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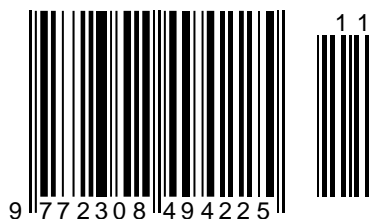
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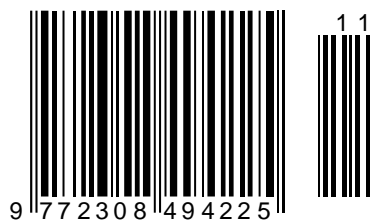
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DEVELOPMENT OF RECOMMENDATIONS FOR QUALITY ASSURANCE AND PRODUCT CERTIFICATION FOR THE NEWLY DEVELOPED RANGE

Abstract: In the article, the authors consider the role of quality as a tool for promoting the philosophy of quality in the production of competitive and in-demand products at light industry enterprises located in the regions of the Southern Federal District and the North Caucasus Federal District. At the same time, the authors absolutely reasonably confirm the possibility of such an implementation. If innovative centers are implemented, saturated with universal and multifunctional equipment, creating the prerequisites for the production of the entire range of footwear, namely: men's, women's and, most importantly, children's shoes, the demand for which is quite high in the regions of the Southern Federal District and the North Caucasus Federal District. And the use of software will provoke a significant reduction in the cost of its production and guarantee its sustainable implementation in domestic markets with unstable demand. And here it is important not to make a serious methodological mistake - to reduce economic policy to economic analysis, but to maintain the spirit of solidarity in the team - one for all and all for one - and success will surely find the seeker.

Key words: quality, preference, demand, competitiveness, market, profit, demand, buyer, manufacturer, financial stability, sustainable TEP, priority, assortment policy, implementation, paradigm, economic policy.

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Introduction

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Market in the broadest sense, any economic space for the supply of goods and services, which is

the ultimate goal of the economic activity of the enterprise. A market forecast is a scientific prediction of the prospects for the development of demand, product supply and prices, carried out within the framework of a certain methodology, based on

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reliable information, with an assessment of its possible error.

An analysis of the demand for footwear involves a preliminary clarification of the entire market environment for a given product, its state and development trends, which can suggest opportunities and identify shortcomings in the current market situation. Then, current trends and factors influencing demand are identified, and the possible increase or decrease in their impact on demand formation in future periods is assessed.

The main factors, the influence of which is of paramount importance on the formation of both the volume and the structure of demand, are the following factors:

- the level of prices for goods;
- the level of supply of goods on the market;
- income level of the population.

It should be noted that there are many additional factors, the influence of which on demand is almost impossible to quantify (the influence of fashion, the state of the market for interchangeable and complementary goods), but the value of which cannot be neglected.

The next step in studying and analyzing the demand for shoes is its forecasting for subsequent periods. All marketing research in the field of demand is carried out in two consecutive directions: assessment of certain marketing parameters for a given point in time and obtaining their predictive values. These studies can be carried out either independently, by the cluster's own resources, or the cluster can resort to the services of specialized organizations.

Highlighting the features of the demand for shoes, it can be noted that:

1. Demand for shoes as an essential item is full and almost never falls.

2. According to the form of education, the demand for footwear is seasonal, i.e. depends on the season: winter, demi-season, summer shoes.

3. According to trends - demand is stable.

4. By socio-demographic types of consumption - the demand of sex and age groups.

It is clear that with an increase in the quality of shoes, the demand for it directly grows, and with an increase in price, the demand decreases.

The demand for shoes is influenced by many factors, such as:

1. Social factor: the division of society into classes, the level of culture.

2. Psychological: personality type, following fashion, attitude towards prestige.

3. Physiological: the natural properties of a person that determine the 4 natural boundaries of consumption.

4. National - climatic features

5. Economic: income level, unemployment, etc.

Consumer demand acts as the main factor influencing the formation of the assortment, which, in turn, is aimed at maximizing the satisfaction of the population's demand and at the same time actively influencing demand in the direction of its expansion.

Main part

Currently, there are 5 main price segments of shoes on the market. The range of prices is quite large - in the low price segment, a pair of shoes costs less than 1 thousand rubles, in the luxury segment - more than 7.5 thousand rubles. (Table 1).

Table 1. Price segments of shoes presented on the Russian market as of 01/01/2022

Price segment	Average cost of a pair of shoes
low price segment	up to 1 thousand rubles
medium-low price segment	from 1 to 1.5 thousand rubles.
medium-mid price segment	from 1.5 to 2.5 thousand rubles.
medium-high price segment	from 3 to 4.5 thousand rubles.
luxury price segment	more than 7.5 thousand rubles.

Currently, the majority of footwear purchases fall on the medium-low and medium-mid price segments, which are oriented to the majority of Russian manufacturers. These segments are developing most dynamically and shoe sales are actively growing here due to the process of buyers moving from the medium-low to the medium-mid price range, and the active shift in consumer preferences from the low price segment. This trend is associated with an increase in the level of well-being of Russians, which has affected the most numerous stratum of society - poor people. The rising incomes

of this population group allow people to move from the lower to the middle class, gradually acquiring middle-class consumption standards. At the same time, the mid-price segment is characterized by a rapid change in consumer preferences. The Russian consumer has become better oriented in the footwear market, he follows fashion trends, making high demands on the quality and style of footwear, paying attention to the brand. Most consumers now tend to buy footwear that is one season, fashionable, but inexpensive (Table 2).

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Table 2. The need for shoes (by age and gender groups) in the regions of the Southern Federal District and the North Caucasus Federal District as of 01/01/2022, million pairs

Type of shoes	Possible need in the regions of the Southern Federal District and the North Caucasus Federal District, pairs of shoes per year
Children's	24450370
Up to a year	2533312
1-4 years	6632436
5-9 years old	7459710
10-14 years old	7824912
Men's	61569765
Daily model	26199900
Sports	7859970
Home	7859970
Office	15719940
Women's	3929985
Daily model	86998350
Sports	40940400
Home	10235100
Office	10235100
Total	20470200
	5117550
	173018485

Table 3. Demand for footwear by regions of the Southern Federal District and the North Caucasus Federal District as of 01/01/2022, million pairs

The subject of the Russian Federation	The need for men's shoes	The need for women's shoes	The need for children's shoes	Total
1	2	3	4	5
Southern Federal District				
Republic of Adygea	33492.575	48383.461	14672.598	96548.634
Republic of Kalmykia	1161.300	2255.309	677.236	4093.845
Krasnodar region	953.495	1282.603	315.704	2551.802
Astrakhan region	5578.020	7260.239	5788.331	18626.590
Volgograd region	2950.500	5113.602	908.922	8973.024
Rostov region	8352.960	11412.813	4071.054	23836.827
North Caucasian Federal District	14496.300	21058.895	2911.351	38466.546
The Republic of Dagestan	28077.19	38614.889	9777.772	76469.851
The Republic of Ingushetia	8544.900	11165.202	2439.068	22149.170
Kabardino-Balkarian Republic	1325.100	2265.988	690.966	4282.054
Karachay-Cherkess Republic	2696.390	4157.432	871.732	7725.554
Chechen Republic	1417.500	2114.698	409.906	3942.104
Stavropol region	1974.0	3205.667	828.723	6008.390
North Ossetia	3916.7	4918.925	1079.909	9915.534
Total	8202.600	10786.977	3457.468	22447.045
	61569.765	86998.350	24450.370	173018.485

A feature of the footwear market and its main difference from the clothing market is the consumer's special attention to the brand: 58% of consumers look at the brand when choosing shoes. This is explained

by the fact that low-quality shoes are more common than low-quality clothes, and manifestations of poor quality are more serious, while a well-known brand is associated with quality by most buyers.

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Among the factors contributing to the development of the shoe market, it is worth noting the increase in the welfare of the population, the growth of the middle class, and the growth in spending on non-food products. A more detailed analysis of the Russian shoe market will be given below.

Tables 2 and 3 show data on the size of the deficit for each product group and for each subject of the Southern Federal District and the North Caucasus Federal District.

In most subjects of the Southern Federal District and the North Caucasus Federal District, there is a 100% shortage of footwear with a high demand for it. In total, in the Southern Federal District and the North Caucasus Federal District, the deficit in shoes in 2021 is 173018485.par. Mild natural and climatic conditions in the South - and North - Caucasian federal districts suggest a great demand for shoes for the spring-autumn and summer period of wear (sandals, shoes, low shoes, autumn boots and boots). Winter shoes are in demand to a lesser extent. Consumer preferences matter a lot. Shoes are a rather peculiar element of the wardrobe; the first moment, the Russian needs her to be fashionable and bright;

the second point, it must be of high quality, because only very high-quality shoes can withstand the Russian winter, snow-salt gasoline porridge for more than one season;

the third point: it should be comfortable, the Russians began to pay great attention to comfort;

fourth point, shoes should be inexpensive, because a significant part of our population has a small income.

Domestic buyers like details that provide comfort, for example, Velcro tape (Velcro straps). However, consumer tastes differ greatly from region to region. This gives rise to one of the main problems of shoe retail - it is impossible to create an assortment matrix that is uniform for the whole country.

In the southern regions (Krasnodar Territory, Rostov-on-Don, the Caucasus), everything is bright and shiny. In general, the Russian public, unlike the Europeans, still equates beauty with flashiness. To the north (Moscow, Nizhny Novgorod), this trend is weakening. Even two neighboring cities may differ in preferences. In Kemerovo, universal everyday models are chosen, and in Tomsk, where there are many students, youth style is in demand. In the range of children's shoes, special attention should be paid to ensuring the comfort and health of the feet, which is extremely important at an early age. The further development of the foot and its correct growth depend on what kind of shoes the child will wear in the lower grades. School shoes for children should be of high quality and comfortable - it is very important that they be made using modern technologies and from genuine leather, then comfort and self-confidence will be provided to schoolchildren throughout the school day. Given the anatomical features of the emerging

children's foot, it is necessary to strive to make shoes comfortable and soft in order to prevent chafing and other troubles. A ventilation system and a durable non-slip sole should also accompany the perfect children's shoes.

Features of the youth footwear market: the leading motive is the desire for diversity and novelty. For the representatives of the described group, the incentive to buy is the desire for diversity and constant renewal, no matter how much fashion changes, existing shoes wear out, etc. It is important to note that in half of the cases a large set of shoes and their variety distinguish mainly summer shoes, a set of demi-season and winter shoes is quite typical. Due to the described features, representatives of this group have the most flexible criteria for choosing shoes. It can be functional and vice versa; it can be classic, moderately fashionable, however, more fashionable avant-garde, extravagant models are allowed. Only in this group is there a true color variety, a wide range of materials and finishing methods. However, it should be noted that in most cases, variety and a large selection is achieved through relatively inexpensive shoes. Peculiarities of the women's footwear market: when analyzing price orientations, there is a general pattern that can be traced in the behavior of 80% of women. It is typical for women when winter and demi-season shoes fall (taking into account the natural difference in the price of shoes and boots of similar quality) into higher price ranges than summer ones. This trend is easily explained: the requirements for quality, strength, durability of winter and demi-season shoes are generally much higher. A clear idea has formed in the minds of consumers that you have to pay extra for high quality, and they do this more readily when buying shoes for the cold season. In search of a guarantee of quality, they often turn to specialized stores, buying winter and demi-season shoes, while they can continue to buy summer shoes at clothing markets. The basic approach to completing the wardrobe and the consumption strategy determine the criteria for choosing shoes: the significance of individual properties and design features, color and partly style preferences, attitude to new shoe design, etc. The main factors that determine the requirements for shoes ultimately come down to the following:

1. Due to the fact that there are few shoes in the wardrobe of a large number of women, the criteria for choosing them are quite strict (especially for shoes for the winter and spring-autumn season): consciously or unconsciously, customers set some system of requirements that the purchased shoes must meet (2-3 colors, certain material, limited choice of heel heights and thicknesses, etc.). The degrees of freedom of choice are quite limited. Namely, due to the fact that there are few shoes in the wardrobe, the subjective significance of the purchase increases. In most cases, the purchase of shoes is preceded by a targeted search, the selection criteria may not always be conscious, but

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often they are quite strict. The motivation and decision-making patterns for buying shoes are comparable to buying durable goods.

Of course, the subjective significance depends on the cost of the purchase. If respondents come across acceptable shoes at a price well below their baseline expectations, the value of the purchase drops and the decision-making process becomes easier.

Based on the high subjective significance of the purchase of shoes, it is possible to organize advertising at the points of sale in an appropriate way, build advertising messages: in other words, use individual developments from the practice of selling durable goods or services. Finally, due to the fact that there are few footwear, certain requirements are imposed on its functionality, versatility, resistance to harmful environmental influences, etc.

2. Representatives of the target audience walk a lot, move around the city in public transport - this is the reality of the lifestyle of representatives of the social groups we are interested in (low and medium price segment). In this respect, the modern Russian business woman differs from women who have achieved a similar status in some Western countries. The need to walk a lot, overcoming weather disasters and city streets, also dictates special requirements for shoes (primarily demi-season and winter).

The attitude of men to shoes is significantly different from the "women's approach". Analyzing the motivation and the main factors stimulating purchases from men, we can single out the main criterion for choosing shoes - functionality, "comfort", strength and durability, resistance to harmful environmental influences, ease of maintenance (lack of design features that may require private repair). An important role is played by versatility - the stylistic correspondence of shoes to different types of clothing and different life situations.

Representatives of the described group in the vast majority of cases have their own, established over the years, preferences regarding the style, the main structural details, follow them, despite fashion trends, recognizing only technological innovations that improve functional characteristics (insoles that increase breathability, etc.). According to a sociological study, 70% of men say that shoes that guarantee the degree of fashionability that allows them to feel comfortable should have a rounded toe, low heels, and not accented (massive, wide welt, etc.) soles. This pattern is a classic for them in shoes.

Thus, analyzing the Southern and North Caucasian Federal Districts, we can conclude that it is necessary to create a shoe cluster in this territory, since these regions are distinguished by a high concentration of skilled labor, the presence of a good base for creating a shoe cluster (a large number of shoe enterprises in the Stavropol Territory, Rostov Region, Krasnodar Territory and other subjects of these two districts); a significant percentage of

unemployment (especially in the North Caucasus Federal District), including the unemployment of the female population; high demand in the region for high-quality shoes, as well as the development of long-term traditions of shoe craft. When developing a competitive range of men's shoes, manufacturers need to take into account many factors that affect consumer demand: compliance with the main fashion trends, economic, social and climatic features of the subjects of the Southern and North Caucasian Federal Districts.

Taking into account the mild natural and climatic features of the Southern and North Caucasian Federal Districts, the design features of the upper and lower shoe blanks, the physical and mechanical properties and the thickness of the materials, it is proposed to use the adhesive method of attaching the sole to the shoe upper blank for the sought-after assortment of shoes. It is also expedient, since it does not require additional costs for the purchase of equipment for other fastening methods, but this does not exclude the possibility of using other fastening methods in the future, which will significantly increase the range and save materials. Therefore, it is worth considering the production of strap shoes of sandal, welt and doppeln fastening methods. This will be a distinctive feature of the assortment for these regions.

The organization of the production of footwear in a wide range will make it possible to turn today's subsidized regions of the Southern Federal District and the North Caucasus Federal District into self-sustaining ones, thereby increasing the level of income of the population, and will provoke the creation of new jobs; will ensure the development of small businesses and the support of legal private business activities, as well as create a basis for getting out of the shadow of a significant part of the turnover of the real sector of the economy in order to form the budget of the regions, since the implementation of the developed strategy for the development of the production of competitive leather goods in the Southern Federal District and the North Caucasus Federal District carries economic, political and social effects.

The financial well-being and stability of the enterprise largely depends on the inflow of funds to cover its obligations. The absence of the minimum required cash reserve may indicate financial difficulties. In turn, an excess of cash can be a sign that the company is suffering losses. The reason for these losses may be related both to inflation and the depreciation of money, and to the missed opportunity for their profitable placement and additional income. In any case, it is the analysis of cash flows that will allow you to establish the real financial condition of the enterprise.

Cash flow is the difference between the amounts of cash inflows and outflows of a company over a given period of time. It characterizes the degree of

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self-financing of the enterprise, its financial strength, financial potential, profitability.

Effective cash flow management increases the degree of financial and operational flexibility of the company, as it leads to:

- toimproving operational management, especially in terms of balancing receipts and expenditures;

- increasing sales volumes and optimizing costs due to greater opportunities for maneuvering the company's resources;

- improving the efficiency of managing debt obligations and the cost of servicing them, improving the terms of negotiations with creditors and suppliers;

- creating a reliable base for evaluating the performance of each of the company's divisions, its financial condition as a whole;

- Increasing the company's liquidity.

All three types of activity take place in every enterprise.

The cash flow from investing activities includes as an outflow, first of all, the costs distributed over the steps of the billing period for the creation and commissioning of new fixed assets and the liquidation, replacement or compensation of retired fixed assets. In addition, cash flow from investing activities includes changes in working capital (an increase is treated as a cash outflow, a decrease is treated as an inflow). The outflow also includes own funds invested in the deposit, as well as the costs of purchasing securities of other economic entities intended to finance the project.

As an inflow, the cash flow from investing activities includes income from the sale of assets being disposed of (sale of shoes or sale of obsolete equipment).

Cash flows from operating activities take into account all types of income and expenses at the corresponding calculation step related to the production of products, and taxes paid on these incomes.

The main inflows at the same time are income from the sale of products and other income. Production volumes should be indicated in physical and cost terms. The initial information for determining the proceeds from the sale of products is given by calculation steps for each type of product.

In addition to the proceeds from sales in the inflows and outflows of real money, it is necessary to take into account income and expenses from non-sales operations that are not directly related to the production of products. These include, in particular:

- Income from renting or leasing property;
- receipts of funds upon closing deposit accounts and on purchased securities;
- return of loans provided to other members.

Operating cash flows are generated from the cost of production and distribution of products, which usually consist of production costs and taxes.

Financial activities include operations with funds external to the investment project, i.e. coming not at the expense of the project. They consist of own (share) capital and borrowed funds.

Cash flows from financial activities as inflows include investments of equity capital and borrowed funds: subsidies and subsidies, borrowed funds, including through the issue of the company's own debt securities; as outflows - the costs of repayment and servicing of loans and debt securities issued by the enterprise, as well as, if necessary, the payment of dividends on the shares of the enterprise.

Cash flows from financial activities are largely formed in the development of a financing scheme and in the process of calculating the effectiveness of an investment project.

If the shoes produced are not fully sold, the company loses part of the profit, which is necessary for the further development of production. To reduce losses, the manufacturer must have daily information about the sale of products and make decisions on timely price changes for specific shoe models.

With the implementation of 60% of shoes, the activity of the enterprise brings insignificant income. Basically, this income is achieved through the sale of men's shoes, since losses are observed in the women's assortment with these volumes. A further decrease in sales volumes will lead to an increase in losses. To solve this problem, the conditions for the sale of shoes within a specified period of time, as well as the sales volume of at least 50%, are necessary. If such a situation arises, it is necessary to attract borrowed funds to cover the costs and subsequent output.

Most often, an enterprise sells shoes through stores with payment after sale, concluding contracts with trade, indicating the timing of receipt of funds to the manufacturer's accounts.

In this case, if the footwear is in demand and is sold in full, then the company receives money on time, which is also needed to pay salaries, purchase working capital and other expenses to ensure the development of production.

During the year, the company produces 327,903 pairs of shoes. With 100% sales of these products, the company will receive revenue in the amount of 392202.1 thousand rubles. However, this situation is not always the case.

For example, with the sale of autumn low shoes in the amount of 80% of the production volume, the profit is reduced by 43.15% and amounts to only 1178 thousand rubles, while the sale of shoes less than 47.4% of the production volume brings losses to the enterprise. Due to the lack of funds, it is necessary to reduce the volume of production, delay the payment of wages to workers, for which at present the heads of the enterprise are liable, sometimes even criminally. If such a situation arises, it is necessary to attract borrowed funds to cover costs and organize subsequent production, which is currently associated

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with certain difficulties: the interest on the loan has been significantly increased (up to 18%), the loan repayment period has been reduced, etc., leading to an even greater increase in production costs.

In market conditions of management, an effective management system requires a rational organization of marketing activities, which largely determines the level of use of the means of production at the enterprise, the growth of labor productivity, the reduction of production costs, the increase in profits and profitability. This is due to the fact that marketing activity is not only the sale of finished shoes, but also the orientation of production to meet the effective demand of buyers and active work in the market to maintain and form demand for the company's products, and the organization of effective channels for the distribution and promotion of goods.

In a dynamically changing market environment, the performance of an enterprise, including a shoe one, largely depends on the effective results of the production, sales, financial and marketing policies of the enterprise itself, which creates the basis for bankruptcy protection and a stable position in the domestic market.

