robert Kaplan, who made an invaluable contribution to the development of this model in strategic enterprise management. The problems of theoretical and practical evaluation of the strategic planning effectiveness in organisations are highlighted in the works of foreign and domestic scientists: Ansoff I. highlighted new approaches to strategic management in his work "New Corporate Strategy"; Niven P. described one of the possible interpretations of the balanced scorecard in his book "Balanced Scorecard for State and Non-Profit Organisations", Thompson A. and Strickland A. described common problems and prospects for the development of strategic management in an eponymous works. The development of the theory of the effectiveness of enterprises' activities evaluation used works that describes various aspects of introducing a balanced scorecard to universities and university departments in different countries belonging to Baranova I.N. ("Evaluation of the University's Activities: Possibilities for Using the Balanced Scorecard"), Cheporova V.V., Rosa L. ("Financial Indicators in the Balanced Scorecard for Higher Education Institutions"), Cherednikova L.E. and Cherepanova M.V. ("Development of a strategy for the development of an innovative university based on a balanced scorecard"). Each of these studies made a

significant contribution to the development of fundamentals, methods and technologies for strategic management of the organisation based on balanced indicators. However, lack of practical experience in implementing such control systems in the Kazakhstan economy, the low flexibility of the balanced system to market conditions, and the lack of a unified approach to the development and monitoring of the system functioning, determined the relevance and purpose of this study.

And the issues of strategic management become relevant for universities that face management difficulties in new conditions. The development of tools and procedures for strategic management in the field of higher professional education is determined, on the one hand, by the increased degree of independence of universities, and on the other hand, by the sharply increased level of public and state expectations from the results of activities and services provided by educational institutions. In this aspect, the development of a university management strategy based on the Balanced Scorecard (BSC) is an actual problem for scientific research, which has both great theoretical and equally practical significance.

The concept of Balanced Scorecard (BSC) was developed, as we have already mentioned, at the beginning of the 90s of the 20th century by a team of researchers at Harvard Business School under the direction of Professor Robert Kaplan and the founder and president of Balanced Scorecard Collaborative David Norton. They called their development "Balanced Scorecard" to emphasize the balance of the system, which should be measurable using a scorecard.

The reason was criticism of the financial orientation of the existing management systems in planning and reporting. To be able to adequately assess the value of the company, a one-sided monetary approach should be supplemented with a "balanced" system of non-monetary indicators.

The concept is based on the idea that when evaluating the performance of a company (Performance Measurement), various aspects of the business should be taken into account, for example, finance, customers or processes in their entirety. The developers of the balanced scorecard proposed to operate with four main perspectives: "Finance", "Clients", "Internal business processes" and "Training and growth". Prospects are thematic sections of the company's strategy. As a rule, management uses 4-5 prospects. Consideration of various perspectives in the formation and implementation of the strategy is a characteristic feature of the balanced scorecard concept and its key element.

A balanced consideration of the aforementioned perspectives in the development of a company's strategic goals allows for obtaining a balanced system of goals. Today, the Balanced scorecard (BSC) strategic management methodology or Balanced Scorecard (BSC) is already causing not only theoretical, but also practical interest among Kazakhstani companies. Many companies are implementing this system.

The specifics of using a balanced scorecard in the public sphere may relate to the number and name of the projections which used to formulate goals and indicators. In public organisations, the financial perspective is not dominant (which, however, have not mean a complete refusal to use this perspective in the process of building a BSC). Currently, active development is underway to form the BSC of universities, as evidenced by publications in various journals. Moreover, there are various options for using prospects [1].

The activities of many Kazakh universities are aimed at meeting the needs of the state and society in highly qualified specialists in various fields, individuals in high-quality, postgraduate and continuing professional education.

When developing a balanced scorecard for Kazakhstan, the following concept is taken as the basis, described in 5 stages in Figure 1.