Thus, shoe companies should focus on both external (consumer enterprises, competition, market conditions, etc.) and internal factors, such as sales volume, profitability, covering basic costs, etc. However, it is impossible to take into account and foresee all situations that may arise during the sale of shoes, i.e. some shoe models are not in demand at a certain stage. In this case, another, usually not advertised, side of marketing should appear: if shoes, even without taking into account market requirements, have already been produced, then they must be sold. For this purpose, in order to respond to lower prices of competitors, it is necessary to reduce too large stocks, get rid of damaged, defective shoes, liquidate leftovers, attract a large number of consumers, stimulate shoe consumption, using discounts. There are about twenty types of discounts, but for shoes the most common are those types of discounts that are used at various levels of the enterprise, sales organizations, and trade. In addition to using discounts, an enterprise can go for an initiative price reduction in case of underutilization of production capacities, a reduction in market share under the pressure of competition from competing enterprises, etc. In this case, the enterprise takes care of its costs, developing measures to reduce them by improving equipment and technology, introducing new types of materials into production, and constantly improving the quality of products. And all this requires large financial costs from enterprises, but, nevertheless, helps to increase the competitiveness of certain types of leather products and the enterprise as a whole. In addition, the greater the number of footwear products produced, the more production costs are reduced, which leads to lower prices, and

most importantly, creates such conditions for the functioning of the market that would not allow other competing enterprises to enter it and would cause a positive reaction from consumers.

With the transition to a new economy, improving the quality and competitiveness of leather products has become a strategic task for all leather and footwear enterprises in the country and the regions of the two districts as a whole, it becomes necessary to take into account the laws and requirements of the market when working, master a new type of economic behavior, adapt all aspects of their activities to changing situation, changes in consumer demand should be taken into account with defending the interests of consumers before the industry. The fulfillment of these tasks is possible only on the basis of a deep study by manufacturers of domestic footwear products, the needs of hotel groups (consumer segments), methods for examining the quality and competitiveness of footwear. The current situation in the shoe industry of the Southern Federal District and the North Caucasus Federal District is not least the result of the inability of many managers of shoe enterprises in the Southern Federal District and the North Caucasian Federal District to quickly adapt to the new requirements put forward by the market, to the competition that has arisen from Russian and foreign manufacturers. Therefore, the current situation provokes the development of a development strategy for the production of competitive leather goods in the Southern Federal District and the North Caucasus Federal District. The product range of the organization should correspond to the ideas of target buyers. Increasingly, assortment is becoming a key element of competition between similar companies.

To attract buyers, a whole arsenal of means is used. Companies publish advertisements, hold special sales, issue coupons to save money. Increasingly, programs of "regular customers", distribution of free samples of goods, coupons on the shelves or at the checkouts are being used. Sellers are taught how to communicate with buyers, understand their needs, and work with complaints. In discount stores, the merchandise is positioned to emphasize the idea of big savings. At the same time, it is possible to reduce costs due to fewer services and sales staff.

One of the most important components of the success of most companies is the internal atmosphere of its trading floor. So, each store has its own layout, which facilitates or, conversely, makes it difficult to move around it. In other words, the store must have a pre-planned atmosphere that best suits the target customers and encourages them to make a purchase.

An important point in studying the company's own capabilities is the characteristics of the competitiveness of the promoted product. The competitiveness of a product is a complex characteristic of its ability and probability to be sold on a competitive market within a certain time frame,

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if there are similar competing products on the market. Product competitiveness factors:

- the quality of the product and its compliance with demand;
- ecological cleanliness;
- cost and price;
- design and promotional activities;
- forms of product promotion and customer service.

There is usually a variety of products on the market. The number of goods of the same consumer purpose, but with different consumer parameters, for example, power, performance, energy consumption, external design, etc., forms a parametric series. The range of the series (i.e., the number of similar products) is due to many reasons, including competition. The place of each such product in the parametric series is characterized by a parametric index, which is the percentage of the actual consumer parameter to the reference value determined by experts and surveys.

Rigid parametric indices are built - according to objective technical and economic indicators compared with norms and standards, and soft ones based on expert qualimetric models.

Assortment policy, although very important, but, nevertheless, only an integral part of the economic and marketing policy of the enterprise. Because of this, the principle "the product chooses the buyer" in combination with the creation of a wide range of choices for buyers should be laid directly in production.

The formation of the assortment is the problem of specific goods, their individual series, determining the relationship between "old" and "new" goods, goods of single and serial production, "high-tech" and "ordinary" goods, embodied goods and or licenses and know-how. When forming the assortment, there are problems of prices, quality, guarantees, service, whether the manufacturer is going to play the role of a leader in the creation of fundamentally new types of products or is forced to follow other manufacturers.

It is generally accepted that the buyer needs a wide range. This widest range is often referred to even as a competitive advantage. But in reality, it turns out that for a manufacturer, a wide range of products is hundreds of product items, and for a consumer, 7 items are already more than enough. And thus, the consumer does not need a wide assortment at all, but the variety necessary for him. Children's shoes are subject to mandatory certification, and men's and women's shoes are subject to declaration. When developing a competitive range of men's shoes, manufacturers need to take into account many factors that affect consumer demand: compliance with the

main fashion trends, economic, social and climatic features of the regions.

Mild natural and climatic conditions in the South - and North - Caucasian federal districts suggest a preference in the demand for shoes of the spring-autumn and summer period of wear (sandals, shoes, low shoes, autumn boots and boots). Winter shoes are in demand to a lesser extent.

The analysis carried out confirmed that the majority of the male population is not satisfied with the assortment of shoes in terms of design, color, as well as the materials of the uppers of the shoes and the fastening methods that are used for the production of men's shoes. Men's shoe fashion will continue to develop in three stylistic directions: classic, comfortable and sporty.

Smart "sports" materials, meshes, breathable climatic membranes, perforated artificial leather are relevant in the range of footwear for outdoor activities.

Particularly relevant are models with a strap that wraps around the thumb (the other keeps the leg in the lift), and sandals with an interdigital jumper, reminiscent of flip flops made of leather. Men's low shoes with laces for the summer season are noticeably lightened. They are made of thin soft leather, sometimes unlined, and also have a thin sole, including leather with plastic islands. The favorites of the season are moccasins that emphasize sporty elegance. The collections include snow-white sandals, and light boots with thin soles, lacing and contrasting welts.

And, a variety of materials are also used: genuine leather, smooth, and with all kinds of special effects. Exotic skins do not lose popularity: crocodile, snake, ostrich, kangaroo, fish, including tinted and patent leather. Pile materials are also fashionable: suede, velor and nubuck, but they are used more often in combination with patent or smooth leather. There are laser-coated velor and vintage leathers, as well as polished wrinkled and crinkled. Relevant textiles and felt, which are used for the manufacture of berets, tops. All types of toe parts are relevant: rounded, pointed, square-shaped, round-trapezoid, rounded square and others.

Keeping the established traditions in the production of footwear for special purposes, taking into account the specifics of the regions of the Southern Federal District and the North Caucasus Federal District, special. shoes for both military personnel and for the working profession, the need for which will remain for a long time, for its production there is a raw and component base of auxiliary materials within the shoe cluster, a technological process is being formed that allows you to make shoes both on a molded sole and using a sole flat.

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Figure 1 - Assortment of men's shoes

Figure 1 shows the range of men's shoes, developed for the regions of the Southern Federal District and the North Caucasus Federal District, taking into account their geographical location and climatic conditions.

Development of a range of women's shoes

The assortment of women's shoes for spring and autumn includes low and medium heeled shoes, elegant shoes with medium and high heels, mysteriously romantic ankle boots, boots. Fashion for summer provides wider and more interesting opportunities for updating. On the one hand, assuming comfort and functionality, on the other hand, efficiency, elegance and visual lightness. Another group of models is based on designs with open heel and variable parts.

Special requirements are placed on elegant women's shoes. Actual constructive solutions - shoes "boat", low shoes. Modeling compositions of this style is reduced to the development of a purely constructive basis for models, often with the rejection of excessive decorativeness and a return to strict and clear lines. The fittings are distinguished by the complexity of forms and jewelry finishes using semi-precious stones. Thinned, high heels 60 mm.

The development of a new assortment is the most important element of the company's product policy. This is a complex process, including the parallel implementation of technological, economic and marketing activities. Product development begins with the search, evaluation and selection of promising ideas, their testing.

Your autumn-winter wardrobe cannot be considered fully equipped if you have not yet picked up fashionable shoes for it. In addition to the traditional black, gray and brown, shoes in dark shades of red, purple and green are relevant this season. Fashionistas who want to stand out should pay attention to the shape of the heel; it can be different: classic stiletto heels, square heels, trapezoid or cone-shaped heels. Nobody canceled the high platform and wedges either, and most of the shoes shown on the catwalks combined the platform with the heel - a hybrid of height and stability. As you will see, this combination is the absolute trend of the fashion season.

Now let's move on to the most fashionable shoe models for the fall-winter 2023-2024 season. First of all, these are various over the knee boots - boots with a top above the knees. High boots look very beautiful,

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visually lengthen the leg and look great with popular skinny jeans or leggings.

Ankle boots firmly occupied one of the peaks of the shoe "Olympus". Lace-up ankle boots are also in fashion, but if you like simple, elegant models without unnecessary details, feel free to buy them - this year, fashion favors simplicity and practicality.

The same rule applies to autumn shoes: platform shoes combined with high heels are in fashion. If you do not want to experiment in this direction, buy shoes with stable heels of any shape you like, but just remember that the heel should still be high enough. The assortment of women's shoes is shown in Figure 2.



Figure 2 - An assortment of women's shoes, developed taking into account the characteristics of the regions of the Southern Federal District and the North Caucasus Federal District

Development of a range of children's shoes

In the consumer market of the Southern Federal District and the North Caucasus Federal District of goods for children, domestic manufacturers were forced out by foreign manufacturers who supply cheap shoes from low-quality materials and with gross violations of compliance with GOST requirements. In addition, these shoes, for the most part, do not have certificates of conformity and hygiene certificates, which provokes discomfort when wearing them and various foot diseases. But these shoes continue to be bought, since consumer demand acts as the main factor influencing the formation of the assortment, which is provoked by a shortage of dissatisfaction among the population in the types of children's shoes offered for purchase.

The results of studies on the analysis of the state of the shoe market in the regions of the Southern Federal District and the North Caucasus Federal District show that in order to produce competitive products, shoe manufacturers need to take into account not only regional climate features, but also the

social level of the population. The range of children's shoes should be aimed at buyers with different income levels, for this, in the production of shoes, you can use leather of different quality: expensive, such as chevro or cheaper - pigskin, shoes from which you can wear on the "exit", and when you come home take it off so that the child's legs can rest.

During the period when the child begins to stand up spontaneously, the foot must necessarily be able to develop freely. This also applies to further stages of development and in older children. From a hygienic point of view, shoes should protect the body from cooling and overheating, protect the foot from mechanical damage, help muscles and ligaments, keep the arch of the foot in a normal position, provide a favorable microclimate around the foot, and help maintain the necessary temperature and humidity conditions under any microclimatic conditions of the external environment.

For children's shoes, thread and combined fastening methods are allowed, which provide lightness and flexibility and a beautiful appearance. It

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is possible to use injection molded fastening methods that ensure the waterproofness of shoes, which is necessary in the autumn-spring and winter periods.

Teenagers are not recommended to walk in tight shoes. Wearing it often leads to curvature of the fingers, ingrown nails, the formation of calluses and contributes to the development of flat feet. Flat feet are also observed when walking for a long time in shoes without any heels, for example, in slippers. Everyday wearing shoes on a high (higher 4 cm) heeled girls - teenagers are harmful, tk. makes walking difficult, shifting the center of gravity forward. The emphasis is transferred to the fingers.

In winter, shoes must be warm. For this purpose, fur, felt, cloth, felt are used. On cold winter days, not lower than -10 degrees Celsius, schoolchildren can wear boots and boots made of porous rubber, insulated with synthetic fur (dacron with cotton) or lined with

wool or felt. In the summer months, light open shoes with a wide neckline are most hygienic - sandals, sandals, leather shoes, or shoes with leather soles with uppers made of textiles and other materials with a porous structure (gunny, denim, etc.). Such shoes contribute to good ventilation and rapid evaporation of sweat due to air circulation around the foot (due to the selection of material, but more often the openwork pattern of the shoe upper).

To gain popularity among children, the manufacturer must be flexible and anticipate market trends, so the study of the needs of this audience can never be stopped. At the same time, children gratefully highlight products that they feel are made especially for them, and show amazing loyalty.

The assortment of children's shoes for all age groups is shown in Figure 3.



Figure 3 - Assortment of children's shoes

Consequently, the assortment policy to ensure the sustainable position of the enterprise will fulfill its mission only if all the services that provide this very policy are interested in them wanting to have a stable financial condition - this will be a guarantee in obtaining stable TEP and the opportunity to feel confident in domestic markets of unstable demand.

Currently, in Russia, certification is a form of assessment and confirmation of compliance with regulatory and technical documentation. World practice shows that confirmation of conformity

through certification is only one of the tools for ensuring quality and safety and operates in harmony with others.

The operation of various mechanisms for ensuring the quality and safety of products can be considered in relation to the three main stages of the movement of products to the consumer:

- creation of products;
- finding manufactured products at the pre-market stage;

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- finding products on the market and in the process of service.

The state and local authorities can significantly assist enterprises by defining and implementing a quality policy, supporting and stimulating enterprises by establishing quality awards.

In order to create favorable conditions for manufacturers, suppliers and sellers, it is necessary to strive to eliminate duplication of mechanisms for confirming the conformity of products to certain requirements, which fully met the WTO recommendations:

1. Certification activities in Russia are legally regulated and provided with fundamental organizational and methodological documents. The documents of this group define the requirements for the organization of certification work, the participants in certification work, and the uniform principles of certification. There are two levels of documents:

- documents that are valid at the national level and apply to all certification systems: rules ("Rules for certification of the Russian Federation", "Procedure for certification of products in the Russian Federation", etc.); recommendations ("Recommendations on certification. Payment for certification of products and services"); state standards.

- documents created by federal executive authorities and operating within specific systems (Rules for the use of conformity marks for mandatory certification).

2. Organizational and methodological documents that apply to specific homogeneous groups of products and services and are implemented in the form of rules and procedures. For example, the following documents are valid in the GOST R Certification System: Rules for the certification of food products and food raw materials, a vehicle certification system, etc.

3. Classifiers, lists and nomenclatures. In certification works, the All-Russian Product Classifier (OKP) is used to designate and identify products using a 6-digit code; "All-Russian classifier of services to the population" (OKUN); international classifier "Commodity nomenclature of foreign economic activity" (TN VED) for designation and identification using a 9-digit code of import and export products, etc.

The lists are used to provide participants in the certification work with the necessary information about products and services subject to mandatory certification. The list of goods and services is approved by the Government of the Russian Federation. For imported products subject to mandatory certification, there is a document developed by Gosstandart and the State Customs Committee - the List of goods that require their confirmation when imported into the territory of the Russian Federation. Based on the lists established by the Government of the Russian Federation, the

Rostekhnregulirovanie agency, together with other federal executive authorities, develops a nomenclature of objects subject to mandatory certification, which provides all participants in the certification work with information about the expanded product range, about regulatory documents on the basis of which certification is carried out.

4. Recommendation documents. They develop and specify the issues of organization of certification, methods, forms for various certification procedures in order to increase the efficiency of specialists' work.

5. Reference information materials. They contain extended information about objects registered in the State Register.

The goals of standardization are brought into strict compliance with international documents and supplemented with extremely important provisions related to the change in the status of standards (for example, the execution of government orders, voluntary confirmation of the conformity of products (works, services).

The Federal Law defines the national standardization system.

Participants in standardization work, as well as national standards, all-Russian classifiers of technical, economic and social information, rules for their development and application, standardization rules, norms and recommendations in the field of standardization, sets of rules form the national standardization system.

The Federal Law implements the principle of "presumption of conformity", which means that the application on the basis of national standards and (or) sets of rules included in the relevant list ensures compliance with the requirements of the technical regulation. The national body for standardization, prior to the entry into force of the technical regulation, approves such a list of national standards and (or) sets of rules. At the same time, the application of national standards or sets of rules on a voluntary basis is a sufficient condition for compliance with the requirements of the relevant technical regulations. If national standards or sets of rules are used to comply with the requirements of technical regulations, the assessment of compliance with the requirements of technical regulations may be carried out on the basis of confirmation of their compliance with national standards and (or) sets of rules. The principle of voluntary application of standards and rules is not violated, because it is allowed to use other documents to assess compliance with the requirements of technical regulations.

The implementation of the principle of "presumption of conformity" will, firstly, "unload" the content of the technical regulation through the use of general legal norms, rather than specific numerical characteristics of products; secondly, it will contribute to the intensification of innovation processes in the country, because when developing new types of

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products, it will not be necessary to change technical regulations; thirdly, the implementation of this principle will contribute to the recognition of confirmation of conformity in international trade.

The main purpose of confirmation of conformity is a documentary evidence of the conformity of products, works or services with the requirements of technical regulations, the provisions of standards or the terms of contracts.

In addition to documentary certification, products that comply with the national standard are marked with a mark of conformity, and products that comply with technical regulations are marked with a mark of circulation on the market.

Thus, confirmation of compliance with technical regulations is mandatory, because products subject to mandatory conformity assessment may be put into circulation only after conformity assessment has been carried out. The law does not allow the application of mandatory confirmation of conformity to those objects for which the requirements of technical regulations are not established.

The introduction of mandatory certification has a significant socio-economic effect: reducing federal budget expenditures on ensuring the safety of products for life, human health and environmental protection; prevention of counterfeit goods; practical implementation of consumer rights to choose goods of appropriate quality; improving the quality of services in trade; preventing the entry into the Russian market of a significant amount of low-quality and unsafe imported and domestic products.

Officials who are engaged in state control and supervision are prohibited from working in the certification body, the main work should be performed by certification experts. To exclude price arbitrariness, the procedure for paying for mandatory certification is established by the federal executive authorities organizing the certification system, in agreement with the Ministry of Finance of the Russian Federation.

A more strict approach should be taken to issuing a certificate for products, the safety of which must be confirmed by the veterinary service or sanitary and epidemiological surveillance. A certificate of conformity in such situations can be issued if there are documents from these bodies (for example, a hygiene certificate, etc.).

The number of fundamental documents will increase, and much attention should also be paid to standards, taking into account the fact that the main number of GOSTs used for mandatory certification are the standards of the former USSR.

With the development of certification in Russia, its useful effect will increasingly be considered not only to prevent dangerous and low-quality products from entering the shelves, but also to inform the buyer about the high and proper quality of goods. Signs of conformity will also contribute to this. A draft Law

“On Certification Marks” has been prepared, several degrees of protection of the mark itself are provided when it is applied to products not in the process of its manufacture (on packaging, labels, etc.). Enterprises that have received a certificate of conformity in Russia are more likely to pass international certification and get more benefits from exports.

The definition of directions for improving mandatory certification and the transition to "assessment and confirmation of conformity" is based on the following fundamental provisions.

On the one hand, the conformity assessment mechanism (including certification) is aimed at protecting society from dangerous products and ensuring other product characteristics that are important to society.

On the other hand, the introduction of this mechanism requires significant additional costs for manufacturers, consumers and society as a whole, slows down the process of trade and can act as a certain barrier to trade.

Implementation of the concept of product certification improvement will allow:

- ensure a reasonable balance between the risk of society and the cost of certification;
- eliminate unjustified costs for certification, slowdown in trade;
- create a more comfortable situation for the manufacturer and supplier;
- to develop international trade, cooperation with the EU;
- create conditions for accession to the WTO and other international organizations.

The main directions for further development of certification are recognized:

- improvement of the legislative framework (for example, there is already a draft law on liability of legal entities for violation of certification rules);
- clarification of existing fundamental documents and development of new ones;
- development and revision of state and interstate standards;
- development of a network of certification bodies, testing laboratories and their more rational placement (approaching certification objects);
- improvement of the work of the Interdepartmental Council for Certification in terms of the division of functions between Russian departments in the field of certification activities;
- further harmonization of the Russian certification system with international rules, which is especially important for accession to the WTO;
- improvement of personnel training;
- reduction of terms of certification (5 days);
- unconditional improvement of equipment for testing compliance.

Taking into account the fact of insufficient knowledge of experts in terms of the production process, it is necessary to transfer to the competence

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of testing laboratories a number of procedures that are currently performed by the OS, in particular:

- analysis of a number of homogeneous products and selection of a type sample;
- identification of samples selected for testing.

The participation of laboratory specialists in the inspection of production should be made mandatory. This step will eliminate the formalism from the relevant conclusions of the OS about the production process. At the same time, laboratory employees will be able to conduct a number of tests for certification purposes on the certified equipment of the inspected enterprise. This approach will be of interest to the applicant, as it will reduce the time of certification procedures and, in some cases, will allow solving problematic issues on the spot. The experts, in turn, by observing the specialists of the IL, will improve their skills.

Of particular note is the importance of developing certification of quality systems at enterprises and organizations, in which Russia is now far behind foreign countries.

So, at present, the process of confirming the conformity of products takes place in accordance with GOST, in the future, when the technical regulations "On the safety of products intended for children and adolescents" and "On the safety of products of the textile and light industry" come into force, the process of confirming the conformity of products will also take place GOST and according to technical regulations. Conformity assessment - documentary evidence of compliance of products or other objects, design processes (including surveys), production, construction, installation, adjustment, operation, storage, transportation, sale and disposal, performance of work or provision of services with the requirements of technical regulations, provisions of standards, codes of practice or terms of contracts.

On January 1, 2010, the Customs Union of Russia, Belarus and Kazakhstan (CU) was formed.

In order for footwear manufactured within the enterprises of the Southern Federal District and the North Caucasus Federal District to be sold and in demand on the territory of the Customs Union, manufacturers need documentary evidence of product compliance with the requirements of the technical regulations of the Customs Union "On the safety of light industry products" and "On the safety of products intended for children and adolescents", which come into force on July 1, 2012.

Confirmation of the conformity of footwear quality before the entry into force of the Technical Regulations of the Customs Union (July 1, 2012):

Decision of the Commission of the Customs Union (CCC) No. 319 dated June 18, 2010 "On technical regulation in the Customs Union (CU)" approved and entered into force on July 1, 2010. the following regulatory documents:

- Regulations on the procedure for including Certification Bodies (CB) and Testing Laboratories (TL) (centers) in the unified register of CB and TL TS, as well as its formation and maintenance;

- Regulations on the procedure for the formation and maintenance of the Unified Register of issued certificates of conformity and registered declarations of conformity, drawn up in a single form;

- Unified forms of certificates of conformity and declarations of conformity;

- Regulations on the procedure for importing products (goods) subject to mandatory assessment (confirmation) of conformity to the customs territory of the Union;

- Regulations on the coordinating committee for technical regulation, application of sanitary, veterinary and phytosanitary measures;

- A unified list of products subject to mandatory assessment (confirmation) of conformity within the framework of the Customs Union with the issuance of unified documents.

Thus, in connection with the entry into force of the documents defining activities within the framework of the Customs Union, a unique situation has developed in the system of the Technical Regulation of the Russian Federation, when, in relation to products put into circulation, there are 4 modes of mandatory confirmation of conformity:

1) For the GOST R certification system (mandatory certification and mandatory declaration);

2) For products covered by the technical regulations adopted in the Russian Federation;

3) An alternative technical regulation regime for certain types of products for which the Government of the Russian Federation has introduced mandatory requirements contained in the technical regulations of the CU member states or in EU documents;

4) The regime within the CU for products included in the Unified List of Products subject to mandatory assessment (confirmation) of conformity within the CU with the issuance of unified documents.

Currently, the release of footwear into circulation in the common customs territory of the Customs Union and the movement of consignments of products in the common customs territory is allowed if there are documents confirming compliance with the mandatory requirements established for this product.

Documents confirming the compliance of products with the established requirements for mandatory assessment (confirmation) of conformity are a certificate of conformity (with mandatory certification) or a declaration of conformity (with a declaration of conformity).

For shoes put into circulation, subject to mandatory certification and included in the Unified List of Products Subject to Mandatory Assessment (Confirmation) of Conformity within the Customs Union with the issuance of unified

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documents approved by the CCC Decision (Table 4), a certificate of conformity of the national conformity assessment system GOST R is issued, which will be valid only on the territory of the Russian Federation, or a certificate of conformity in a single form, which will be valid in the common customs territory of the Customs Union, issued in the national systems of

conformity assessment of the CU member states certification bodies included in the Unified Register of OS and IL (centers) of the CU. Tests for the issuance of certificates of conformity and execution of a declaration of conformity according to the Unified Form are carried out by testing laboratories (centers) included in the Unified Register.

Table 4. Types of footwear subject to mandatory certification, included in the Unified List

Name	Designation of documents for compliance with which conformity is confirmed	TN VED CU code
1	2	3
Special footwear		
special shoes with leather uppers to prevent slipping on greasy surfaces	GOST 12.4.033-95 Uniform sanitary-epidemiological and hygienic requirements for goods subject to sanitary-epidemiological supervision	out of 6403 out of 6405
special shoes with leather uppers for protection against acids, alkalis, non-toxic and explosive dust	GOST 12.4.137-2001 Uniform sanitary-epidemiological and hygienic requirements for goods subject to sanitary-epidemiological supervision (control)	out of 6403 out of 6405
industrial and special footwear for protection against general industrial pollution	STB 1737-2007 Uniform sanitary-epidemiological and hygienic requirements for goods subject to sanitary-epidemiological supervision (control)	out of 6403 out of 6405
special shoes with leather uppers for protection against high temperatures	GOST 12.4.032-95 Uniform sanitary-epidemiological and hygienic requirements for goods subject to sanitary-epidemiological supervision (control)	out of 6403 out of 6405
special shoes with leather uppers for protection against mechanical influences	GOST 28507-99 Uniform sanitary-epidemiological and hygienic requirements for goods subject to sanitary-epidemiological supervision (control)	out of 6403 out of 6405
special shoes with leather uppers for protection against oil, oil products	GOST 12.4.137-2001 Uniform sanitary-epidemiological and hygienic requirements for goods subject to sanitary-epidemiological supervision (control)	out of 6403 out of 6405
special shoes made of polymeric materials for protection against mechanical influences	GOST 12.4.072-79 GOST 12.4.162-85 Uniform sanitary and epidemiological and hygienic requirements for goods subject to sanitary and epidemiological supervision (control)	out of 6401 out of 6402
Children's shoes		
boots, boots and shoes, rubber and rubber-textile glued	GOST 6410-80 Uniform sanitary and epidemiological and hygienic requirements for goods subject to sanitary and epidemiological supervision (control)	out of 6401 out of 6402
shoes with textile uppers with molded rubber skirts and soles	GOST 14037-79 Uniform sanitary and epidemiological and hygienic requirements for goods subject to sanitary and epidemiological supervision (control)	from 6404
sports shoes, rubber and rubber-textile	GOST 9155-88 Uniform sanitary-epidemiological and hygienic requirements for goods subject to sanitary-epidemiological supervision (control)	out of 6402 out of 6404

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shoes made of natural, artificial and synthetic leather, textile materials and with a combined top	GOST 26165-2003 STB 1049-97 Uniform sanitary-epidemiological and hygienic requirements for goods subject to sanitary-epidemiological supervision (control)	from 6402 out of 6403 out of 6404 from 6405
home and travel shoes	GOST 1135-2005 STB 1049-97 Uniform sanitary-epidemiological and hygienic requirements for goods subject to sanitary-epidemiological supervision (control)	from 6403 from 6404 from 6405
outdoor shoes	STB 1042-97 Uniform sanitary and epidemiological and hygienic requirements for goods subject to sanitary and epidemiological supervision (control)	from 6403 from 6404 from 6505

For shoes subject to mandatory certification in accordance with the national legislation of the Russian Federation and not included in the Unified List of Products, the manufacturer is obliged to obtain a certificate of conformity from the national GOST R conformity assessment system.

Until the period of entry into force of the technical regulations of the Customs Union, confirmation of the conformity of shoes in the Russian Federation is carried out on the basis of the Decree of the Government of the Russian Federation of

1.10.2009. No. 982 (as amended by Decrees of the Government of the Russian Federation No. 148 of March 17, 2010, No. 149 of March 17, 2010, No. 548 of July 26, 2010, No. 848 of October 20, 2010, No. 906 of November 13, 2010).

Shoes subject to mandatory certification in accordance with the Decree of the Government of the Russian Federation of 1.10.2009. No. 982 is given in table 5, and the declaration of conformity is given in table 6.

Table 5. Footwear subject to mandatory certification

Name	Designation of the defining normative document	Confirmed requirements of the defining normative document
1	2	3
Special leather footwear for protection against general industrial pollution	GOST R 12.4.187-97 (validity limit removed)	Pp. 4.3.1-4.3.10, 4.4.1, 4.4.2, 4.5.1
Special leather footwear for protection against elevated temperatures (except footwear for firefighters)	GOST 12.4.032-77 (validity limit removed)	Pp. 2.7, 2.8, 2.10, 2.11, 2.13
Special shoes for protection against slipping on greasy surfaces	GOST 12.4.033-77 (validity limit removed)	Pp. 2.4, 2.5, 2.7, 2.8, 2.10
Footwear special leather for protection against mechanical influences	GOST 28507-90 (validity limit removed)	Clauses 2.3, 2.7.3-2.7.9
	GOST 12.4.177-89 (validity limit removed)	Section 1
Special anti-vibration footwear	GOST 12.4.024.-76 (validity limit removed)	Pp. 1.3, 1.4.2, 1.6, 1.12 - 1.14
Special leather footwear for protection against oil, oil products, acids, alkalis, non-toxic and explosive dust	GOST 12.4.137-84 (validity limit removed)	Pp. 2.4, 2.14 - 2.24, 2.26-2.27
Everyday children's shoes from all types of materials (except for sports, national, orthopedic)	GOST 26165-2003	Pp. 3.4, 3.6, 4.3, 4.4.2, 4.5 (in terms of the strength of the fastening of the parts of the bottom of the shoe), 4.6, 4.7, 4.8

Table 6. Footwear subject to declaration of conformity

Name	Designation of the defining normative document	Confirmed requirements of the defining normative document
1	2	3

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8800 Leather shoes		
Model shoes	GOST19116-2005	Clause 4.5.3 (in terms of the strength of fastening parts of the bottom of the shoe)
Home and travel shoes (except for children)	interstate standard GOST 1135-2005	Clause 4.4.3 (in terms of the strength of fastening parts of the bottom of the shoe)
8810 Yuft footwear		
Shoes made of yuft (except for special and children's)	GOST 5394-89 (validity limit removed)	Clause 2.2.3 (in terms of the strength of fastening parts of the bottom of the shoe)
8820 Chrome shoes		
Casual shoes with leather uppers (except for special and children's shoes)	GOST 26167-2005	Clause 4.5.3 (in terms of the strength of fastening parts of the bottom of the shoe)
Home and travel shoes (except for children)	interstate standard GOST 1135-2005	Clause 4.4.3 (in terms of the strength of fastening parts of the bottom of the shoe)
8830 Shoes with textile, felt or felt uppers		
Casual shoes with textile uppers (except for special and children's shoes)	GOST 26167-2005	Clause 4.5.3 (in terms of the strength of fastening parts of the bottom of the shoe)
Home and travel shoes (except for children)	interstate standard GOST 1135-2005	Clause 4.4.3 (in terms of the strength of fastening parts of the bottom of the shoe)
8840 Shoes with synthetic leather uppers		
Casual shoes with synthetic leather uppers (except military)	GOST 26166-84 (validity limit removed)	Clause 2.10 (in terms of the strength of fastening parts of the bottom of the shoe)
8850 Shoes with imitation leather uppers		
Casual shoes with artificial leather uppers (except military)	GOST 26166-84 (validity limit removed)	Clause 2.10 (in terms of the strength of fastening parts of the bottom of the shoe)
Home and travel shoes (except for children)	interstate standard GOST 1135-2005	Clause 4.4.3 (in terms of the strength of fastening parts of the bottom of the shoe)
8870 Combination shoes with uppers made of chrome and artificial or synthetic leathers		
Casual combined footwear with uppers made of chrome and artificial or synthetic leathers (except for special and children's)	interstate standard GOST 26167-2005	Clause 4.5.3 (in terms of the strength of fastening parts of the bottom of the shoe)
8880 Combined shoes with uppers made of textile materials, felt, felt and leather		
Casual combined shoes with uppers made of textile materials, felt, felt and leather (except for special and children's shoes)	GOST 26167-2005	Clause 4.5.3 (in terms of the strength of fastening parts of the bottom of the shoe)
Home and travel shoes (except for children)	interstate standard GOST 1135-2005	Clause 4.4.3 (in terms of the strength of fastening parts of the bottom of the shoe)

The procedure for confirming the conformity of men's and women's shoes.

declaration of conformity using schemes 3d, 4d, 6d, shown in table 7.

Men's and women's shoes are subject to confirmation of conformity in the form of a

Table 7. Schemes for declaring the conformity of the range of men's and women's shoes

Scheme number	Circuit element			Application	Document confirming compliance
	Product testing, research Type	Production estimate	Production control		
1	2	3	4	5	6
3D	Tests samples products in accredited	-	Production control carries out manufacturer	For products, produced serially	Declaration on product conformity, produced

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	tester-Noah laboratories (center)			The applicant is a manufacturer of a member state of the Customs Union or an authorized foreign manufacturer a person on a single customs territory of the Customs Union	serially
4D	Tests batches of products in an accredited testing laboratory (center)	-	-	For the party products Applicant - manufacturer, importer, seller (supplier) member state of the Customs Union or authorized by a foreign the manufacturer is a person in the common customs territory of the Customs Union	Declaration of conformity for a batch of products
6D	Tests samples products in accredited tester-Noah laboratories (center)	System certification management and inspection control by the certification body of management systems	Production control Carried out by the manufacturer	For products, produced serially Applicant-manufacturer Member State of the Customs Union or a person authorized by a foreign manufacturer in a single customs territory Customs Union	Declaration of accordance for products, produced serially

Manufacturer:

1) forms a set of documents confirming the compliance of shoes with the requirements of the Technical Regulation "On the safety of light industry products" (TR CU017/2011) which includes:

- copies of documents confirming that the applicant is duly registered by a member state of the Customs Union as a legal entity or individual entrepreneur;
 - protocols for testing footwear samples (standard product samples) (valid for no more than 3 years);
 - a copy of the certificate of conformity for the production quality management system (scheme 6d);
 - operational documents, technical and design documentation, information about raw materials, materials and components (if the above documents are available);
 - copies of documents confirming the origin of shoes; contract (supply agreement) and shipping documentation (for a batch of products) (scheme 4e);
- 2) carry out the identification of shoes;
- 3) exercise production control and take all necessary measures to ensure that the production process ensures that footwear meets the requirements of the Technical Regulation "On the safety of light industry products" (TR CU017/2011)(schemes 3d, 6d);

4) takes all necessary measures to ensure that the production process and the stable functioning of the production quality management system ensure that

footwear meets the requirements of the Technical Regulation "On the safety of light industry products" (TR CU017/2011)(scheme 6e).

Tests for the purpose of declaring conformity are carried out in an accredited testing laboratory (center) included in the Unified Register of certification bodies and testing laboratories (centers) of the Customs Union (schemes 3d, 4d, 6d).

The test report for product samples (standard product samples) must contain:

- the date of registration of the protocol and the number in accordance with the system adopted in the testing laboratory;
- name and registration number of the accredited testing laboratory;
- list of test equipment;
- test conditions;
- Name of product;
- name and actual values of the checked indicators of footwear properties;
- numbers and names of regulatory documents for the applied test methods.

The manufacturer accepts a written declaration of conformity of shoes to the Technical Regulations "On the safety of light industry products" (TR CU017/2011) in a single form approved by the Commission of the Customs Union, and applies a single mark of product circulation on the market of the member states of the Customs Union, shown in Figure 4.

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Figure 4 - Image of a single sign of product circulation on the market of the Member States of the Customs Union

The validity period of the declaration of conformity is established in case of acceptance of the declaration of conformity:

- according to the 4d scheme - no more than 3 years;
- according to the scheme 3d, 6d - no more than 5 years.

The procedure for confirming the conformity of children's shoes

Children's shoes are subject to confirmation of conformity in the form of certification using schemes 1c, 2c, 3c or 4c.

To confirm the conformity of products with the requirements of the Technical Regulation "On the safety of products intended for children and adolescents" (TR TS 007/2011), in the form of certification, the applicant sends to the certification body an application for work and copies of documents confirming state registration as a legal entity or individual entrepreneur.

Depending on the certification scheme, the applicant submits copies of operational documents, technical and design documentation, information about raw materials, materials and components.

Certification body:

- considers the application and the documents attached to it;
- makes a decision on the application;
- carries out identification of products and selection of samples for testing;
- organizes testing of footwear samples for compliance with the requirements of the Technical Regulations "On the safety of products intended for children and adolescents" (TR CU 007/2011);
- analyzes the obtained test results contained in the protocol, gives an opinion on compliance (non-compliance) with the requirements of the technical regulation;

- evaluates the manufacturer's production (analysis of the state of production), if it is provided for by the certification scheme;

- makes a decision to issue a certificate of conformity or refuse to issue it;

- carries out inspection control over certified products, if it is provided for by the certification scheme;

- maintains a register of certificates of conformity issued by him, issues certificates of conformity, suspends or terminates the certificates of conformity issued by him, informs the authorized bodies that ensure the formation and maintenance of the national parts of the Unified Register of issued certificates of conformity.

An accredited testing laboratory (center) conducts tests and draws up a test report for standard footwear samples.

The test report for standard product samples must contain:

- the date of registration of the protocol and the number in accordance with the system adopted in the accredited testing laboratory;
- name and registration number of the accredited testing laboratory;
- Name of product;
- the name, actual and normative values of the checked indicators property of footwear;
- the name of the technical regulation for compliance with the requirements of which certification tests are carried out;
- numbers and names of regulatory documents for the applied test methods;
- a list of test equipment and measuring instruments used in the tests.

Table 8. Certification schemes for the range of children's shoes

Number Scheme	Circuit element			Application	Document, confirming conformity
	Tests products	Grade production	Inspection control		
1C	Tests samples products tests	Condition Analysis production certification	Tests samples products and/or	For products produced serially	Certificate compliance for products, produced serially

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			analysis states production tests	Applicant - manufacturer, in including foreign, with availability authorized	
2C	samples Products	Systems management	samples products and control systems management	manufacturer faces on territories Customs union	
3C	Tests samples products tests	-	-	For the party products (single products)	Certificate compliance per party products certificate
4C	Solitary Products	-	-	Applicant - salesman (provider), manufacturer, in including foreign	Correspondence to a single product

The main task of the shoe company is to improve the quality of products, because quality is the main factor of competitiveness and success in the market.

Therefore, the enterprises of the Southern Federal District and the North Caucasus Federal District, uniting in a cluster, should take a serious approach to managing the quality of their products.

Footwear quality management is understood as a constant, systematic, purposeful process of influencing at all levels the factors and conditions that ensure the creation of shoes of optimal quality and its full use.

The main functions of footwear quality management in the cluster are:

- forecasting the needs of consumers, the technical level and quality of footwear;
- improving the quality of shoes;
- regulation of requirements for the quality of shoes and standardization;
- development and production of footwear;
- technological preparation of production;
- organization of relationships on product quality between suppliers of raw materials, materials, semi-finished products and components, manufacturers and consumers of footwear;
- ensuring the stability and planned level of footwear quality at all stages of its life cycle;
- quality control and footwear testing;
- prevention of defects in production;
- in-house certification of products, technological processes, jobs, performers, etc.;
- certification of footwear, quality systems and productions;
- in-house accounting and reporting on the quality of shoes;

- technical and economic analysis of changes in the quality of shoes;

- legal, informational, material, logistical, metrological, organizational, technological, financial support for footwear quality management;

- special training and advanced training of personnel.

Recommendations for the creation of a "Certification Center, Standardization and Quality Management"

To ensure the effective implementation of the above functions of footwear quality management shouldCenter for Certification, Standardization and Quality Management.

The establishment of such a center will ensure and support the production of high quality products.

Activity"Certification Center, Standardization and Quality Management"should be aimed at maintaining shoe production at a high level, managing the quality of products of enterprises in the shoe cluster, promoting the creation, implementation and certification of quality management systems for enterprises in accordance with the requirements of GOSR ISO 9001 - 2015 "Quality management systems. Requirements", as well as to protect consumers from low-quality goods and facilitate the entry of cluster products to the international market.

It is recommended to create a "Certification Center, Standardization and Quality Management" (CSC and UK) as a separate independent organization that is part of the shoe cluster, so that not only enterprises included in the cluster, but also other interested organizations can apply for services. This approach will allow the center to make a profit for its maintenance and development.

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It is most rational to create a "Certification, Standardization and Quality Management Center" in the Rostov region, since it is in this territory that the largest number of shoe enterprises are located.

It is more expedient to buy a room for the center, taking into account the necessary dimensions for the placement of the center.

The "Certification Center, Standardization and Quality Management" should include the following departments:

- department of certification;
- department of standardization;
- quality management department;
- testing laboratory;
- economic department (accounting department).
- Certification Department

Functions of the Certification Department:

- obligatory and voluntary certification of products (shoes, components, blanks, materials for the production of shoes, etc.);
- issuance of certificates and declarations of conformity in the national GOST R system, certificates and declarations of conformity with the requirements of the technical regulations of the Customs Union (from July 12012);

- issuance of a license to use the mark of conformity and the mark of circulation on the market (RF), a single mark of product circulation on the market of the Customs Union member states;

- registration of certificates and declarations of conformity in the state register, in the Unified Register of issued certificates of conformity and registered declarations of conformity, drawn up in a single form;
- implementation of inspection control over the stability of the characteristics of certified products and the state of their production;
- determination of the scheme for carrying out certification of products, taking into account the proposal of the applicant;
- suspension or cancellation of certificates issued by him in case of violation by the manufacturer of the requirements of standards, technical regulations, etc.;
- formation of a fund of documents required for certification;
- development and maintenance of methodological documentation for the certification of specific types of products.

The personnel composition of the certification department is presented in Table 9.

Table 9. Personnel of the certification department

Job title	Responsibilities	Education	Work experience
Head of Department	Making a decision on certification, distribution of duties in the department, responsible for the work of the department, report to the head of the center	Higher	From three years in a similar position
Certification experts (at least 2 people)	Document analysis, decision making	Higher	Not less than three years
Secretary-clerk	Record keeping	Higher or secondary special	From one year

In order to be able to draw a conclusion about the true quality of shoes, they are subjected to tests in testing laboratories. Therefore, on the basis of the formed cluster, it is necessary to create a testing laboratory.