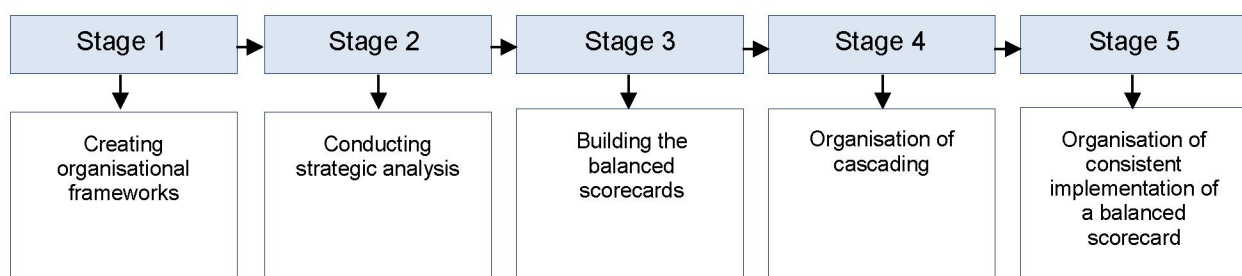


Figure 1 - The concept of introducing a balanced scorecard for Kazakhstani universities (compiled by the author on the base of [2])

Stage 1. The creating organisational frameworks. It is proposed to start building a BSC "from top to bottom", that is, for the entire university as a whole. One of the important activities in preparing for the development of a balanced scorecard is the selection of prospects. At present, for almost all universities, funding from the state budget is no longer enough; therefore, sources of extra-budgetary funding are becoming increasingly important. Despite this, universities remain public organisations and should primarily serve the public interest. Therefore, for state universities it is recommended to use a model that includes five perspectives: "Society", "Finance", "Clients", "Processes", and "Potential".

Stage 2. The conducting strategic analysis. The balanced scorecard is considered as a tool for implementing the company's strategy. Strategic analysis and development of the strategy itself precedes the process of BSC implementation. This stage includes conducting surveys, interviews, and document's analysis. To identify political, economic, social and technological environmental factors that may have a significant impact on the long-term strategy and activities of the university, is used PEST analysis. In studying the basic conditions in which the university operates, a SWOT analysis is used, in which the company's strengths and weaknesses are compared with opportunities and threats.

Stage 3. The building a balanced scorecard. The core of the strategy implementation process is the development of the BSC. The process of developing a system consists of five stages: specification of strategic goals; building causal relationships between them; selection of adequate indicators; determination of target values of indicators (based on actual results achieved) and the development of strategic measures (Figure 2).

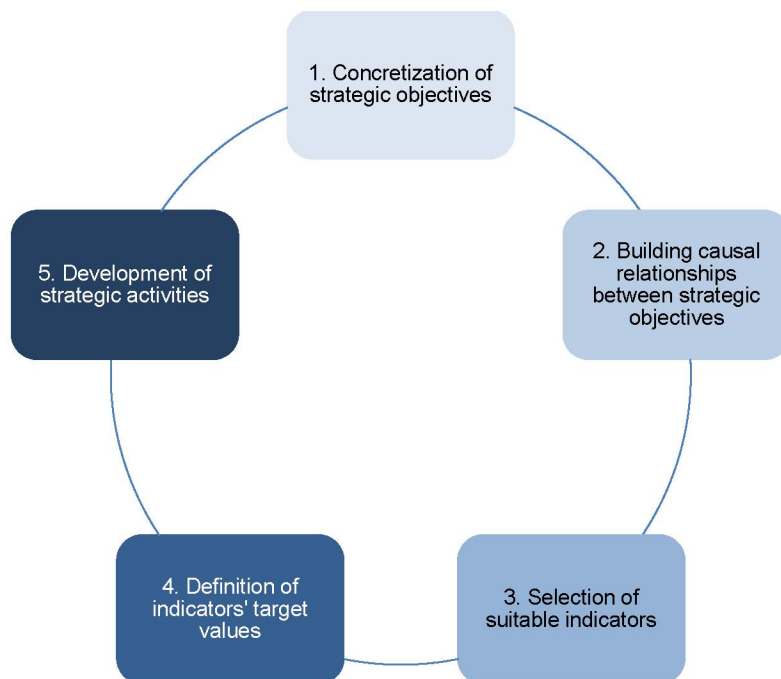


Figure 2 - Stages of the development process of a balanced scorecard (compiled by the author on the base of [3])

We will consider the content of the BSC as a whole, and at the top of the BSC system of the university's strategic development have to be located the "Society" perspective, the map of which reflects the essence of the university's existence (Table 1).