A testing laboratory (TL) is a laboratory accredited for testing products in one of the existing certification systems in accordance with its scope of accreditation. The scope of laboratory accreditation covers all types of footwear.

The testing laboratory conducts footwear tests to verify its compliance with the quality and safety indicators established in regulatory documents. The

laboratory is independent, so the research conducted in it has an objective assessment. All test reports are official, comply with the state standard and are valid for issuing certificates of conformity.

When conducting tests, the test laboratory specialists must ensure impartiality in work, independence in decision-making, have immunity from senior management if it is part of the company or influential clients, and also have technical competence.

The personnel composition of the testing laboratory employees necessary for the functioning of the testing laboratory is given in table 10.

Table 10. Personnel composition of the testing laboratory staff

Job title	Kind of activity	Education	Work experience
Head of IL	Material and technical responsibility, responsibility for the availability of the necessary documentation	Higher professional education	Not according to profile less than 3 years

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laboratory assistant (4 persons)	Testing	Technical	From one year
Secretary - clerk	Maintaining test reports, record keeping	Specialized secondary	From one year

Tests in IL should be carried out in accordance with the regulatory and technical documentation.

The testing laboratory should be equipped with the modern equipment shown in Table 11.

Table 11. IL equipment and its purpose

Name	Purpose
Universal testing machine DM-2.5-1	Determination of the fastening strength of the details of the bottom of the shoe
Explosive machine IP 5158	Determination of deformation and strength characteristics of various materials
MT-378	Determination of total and permanent deformation of the toe and heel of shoes
Laboratory scales LP 2200S	Determination of the mass of shoes
Thickness gauge indicator TP 50-250	Measuring the thickness of leather, felt, felt and other materials
Camera STM 164	Determination of the strength of adhesive joints during heating
STD 185	Control of the adhesive strength of the fastening of the bottom of the shoe
STD 112	Coating Peel Test on Material
STM 528 device	Bottom wear test
Bally car	Determination of the wear resistance of the skin surface, as well as the amount of pigment transferred from the sample to the rubbing counterbody
STM 152 device	Shoe lace test

The leadership of the founding countries of the Customs Union came to the decision to create it, in anticipation of receiving political, social and economic returns from it. First of all, it is the fulfillment of the above two tasks. According to the author, their hopes were partially or even fully justified, namely:

Firstly, the creation of the Customs Union contributes to the preservation of jobs at enterprises that, at this stage of the transition of the economy from socialism to post-industrialism, under free trade conditions, are uncompetitive compared to their counterparts from far abroad. This is confirmed by the history of the Russian AvtoVAZ;

secondly, the Customs Union promotes the formation within its closed technological links of production and marketing of products and services, as is the case, for example, within the European Union (METRO, EADS). According to the rules, the pooling of capital and capabilities of different enterprises makes them more stable and competitive, both in the regional and global markets;

thirdly, the use of collective protectionism in the form of the customs union forces foreign companies to relocate their factories within the customs union in order to avoid too high tariff rates when importing their products.

Even now, our countries can put into practice the “flying geese” theory, according to which import-substituting industries will become so competitive that they will be able to export goods that were previously

imported. For example, in 2010, the German concert Daimler bought an 11% stake in the Russian KAMAZ and set up the production of Mercedes cars at GAZ plants in order to further re-export these models.

The member countries of the Eurasian Economic Community have already signed several agreements aimed at the joint revival of the Eurasian aerospace, nuclear power and agro-industrial complexes. They also signed an agreement on the joint modernization of the economies. In favor of its creation, he says that the Customs Union is a transport bridge of northern Eurasia between the West and the East, a huge connecting link between the large sales and consumption markets of Western Europe (EU) and the Pacific region (China, Japan, USA, etc.). Through the creation of a single customs area, Belarus and Kazakhstan, for the first time after the collapse of the USSR, get direct access to these regions. This geographic configuration undoubtedly leads to an increase in the welfare of these countries. Getting rid of internal customs borders has two extremely important results:

firstly, getting rid of the majority of border and customs points (namely, internal ones) reduces the corruption component of this administrative apparatus;

secondly, it serves as an impetus for the growth of internal economic ties, the growth of medium and small businesses due to the reduction of bureaucratic obstacles.

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So, for example, in two months of 2021, the foreign trade turnover of the Mangistau region of the Republic of Kazakhstan increased by 59% and amounted to 1.5 billion US dollars. And for the whole of 2021, intra-union exports between the CU member countries increased by an average of 47% and intra-union imports also increased by 32%. Due to the growth of domestic business activity, as well as due to additional fees from imports from third countries, should increase income to the state budgets of the member countries of the Customs Union. Obviously, the primary and most serious drawback of the Customs Union is the increase in prices for a number of imported goods for consumers, such as seasonal fruits and vegetables, consumer goods from China, etc. For example, 90% of the duties of the unified Customs Code were created based on the tariff rates of the Russian Federation, which are generally higher, than other allied states. Import of used cars from third countries to Belarus and Kazakhstan has become more expensive by 30%. However, as mentioned above, this can be offset by an improvement in the quality of products of the domestic auto industry;

thirdly, some domestic industries, primarily the agro-industrial complex, may suffer from increased domestic competition. For example, there is a fear that cheaper Belarusian dairy products will crush a weaker Russian producer;

fourthly, with the movement of borders, the participating countries will partially lose the ability to independently control the flow of unwanted or prohibited goods. For example, drug smuggling from Afghanistan through Central Asia to Russia.

So, summing up, it is clear that from a theoretical point of view, the TS has both its advantages and disadvantages. Its application justifies itself only under certain conditions and certain tasks that society and the state intend to achieve, namely:

firstly, for the expediency of introducing protectionist measures, there must be a need for the economic modernization of the country;

secondly, protectionism is also justified in those cases when it is aimed at overcoming the economy's dependence on raw materials, which hinders the modernization of the country.

At the same time, as we see, the fulfillment of these tasks, for certain countries, is practically impossible in the conditions of free trade. This is due to the fact that there are no opportunities (due to excessive foreign competition) and incentives (due to increased profitability) for the development and investment of domestic production. And from a practical point of view, it was confirmed that the Customs Union:

firstly, it contributes to the endogenous modernization of its member countries;

secondly, in a certain sense it helps to overcome the raw material one-sidedness in the economy of the Russian Federation and the Republic of Kazakhstan.

This is because domestic demand for goods and services of manufacturing and other industries began to rise, which, due to the newly acquired stability and priority, in comparison with the energy and fuel complex, have become more attractive for investment.

The main problems that emerged at the beginning of the functioning of the single customs territory can be conditionally divided into economic and political ones. It makes sense in the first place to highlight political issues, since they quickly acquired the character of interstate crises. The Belarusian leadership has shown particular activity in order to extract immediate benefits from the Customs Union. So Minsk demanded from Moscow the supply of 21.5 million tons of crude oil, free of export duties, which is a raw material subsidy from Russia of 5.5-6 billion dollars.

Issues related to regulation of energy exports are outside the scope of the Customs Union. At the first stage of its creation, and taking into account the difference in domestic and world prices, such trade in energy carriers and strategic raw materials, including non-ferrous metals, will result in hidden subsidizing by Russia of neighboring countries. According to the November and December agreements 2009., the "hydrocarbon issue" was brought to the CES, which did not prevent Astana and Minsk from raising the issue of an immediate sharp reduction in transit tariffs for the supply of Kazakh oil to Belarusian oil refineries. "Kazakhstan confirms that with the creation of the Customs Union, there are wide opportunities for transporting Kazakh oil to two Belarusian oil refineries," he said in January 2010. Ambassador of Kazakhstan to Belarus Anatoly Smirnov.

On January 27, Minsk agreed to sign protocols on the supply of oil to Belarus and the transit of Russian oil through Belarusian territory on Russian terms. However, the Belarusian side intends to revise these agreements after July 1, 2010, when the common customs tariffs will be approved and the single Customs Code will be put into effect. Minsk hopes that the Customs Union will nevertheless provide conditions for the re-export of Russian hydrocarbons. "We must develop friendly relations with the Republic of Belarus also within the framework of the decisions that were taken by our Customs Union, the union between Russia, the Republic of Belarus and Kazakhstan," Dmitry Medvedev said in connection with the signing of the protocols. - We are now preparing for a whole range of new procedures: we will have a unified customs tariff, we will have a Customs Code,

The fact that Belarus and Kazakhstan joined the Customs Union caused the activation of opposition and nationalist anti-Russian forces in these republics. In particular, fears are expressed in Belarus that participation in the Customs Union will lead to a narrowing of Minsk's prospects in the European

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direction, limiting the republic's status in the EU's Eastern Partnership program, of which Belarus has become a member since May 7 2009. Kazakhstan argues that the republic is not ready for the second stage of economic integration. "Kazakhstan's businesses must take steps to protect themselves from stronger pressure from Russian entrepreneurs. Russia's vast natural resources and its comparatively well-developed industry and competitive products are likely to gain an advantage in the Kazakh market in the next three or four years," said Kazakh analyst Dosym Satpaev. The customs union has become an economic reality, having in fact only one tool in service - agreed customs duties. The technology of their coordination was non-transparent and to the greatest extent took into account the interests not of the Russian market, the volume of which exceeds 90% of the total market of the Customs Union, but the interests of producers in Belarus and Kazakhstan. For example.

The fate of the unified Customs Code is unclear. Formally, according to the Action Plan for the introduction of the Customs Code, approved at the meeting of the Interstate Council of the EurAsEC 2, the document was put into effect on July 12 2010. Until the scheduled date, the customs services of the member countries of the Customs Union were to be guided by national legislation in the customs sphere. In other words, there is no single policy within the customs territory.

For example, the appearance from July 12 2010. single customs area means that all posts on the Russian-Belarusian and Russian-Kazakh borders should be removed. Customs control is transferred to the external borders of the Customs Union, which should lead to mixed control with Russian participation. However, as it turned out, the external borders of the participating countries are still guarded by Belarusian and Kazakh specialists, which repeats the situation in the second half of the 1990s. within the framework of the Russian-Belarusian customs zone. In fact, Russia once again transfers control over external borders to its neighbors, counting on their good faith.

Russia's access to the databases of the national customs committees of Belarus and Kazakhstan - apparently within the framework of the Integrated Information System (INS) - does not solve the problem of control. First, the INS has not yet been created. Secondly, there are doubts that the information contained in the databases of the national customs committees corresponds to real commodity flows crossing the external borders of the Customs Union from the west and east.

By the end of January 2010 the first trends in the functioning of the single customs zone appeared, which were generally negative and even dangerous for the Russian budget. First of all, the question arose about the difference in the minimum customs value of

individual commodity groups in the participating countries. This difference, for example, for shoes (document from the subsoil of the Federal Customs Service No. PR 6402121000) differs by an order of magnitude, which has already led to the reorientation of shoe imports from China from Russian customs to Kazakhstan and Belarus. It is worth recalling that in Kazakhstan the VAT rate is 13% (in Russia - 18%). As early as July 1, the Kazakh and Belarusian sides will be able to start re-exporting non-energy raw materials, export duties for which are higher in Russia than those of their neighbors. For example, Russian duties on roundwood should 2010. increase from 25% to a barrage level of 80%.

From January 12 2010. there is a Unified List of goods to which bans or restrictions on import or export are applied by the countries - members of the Customs Union within the framework of the Eurasian Economic Community in trade with third countries, as well as Regulations on the application of restrictions. For this reason, in January, the import of radio electronic equipment and high-frequency devices was actually closed, since the procedure for obtaining permits for the import of this equipment within the framework of the Customs Union turned out to be unregulated. Only at the beginning of February the situation began to improve.

In the field of non-tariff regulation with respect to third countries, a Unified List of Goods Subject to Bans or Restrictions on Import or Export by Participating Countries in Trade with Third Countries, as well as the Regulations on the Application of Restrictions to Goods included in this list, have been agreed. Nevertheless, facts of preservation and even expansion of the practice of the appearance of specials have been recorded. monopoly importers (Belarus) who can circumvent any restrictions. In addition, it is not clear how the Russian market can be protected, for example, from Georgian wines that freely enter Belarus. To date, the issue of the proportions of the distribution of import duties between Russia, Belarus and Kazakhstan has not been resolved. The proposals of Astana and Minsk are designed for extensive deductions to the republican budgets - due to the transit status of these states.

Of particular concern is the regulation of the work of the first supranational integration body in the CIS - the Customs Union Commission (CUC), consisting of representatives of three countries - members of the Customs Union. It is believed that decisions on fundamental issues should be made in the format of consensus. However, the number of "principled questions", according to Belarusian President Alexander Lukashenko, who is quite satisfied with this fact, has already reached 600 points, which, in principle, makes the work of the supranational body meaningless. In fact, Russia, whose market is the main one for the Customs Union, has found itself in the role of a junior partner of the

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two transit states. Nevertheless, Moscow has already submitted proposals to the CCC to change four positions of the single customs tariff.

Thus, the beginning of the functioning of the Customs Union revived hopes for quick profits in Belarus and Kazakhstan. Old smuggling schemes are being revived, calculations are being made and routes are being studied. The removal of customs control from Russian borders will open a “window of opportunity” for large-scale commodity intervention. In this regard, the activation of the customs services of Belarus and Kazakhstan attracts attention. In particular, the Belarusian customs, hoping to regain the authority to regulate the supply of goods in transit to the Russian market, is currently actively renting storage facilities for future confiscation. Having studied all aspects of this economic problem, we come to the conclusion that the use of protectionism in the territory of the Eurasian space at this stage of its economic development is more justified, than for other regions of the world. Based on the precepts of great domestic economists, such as: D.I. Mendeleev, S.Yu. Witte and P.S. Savitsky is convinced that only the application of protectionist measures to protect national production, and their competent implementation, Russia-Eurasia can make the transition to a powerful knowledge economy of an innovative development path.

Almost a year has passed since the Customs Code of the Customs Union (CC CU) came into force on July 1, 2010. Today we can say that the Customs Union took place de jure and de facto. It has become a real integration association. It differs from previous attempts to integrate the CU in that it was initially based on a single CC CU and uniform rates of the Customs Tariff (CCT). Of course, there are certain exceptions that created problems before and after July 1, 2011, when control was removed from the Kazakh-Russian border, they will introduce certain problems into our relations. But in general, a single customs legislation has been created.

For most issues, there are agreements that clarify some provisions of the Customs Code of the Customs Union for certain categories of goods, for the specifics of customs operations, and so on. There are uniform rates of import customs duties. The experience of interaction between the customs services of the three countries has been accumulated. As part of the preparation of materials for the Commission of the Customs Union (CCC), and in the framework of solving operational and managerial issues. The most problematic country is Kazakhstan. The number of single customs tariff rates for which there are differences is more than 400. In Russia, the rates of import customs duties are higher due to the scale of the economy and the segment of industry that has to be protected and regulated. Of course, in such unequal conditions, there are signals and signs that certain participants in foreign economic activity (FEA) are

trying to illegally use these differences. So far, the so-called “frontal” control on the borders of Belarus and Kazakhstan remains until July 1 of this year, and after this date there will be no such control at the internal borders, and the problem that is relevant now will remain so after this date. Attempts are being made to resolve the situation. There is an active negotiation process between the economic departments of Russia and Kazakhstan.

At the last meeting of the CCC, the Kazakh side declared that it was ready to voluntarily abandon more than 200 differences in the rates of import customs duties on those items that are not fundamental for the country's economy and the costs of administering which will exceed the economic effect of them. Kazakhstan insists on maintaining some differences in the rates of import customs duties because of their importance for the economy. However, in general, Kazakhstani partners have not yet proposed clear and effective control mechanisms to prevent these goods from flowing from the territory of Kazakhstan to the rest of the common customs territory. So far, Kazakhstani partners offer quite expensive control mechanisms, for example, labeling. Although it would seem at first glance that this is an attractive mechanism. That is, for goods intended only for the domestic Kazakhstani market, stamps will be glued. But if this product ends up in Russia, what should be done with it? And there is no doubt that this will happen because of the greater priority and payment of the capacity of the Russian market. There are other proposals, which are generally characterized by the fact that the problem of control is gently shifted onto the shoulders of Russia or Belarus. Probably, this is licensing and quoting, which the Kazakh side, in particular, offered for medicines. Here it is necessary to clearly define who will import medicines into Kazakhstan, in this case medicines, at reduced rates, in what volume, and so on. With this approach, at least, it is possible to fix the current annual demand of the economy of Kazakhstan in a particular product and, already, based on a certain quota, Kazakhstan will track goods entering the country at reduced rates and those entering the country at rates common to the Customs Union. I want to note that these issues are resolved in other departments. But since the Federal Customs Service of Russia is at the forefront of problems, our specialists are certainly aware of them, participate in the discussion and offer ways to solve them. At the initiative of the Federal Customs Service, active work was carried out to develop an agreement on the exchange of information as part of the implementation of analytical and other control functions. The agreement, in particular, implies that the basic information on each consignment will be available to the customs services of the three countries, which will make it possible to mutually assess the situation in the customs area as a whole. About what negative or positive trends are emerging,

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where it is necessary to negotiate, and where, perhaps, additional control is needed jointly. The implementation of this agreement is a large layer of work to be done in the absence of "frontal" control on the front line, that is, on the internal borders of the CU. In this regard, I would like to note that the issue of the presence of Russian customs officers at the external borders of the Customs Union, together with their colleagues in the Customs Union, was seriously considered. This is to ensure that the customs services of the three countries have the opportunity to monitor the situation as a whole along the perimeter of the Customs Union. It is believed that such cooperation increases trust in each other and affects the results of work. that the issue of the presence of Russian customs officers at the external borders of the Customs Union, together with their colleagues in the Customs Union, was seriously considered. This is to ensure that the customs services of the three countries have the opportunity to monitor the situation as a whole along the perimeter of the Customs Union. It is believed that such cooperation increases trust in each other and affects the results of work. that the issue of the presence of Russian customs officers at the external borders of the Customs Union, together with their colleagues in the Customs Union, was seriously considered. This is to ensure that the customs services of the three countries have the opportunity to monitor the situation as a whole along the perimeter of the Customs Union. It is believed that such cooperation increases trust in each other and affects the results of work.

President of the Russian Federation Putin V.V. and his Kyrgyz counterpart Kurmanbek Bakiyev are discussing the prospect of Kyrgyzstan and other countries joining the Customs Union of Russia, Belarus and Kazakhstan.

"Today we held the EurAsEC summit, three states signed an important document, and I hope that our other partners, including Kyrgyzstan, are on their way to participation in the Customs Union," Putin said opening the meeting.

K. Bakiyev, in turn, noted that the creation of the Customs Union is "a very serious decision."

"If other states of the EurAsEC join the Customs Union, which is concluded today, then we will get a huge market, a huge territory, and in a crisis that may be, such a space will be very economically stable and will contribute to the development of the economies of all states that are part of it ", - said K. Bakiyev. Bilateral relations, he said, have a good stimulus for development. "Those issues that exist will be removed in order for us to move forward," K. Bakiyev said.

Enterprises united in a cluster are a special subject of the market, therefore, the assessment of the effectiveness of the functioning of the cluster can be carried out from two points of view: the cluster as a subject of the market and a separate enterprise included in it. The effectiveness of the functioning of

the cluster can also be assessed in terms of the consequences for the economy of the Southern Federal District and the Russian Federation. The successful development of the cluster means an increase in the competitiveness of the region, an increase in the growth rate of the gross regional product, and an increase in the share of the region in the total volume of the country's GDP. In addition, the effective functioning of the cluster ensures the preservation and creation of new jobs, which expands the tax base and reduces unemployment payments. The high performance of the cluster increases the innovation and investment rating of the region.

From the point of view of a cluster as a market entity, the effectiveness of its functioning can be assessed by indicators of the cluster itself: profitability, susceptibility to innovation, financial flows, etc.

The effective development and functioning of the cluster has an impact on the development of the region in the following areas:

implementation of projects and programs that ensure the growth of the region's competitiveness;

formation of conditions for the development of the region as an integral system and the realization of its competitive advantages in the domestic and foreign markets.

Each of these areas of influence on the development of the region is provided by a whole range of aspects affecting the financial, tax, tariff, infrastructure and other resources of the region.

The development of the existing structural elements of the region and the creation of the missing elements is carried out through the achievement of the following results by the cluster: reduction of budget financing and the transition from subsidizing to domestic lending; creation of a support system for promoting the results of research and development work into production, bringing their results to the stage of commercialization, including the creation of an internal cluster network of start-up financing organizations; support for research and development that can lead to the production of competitive products; creation and strengthening within the cluster of vertically and horizontally integrated structures in the production and technological fields, including scientific and educational organizations;

providing organizations - members of the cluster - with technological, legal, financial and other information that ensures their main activities.

As part of the implementation of a unified state policy in the field of development of small and medium-sized businesses, the Federal Law of July 242007. No. 209-FZ "On the development of small and medium-sized businesses in the Russian Federation", which regulates relations between legal entities and individuals, state authorities of the Russian Federation, state authorities of the constituent entities of the Russian Federation, local authorities in

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the field of development of small and medium-sized businesses, defines the concepts of small and medium-sized businesses, the infrastructure for supporting small and medium-sized businesses.