From the table 1 we understand that the **mission** clearly demonstrates to everyone why there is an organisation and what it seeks. This map corresponds to the result of development, the outcome of the activities of the past period. The question of this perspective is: "What should a university be like in order to meet the interests of society?"

Perspective "**Finance**". The perspective contains goals and indicators that reflect the financial result of the strategy implementation. The financial card should reflect such features of the university as the ratio of budgetary and extra budgetary sources of funding, as well as the volume of paid research activities and paid services.

Table 1 - Elements and their content in a balanced scorecard

№	BSC perspectives	Questions of perspectives
1	Society	– What should be a university to meet the interests of society?
2	Finance	– What goals should an organisation set for itself based on the financial expectations of its founders? – What are the financial indicators that could reflect the efficiency of resource allocation and reduce dependence on government subsidies, as well as reflect a desire to meet customer needs?
3	Customers	– What goals regarding the structure and requirements of university's clients should we set in order to achieve financial goals? – What indicators reflect success in working with courses applicants and trainees? – How to get a leading role in the educational market? – How to ensure an impeccable reputation?
4	Processes	– What goals regarding our processes should we set in order to achieve the goals in the "Finance" and "Clients" perspectives? – In terms of what internal processes should employees succeed in order to satisfy the consumer? – How do we see the university future and the development of international activities? – Events that drive staff development to succeed in university business processes
5	Potential	– What goals regarding our potential should we set in order to meet current and future requirements (which employees, knowledge, technologies, and resources we need to ensure the effectiveness of key business processes)?

Source: compiled by the author on the base of [4]

Perspective "**Customers**". Within this perspective, on the one hand, we are talking about how the university is positioning itself in the market, and on the other – how clients perceive university products / services.

The client card must contain objectives that characterize the installation of students, enterprises and organisations that provide jobs, the state that pays for the training of specialists and the society as a whole.

Perspective "**Processes**". This perspective determines what and which processes is necessary to achieve in order to ensure the goals set forth in the "Finance" and "Clients" perspectives.

In this case, it is not about the enumeration of all university processes, but about focusing on the processes that are crucial for the successful implementation of the strategy.

Perspective "**Potential**". The objectives of the "Potential" perspective are related to the development of strategically necessary infrastructure. The resources of this perspective are employees, knowledge, innovations, technologies, information and information systems.

When combining strategic objectives, causal relationships arise between the objectives (strategic maps). Only due to strategic maps, the set of strategic goals becomes a concept that describes the desired changes and identified key issues. Targets are determined based on benchmarking results, customer and employee surveys, past performance data and entrepreneurial evaluation.

Stage 4. The organisation of cascading. The essence of cascading is to build a balanced scorecard for university departments. The goal of this process is to communicate the strategy to the lower levels of the organisational hierarchy. It is necessary to link the performance indicators in the departments of the university with its strategic goals. Further, it is very important to develop a motivation system for university employees, which would focus on the implementation of the target values of the developed indicators.

Stage 5. Organisation of consistent implementation of a balanced scorecard. The BSC is an effective management tool only if it is used in conjunction with other management tools. For example, goals formulated in the BSC system should be included in the goal alignment system, and the used indicators should be included in the reporting system. Thus, an adequate system of planning and reporting is created and the systems of management and employees' motivation are adapted.

Undoubtedly, a BSC has many advantages, however, when introducing it into the organisation's activities, it is necessary to be prepared for some of the difficulties associated with both the development of the strategy and the selection of KPIs, and the introduction and operation of the BSC. At first, do not take the BSC as a solution for all problems. A balanced system is used only for the implementation of strategic tasks in daily activities; it is not an automated system for managing an organisation. Its

implementation requires a combination of a large number of parameters, starting with the initiative of the business manager, ending with the creation of mechanisms for translating the organisation strategy into reality and monitoring its implementation. Secondly, the development and implementation of BSC requires highly qualified managers who could not only realize the need and the required direction of the changes in the company, but also correctly explain to all employees the importance of switching to the BSC as a tool of strategic management. A vague understanding of the strategy and employees' participation in its implementation may cause aversion of innovation. In addition, the BSC must be developed painstakingly, considering the specifics of each unit of the organisation.

Unfortunately, the results of the implementation of the BSC manifest themselves in the long term, so it is rather difficult to estimate the return on invested resources and talk about the effectiveness of the BSC operating. And if the first step in building a balanced scorecard, creating a strategic top-level map, can be done in a short time without losing the quality of work, further development of the balanced scorecard model requires tremendous preparatory and explanatory work, carried out mainly by senior managers [5]. Also, the process of identification and selection of KPIs is responsible, rather complex and often subjective. This is especially reflected in the determination of non-financial performance indicators. When selecting and evaluating KPIs, they should be placed depending on the degree of importance separately in each component and include in the BSC no more than 7 most suitable from the point of view of each specific component [6]. It is also not always clear how it is possible to reflect in the indicator and measure one or another non-financial parameter.

In recent years, the balanced scorecard has been actively introduced into foreign and Kazakh universities. At the same time, when developing BSC for universities and their departments, special emphasis is placed on the client component. At the moment, several dozen BSCs have been recorded, built for the strategic management of universities. For example, the University of California at San Diego; University of Ottawa (Canada), University of Edinburgh and University of Glasgow (Scotland), University of Osaka (Japan), Siberian Federal University (Russia), Nazarbayev University (Kazakhstan).

It is important to note that not all universities make up the BSC for classical perspectives. For example, the creators of the BSC at the University of Ottawa use to create the BSC 5 organisational areas: resource management, academic excellence; commitment to transfer knowledge at the local, national and international level; student learning experience; diversity. And since the mission of universities in the first have a social character, then the commercial, financial component can be characterized by a description of the increase and diversity of income and belongs to the sphere "obligations to transfer knowledge at the local, national and international level". Also among the key performance indicators for this university are the number of publications, citations, grants and awards, which relates to the field of academic excellence.

But it is worth considering that the financial component of a university's BSC consists of KPIs used in various universities, depending on the mission and purpose. For example, the University of Edinburgh uses as an indicator of financial perspective:

- the share of income received in addition to budget funds from the Ministry of Education;
- the sum of all costs for previous periods as a percentage in total income;
- the share of funds received from sponsors for scientific researches;
- the share of administrative expenses in the system of general academic expenses;
- the commercialization of research outcomes (the number of licenses obtained);
- the amount of money received from sponsors / donors and the number of sponsors / donors;
- the ratio of total assets to total liabilities;
- the usefulness of key information received from special institutions for financial investments for each investment made;
- the amount of expenses for the maintenance of the university infrastructure.

Indicators of efficiency used in various universities for a financial perspective indicate the proximity of the strategic ideas of university management, and in some cases, partial overlap. This suggests that, perhaps, it will soon be possible to create universal blocks of indicators for the financial component of the BSC, as was done in the early 2000s for commercial organisations. And if for them such indicators are ROI, ROIC, profitability, cost for shareholders, etc., then it is still impossible to say which KPIs will become traditional for BSC in the field of education.

Today, in the educational system of Kazakhstan, even public universities operating as a business structures due to the fact that the educational services market is oversaturated: there are 127 universities in

the country, including their branches. The state property is 47 universities, private - 75 universities and with foreign property form - 5 universities with the number of students equal to 496,206 [7]. And at the moment between universities there is a competitive struggle for applicants, various Olympiads and competitions are held for them, preparatory courses and open lecture halls of teachers are opened at universities. Each university is aimed at attracting talented young people from all over Kazakhstan, as well as at its development in the framework of the educational process and outside educational activities, which requires special attention to achieve the desired level of student training. In this particular case is the challenge of research, the construction of a balanced scorecard for the Kazakhstani education system, which is largely facilitated by the opportunity to rely on the experience of introducing BSC to commercial organisations or universities in Russian Federation and abroad.

The basis for assessing the functioning effectiveness of any organisation is the internal processes included in the "Infrastructure" component. They are aimed at meeting the needs of customers, which are put at the forefront of this model; also, all employees of the enterprise are usually involved in them, so we will consider internal business processes in more detail. Three main internal processes were highlighted, the improvement of which can radically enhance the university position and its reputation in the education system of Kazakhstan and in the market of neighboring Central Asian states as a whole:

1. Implementation of research activities.
2. Improving the educational process.
3. The development of talent among students.