Main goals state policy in the field of development of small and medium-sized businesses in the Russian Federation are:

- development of small and medium-sized businesses in order to create a competitive environment in the economy of the Russian Federation;

- ensuring favorable conditions for the development of small and medium-sized businesses;

- Ensuring the competitiveness of small and medium-sized businesses assistance to small and medium-sized businesses in the promotion of their goods, the results of intellectual activity on the market of the Russian Federation and the markets of foreign states;

- increase in the number of small and medium-sized businesses;

- ensuring employment of the population and development of self-employment;

- increase in the share of goods (works, services) produced by small and medium-sized businesses in the volume of gross domestic product;

- increase in the share of taxes paid by small and medium-sized businesses in the tax revenues of the federal budget, the budgets of the constituent entities of the Russian Federation and local budgets.

In accordance with federal law, support for small and medium-sized businesses is provided in the following forms:

1. Financial support - can be carried out in accordance with the legislation of the Russian Federation at the expense of the budgets of the constituent entities of the Russian Federation, local budgets by providing subsidies, budget investments, state and municipal guarantees for the obligations of small and medium-sized businesses and organizations that form the infrastructure for supporting small businesses and medium business.

2. Property support - is carried out in the form of transfer into possession and (or) use of state or municipal property, including land plots, buildings, structures, structures, non-residential premises, equipment, machines, mechanisms, installations, vehicles, inventory, tools, on a reimbursable basis, free of charge or on preferential terms. The specified property must be used for its intended purpose. A number of restrictions and prohibitions related to the provision of property support have also been established.

3. Information support - is carried out in the form of creating federal, regional and municipal information systems and information and telecommunication networks and ensuring their functioning in order to support small and medium-sized businesses.

4. Consulting support - is carried out in the form of:

- creation of organizations that form the infrastructure for supporting small and medium-sized businesses and provide consulting services to small and medium-sized businesses, and ensure the activities of such organizations;

- reimbursement of expenses incurred and documented by small and medium-sized businesses to pay for consulting services.

Since the shoe cluster being created on the territory of the Southern Federal District falls under the priority activity, the main financing of this project will be carried out in accordance with the above law and the regional long-term target program for the development of small and medium-sized businesses in the Rostov region for 2018-2025.

The main forms of state support for the investment activities of organizations from the regional budget are:

- provision on a competitive basis of state guarantees of the Rostov region for investment projects;

- placing on a competitive basis the funds of the regional budget to finance investment projects;

- granting tax incentives to investors;

- provision of subsidies for the purpose of reimbursement of costs (expenses) for the payment of interest on commercial bank loans provided for new construction, expansion, reconstruction and technical re-equipment of existing enterprises.

In order to increase the effectiveness of the practical implementation of the regional tax policy, the validity of the provision of preferential tax regimes in the Rostov Region, the "Procedure for assessing the validity and effectiveness of tax incentives established by the legislation of the Rostov Region" was approved on May 13 2010. N 305. In accordance with the Procedure, the assessment of the validity and effectiveness of tax incentives established by the legislation of the Rostov Region is carried out on taxes that are revenue sources of the regional budget of the Rostov Region, which is carried out by the Financial Resources and Tax Policy Department of the Administration of the Rostov Region.

Assessment of the validity and effectiveness of tax incentives is carried out in order to: monitor the results of tax incentives; preparation of proposals for early termination of tax benefits or their prolongation.

To assess the validity and effectiveness of tax incentives, the following criteria are used: budgetary efficiency, social efficiency, economic efficiency.

1. Budgetary efficiency - an assessment of the result of economic activity of categories of taxpayers who are granted tax benefits, in terms of the impact on the income and expenses of the regional budget of the Rostov region.

The budgetary efficiency of established tax benefits is recognized as positive if the amount of

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additional actual receipts of taxes and fees to the budget of the Rostov Region from categories of taxpayers who have the opportunity to use the tax benefit exceeds or is equal to the amount of established tax benefits for the period under review.

2. Social efficiency - an assessment of the degree of achievement of a socially significant effect, which is expressed in a change in the quality and volume of services provided as a result of the implementation by taxpayers of a system of measures aimed at improving the standard of living of the population. Social efficiency is the correspondence of the results of economic activity to the basic social needs and goals of society, the interests of an individual.

The social efficiency of the established tax benefits is recognized as positive if the provision of tax benefits has ensured the achievement of one of the following goals:

- growth of wages;
- creation of new jobs;
- improvement of working conditions;
- creation of favorable conditions for paying for services to vulnerable groups of the population.

3. Economic efficiency - an assessment of the dynamics of financial and economic indicators of the economic activity of taxpayers who are granted tax benefits. The economic efficiency of the established tax incentives is considered positive if, as a result of the provision of tax incentives, a positive trend in the financial and economic indicators of taxpayers' activities is ensured (profitability, profitability, expansion of the product range, reduction in production costs). Social and economic consequences of unemployment:

I. Social consequences of unemployment:

1. Aggravation of the crime situation.
2. Increased social tension.
3. Increasing social differentiation.
4. Decrease in labor activity.

II. Economic consequences of unemployment:

1. Devaluation of the consequences of learning.
2. Reducing production.
3. The cost of helping the unemployed.
4. Loss of qualification.
5. Decline in living standards.
6. Underproduction of the national income.
7. Reduced tax revenue.

Conclusion

The necessity of science is conditioned by developing labor. Labor in the world of living beings before the human formation remains unchanged and is regulated by instincts, conditioned reflexes. The highest achievement of knowledge at this level is ingenuity. Understanding, which opens access to knowledge of the laws of relationships and changes, has become relevant with the possibility of sustainable transformation of the habitat. Science ensures the effectiveness and safety of human participation in the

development of reality, both natural and social. Together with philosophy, it is called upon to build human reality into the logic of world development.

Activity management is the initial requirement for the sustainability of human existence in the developing world. Planning is a universal function of activity management. Conflicts in understanding the significance of activity planning are explained by the interpretation of the concept itself, and are primarily of a verbal origin. Even Plato and Aristotle realized the epistemological peculiarity of the concept as a form of human knowledge. The concept, in contrast to figurative thinking - ingenuity - generalizes the range of specific phenomena, therefore it also implies its own characteristic expressiveness. Only the word can form the concept. It is with the verbal expression of the concept that numerous difficulties in achieving understanding are associated. We define a general phenomenon not directly, but indirectly through the concept created by consciousness. The concept is revealed with the help of words. The significance of the verbal instrument in scientific knowledge prompted well-known thinkers in the 1920s-30s to organize a special study of the possibilities of the word as a way of formalizing scientific understanding. The linguistic direction in positivism could not solve the stated problem, but made it possible to comprehend its significance for science. The transformation of science into a direct productive force in the process of scientific and technical revolution of the mid-twentieth century showed that the correct interpretation of the content of the concept in words is also significant for managing the practical application of scientific creativity in economic activity. The linguistic direction in positivism could not solve the stated problem, but made it possible to comprehend its significance for science. The transformation of science into a direct productive force in the process of scientific and technical revolution of the mid-twentieth century showed that the correct interpretation of the content of the concept in words is also significant for managing the practical application of scientific creativity in economic activity.

The scale, content, forms and significance of competition have put it among the global problems of human development with one important clarification: it is not humanity itself that benefits from achievements in the competitive struggle, but individual subjects of human activity, starting with the personality of the performer and manager, and up to

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those states in whose interests they work. Therefore, the organization of effective participation in competition should be considered as a leading indicator of professional competence, spiritual maturity and political consciousness, bearing in mind, of course, economic policy.

A special place in this struggle, there is no other way to call it, is occupied by the mood of self-consciousness, the system-forming factor of which is professional culture. If human capital determines the growth of production, then the quality of education lays the foundation of human capital. Competences are not effective on their own, they are valid when they are formed as the needs of an individual, developed diversified and in harmony with their own, national and universal interests.

The formula for the harmony of the interests of the individual is extremely simple. It was discovered 2500 years ago by Confucius, and clarified by I. Kant, giving a rational look "the other person should not be a means for you." Summing up the thoughts of our great ancestors, let's say: the only reliable effective means of sustainable development of all manifestations of human life will be the achievement of mutually interested coexistence of people. With regard to the production in general and consumer goods, in particular, the conclusion is even more simplified to the creation of technical, economic and humanitarian (sociocultural and psychological) conditions in a particular production, aimed at a high-quality, popular and affordable product. The organization of production can be considered reasonable only if it is subordinated to a single goal - the satisfaction of the consumer's needs.

Where are the reasons for such an anomaly, in what? Is this due to objective factors, whose resistance

we have not yet been given to overcome, or are the braking forces still of inertial nature, inherited from us, introduced in the course of modernization and we are able to deal with them, and not with the consumer on the market? What are our reserves?

The success of critics of the Soviet system of management of the national economy, on the wave of which they tried to put an end to the socialist gains in the field of planning, was largely the result of elementary pseudoscientific speculation in the content of basic concepts, successfully superimposed on the provoked objective difficulties and the low level of mass economic and political thinking - the habit of waiting "instructions from above", hopes for the prudence of statesmen. The 1990s will go down in national history not only as a time of another political turmoil, a socio-economic crisis, but also as a test of national self-consciousness, a harsh time of its purification from various kinds of temptations. You need to rely solely on yourself. Everyone who is in the West, East, South of Russia should have the status of partners in solving global challenges, it is not reasonable to ignore the experience of others, but you need to follow the common path in your own way. You can only believe in yourself, regularly checking the achievements with the direction and development plans, this is the strategic postulate.

As for the practical course of implementing the political strategy, the situation has also become clearer here. Without planning, there is no sustainability in development. It is necessary to understand the multidimensionality and scope of planning. The organization of production in all its scales requires planning. Socialism and capitalism should not be seen as alternatives to social progress, but as different systems for planning socio-economic development.

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Article



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ON THE RELATIONSHIP BETWEEN CONSUMER DEMAND AND THE QUALITY OF PROFESSIONALISM IN THE MANUFACTURE OF PRODUCTS FOR ITS PRIORITY AND DEMAND

Abstract: In the article, the authors, using a new methodology for informed decision-making on the production of demanded products, believe that this is possible only if the heads of enterprises implement modern technological solutions based on the use of multifunctional and universal equipment, and at the same time it is necessary to remember that the innovative technological solution itself should not be costly, that is, on the one hand, provide the enterprise with sustainable technical and economic indicators and guarantee them demand not only in the sales markets of the regions of the Southern Federal District and the North Caucasus Federal District, but also in other regions of Russia and be attractive to foreign consumers. But on the other hand, consumers should have the choice to compare the price niche for the proposed products with analogues of foreign firms, and always have priority.

Key words: quality, preference, demand, competitiveness, market, profit, demand, buyer, manufacturer, financial stability, sustainable TEP, priority assortment policy, economic policy.

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Introduction

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It is necessary to revive the role and significance of a quality-oriented strategy, since only in this case, enterprise managers will subjectively and objectively be forced to improve their production using nanotechnologies and innovative processes so that

competitive and sought-after materials and products fully meet the needs of domestic consumers. At the same time, the assertion is substantiated that the consumption of domestic materials and products is regulated by the market. In this case, market requirements should dictate to manufacturers the need to increase the role of the state and consumers in the formation of sustainable demand for domestic

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materials and products, namely: to maintain the range of goods, regulating it with federal, regional and municipal orders; encourage price stability; increase consumer ability and gradually improve their quality. The implementation of these tasks will create a basis for the consumer to realize the need to pay for the benefits of quality materials and products, and the manufacturer to realize that improving the quality of materials and products cannot be associated only with rising prices, but also through technical innovations aimed at the use of new technological and engineering solutions, including making a quality revolution, either through the quality of advertising, or through real quality.

Today, and even more so tomorrow, it is important to implement one of the defining principles of production efficiency - the manufacturer produces exactly what the consumer needs in the assortment that creates the basis for satisfying his demand.

It is equally important to understand the role and significance of quality activity, that is, to what extent leaders penetrated the essence of things, learned to manage things, change their properties (range), form, forcing them to serve a person without significant damage to nature, for the benefit and in the name of a person, that is, in accordance with the requirements of the Federal Law "On Technical Regulation".

Both political leaders and the government have recently been talking about the need for a competent industrial policy. However, if we carefully consider the normative, methodological documents on the structural restructuring of industry, then the thought arises whether we are stepping on the same rake that has been stepped on all the years of reforms, namely: we did not care about our producer.

A world-famous quality specialist E. Deming, who at one time was a scientific consultant to the Japanese government and led Japan out of the economic crisis, in his book "Out of the Crisis" says: "... managing paper money, not a long-term production strategy - the path to the abyss.

Regarding whether the state should pursue an industrial policy, one can cite the statement of the outstanding economist of the past, Adam Smith, who 200 years ago laid the foundations for the scientific analysis of the market economy. About the role of the state, he said: "... only it can, in the interests of the nation, limit the greed of monopolists, the adventurism of bankers and the egoism of merchants." You can't really say.

What are the results of economic activity today, what are the achievements in this area? The growth of gold and foreign exchange reserves, the decline in inflation, the budget surplus and other financial and economic achievements. And what, is this really the end result of public administration, and not the quantity and quality of goods and services sold in the domestic and foreign markets and the population's ability to pay to purchase these goods and services?

And, ultimately, not the quality of life of the population of the country?

Therefore, it is quite natural today that the task is set for all levels of the executive and legislative authorities - to improve the quality of life of Russian citizens.

Let us carry out an enlarged factorial analysis of the problem of "quality of life". The quality of life of citizens depends on the quality of goods and services consumed in the full range - from birth to ritual services, as well as on the solvency of citizens, which allows them to purchase high-quality goods and services. These two factors (quality and solvency) depend on the state of the country's economy, which in turn depends on the efficiency of enterprises in various sectors of the economy, including light industry. The effectiveness of the work of enterprises depends on the state of management, on the level of application of modern management methods, on the implementation of production quality requirements.

The problems of improving the quality, competitiveness of materials and products at the present stage of development of the Russian economy are becoming increasingly important. As the experience of advanced countries, which at one time came out of such crises (the United States in the 30s, Japan, Germany - in the post-war period, later - South Korea and some other countries) shows, in all cases, the basis for industrial policy and the rise economy was put a strategy to improve the quality, competitiveness of products that would be able to win both domestic and foreign markets. All other components of the reform - economic, financial and credit, administrative were subordinated to this main goal.

Positive changes in the quality of goods require qualitative changes in engineering, technology, organization and management of production. Production must improve, which does not mean becoming more costly.

Absolutely right, attention was drawn to one phenomenon that usually slips away in the bustle of the problem - the historicity of the economy. The way it is perceived now, the economy has not always been and will never remain. Economic life changes over time, which forces one to tune in to its changing existence. The modern economy is built on a market foundation and the laws of the market dictate its own rules. In the foreground are profit, competition, efficiency, unity of command. How long will this continue? Analysts say the symptoms of a new economic order are already on the rise. The next turn of the economic spiral will also spin around the market core, but the significance of the market will not remain total. The priority of market competition, aggressively pushing the "social sector" to the sidelines, is not compatible with the prospect of economic development, which is confirmed by the steady striving of the social democrats in the West to turn the economy into a front for social security and a fair

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distribution of profits. The current principle: "survival of the strongest, most adapted", will replace "social production partnership - the manager and the manufacturer will become members of the same team. Mass production will give way to an organization corresponding to the implementation of the principle - "the manufacturer makes exactly what the consumer needs." A "thrifty" economy will be focused on resource-saving technologies and environmental friendliness of production. She demanded a new look at the root concepts. Therefore, the philosophy of quality must also change. We must be prepared for the coming events. fair distribution of profits. The current principle: "survival of the strongest, most adapted", will replace "social production partnership - the manager and the manufacturer will become members of the same team. Mass production will give way to an organization corresponding to the implementation of the principle - "the manufacturer makes exactly what the consumer needs." A "thrifty" economy will be focused on resource-saving technologies and environmental friendliness of production. She demanded a new look at the root concepts. Therefore, the philosophy of quality must also change. We must be prepared for the coming events. fair distribution of profits. The current principle: "survival of the strongest, most adapted", will replace "social production partnership - the manager and the manufacturer will become members of the same team. Mass production will give way to an organization corresponding to the implementation of the principle - "the manufacturer makes exactly what the consumer needs." A "thrifty" economy will be focused on resource-saving technologies and environmental friendliness of production. She demanded a new look at the root concepts. Therefore, the philosophy of quality must also change. We must be prepared for the coming events. Mass production will give way to an organization corresponding to the implementation of the principle - "the manufacturer makes exactly what the consumer needs." A "thrifty" economy will be focused on resource-saving technologies and environmental friendliness of production. She demanded a new look at the root concepts. Therefore, the philosophy of quality must also change. We must be prepared for the coming events. Mass production will give way to an organization corresponding to the implementation of the principle - "the manufacturer makes exactly what the consumer needs." A "thrifty" economy will be focused on resource-saving technologies and environmental friendliness of production. She demanded a new look at the root concepts. Therefore, the philosophy of quality must also change. We must be prepared for the coming events. Mass production will give way to an organization corresponding to the implementation of the principle - "the manufacturer makes exactly what the consumer needs." A "thrifty" economy will be focused on resource-saving technologies and environmental friendliness of production. She demanded a new look at the root concepts. Therefore, the philosophy of quality must also change. We must be prepared for the coming events.

Main part

The quality of "it is written for generations" to be at the epicenter of both scientific and amateurish reflections at all times. The problem of ensuring the

quality of activities is not just universally relevant, it is strategic. The dilemma in relation to quality is reasonable only within the limits of the opposition of the ratio of actions "immediate" and "indirect". The saying "it's all about him" owes its origin to quality. It is possible to "forget" about the problem of quality solely because any fruitful and luminous activity is ultimately aimed at improving quality. Quality is either "on the mind" or "implied". From the correlation in the dynamics of these projections, quality problems in creative thinking are built into an appropriate schedule that reflects the relevance and profitability of activities aimed at developing production.

The most significant and global in nature are international standards for quality management. The use of modern methods in them allows us to solve not only the problem of improving quality, but also the problem of efficiency and productivity. That is, today the concept of "quality management" is moving into the concept of "quality management".

In terms of achievement of target indicators for the development of the strategy for the production of demanded products in the regions of the Southern Federal District and the North Caucasus Federal District, a set of measures has been developed in priority areas of technological, economic and social development of the light industry for the production of demanded products, scientifically and economically confirming the objective need to take immediate and specific actions to address them. implementation, including by state bodies within the framework of the Federal Law on Territories of Advanced Social and Economic Development.

The development of measures was carried out taking into account the strategic goals, legislative acts that determine the policy of the state in the development of light industry in the medium and long term.

Increasing the competitive advantages of the light industry in terms of the production of products in demand, demand and consumer preferences, technical regulation:

— ensuring compliance of Russian products with international standards in terms of quality, environmental safety and design;

— increase in production volumes of competitive new generation products with qualitatively new output consumer characteristics, functional properties and with a high share of added value that are in demand by the market;

— faster growth of the beneficial effect compared to the growth of costs for new and previously mastered types of similar and functionally homogeneous products, efficiency in the execution of orders and consumer requirements within the territories of advanced social and economic development based on the mining towns of the Rostov region for the production of demanded products.

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Technical re-equipment and modernization of production demanded light industry products:

— modernization of the bulk of the operating technological equipment, allowing to improve its technical, economic and operational characteristics;

— creation of new equipment with a high degree of automation, corresponding to the world competitive level and capable of mastering advanced technologies and ensuring a quick change of assortment, development of technical documentation and requirements for its manufacture;

— use of leasing for the purchase of imported equipment or direct purchases of new high-performance imported equipment and spare parts for it that are not produced in our country;

— development of VIP-projects (anti-crisis programs) for the financial recovery of the industry, providing for technical re-equipment, modernization, reconstruction and creation of high-tech industries, attraction of foreign capital, investments of Russian business and budgetary funds for their implementation.

Development of innovative activity of enterprises light industry for the production of demanded industry:

— implementation of structural and technological restructuring, development of proposals for the preservation and development of the intellectual potential of light industry, the creation of a state scientific innovation center for light industry;

— development and development of basic industrial technologies (including nanotechnologies and nanomaterials, systemic information technologies of the intersectoral level), modular and flexible technological systems for the production of competitive world-class science-intensive products used in strategically important areas;

— organization of mass production of an innovative product at the enterprises of the industry, including modifications of the product and the technological process, structural changes in the range of manufactured products, training and retraining of personnel for servicing equipment operating on new technologies;

— development of international cooperation with foreign countries on the basis of bilateral and multilateral agreements and programs for the development, acquisition and sale of technologies, licenses, holding joint scientific and technical symposiums, conferences, exhibitions.