The first process includes the discovery of new and support for existing research groups and laboratories, the creating conditions for interdisciplinary research, and the involvement of leading foreign scientists through an international recruiting programme. The problems of effective implementation of this process is the weak monitoring level of research actually carried out by laboratories and study groups: a number of laboratories and groups exist only nominally and do not make any significant contribution to the development of science even inside the campus, but their funding continues.

Despite the lively publication activity in the Scopus, Web of Science, Thomson Reuter's databases as compared to 90th, the quality of the foreign publications, where Kazakhstani scientists are published, has to be improved. They publish non-peer reviewed articles. According to the author, this change can be made in one of the most obvious ways: by tightening the requirements for publications and by terminating contracts with faculty members who are not able to fulfill these requirements; an invitation to cooperate and hire the world's leading scientists with a high level of publication activity; Various combinations of the above methods are also possible. The main thing that needs to be understood when introducing such measures is what material and non-material costs the university will incur. It is obvious that the need to constantly publish in scientific journals implies each teacher involvement in research activities. In that conditions, it can be assumed that the level of teaching will fall due to the direct dependence of the preservation of the teacher's workplace from their publication activity. And at the same time, not a single officially adopted indicator has been developed that would reflect a high level of teaching, which directly affects the satisfaction of students with the education they receive, as well as is connected with the reputation of the university among employers to whom graduates will hired. Unfortunately, in this case there is a possibility of dismissing a good practice teacher who is not interested in participating in research. On the other hand, the recruitment of leading scientists implies high costs not only in terms of wages, but also in terms of assistance in the adaptation of a foreign citizen in Kazakhstan. That is, before making a decision, it is necessary to weigh the material and non-material costs of dismissal and hiring.

If we talk about the practice-oriented research, it can be achieved through the development of a commercialization mechanism of research developments. This mechanism will allow researchers not only to engage in research activities, but also to be useful in business structures. Commercialization of research results will allow laboratories to switch to self-sufficiency, which will reduce to a minimum the financing of scientific-theoretical projects from the funds of universities.

The second internal business process is associated with an increase in the practice-oriented orientation of the training programmes and the student involvement in the research processes; an increase in English taught courses and the universities inclusion in the MOOC's international online course. The task of improving practice-oriented areas of student training can be solved through the recruitment of practitioners from different areas, as well as through the creation of faculties in cooperation with large companies and leaders in their fields.

Table 2 - Goals and objectives' forms to Kazakhstani universities based on BSC

Goals	Strategic objectives
1	2
Financial scorecard	
Increase income, net profit, investment attractiveness of the university	<ul style="list-style-type: none"> – Maximizing profits from the educational activities' implementation in the system of continuous training; – Improving cost effectiveness, reducing the cost of educational services by reducing direct and indirect costs; – Increasing returns from existing consumers; – Increasing revenues from new educational products (additional educational programs) and new consumers (signing contracts for targeted training and retraining of specialists from commercial structure); – Management of existing assets; – Additional investments to eliminate bottlenecks; – Creating new sources of income.
Customer Relationships	
Offer value	<ul style="list-style-type: none"> – Differentiation of educational products and services in several key areas. – The introduction of individual payment for educational services. – Forming the image of a system integrator. – Creating a competitive portfolio of new educational products and services. – Development of mutually beneficial partnership
Revitalization of work with target consumers	<ul style="list-style-type: none"> – Creating a unique assortment of educational products, distinct from competitors; – Improving the university's image; – Development of new forms of cooperation and relationships; – Providing a complete client solution (for corporate clients' orders); – Increasing the number of products / services per consumer
A closed system formation	<ul style="list-style-type: none"> – Constantly development of innovations; – Provision of widely used standards; – Offer a wide selection and "easy" access.
Internal business processes	
Consumer Marketing Development	<ul style="list-style-type: none"> – Clear client base segmentation, taking into account their profitability and riskiness; – Identify unprofitable consumers; – Attraction valuable consumers; – Orientation to regional opportunities; – Close cooperation with potential employers.
Developing supplier relationships	<ul style="list-style-type: none"> – Cost accounting for the purchase of materials and services; – Increasing the share of online purchases; – Determination of supplier rating (quality, delivery, costs, order execution time, percentage of overdue orders, availability of innovative offers from suppliers, number of suppliers that provide services directly to customers with the derivation of the benchmark result of contractors).
Risk management	<ul style="list-style-type: none"> – Preventive and flexible risk management; – Declining bad debts.
Standardization of activities	<ul style="list-style-type: none"> – Improving processes throughout the operational chain; – Reducing the costs of key operational processes by type of activity; – Use of the best experience of the university departments; – Reducing the cost of educational products (services); – Increasing the proportion of processes that have been significantly improved; – Reducing the cost of inspections and inspection control; – Regulate the overall cost of quality assurance. – Optimization of the use of training areas, etc.; – Definition of gaps in resources

<i>Continuation of the table 2</i>	
1	2
Innovation Development	<ul style="list-style-type: none"> – Development of research opportunities in the planned growth areas, new concepts; – Development of advanced technologies and educational programmes; – Implementation of major projects and additional education programmes; – New educational products and services development and promotion portfolio management; – Offer unique educational programmes; – Continuous development of additional specialized university services; – Expansion opportunities of the use of new educational products (services) and technologies; – Increasing the proportion of significantly improved processes.
Customer Management Improvement	<ul style="list-style-type: none"> – Expenses optimization for retaining customers, maintaining their loyalty; – Development of strategic partnerships (integrated management); – Education of strategic consumers and partners; – Increasing the share of partners in the university activities; – Reducing the number and frequency of consumer complaints; – Reducing time spent resolving problems or resolving complaints.
Educational process management	<ul style="list-style-type: none"> – Educational schedule optimization; – The scientific and educational literature provision; – Counseling; – Intermediate knowledge control.
Social Process Management	<ul style="list-style-type: none"> – Community formation: organization of the Board of Trustees work, strategic partnership; – Improving the employees' quality of life.
Continuous learning and improvement	
Human resources development	<ul style="list-style-type: none"> – Distinguishing the groups of strategic professions with new competencies; – Strategic competencies development; – Attraction and retention of especially talented employees; – Reducing the turnover of key employees; – Professional development of faculty and other staff; – Training in quality management techniques; – Development of a program to preserve the continuity of scientific schools; – Organization of trainings on innovations in the educational process; – Teaching teamwork, social security, fairness and competitive reward; – Development of leadership and management abilities.
Information Capital Development	<ul style="list-style-type: none"> – Information systems and databases portfolio development; – Creating a database for consumers and partners; – Interaction with leading partners; – Monitoring the profitability of educational products, services, customers, processes; – Improving the design of websites and their usability; – Problem tracking system implementation; – Increased knowledge sharing; – The introduction of an integrated management system of the educational process and educational products; – Activate feedback.
Organizational capital Development	<ul style="list-style-type: none"> – Orientation to continuous improvement, exchange of experience and dissemination of knowledge; – Ensuring the strategic compliance of personal goals with the goals of the university; – Putting forward new ideas, accepting for the execution of proposals of employees to improve processes.
Source: compiled by the author on the base of [8]	

Also, we should not overlook such educational formats as internships, during which students have the opportunity to come to a specific organisation and have experience in the particular business field, what duties and responsibilities a particular position implies. As is known, practical training is a mandatory element of the faculty's educational programmes, and internships are voluntary. In addition, the university does not help in finding and choosing internships for students. Speaking about the increase in student's practical skills (both undergraduate and graduate programmes) can acquire in training, one of the most

attractive options is an internship, since it does not require any material investment from the student or university: in the website of almost every company students can find dozens of announcements about recruiting interns in various departments. But at the same time, during the internship, students can acquire not only extremely useful knowledge and skills, but also build up contacts and even recommend themselves for further hiring. It is necessary that each student at least once had an internship. It is recommended to agree on the possibility of free attendance of classes at the time of passage (but not more than a month) in order to make life easier for the student and give them the opportunity to establish themselves in the company.