Protection of the domestic market from illegal shadow circulation of goods and Russian manufacturers, formation of a civilized market for consumer goods, creation of fair conditions for competition between Russian and imported products:

— operational measures to stop illegal import channels and reduce the amount of smuggled goods (mostly of low quality) and counterfeit products into the territory of the Russian Federation, to destroy

counterfeit products by removing illegal production from the shadows, as well as measures to tighten control over the implementation of current legislation in this domain;

— preparation of a number of amendments to draft laws regarding the improvement of the regulatory framework for the collection of tax payments and duties when importing products using cargo transportation, as well as measures to protect against counterfeit products;

— monitoring sales volumes and prices for consumer goods in retail markets and, on its basis, developing a flexible tariff and duty policy that stimulates the production and export of Russian goods and selectively restricts imports, primarily highly competitive finished products;

Improving the system for providing light industry with raw materials:

— monitoring the world and Russian markets for raw materials and the situation in prices for raw materials in order to develop proposals for the purchase of raw materials, dyes and fuel additives in the volumes and assortment necessary to ensure the predicted output of light industry products;

— development of requirements for the quality and range of raw materials for the textile and light industries.

It is planned to create a TOP on the basis of the mining towns of the Rostov region in accordance with the Federal Law of December 29, 2014 No. administrative barriers, solving such a topical problem for domestic enterprises as preventing them from bankruptcy. This decision acquires special significance in the formation of new, or in the restructuring of former light industry enterprises located in these regions, filling them with innovative technologies. The adoption of a positive decision on the creation of a territory of advanced socio-economic development on the basis of the mining towns of the Rostov region will solve three main tasks:

filling markets for consumers of competitive and popular products;

creation of new jobs, reducing social tension in these regions;

save small and medium-sized cities of these regions from extinction.

Today, and even more so tomorrow, it is important to implement one of the defining principles of production efficiency - the manufacturer produces exactly what the consumer needs in the assortment that creates the basis for meeting demand.

It is equally important to understand the role and significance of quality activity, that is, to what extent leaders penetrated the essence of things, learned to manage things, change their properties (range), form, forcing them to serve a person without significant damage to nature, for the benefit and in the name of a person, that is, in accordance with the requirements of the Federal Law "On Technical Regulation".

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The problems of improving the quality, competitiveness of materials and products at the present stage of development of the Russian economy are becoming increasingly important. As the experience of advanced countries, which at one time came out of such crises (the United States in the 30s, Japan, Germany in the post-war period, later South Korea and some other countries) shows, in all cases the industrial policy is based on and economic recovery, a strategy was laid to improve the quality, competitiveness of products that would be able to win both domestic and foreign markets. All other components of the reform - economic, financial and credit, administrative - were subordinated to this main goal.

Positive changes in the quality of goods require qualitative changes in engineering, technology, organization and management of production. Production must improve, which does not mean becoming more costly. Absolutely right, attention was drawn to one phenomenon that usually slips away in the bustle of the problem - the historicity of the economy. The way it is perceived now, the economy has not always been and will never remain. Economic life changes over time, which forces one to tune in to its changing existence. The modern economy is built on a market foundation and the laws of the market dictate its own rules. In the foreground are profit, competition, efficiency, unity of command. How long will this continue? Analysts say the symptoms of a new economic order are already on the rise. The next turn of the economic spiral will also spin around the market core, but the significance of the market will not remain total. The priority of market competition, aggressively marginalizing the "social sector", is not compatible with the prospect of economic development, as evidenced by the steady desire of social democracy in the West to turn the economy on the front for social security, a fair distribution of profits. The new economy is called temporarily "prudent". The current principle: "survival of the strongest, most adapted", will replace "social production partnership - the manager and the manufacturer will become members of the same team. Mass production will give way to an organization corresponding to the implementation of the principle - "the manufacturer makes exactly what the consumer needs." A "thrifty" economy will be focused on resource-saving technologies and environmental friendliness of production. She demanded a new look at the root concepts. Therefore, the philosophy of quality must also change. We must be prepared for the coming events.

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Thus, solving the problem of increasing the efficiency and competitiveness of the economy, and, ultimately, the quality of life, is impossible without the implementation of a well-thought-out and competent industrial policy, in which innovation and quality should become a priority.

The results of studies conducted under the UN Development Program made it possible to measure the share of the "human factor" in national and global wealth: 65% of the wealth of the world community is the contribution of human potential and only a third of the world's wealth comes from natural resources and production structure. A quality-oriented strategy undoubtedly contributes to the growth of the very role of the subjective factor in the development of production, and to a more complete and comprehensive satisfaction of human needs themselves. The desire to "live according to reasonable needs", as well as the need to "work according to the possibilities", no one dared to cancel openly and officially, realizing the absurdity of denying the essential forces of man.

It is believed that by knowing nature, its quality, state of quality, quality levels are revealed, embodying new knowledge in production. Post-classical economic thought shifted quality towards consumption, trying to give production a "human face" - a person alienates himself in the production process, but this measure is forced and in a systemic sense - temporary, conditional. And here it is absolutely justified to believe that the main thing in production is the result, not the process. Consumption regulates the market. Therefore, the demands of the market must dominate production. The task of the society is to contribute worldwide to the development of demand in the market: to maintain the range of goods, stimulate price stability, increase purchasing power, improve the quality of goods. E. Deming, calling the "network of deadly diseases" of modern production, in the first place puts "production planning that is not focused on such goods and services for which the market shows demand." Try to answer him. Production in the transition from industrial to post-industrial society of mass consumption is conceived as a function of the market.

And the authors fill these properties of quality with criteria, namely:

- the ideology of quality - the prospect of development of production;
- quality management is an integrated approach to solving a quality problem;
- fashion and technical regulation - components of the quality of manufactured shoes;
 - the quality systems "ORDER/5 S" and "THREE" NOT - not only the basis of stability and production safety, but also a guarantee of quality;
- quality in the market is a paradigm of the formation of production that meets the needs of the market;
- advertising is always at the service of quality;

- an excursion into the past as a guarantee of quality in the future;
- a model for assessing product quality - these are production priorities;
 - forecasting the cost of quality when developing a new range of footwear is the key to its demand and its competitiveness;
 - a technique for business visual evaluation of a product - a means of assessing the effectiveness of quality;
 - improving the quality and competitiveness of domestic special shoes;
 - about indicators for assessing the quality of shoes - as a tool for the formation of demanded products;
 - quality and market: a marriage of convenience and this is indisputable;
 - the stability of the work of enterprises is a guarantor of the quality of the shoes they produce;
 - all these aspects together provide a quality revolution that guarantees the manufacturer a stable success in the market even with unstable demand.

The presented research results are the fruit of joint reflections on topical issues of improving the activity of an important branch of the public economy by leading Russian and foreign experts. A collectively executed monograph always has an advantage over an individual form of creativity. A single author, no matter how knowledgeable and authoritative he may be, is forced by the nature of the circumstances to explain not only his point of view on the problem under study, but to talk about how his colleagues "see" this problem, to state someone else's view of the order of things, to turn into the process of declared discussions in their opponents. Such a transformation, despite all its conventionality, is not so harmless for objectivity in understanding. Even such an excellent thinker as G. Hegel sinned, voluntarily or involuntarily substituting opponents, to make it easier to criticize them. This work represents an original author's approach and opens up the opportunity to learn the most significant first-hand, without intermediaries, which often overshadow creative relationships.

The dynamics of the market development in the last decades of the last century and at the beginning of the third millennium invariably shows the growing interest of consumer demand in the quality of goods. With all the economic, social and political costs, humanity is getting richer, but wealth is distributed unevenly. Finances, as before, are concentrated in certain regions, however, just like the premieres of modern production. Analysts predict the course for the quality of goods confidently and everywhere. The new economy is called temporarily "prudent". The current principle: "survival of the strongest, most adapted", will replace the "social production partnership" - the manager and the manufacturer will become members of the same team. Mass production will give way to an organization corresponding to the implementation

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of the principle - "the manufacturer makes exactly what what the consumer needs. A "thrifty" economy will be focused on resource-saving technologies and environmental friendliness of production. It will require a new look at the root concepts. The philosophy of quality will also change. We must be prepared for the coming events. To the best of their competence and interests, the authors tried to share their thoughts, trusting their judgments about the past, present and future of the case to which they devoted their research, in order to answer the main question: what dominates in quality - advertising or manufacturer and whether the revolution will unite them in quality or make it impossible for us? But life will judge both. We must be prepared for the coming events. To the best of their competence and interests, the authors tried to share their thoughts, trusting their judgments about the past, present and future of the case to which they devoted their research, in order to answer the main question: what dominates in quality - advertising or manufacturer and whether the revolution will unite them in quality or make it impossible for us? But life will judge both. We must be prepared for the coming events. To the best of their competence and interests, the authors tried to share their thoughts, trusting their judgments about the past, present and future of the case to which they devoted their research, in order to answer the main question: what dominates in quality - advertising or manufacturer and whether the revolution will unite them in quality or make it impossible for us? But life will judge both.

Characteristic signs of the modern world economy are unstable production and unstable demand. Traditionally, it is assumed that the first is determined by the second. This formed the "cornerstone" in the foundation of economic theory, which replaced classical political economy. According to the dominant economic ideas of the 20th century, the driving force behind development is the demand for goods, i.e. not production, but the market drives the economy. The famous formula of K. Marx - one of the pillars of classical political economy - T-D-T is perceived locally today, that is, as it looks in the final expression: the sale of goods depends on the amount of money circulating in the market, in other words, real purchasing power of consumers. From the proceeds received by the seller, in turn.

The market should strive to be self-sufficient. For normal functioning, he needs maximum freedom. The idea of the founder of classical political economy A. Smith about the need for freedom of activity of the producer of goods in the latest non-classical economic theory has been transformed into a position on the freedom of the market in accordance with the shift in ideological priorities from production to distribution.

A. Smith was, of course, right in the struggle for the freedom of the commodity producer, while the freedom of the market is far from identical with the freedom of the one who creates the real wealth of

mankind. In conditions of complete freedom, the self-movement of the market, starting from the scale of the region, is doomed to instability. Unlike producers who have the opportunity to enter into real cooperative relations and regulate the production of goods according to the assortment, quantity, price range and other parameters, sellers, most of which are resellers, intermediaries, speculators, are not burdened with the interests of production. They have long become professional sellers, resellers. They do not care what to sell, the main thing is to get good and fast money. The future of a particular production does not bother them at all.

The viciousness of the market that we are dealing with in Russia is as follows: instead of providing normal opportunities for interaction between the buyer and the manufacturer (through a product and a demonstration of the culture of its production), our market "breeds" the main market actors, absolutizing the figure of an intermediary, as a rule, uninterested in the fate of the manufacturer. It seems that the market exists so that the buyer does not "steam" with the interests and real culture of a particular manufacturer, it is quite enough to be a merchant, by the way, in essence, responsible for little.

"Freedom of the producer" and "freedom of organizing commercial activities" (formal legal, financial and narrowly organizational tools for controlling the latter have nothing to do with our problem, they do not significantly affect the achievement of production sustainability, stabilization of financial flows, mutual satisfaction of the producer and consumer) - fundamentally different freedoms. The state should not consider the market only as a source of tax revenues, a condition for a healthy lifestyle and safe consumption.

The market is a link in the normal development of regional and national production. It is this function of the market that should be written in the first line in all documents of the state economic policy. Economic activity itself needs to be built in the form of a policy aimed at consistently protecting the interests of producers, and not so much from foreign competitors, but from fellow countrymen-officials and all kinds of officials who have adapted to the practice, legalized with the help of officials, criminal organizations.

The fantasy of the restless comrade Bender was limited to four hundred ways to circumvent the articles of the criminal code. How many such ways there are now, hardly anyone will undertake to count. The saddest thing is that today the outstanding creative abilities of Ostap Ibragimovich are not needed, and therefore there are much more fraudsters divorced than manufacturers of goods. The anti-hero of Ilf and Petrov understood the futility of being a millionaire in his own country, fled to Romania and lost a million at the border. For the current millionaires, the episode with the border crossing and the robbery of the enterprising "son" of Lieutenant Schmidt is the funniest place in the novel.

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Historical parallels are conditional, but instructive. It is pointless to repeat history, it is reasonable to draw lessons from history, to learn from historical experience, mainly national, without disdaining the past practice of other peoples. As never before, in the 21st century, the experience of Peter I is relevant. Peter I received the addition "Great", having resolved the no less difficult situation that had developed in the country by the end of the 17th century.

The western borders of Russia, for the Europeans of that era, were the frontier where civilization ended and barbarism began. Something like this, two thousand years earlier, the Greeks and Romans considered their borders in the north, west and east. Almost everything was in decline: education, science, industry, agriculture, construction. The arguments of church leaders, who suggested that the fate of Rus' to be the "third Rome", spoke to few people about something. And to be the "third Rome", having inherited the withered greatness of Byzantium, did not seem to be a very tempting prospect. Byzantium became an ordinary stronghold of Orthodoxy and, under the influence of the church, was selective about the scientific and philosophical acquisitions of Antiquity. The culture of Byzantium mixed the ideas of Aristotle, medieval patristics and scholasticism.

Orientation to Byzantium was reasonable in the VIII - X centuries. The adoption of Christianity and an alliance with a powerful patron contributed to the integration of the Slavs, the formation of Rus' as a single state. Then such an alliance was progressive in all aspects of cultural development.

Peter I accepted Rus' in a state of extreme backwardness, Europe was moving forward with acceleration, leaving Rus' the fate of Asia. The greatness of Peter I, unlike his contemporary politicians and spiritual leaders, was manifested not in greater suffering and prayers, but in the ability to understand the intricacies of real life, to single out and take under personal control the key links of the socio-economic chain of events - past and present. He correctly assessed the situation, focusing his efforts on the economic revival of the country, and in essence began to build a new economy. Economic construction showed him a lack of enlightenment and education, a common cultural component. Peter launched a cultural "revolution".

Radical cultural innovations did not please the church. Peter I showed character here too. He did not persuade anyone and did not adapt to anyone. The king assumed the rank of patriarch.

Politics cannot be effective if it only adapts to the peculiarities of the economy and culture. Politics in everything should be the locomotive, act ahead, direct. It is fatal for politics to accompany the socio-economic movement.

The ideologists of the West are cunning, portraying the state as an intermediary between production and consumption. They argue that the task

of politics is to ensure social justice in the distribution of national wealth, the state should not interfere in the economic movement - it is self-sufficient. The lies of such lobbying concepts become apparent during crises. As soon as a recession begins, a decline in production, debts grow, a shortage of liquidity forms, manufacturers, especially financial intermediaries, directly go to the state for help and are the first to receive it.

Peter I ruled the country with the help of decrees. He composed the text of decrees, as a rule, himself, necessarily explaining what exactly the purpose of this decree was, how it should be executed and what awaits those who do not fulfill it. A.S. Pushkin, who studied the archives of Peter I, noticed that decrees were often not fully thought out, the fruit of impromptu. The great poet and thinker is right in his own way, with the caveat that Pushkin was not a great sovereign. Peter I was forced to be operationally cruel. He was responsible for the fate of the Fatherland. Anyone who has taken on such a fate should not constantly look back at the laws in force and be afraid not to fit into their letter.

It is not God who lays down historical routes, they are not developed a priori, they have to be laid, mastering a new historical space. The professional traveler does not hide behind the laws of nature, exploring the unknown. And in politics, an innovative approach should be taken, the legal order of things should be improved. Laws are not absolute, they reflect reality generalized in legal terms. Politics, on the other hand, is the art of managing a historically specific, time-changing reality. Situational thinking is important here. Realizing that it is impossible to build a new industry, to activate agricultural production without free access to maritime transport, the first Russian emperor resorted to extreme measures. In our time, there is no such need - thanks to Peter I - which makes the fate of politicians easier,

The easiest way is to write off the crisis of Russia's traditional industries on instability and the transitional economic process. The transitional period, obviously protracted due to vague policies, will one day come to an end. As for instability, politicians will be disappointed. In all likelihood, the cyclical nature of crises, discovered and explained by K. Marx, was left in the past by capitalism. Modern crises testify not so much to the peculiarities of the dynamics of industrialized countries as to the crisis of the system of the bourgeois mode of production itself and the weakness of the social superstructure to control the growing negative trends.

The separation of finance from real production, the absolutization of the freedom of financial capital, and the concentration of financial flows lead development to a dead end, causing anarchy provoked by stock market speculation. Instability becomes stable, a common feature and, at the right time, to talk about the nature of instability, which, like everything

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else, is changeable, to hope that instability will not gallop.

A significant part of the traditional Russian crafts has developed in the Non-Black Earth region, primarily around Moscow. The geography of the history of light industry is understandable. The sales market was stable and there was no shortage of workers, and the Lord did not deprive the Russians of talents. During the twenty years of the return to capitalism, industries that have been improving for centuries have either already been lost or are living out, having lost hope.

None of the politicians "sounds the bells" that it is not factories, workshops, workshops that are dying, but a layer of national labor culture is collapsing. Kuznetsovsky porcelain, Ivanovo textiles, Kostroma lace, Palekh, Mstera, Kholuy, Fedoskino, Zhostkovo, Gus-Khrustalny, Dymkovo, Khokhloma - all this made us Russian. Shoes can be sewn anywhere, for example, in China, clothes - in Kyrgyzstan and in the same China. But there are many household products that have grown into the culture of the people who invented them. Their originality is unparalleled.

Talk about cheap labor in China is another myth. In non-capital Russia, they earn no more than ordinary citizens in China. The essence is in the organization of production, in economic policy. In the People's Republic of China, the interests of the people and the country really come first. Economic activity in China has a clear reference point and this political one. In the Russian Federation, economic benefit has been elevated to an absolute criterion, which is absurd, because the economy is not the goal of social development, it is just a means of this development. In China, the manufacturer is maximally protected from "arrivals", the law serves as a "roof" for him; the order of communication with the buyer (customer) is extremely simplified, which significantly reduces the time of the transaction and the execution of the order, minimizes non-production costs;

Russian laws regulate the market space. The market space is a legally formalized reality, built conditionally according to the formula "this is how it should be", and this does not mean at all that it is and will be so. The actual market reality is built as an environment of interdependent coexistence of the manufacturer, the seller (if the manufacturer does not act as such) and the buyer-consumer (the inclusion of a reseller is highly undesirable).

Russia has always been strong in the spirit of its provinces. The capitals accumulate the spiritual forces of the suburbs. It is these forces, like springs and small rivers, that give birth to large ones. The current heyday of Moscow and St. Petersburg should not be misleading. Real life continues in the vastness of the country. 130 million Russians still live and work where our real people's power is concentrated. What inspires optimism? The strength of people's character. Zh.I. Alferov was asked by foreign colleagues-scientists: "Are you an optimist?" He replied, "Yes,

and my optimism is unbeatable." "Why?" was the next question. "Because, the famous physicist explained, there are more and more optimists around me. Pessimists have moved to your countries. With which I congratulate you.

The authorities do not want to see the specifics of the Russian model of unstable demand for consumer goods: shoes, clothing, food, furniture, household items. In Europe, the USA, Canada, during the crisis, the purchasing power of the main part of the population decreases and, accordingly, the prices for goods go down, compensating, at least in part, for the satisfaction of the necessary necessities of life. The dynamics of prices for consumer goods in our country is always directed in one direction - increase. Fluctuations, of course, are observed, they are only noticeable in official statistics. A normal market cannot change independently of the state of production and consumption.

The Russian market reacts to changes in the exchange rate, but again only in terms of rising prices. It seems that the market is controlled by "puppeteers". The version is not indisputable, however, it is logically quite acceptable. The authorities are not active, explaining that the desire to use regulatory mechanisms will inevitably lead to the impoverishment of the market, the shortage of goods. To the natural question: where will they go? No answer. Indeed, try to explain where Chinese, Turkish, Latin American goods, products from Poland, Hungary, Ukraine, Moldova, Azerbaijan, Uzbekistan, the Baltic states will leave the Russian market? Who else needs them?

We also need the protection of our own producers, feeding, shoeing, clothing us. In the last decade of the last century, Russians realized the advantages of domestic food products. Next in line is the quality of light industry goods. And the state can contribute to their sustainable appearance on store shelves. What needs to be done for this? Develop a specific program and strictly monitor its implementation by officials.

The program for the return of Russian manufacturers to the market should provide for reciprocal steps by the state and enterprises. It is pointless to return to what and how they sewed before. An internal restructuring of production is required, and the market is beginning to feel it. Shoe and clothing enterprises have appeared in Russia, supplying products that are quite competitive. The buyer, however, is more surprised to find such goods. Nevertheless, the process has begun and it needs to be promoted.

Of course, we are not talking about additional financing of the industry. "Industry" is a collective concept that generalizes achievements in assortment, design art, quality, color. The general concept includes all manufacturers of certain products. Both those who seek to modernize production and those who do not rely on their own strength are accustomed

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to asking for help from the state. Only innovators deserve additional financial assistance; it is effective in targeted execution. We must help preserve traditional folk crafts. They are technically and technologically conservative, innovation activity is limited here.

The government responded to the appeal for help from VAZ, St. Petersburg, the Urals, and the Far East enterprises, referring to their city-forming and national significance. Everything is correct, except for one thing - what kind of patriotism, what kind of national pride can we talk about if a Russian is dressed and shod by foreign manufacturers, he will also be fed and watered by foreigners. Great power begins with a small thing - with the realization that we can do ordinary things for everyday life ourselves no worse than anyone else. We are surrounded by little things, they are in everything, and their significance is not always fully visible, but they create our mood.