Also an important image factor for the university and a pleasant bonus to the educational trajectory for a student is international mobility. An indicator corresponding to a high level of university reputation should be a ratio equal to the number of studies abroad programmes provided to students per year to the number of students in 2-4 undergraduate courses + 2 graduate courses; which should aim for a unit.

But, how to motivate students to engage in research activities? The aforementioned mechanism of research development commercialization will allow researchers in higher educational system of Kazakhstan not only to engage in research activities, but also to be applicable to business environment, which will also attract students to participate in research activities at the intern level of laboratories and scientific study groups. It will also help raise the image of a scientist in the students' perceptions and show them real prospects for work in the field of interdisciplinary research.

The third internal business process focuses on talent development. At the moment, this process is one of the most successfully implemented in the most Kazakhstani universities due to the fact that the universities have developed infrastructure for the implementation of student projects, administrative support is provided to almost all projects and initiatives.

And our next step is to accumulate all the above information and formulate goals and objectives suitable for many Kazakh universities on the 4 components of BSC.

The dynamics of the external environment requires the use of increasingly effective and innovative methods of strategic management in the market of professional education. And the BSC clearly demonstrates the compliance of the goals and measures being developed with the overall university's development strategy. As part of this study, it was designed to assist in finding a solution to the key problem, assessing the implementation of strategic goals through the BSC in the Kazakhstan educational sphere.

Conclusions

The balanced scorecard for over 20 years has been successfully used in the business field. The development of the concept made it possible to introduce a balanced scorecard in almost any organisation, and educational institutions/universities show great interest in the possibility of building and implementing a model of BSC for a university or its individual departments, such as libraries or individual faculties. This study showed that the mechanism for building a balanced scorecard, developed initially for use in commercial companies, can be adapted to the field of Kazakhstan's higher education system. The use of BSC in the educational sphere has its own specifics, since when applying the BSC mechanism to managing the university's internal processes, it is necessary to take into account the influence of legislation, government grants and social goals.

The effect of the BSC introduction in Kazakhstani universities is the university is able to unambiguously, comprehensively and visually describe the development strategy; set up a system of organizing activities to achieve strategic goals; manage non-financial factors to achieve financial performance. The BSC allows you to convey the strategy to operational management level. This makes it possible to carry out continuous monitoring of the strategy implementation in the real-time mode, as well as the ability to carry out timely and adequate adjustment of the activities, taking into account internal changes and the effects of the external environment.

The management of intangible assets makes it possible to identify the need for managerial influence at an early stage of the problem emergence. The university receives a real tool for the formalization and detailed strategy description, methodology and technology for strategy implementing.

Еркара Аймағамбетов, Шыңғыс Қарабаев

Қазтұтынуодағы Қарағанды экономикалық университеті, Қарағанды, Қазақстан;

**КӨРСЕТКІШТЕРДІҢ ТЕҢДЕСТІРІЛГЕН ЖҮЙЕСІН
ПАЙДАЛАНА ОТЫРЫП, ЖОҒАРЫ ОҚУ ОРЫНДАРЫНЫҢ МАРКЕТИНГТІК
СТРАТЕГИЯСЫН ҚАЛЫПТАСТЫРУ**

Аннотация. Ұсынылған мақаланың негізгі мақсаты, көрсеткіштердің теңдестірілген жүйесі концепциясы негізіндегі қазақстандық жоғарғы оқу орындарын стратегиялық басқаруының кешендік тәсілдемесін құру болып табылады. Қойылған тапсырманы басшылыққа ала отырып, зерттеудің ғылыми мәселесі ретінде, көрсеткіштердің теңдестірілген жүйесі негізіндегі стратегиялық басқару жүйесін құрудың алгоритмін құруды ұсынған. Айқындалған мәселе, ғылым мен білім беру саласын мемлекеттік қолдаудың төмендеу жағдайындағы жоғарғы оқу орындарының өзін-өзі басқаруын арттыру мақсатында мемлекеттік білім беру ұйымдарын басқару мен стратегиялық және жедел басқару тәсілдерінің өзгеруінің қажеттілігінен туындайды. Мақалада өзара байланысты тиімділік көрсеткіштері түрінде ұйымның стратегиясын ұсынуға мүмкіндік беретін технология ретінде көрсеткіштердің теңдестірілген жүйесін пайдалану негізінде ЖОО-ны стратегиялық басқару мүмкіндіктері қарастырылады. Автор көрсеткіштердің теңдестірілген жүйесі тақырыбы бойынша теориялық базаға терең талдау жасаған. Шетелдік білім нарықтарында BSC енгізу процестері және оны қолдану және Қазақстанның жоғары оқу орындарына бейімдеу әдістері талданып, әлеуметтік бағдарланған компанияларда BSP енгізу кезінде KPI көрсеткіштеріне қандай элементтер жатқызылатыны және BSC мазмұны мұқият әзірленді. Қазақстандық жоғары оқу орындарында осы технологияны пайдалану қажеттілігі анықталып, негізделді; қазақстандық білім беру нарығының ерекшеліктері мен өзекті мәселелерін ескере отырып, оны кезең-кезеңмен іске асыру тұжырымдамасы әзірленді. Жүргізілген зерттеу негізінде автор қазақстандық жоғары оқу орындарына BSP енгізудің бейімделген тұжырымдамасын ұсынды. Бұл зерттеу жұмысы, бастапқыда коммерциялық ұйымдарда қолдану мақсатында құрылған көрсеткіштерді теңдестіру жүйесін құру механизмі қазақстандық жоғарғы білім беру жүйесіне бейімделуінің мүмкін екендігін көрсетті.

Түйін сөздер: Стратегиялық менеджмент; көрсеткіштердің теңдестірілген жүйесі; жоғары оқу орындары; университеттік менеджмент; жоғары оқу орындарындағы KPI.

Еркара Аймағамбетов, Шыңғыс Қарабаев

Карагандинский экономический университет Казпотребсоюза, Караганды, Казахстан;

**ФОРМИРОВАНИЕ МАРКЕТИНГОВОЙ СТРАТЕГИИ ВУЗОВ
С ИСПОЛЬЗОВАНИЕМ СБАЛАНСИРОВАННОЙ СИСТЕМЫ ПОКАЗАТЕЛЕЙ**

Аннотация. Целью данной статьи является разработка комплексного подхода к стратегическому управлению казахстанскими вузами на основе концепции сбалансированной системы показателей. Исходя из поставленной цели, научной задачей исследования является разработка алгоритма создания системы стратегического управления на основе сбалансированной системы показателей. Выделенная проблема обусловлена необходимостью изменения подхода к управлению государственными образовательными учреждениями и применения принципов интеграционных процессов стратегического и оперативного управления с целью повышения автономии высших учебных заведений в условиях снижения государственной поддержки науки и образования. Рассматриваются возможности стратегического управления вузом на основе использования сбалансированной системы показателей как технологии, позволяющей представить стратегию организации в виде взаимосвязанных показателей эффективности. Автором проведен глубокий анализ теоретической базы по теме сбалансированных систем показателей. Проанализированы процессы внедрения BSC на зарубежных образовательных рынках и методы его применения и адаптации к высшим учебным заведениям Казахстана, тщательно разработано содержание BSC и элементы, которые должны быть отнесены к показателям KPI при внедрении BSP в социально ориентированных компаниях. Выявлена и обоснована необходимость использования данной технологии в казахстанских вузах; разработана концепция ее поэтапной реализации с учетом особенностей и актуальных проблем казахстанского образовательного рынка. На основе проведенного исследования автором предложена адаптированная концепция внедрения БСП в казахстанские вузы. Это исследование показало, что механизм построения сбалансированной системы показателей, изначально разработанный для использования в коммерческих компаниях, может быть адаптирован к сфере казахстанской системы высшего образования.

Ключевые слова: стратегический менеджмент; сбалансированная система показателей; высшие учебные заведения; университетский менеджмент; KPI в вузах.

Information about authors:

Yerkara Aimagambetov - rector of Karaganda Economical University of Kazpotrebsoyuz, doctor of economic sciences, professor, mail@keu.kz, 8 /7212/ 44-15-92, <https://orcid.org/0000-0003-1036-4441>

Shyngys Karabayev - PhD Student, Karaganda Economical University of Kazpotrebsoyuz, shingis_kz1@mail.ru, 87477140775, <https://orcid.org/0000-0003-4490-1460>

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