It is no secret that the Russian consumer of footwear products, unlike the manufacturer, expects to carry the purchased goods for more than one or two seasons. Products will need updating, repair. Why not, following the example of branded service stations, organize a branded network to support the operation of shoes and clothes. Repair would be cheaper and better. Just as importantly, such service would enhance the manufacturer's reputation. The average buyer, purchasing domestic shoes for 1500 - 2000 rubles, naturally thinks that he will wear them for a long time. His choice of repair addresses is small: do it yourself, go to a handicraft shoemaker or to a company workshop. It is advisable to make workshops consolidated, so it will be less expensive.

The state must also assume the lion's share of the costs of organizing economic and industrial educational program. Branded foreign shoes are not worth the declared price, so it is so easy for sellers to carry out various kinds of promotions, markdowns. The buyer, who is not privy to the intricacies of the market, naively believes that the difference in price is proportional to the difference in the quality of the goods and saves money, takes out a loan so as not to make a mistake with the choice, advertising constantly reminds him - "the miser pays twice!" Next to branded shoes are fashionable, made of genuine leather, tastefully finished Russian products, the price of which is one and a half to two times lower, but who would explain that they are of the same quality. In contrast, advertising policies paid for by branded companies.

The program "Habitat" has been launched on television, debunking myths about the usefulness of foreign products. We need a similar program dedicated to the quality of light industry products. Rospotrebnadzor regularly restricts the import of food products into the country due to exceeding the maximum allowable standards for the content of harmful or hazardous ingredients. The dangers of shoes and clothing made in China are reported to

Turkey sporadically in connection with any incidents of a resonant nature. Involuntarily, a suspicion arises about the oddities of such a policy. It is beneficial for someone to shield the main competitors of domestic manufacturers. Lobbying in Russia is legalized and has become a good business for officials who hide behind world practice.

It is difficult for scattered and still weak enterprises to resist a large-scale, well-established policy that facilitates the occupation of the Russian market by foreign producers. This is facilitated by the abolition of mandatory certification of goods. A measure that is probably appropriate for Western Europe with its culture of consumption, but not for Russia, which is littered with counterfeit products from the most problematic manufacturers. There is no need to wait for the market tension to subside in order to win back a place in the market, to gain stability, it is necessary to act assertively and comprehensively, to revive the former Soviet experience in organizing work with a potential consumer. Fortunately, the development of the economy opens up prospects for this kind of activity.

Practice is effective when theory sanctifies its path. At first glance, turning to theory in the conditions of anarchy that is happening in the market is not entirely timely. In a fire, you need to extinguish, not argue. Look at the fire. Sometimes it is important to think about how to act, develop a plan, determine possible scenarios for the development of the process. As for the conquest of the market, it is impossible to act here without a systematic understanding of the situation. It will turn out too primitive and inefficient.

The economy of the 20th century was formed as an economy of mass production. The organization of mass production was an outstanding achievement that provided access to material goods for a significant part of humanity - there were a lot of goods, they became cheap. But mass production actualized the problem of the quality of the manufactured goods.

The growth of prosperity, the development of education, cultural progress, the increasing technical range of products naturally shifted the interest of consumers in the direction of the quality of products offered on the market. The problem of quality has been transformed from a purely industrial one into a socio-economic and political one. "The large-scale crises in Japan and Germany in the late 1940s were overcome with the help of a quality-oriented state policy. The crisis situations in the US and European markets that arose in the late 80s and early 90s forced not only individual corporations, but also entire countries - Sweden, Great Britain, the USA - to pay attention to quality improvement as the only means of helping national economy to withstand the onslaught of competitors.

Quality is a system characteristic of a product, in which the product appears in its integral expression. In the most general form, "quality" is "that, as G. Hegel wrote, losing what, the phenomenon ceases to

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be itself." It is reasonable to assume that the understanding of quality is due to the nature of the phenomenon. Phenomena of natural origin, that is, arising without human intervention, are entirely objective, and the quality of such phenomena is the exclusive result of their self-movement.

Phenomena related by origin to human activity are also objectively qualitative, but the objectivity of the quality of these phenomena is dualistic. To the natural basis of the goods produced by man, an objectified part is added, as a rule, a materialized expression of the creative component of labor - knowledge, considerations, feelings, skills, in a word, what in the aggregate appears in the concept of the qualification contribution of the subject of labor to the process of creating goods from the object.

The quality of an object turned into a commodity is shaped by the interaction of the natural, the human and the social. As a result, a person has a natural right to see the quality of a product in the system of his own, human, values. From here we get the opportunity to make a very important conclusion: the quality of natural phenomena is given, the quality of created goods (products) is built simultaneously with the formation of the ability to feel the quality. The upbringing of qualitative ideas can be spontaneous, incidental, or directed, modulated. Once the famous French artist E. Delacroix was asked if he could paint a portrait of the Madonna with mud? Yes, he replied, only I need the right background. Consumer education is not only the consumer's business. It is also an opportunity for the manufacturer to have a regular customer.

Exploring the problem of the characteristics of the quality of goods, we did not find works devoted to a systematic analysis of quality - considering it in a system linking production, market and consumption, namely, it contains the opportunity to find the answer to the fundamental question: how to achieve a stable position in an unstable environment of existence.

The literature mainly deals with the quality of the production of goods. And in this direction, the theory has reached the condition of development that is required for practical progress in quality management. But this is clearly not enough to manage the activities of enterprises, taking into account the volatility of market dynamics in light and food industries.

The demand for a product produced (and not only!) by enterprises is determined not only by an expert assessment of the quality made by the production or at its request, because the fate of the product is decided at the crossroads of the interests and financial capabilities of three subjects: the manufacturer, the consumer and the market connecting the first two. Specifically, it looks like this: everyone solves his own problem, but should not absolutize his status, remembering his systemic position, which obliges him to act with an eye on the potential of "partners" - whether they are ready for the proposed solution to the problem. That is why it is so

important today to stay ahead of practical steps by balanced assessments of the current situation.

The manufacturer is traditionally preoccupied with the thought of how to ensure the maximum possible compliance of commercial products with model samples. In conditions of mass production, such a problem is quite costly, since it requires the organization of a special deployed service, and most importantly, where to get a significant number of qualified workers. The Japanese, faced with the problem of providing production with qualified performers, were forced to solve it in a very peculiar way - they supplied the most advanced equipment to their enterprises located in neighboring countries: Malaysia, Thailand, Singapore, Indonesia, in order to minimize manual labor. Not everyone is ready to follow the example of Japan.

The linear development of the economy would certainly lead to a dead end - mass production would eventually become extremely costly. No complex mechanization and automation saved:

firstly, the reduction of staff would cause an increase in unemployment with all the ensuing social negatives;

secondly, skilled workers would still be needed in large numbers.

Salvation came from the non-linearity inherent in the dialectic of progress. The economy of mass production has worked out its resource and, like the next stage of a rocket, has lost the need for existence. The economic paradigm has changed. Irrational in various aspects - environmental, humanitarian, economic, mass production has given way to "lean economy" (lean production). Production fundamentally changes the purpose. The traditional task of manufacturing a large number of similar products that meet the requirements of regulatory documentation, from which the consumer is invited to choose the most suitable ones, is replaced by the task of manufacturing exactly the product that the consumer needs and in the required volume and at the right time.

A "thrifty" economy focuses the attention of the manufacturer on the state of consumer sentiment. The manufacturer needs to study demand, look for his niche in consumer demand, "educate" with the help of advertising, educational work, and organization of customer service.

The new economic philosophy brings producers and consumers closer, emphasizes the dialectical nature of their relationship - they are opposites, but those that exist only in unity. Initially, the producer and consumer were generally in one person. The division of labor and the increase in its productivity have physically separated one from the other, but the essence of the relationship has not changed. The market opposed them, complicating the system of spatial relations with intermediary, transport and other tools. The task that unites the producer and the consumer is not to lose sight of each other, to clear

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market superstructures, to make themselves direct financial partners, reducing the financial burden on production.

At the same time, the producer and the consumer in the system of market relations generated by the commodity economy oppose one another, therefore their understanding of the quality of production, goods partially coincide, which is also important to consider when setting up a presence on the market, hoping to gain a foothold there for the rest of their lives.

Common features of the quality of goods for the manufacturer and consumer will be its usefulness, convenience, hygiene, ergonomics, resistance to deformation, ease of handling, fashion. The consumer, unlike the manufacturer, is of little interest in the quality of the production of goods, although a "promoted", that is, an enlightened consumer should not, according to the logic of changing things, completely ignore technology, the organization of production. The relationship between the quality of the product and the quality of production is of a causal nature, and this is quite accessible to amateurish understanding.

For its part, the manufacturer runs the risk of being out of work if he underestimates the specifics of consumers' perceptions of the quality of goods. E. Deming - the author of the classification of "deadly diseases" for the manufacturer - among the seven deaths named under No. 1 "orientation of production to such goods that are not in demand on the market", that is, they are not in demand by the consumer; No. 2 - "emphasis on short-term profits and momentary benefits." In both cases, the manufacturer makes the same methodological mistake - he removes his activity from the system of relationships, makes "his site" universal, for which he pays in full.

The consumer's perception of the quality of consumer goods is less objective than the manufacturer's. A conscientious manufacturer, undertaking professional obligations, attracts scientific knowledge, independent expertise, etc. The consumer, in contrast to the professional manufacturer, is in the general mass "amateur". His views on the quality of goods, to put it simply, philistine, are based not on scientific knowledge, but on common sense. They are dominated by a pragmatic approach, a subjective assessment. Theoretically, the manufacturer should always be right; in practice - then there would be no normal market, so everyone knows the opposite statement: the buyer is always right.

The dominance of a pragmatic approach to the quality of goods by the consumer is a kind of cost in relations between the main market actors. We have to put up with this, otherwise, apparently, it is impossible to build a system-forming link in market practice. The consumer, as a buyer, is limited by the ability to pay. The manufacturer has certain theoretical resources, for example, to increase sales, working capital, reduce costs, etc. The consumer-buyer has no real reserves - loans will only increase his expenses, and in the

Russian Federation very significantly. Based on his situation, the consumer looks at the quality of the goods through the sight of the number of rubles set by the seller as an equivalent of quality. To the above, let's add the skepticism that awakens in the mind of the buyer the annoying repetition: "the price corresponds to the quality." Price can be equivalent to quality only in a particular case. The market is fed by a pack of intermediaries.

"Quality" and "price" are basic concepts for both the producer and the consumer, but they are woven into system considerations in different ways - depending on the opposite of the market situation. Each of the subjects measures the quality of the goods, based on their own status.

The third subject of producer-consumer relations, and another "appraiser" of the quality of goods is the market, which is a tool for regulating relations between producer and consumer. The role of the market has historically been strengthened with the development of national economies and the creation of transnational companies. The market from an episodic tool limited in time, has become a completely independent economic phenomenon. The growth of the market was accompanied by its structural evolution, it eventually lined up in a complex pyramid of direct, indirect participation; retail trade completed wholesale; transactions from the present have gone into the future. A leader has emerged on the market - the financial transactions market, which should be considered as a symptom, because the financial market, by definition, is far from the subject and the quality is presented here in a generalized, conditional way.

"The quality of the goods", from the point of view of the market, is a sign of the liquidity of the goods. The product is not stale, therefore, the desired quality has been achieved. The market does not care whether the quality of the product really satisfies the consumer. In the market, the "king" is not the buyer, but the seller and the quality criterion is the time of sale of the goods. What will happen next? The seller doesn't really care. That is why such a "deadly disease" as the desire for a momentary result is common. Nevertheless, the "market theory" of quality has its place and must be taken into account when determining economic policy.

Production, consumption and the market, which turned out to be the subject of their relations, are cultural phenomena, their historical specificity is determined by time, national and regional features of development. The phrases "culture of production" and "culture of consumption" have long and firmly entered the professional vocabulary, which cannot be said about the "culture of the market". The difference is not difficult to explain. Production and modern consumption are based on scientific knowledge, reflecting the objective order of things, it is easy to trace the influence of cultural traditions in them.

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The history of the market is not so great and the attitude towards the market is somewhat different in culture. The market of the 20th and new 21st centuries undoubtedly absorbed elements of culture, but it turned out to be the very activity that does not have fundamental cultural values. The motto of Russian merchants: "Our goal is profit, but honor is higher!" took root thanks to the inherent and culturally designed slyness. Honest and conscientious sellers in the market never lingered - not their place. If we classify the art of deception as a set of cultural phenomena, then the market is a form of reality of mass culturally designed deception. They deceive everyone, always and in every way. And in deceit in the art market no less than in the theater, where they also deceive in their own way.

Subjective, with unstable, multidirectional movement dynamics, the market is poorly predictable. Those attempts that are made in predicting the behavior of the market are unproductive precisely because of the insufficiency of objective indicators of a systemic type. So the reserves of the market, as an area of real quality management, are small, especially in the absence of the state's desire to actively intervene in the architectonics of market relations.

For a particular enterprise (preferably an association, a group of enterprises), the prospects for promoting marketable products on the market are associated with the development of resources for understanding quality in the coordinates of production - to seek a qualitative compromise, and educating your consumer.

It is easier for European and North American manufacturers to establish themselves in the market with their goods. The experience of communicating with the consumer has been accumulated over the course of two or three centuries; the market has balanced, adapted to the requirements of the legislation; the state does not put pressure on the market, the manufacturer and the buyer, but where it is present, it does it harshly. Corruption, raids, monopoly claims have not been done away with, but the fight is real, not decorative, sham, which greatly facilitates the accessibility of the market, unifies the conditions of competition.

Among the main problems of European theorists and practitioners is satisfaction with the quality of consumer goods. The problem, in a schematic expression, is simple - it is necessary to qualitatively satisfy the need of the end buyer for the product. Upon closer analysis, simplicity turns out to be conditional - compositional, in order to obtain the desired result, it is necessary to build an ensemble on the market from the value of the product (1), price (2) and the consumer's purchasing readiness. In this sense, the market really acquires a nodal significance for economic development. This emphasis on the economic policy of producers can explain the concentration of interests on the consumer. It is not

important to wait for the consumer, he must be actively sought and "converted to one's faith."

In foreign analytical reviews, information has appeared that avant-garde marketers representing large companies producing consumer goods are proposing to significantly expand the format of complicity with consumers of products, up to discussing the recommended price for an economy-class product. The idea is quite reasonable and practically feasible without much cost. Buying conferences are less successful, but the extended practice of holding promotions, advertising actions with a device for displaying goods, reporting a settlement price and asking for a consumer assessment of plans are quite promising and can be effective. One should not underestimate the modern buyer, his financial readiness, just as one should not force him to pay for the unqualified policy of the manufacturer with overpricing. Agreed prices are also not fatal for the enterprise. There are always unused resources: materials science, technological, organizational, by activating which the manufacturer makes the process profitable. For a stable position in the market in the face of increased competition and volatility, you have to pay. Perhaps it makes sense to rationally modernize what is called "bargaining" in a "market" like a bazaar.

The quality of a product, in practical terms, is determined by its ability to meet the needs and expectations of a particular consumer. The quality of the product consists of many useful properties. The figure highlights the main qualitative properties of the product.

The concept of "product value", new to economic theory, is defined as "a set of quality parameters expected by the consumer of the product he needs". From the concept of "product value" "grew" "Tree of consumer satisfaction".

The value of a product is made up of the degree of need for its consumer and the level of quality (the presence of the required characteristics of the product). Buying decisions are also influenced by:

- buyer's confidence in the supplier;
- confidence in the manufacturer;
- information from other consumers;
- accumulated experience of using such a product.

The consumer makes a decision to purchase a product by weighing the ratio of the offered price of the product to the expected costs. The higher the level of consumer satisfaction and the presence of a decision to purchase a product, the more opportunities for business development, the more stable its market and financial position, guaranteed by stable TEP.

In the last quarter of a century, the term "problem", pushing its "competitor" - "task" to the periphery - has firmly established itself in the verbal leaders of all discussions, regardless of their scale. The "problem" has become a kind of "brand", indicating a high professional stake in the discussion. In such a rapid ascent of the "authority" of the problem, one can easily find political roots. The

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current, obviously inflated status of the problem is an ideological move that provides a certain political line. Defects of qualification can be hidden behind a problem, problems lead politicians away from real cases, which they are unable to solve.

There is indeed an element of mystery in the politics of "problem". In the interpretation of the term, domestic classics: V.I. Dahl, R. Brockhaus and I. Efron point to this. Emphasizing the natural relationship between the "problem" and the "task", they note the peculiarity of the problem, which manifests itself in its unusualness as a task: the task has a way of solving it in existence, the problem is also solved as a task, but so far there is no way to solve it. It exists conditionally, potentially. The interpretation of the problem by reducing the concept to a more general concept of "task" contains a hint for those who are aimed not at discussion, but at the solution. The solution to the problem should be sought by considering the problem as a complex task, composed of several coexisting in a complex or sequentially related tasks. What is important here is that a "problem" is not something inaccessible to ordinary thinking, it is the sum of tasks. Dealing with a problem is the same as deciphering this sum of solution problems, then simpler, already known problems combined in a problem. The problem should be presented as a technical problem. The solution of a technical problem is carried out in two ways: empirical or theoretical. All five of the simplest technical devices were created before Archimedes, even the "Archimedes screw", however, all of them were the product of an experimental search based on trial and error, so their use and modernization, integration presented considerable difficulties. The merit of Archimedes was that the great ancient thinker developed the theory of these mechanisms, thereby helping to solve practical problems of various scales. He "removed" the problem, presenting it as a sum of tasks.

So, it is necessary to start with bringing the problem to a normal technical expression, i.e. try to present it in the form of a certain sum of tasks.

Why tasks? The answer, in essence, has already been given: the problem has a quantitative (normative) expression, or it can be simplified to the possibility of a quantitative expression. The main thing is not to hide behind the quality of the problem, but to look for its equivalent quantitative expression.

The history of science naturally begins with mathematics, and the qualitative level of development of scientific knowledge is determined by the improvement of mathematics. In mathematics are the keys to the secrets of any discovery. D.I. Mendeleev constantly emphasized: scientific knowledge begins with measurement. The normative form of scientific knowledge serves as a clear illustration of the importance for science of a quantitative description of a phenomenon. Finding a way to describe an event

quantitatively means fulfilling a necessary condition in unraveling its qualitative existence.

A problem is a separation in the theory of the quality of a phenomenon. The next stage is already technical - the definition of regulatory characteristics. Normativity, represented by properties and quantitative parameters, allows thinking to engage in working, professional and practical work.

When developing normativity, they always experience the pressure of the need to match the set parameters with the quality features of the product. The correspondence between the norm and the property of quality is objectively relative, their coincidence is achieved conditionally, i.e. it takes place because the manufacturer himself determines the quality parameters of the product, often this is entrusted to expert organizations. But all the same, some model of quality is taken as quality. To put it simply, someone assigns quality. The real quality in such a completely acceptable scenario remains a transcendental formation.

Why did subjective and transcendent idealism turn out to be so in demand in various areas of non-philosophical professional activity? Because thinking professionals, including reflective engineers, scientists, and educators have found in them a solution to their specific issues. Someone decided not to complicate professional reflections by recognizing the supersensible as a reality, limiting themselves to a "model of quality", others thought about the fact that sensory reality would deprive us of a reliable intersubjective criterion of quality and doom us to eternal discussions on the topic "What is good and why is it not bad?" They accepted the idea of a transcendent, primary substance in relation to individual consciousness, which can direct professional thought with its logic. Of course, transcendent being will not put forward a formula for the concrete quality of a product, but the logical premises of the definition will tell. As a result, it will arm the professional search for qualitative certainty with the technology of thinking.

Philosophy is not a set of master keys to understanding quality, however, like quality, it is not Aladdin's cave. The understanding of quality historically changes following the change in the state of real quality, and the real quality in the world of human life is far from being the quality of natural things.

Man learns from nature, imitates what he sees in it. If the "finds" of nature, formed over hundreds of millions of years of natural selection and inheritance of the signs that have appeared, help a person solve his problems, he borrows them, altering them for himself.

The "first shoes" and "first clothes" created by man were not much different from the protection of the limbs and body of animals. The shoe sole is suggested by the protective layer of the skin of animals that lived next to humans, the heel is a stylized copy of the structure of hooves. Our ancestors either

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did not wear clothes or made them from ready-made skins.

Along with the establishment of relationships with nature, human ideas were formed, which later grew into an understanding of what was happening. The understanding of quality was originally formed under the influence of the objective properties of things. As human activity developed, imitation gave way to creativity. Even the rock paintings of our ancestors show that consciousness was not content with copying. It was looking for its own way of movement. A person could not only repeat the quality of things, he had to supplement them with history, adapt them to an active way of existence. The historical logic of human existence, built on the basis of its intelligently active nature, made it necessary to include in the understanding of the quality of things of anthropogenic production elements of non-natural and non-material origin - human needs, interests. "Quality" has become involved in a system of relations that is different from the natural one, and its influence on the interpretation of quality only increases with time. This acceleration has become especially noticeable in the conditions of market liberalization of the economy.

Man is *Homo sapiens* for anthropologists and biologists. For himself, man is a being conditioned by needs. And here nature cannot be deceived. F. Engels was not cunning when he said at the grave of his comrade and idol that before creating, a person must drink, eat, dress and have a roof over his head.

Human life as a biological phenomenon is essentially material, the possibilities of transforming human activity are determined by the state of production of the material foundations of life. Man measured and measures the quality of things not so much depending on their relationship with other things, but on his relationship to them. Even ancient thinkers noted: "Man is the measure of all things."

Modern man will not produce what he does not need. E. Deming's enumeration of the seven deadly diseases of the market, established by him, always began with the mismatch of the product with market demand. What has been said should not be absolutized, tearing it out of the general system of reasoning about quality, but it is clear that in determining the quality of things created by man, one must proceed from the human attitude towards them, and not just their objective properties. In the manufactured product, even in the case when it is not intended for the market, a measure of professional labor has been invested, it has absorbed the human principle: knowledge, will, mastery of execution, therefore it cannot be determined purely objectively by the presence or absence of natural properties.

The natural beginning of the product of human activity represents only objective grounds that made it possible to build on them another part of the product that materialized the quality of the individual's labor. A person, as it were, shares a part of himself: he

transfers the reproducible part of his professional quality to another material phenomenon. Moreover, this is another phenomenon - the product of the master's activity.

Nature in this respect is only an accomplice, the raw material base of the master. Defining the objectivity of a quality, one often simplifies the interpretation of objectivity. The concept of "objectivity" is wrong to reduce to a material, natural existence.

It is wider and allows such additions as "objective relations having a nature different from matter" - they are not material, but only establish the mode of their coexistence, for example, relations of production: property, distribution, exchange.

When characterizing the quality of a product of activity, it is advisable to rely not so much on its natural nature, but on the specificity of the existence of the product - its spatio-temporal functions and design. The portfolio is purchased out of season, so the buyer is guided, first of all, by sustainable fashion trends, preferences of his own taste and high-quality, natural properties of the item. He is ready to exchange "good" money for a fairly expensive product.

Having moved to the shoe department, the same store customer will change his view of the product. Constrained in funds, and most importantly, not accustomed to "throwing money down the drain", he will be guided by a different approach.

They try to buy shoes for a season, for a maximum of two, therefore, it is also possible to invest "good money", however, in the idea of "good money", the priority relations will have to be modified.

In the new expression, the concept of "good money" will be in relation to the concept of "price". Everything will eventually be simplified to a specific quantitative proportion - money per unit of time. A briefcase bought for ten thousand rubles for five years will cost three rubles a day, and shoes for five thousand rubles (for two seasons) about thirty rubles a day. The quantitative equivalent of quality is the most important feature, ignoring which the manufacturer risks losing consumer interest.

To find the optimal proportion of the ratio of quality to quantity - to measure quality, two requirements must be taken into account:

firstly, try to comprehensively define quality, remembering that quality is a set of essential features of a product built in a certain way;

secondly, relying on the decoding of quality, in the most serious way to single out the levels of quality being - the degree of quality of the product.

In Soviet times, it is no coincidence that there was a deep differentiation in the quality status of products. Only having studied the state of purchasing power, the mood of your buyer, macroeconomic trends, it is advisable to move on to pricing policy.

A manufacturer who has forgotten that the consumer, to whom he has oriented his assortment, perceives the quality of the products offered through

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the price, combined with a cunning consumption scheme, will not last long. The reason for the difficult position of the Russian manufacturer is not in the change in the form of ownership, but in the dictatorship of the market.

Marketing research is a new and unusual thing for us. For twenty years of incomprehensible economic policy, it is impossible to integrate into the philosophy of market relations, numbering several hundred years. The absence of a civilized market in the country also interferes. In a word, the manufacturer must seek salvation not from the state, but in his own head, tuning his consciousness to the waves of the market clogged with numerous "noises". In order to steer, one must know the market situation and not "stuff" thinking with memories of the objectivity of quality properties.

A quarter of a century ago, the director of a large leather and footwear company bitterly explained: "Technologically, we are ready to sew the highest quality goods. There is no quality leather. The incoming raw materials do not allow us to turn around in the market." He identified quality with raw materials. The variety of quality was reduced to one of its attributes. He clearly lacked the space to think. And the current thinking has remained similar to that formed forty years before 2021, when the position of classical political economy developed by K. Marx seemed unshakable.

A. Smith, D. Ricardo, J. Mill, K. Marx developed an economic theory based on the dominance of labor. Classical political economy is the doctrine of the production of goods, the contradictions of production and the nature of the goods, the alienation of the producer in the goods and the overcoming of the opposites that arise. Despite significant disagreements, the classics of labor economic theory were unanimous on the main point: the wealth of a nation grows through productive labor.

Market speculation already in the nineteenth century. actively intervened in economic life. Naturally, the classics knew a lot about the market. K. Marx, the interest in which, more precisely, in K. Marx's analysis of cyclic crises, has surpassed all expectations today, even experienced certain difficulties, moving from the logic of the development of production to studying the fate of the product on the market.

The market, modern to K. Marx and J. Mill, already demonstrated a certain independence of being, but was not yet able to compete with production for a master's position in the economy. He acquired this ability by the middle of the twentieth century.

In the 50s. 20th century the paradigm of economic theory is changing. If earlier economic thought revolved around production, now its epicenter is consumption - purchasing power, market development. The understanding of labor and the worker is changing. Market actors are becoming the main actors in the economy. Market management

pushes production managers to the periphery of life. The market acquires an independent force that dominates society. Politicians are legally separated from the market, adding to the illusion of its complete freedom. The new philosophy of the economy is presented as follows: the flourishing of the market should pull the rise of production. An increase in production must saturate the state treasury. The state will get a real opportunity for a strong social policy. Everything, as you can see, was painted "according to notes."

One question remained: where to get the initial capital, which would ensure high consumer demand and launch the economic mechanism? The United States profited from the Second World War, Western Europe used cheap labor and its property in numerous colonies. With Japan and South Korea, the Americans defended themselves against us and a resurgent China. The economic control mechanism seemed to work. It is controlled by transnational corporations. Today there are about 3,400 such corporations. Of these, there are more than 400 interstate corporations, 7.5 times more non-governmental ones, and the number of the latter is increasing. Between 300 and 600 companies control the global market.

The globalization of business forces us to look for adequate quality management. Total quality management is defined as a customer-centered system of continuous sustainable quality improvement, based on the coordinated involvement of all departments and employees of organizations in the maximum satisfaction of customer needs with a minimum investment of time and resources.

We note the emphasis of the policy aimed at ensuring quality, on the needs of the buyer, which involves a comprehensive study of his tastes, calculations, designs. In essence, the consumer is considered a participant in the definition of quality. Quality requires a new level of understanding, objectification of consumer interest and a clear orientation in the trends of macroeconomic processes on a national and global scale. The technical regulation of product quality also needs to be systematically modified to be in tune with the micro and macro movements of the economy, changes in consumer real demand.

In particular, there are grounds to predict an increase in the presence of sellers from Western Europe in the consumer market with offers within the average price range for goods of "non-Chinese" quality. In 2008, in industrialized countries, 350 million people. earned an average of \$18 an hour. The labor force available to European and individual Asian countries is estimated at 1 billion 200 million people, who so far earn only \$2 per hour. They cannot but draw attention to themselves.

Crisis 2008 - 2010 led to a decline in production, stagnation. Russian manufacturers have a chance to make themselves known. With the crisis overcome,

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production will begin to grow and a new wave of commodity expansion will come.

It is unlikely that you will be able to escape the wave. The country's leaders are accelerating Russia's accession to the World Trade Organization (WTO), which automatically opens the borders to trade. There is only one way out - to prepare for tougher competition, and preparation should begin with the realization that there is a quality of a product and how to ensure the production of a real - not ideally built by professional imagination - a quality product, the quality of which would be clear to the buyer and aroused the desire to definitely purchase this product.

"One of the most significant paradoxes revealed by the ongoing scientific and technological revolution," B.S. Alyoshin and co-authors, - it became that the most effective means of achieving a positive result is improving the quality in the broadest sense of the word. And they explain: "We are talking about the quality of not only the products themselves, but also the organization as a whole, i.e. about the quality of its interaction with the outside world, about the quality of its functioning and management, the life of its employees.

More and more researchers are approaching the idea of the broadest context for defining quality. Quality should characterize a non-isolated phenomenon. The relation of the phenomenon to the environment of existence, conditions of expression, and other phenomena is manifested in quality. The definition of quality by Britannica, reprinted in the Great Universal Encyclopedia, brings confusion to the ranks of analysts: "Quality in philosophy is a property that characterizes things taken separately, in contrast to the ratio that characterizes things taken in pairs, triplets, etc. ". G. Hegel said that the quality "<...> is that, losing what, the phenomenon ceases to be itself", but the dialectically thinking German philosopher did not even think of isolating the phenomenon in quality. It was for G. Hegel a concept that reflects the relationship of the phenomenon. The advantage of G. Hegel's dialectical thinking was its systemic nature. He thought of relationships, phenomena as a system and logically had in mind a system-forming factor. The phenomenon does not dissolve in the system, it forms it with its relations, which, in turn, together with the phenomenon form what we call quality. By the way, G. Hegel was not the discoverer of quality in the system of relations of the phenomenon. Similar ideas were expressed, one way or another, by his predecessors. "Objective qualities (i.e., those inherent in natural things themselves) and subjective qualities (contained only in human perceptions) were already distinguished by Democritus, later by Galileo, then by Locke, who first used the terms "primary" (i.e., objective, material-physical) and "secondary" (i.e. subjective, formed due to the psyche) qualities. The phenomenon does not dissolve in the system, it forms it with its relations, which, in turn, together with the phenomenon form what we call quality. By the way,

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Subsequently, I. Kant called Locke's objective qualities a priori (ideal), and subjective - a posteriori (real). It is easy to see in philosophy the opposition not so much of the idealistic and materialistic interpretation of the concept of "quality", but of the supporters of simplified materialistic views on quality and their opponents, who proposed to include signs of human activity in the definition of quality.

While there was no human consciousness, everything that existed was represented by the existence of objects, things, their properties, relationships, movement. To determine the pre-human existence of the world, two initial concepts are quite sufficient: "object" and "process".

The situation changes with the advent of consciousness. All the main areas of activity of consciousness: cognitive, communicative, regulatory - are manifested in the format of reflection of objects,

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and the reflection is fundamentally different than all known in nature. Strictly speaking, consciousness reflects, in the most general sense, reproduces. In a concrete sense, it reconstructs objects, because it is not capable of reflecting an object in a physical representation. The expression “we look with our eyes, but we see with our mind” quite correctly reveals the essence of the “reflection” of an object in the forms of thinking. If the image is still somehow comparable with the subject, then the ideas are very far from subject specificity. At the same time, one thing remains: to recognize the qualitative relationship of the object and the reconstruction of the object by consciousness, similar in essence, but not in the form of being.

An object for consciousness acquires a specific mode of existence - it becomes an object. An object is

a product of interaction between an object and consciousness. Together with the object, the quality of the object appears, which may or may not coincide with the objective quality of the object, in the case when the subject enters into systemic relations with the object, forming a system of the “subject-object” type.

Specifically, such a system manifests itself in the form of production, the product produced, and relations in production. “The quality of processes, organization, life is a motivation of a higher level compared, for example, with profit,” says B.S. Alyoshin.

In confirmation, he cites an interesting table (Table 1).

Table 1. Results of a sociological survey on ten factors for the successful operation of an enterprise

Success factors	The share of surveyed enterprises that noted the most important success factors, in %	
	2020	2021
Product quality	95	98
Customer service	93	96
Introduction of new technologies	88	90
Attracting highly qualified personnel	85	91
New product development	85	90
Reduced time-to-market for new products	80	89
Improving the organizational structure	75	84
Intellectual Property Protection	59	60
Cooperation with suppliers	55	63
Development of foreign markets	54	70

The correct definition of quality, consistency and systematic quality management gives the manufacturer a decisive advantage in the competition for the consumer. It would seem that everything is simple, but simplicity is equally ingenious and deceptive. The general plan for solving the problem determines the vector of movement, sets the factorial priorities of the activity - nothing more.

The program requires a detailed study of all components, starting with clarity in the definition. The definition of quality, as we have already seen from an excursion into philosophical history, is not so obvious and unambiguous. Hence the confusion in the idea of quality.

The first reason explaining the weakness of the quality management policy is the vague distinction between “quality of an object” and “quality of an object”, i.e. subject in the system of human interests. For two decades of perestroika, we have retained the attitude to the definition of quality as an objectively given state of an object, a set of natural properties. The mechanistic transfer of the characteristics of phenomena of natural nature to the definition of phenomena of the artificially created world of things has nothing in common with dialectical materialism.

This is a parody of the dialectical worldview of the world.

The product produced by man is dual in nature, it combines the natural properties of raw materials and the features introduced into it by human labor. A product has a rental value and an added value. In this context, it is not the cost that is important - it serves as a quantitative equivalent of the quality of the goods in general, and the result of labor is presented in the form of a transformation of the natural state of the object. The product of human activity has a natural, basic, level and a superstructural, introduced one. Hence the need for a dualistic perception of the quality of the product, which should not be interpreted primitively as a double quality. The quality of the commodity is one, but the production duality of the product is associated with it.

Such a two-sided quality of goods misleads those who have not yet understood the art of dialectical thinking, who seek to put everything “on the shelves”, forgetting about the structure of which these shelves are parts. The quality of a product is determined only by a natural basis, but it is built artificially.

The quality of goods has several creators. Some of them - a fashion designer, designer, technologist,

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manager - are always in sight, their qualifications and experience are measured without problems. Others are also within reach, only their measurement is difficult, especially when it comes to the consumer.

The economic situation affects both producers and consumers, shakes the market on the waves of its uneven movement, and along with purchasing power, the idea of quality.

Our emphasis on market research should not be seen as a call to look in the market for keys to quality. Thus, we want to emphasize the importance of the market factor in the development of the doctrine of the quality of goods.

The market attracts attention as a concentration of opposing interests, this is the "frontal" place where some "execute" others, then "execute" these others. Americans rightly consider the market to be a "holy" thing for society, they carefully protect market tournaments from monopoly "attacks".

In the United States, a lot of money is spent on studying market trajectories, unlike our capitalists, of whom every second is "illegal" in the economy, and the third is a representative of the "gray" economy. Try in such a situation to get an objective result of research on the "spirit" of the market, to track the mood on the market with the expectation of getting closer to a true reflection of the existing attitude towards the product.

The difference in the quality of goods and the understanding of quality are becoming more and more significant. In determining the quality of a product, such factors are taken into account that are irrelevant to consumer attitudes: the environmental component, the traditions of the manufacturer, etc. Let's add to what has been said and views that do not coincide in a number of positions, we get an interesting picture: no matter how hard the interacting subjects of relations try to develop a consensus of quality, the differences will persist and will increase over time. If the natural properties, taken in the initial state of the product and taken into account in its quality, should not change significantly during the warranty period, then the perception of the product through quality changes under the influence of many reasons. That is why leading manufacturers are revising their product range, looking for new design ideas, trying not to be hostages of traditions.

Quality from the side of expressing the spiritual component in it is little studied. The prospect, on the contrary, urgently requires such knowledge, the development of methods for obtaining and evaluating it. It is necessary to come to terms with the fact that the era of shop production, when the quality of the product and the image of the quality of the product coincided due to lack, the competition has passed forever, then the consciousness had nothing to choose from, and without choosing an image that is different from the object, it is difficult to form. The quality of

the goods was dictated by the shop workers, no one could object to them.

In the 21st century, the situation is different. The image of quality is no less important for the market than the objective quality of the product itself. As soon as the object of production turns into an object, the human component is included in the quality of the object, and it is completed in a way that is combined with the object, into a general quality system.

The consumer who is able to unravel the tangle of subjective-objective relations that form the quality of the goods presented to the buyer is able to satisfy the market need. When they were students, today's specialists most often did not understand why philosophers explain the "objective" and "subjective" to them. It seemed that they were doing irrelevant business.

The Soviet limited consumer market did not reveal the dialectics of the objective and the subjective. Often, teachers unprofessionally analyzed these concepts, there was no specific context. Surprisingly, even today not everyone has managed to realize the professional significance of the basic philosophical categories, they think like materialists-metaphysicists, who divorced the ideal and the material, the subjective and the objective into independent and incompatible sets.

Analysts describe the world surrounding the modern manufacturer rather harshly; "the consumer dictates what, when, at what price and in what form he wants to receive; The competition in the market is intensifying due to its globalization: the needs of buyers and the situation in the market are changing at an ever-increasing rate."

From the outside, what is happening looks very chaotic, it raises doubts about the systemic organization of relations. Nevertheless, we are not facing chaos, but a complex system that obliges us to think systematically. Whatever fantasies the master constructing the castle is guided by, he knows that there will be someone who is able to make a key to it and gain access, because all creativity begins with chaos and ends with the acquisition of order.

Outwardly, the definition of the quality of a product produced for sale on the market seems to be an impossible task, because for this it is necessary to combine not converging, but, basically, diverging views.

The designer, technologist, manager (they can be combined) develop their understanding of the quality of the goods, they are connected by the common interest of the manufacturer. The buyer has a special approach to quality. As a consumer, he is not sure of the integrity of the manufacturer. In addition, the buyer has his own tastes, due to the real buying opportunity.

There are also the interests of the market, which has become an independent subject of the economy. Speculation is legalized, attracts with its potential. By

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controlling the market, the intermediary-speculator is able to form an image of quality in his own interests, in particular through advertising, giving priorities, etc. Finally, there is the quality of the product itself, expressed in a combination of properties of natural origin and added by the manufacturer, as a result, we came to an understanding that combines the concept of product quality and the image of quality.

Consensual quality is not true quality, quality "agreement" is a phantom of virtual reality. There are no documents, procedures, everything is done "blindly". There are too many factors, their dynamics are great, interests are contradictory. However, the spontaneous genesis of consensus quality should not confuse anyone.

The evolution of nature without human intervention is an exclusively spontaneous process, built on random intersections, from which the necessary connection arises, becoming stable, repetitive, general, i.e. by law. Chance and necessity are correlative dialectical relations, as well as chaos and order. Chaos is not opposed to order, it is different from concrete order. Chaos is disorder in the pure case in relation to some decency. In a general expression, chaos is also order, not yet revealed to the observer.

Before analyzing the factors that ultimately determine the consensus quality, let us dwell on one more aspect of the quality problem that remains aside from researchers - the heterogeneity of the content of the concept of "quality".

The content of the concept of "quality" in relation to a commercial product should be structured depending on the nature of the properties included in the content. The properties that form the content of the concept of product quality are divided into three groups: objective properties, intersubjective and individual (subjective).

Objective properties (signs) reflect the natural foundations of the concept, for example, natural or synthetic raw materials for shoes, clothing, haberdashery products.

Intersubjective - are formed as products of the activity of the consciousness of participants in economic relations: the manufacturer, intermediary, consumer, supervisory organizations, national traditions, world trends. In a certain sense, one can speak of intersubjective representations as conditionally objective, objectified in collective thinking. At the top of the pyramid of properties, united by the content of the concept of quality, there are individual, subjective signs.

Any general exists objectively, but only through the singular, therefore at the end of the process there is always a single, specific buyer, Pyotr Stepanovich Sidorov, and boots that Pyotr Stepanovich chose from dozens of different ones. They seemed to him the best in quality and price. The sales consultant professionally explained to Pyotr Stepanovich that there are boots of better quality and also inexpensive,

but, being an independent person, he did not change his mind. This is why pre-sale preparation of products is important. The last word belongs to the buyer, his perception of the quality of the goods. Everything else just plays along with it.

The most serious contradiction, apparently, remains the divergence in the images of the quality of the product of the manufacturer and the consumer. The special importance of a different approach to the quality of the manufacturer and consumer is natural. They are the main subjects of the system of economic relations, they have a common goal - the product. The former produce it, the latter consume it, but have different motives due to the position in the system and the culture of perceiving the goal.

The manufacturer creates a product, but not the product - the ultimate goal of the manufacturer, but the realization of the product. The direct connection between the producer and the consumer is therefore local, which has a negative effect on the producer. The seller blocks the consumer from the producer, and the producer is forced to focus not on the market, but on the market situation, most often artificially formed by the speculator and advertising.

The manufacturer, unlike the seller, is responsible for the information both by law and by his professional reputation. The seller manipulates information as he sees fit - the manufacturer is constrained by responsibility, moreover, the market often dictates the rules of relations to him.

What is the output for the manufacturer? There is only one way out - a direct presence in the market and significant investments in the education and education of consumers. It is difficult to overcome such a program alone, but it is absolutely realistic to unite. The domestic manufacturer has everything necessary to oust the speculator from the retail market. It has professional experience, qualified personnel, scientific and technical support, a certain confidence of buyers returning to the old, pre-reform priorities, which are actively exploited by unscrupulous manufacturers and which the authorities bashfully close their eyes, unable to return to the Soviet experience. Confectioners, meat makers, winemakers shamelessly use Soviet brands, replacing them with surrogates. The brands of Vyatka, Orenburg, Ivanovo, some Moscow and Leningrad enterprises. The return trend is gaining momentum. Of course, clothes and shoes are not sausage and vodka, or chocolate and confectionery products of natural origin. However, all products have something in common - the responsibility of the manufacturer.

The euphoria of the nineties has passed, democratic freedom, which turned into arbitrariness in production and on the market, has sobered up the souls of Russians drunk with will. Disillusioned with democratic reforms, they are no longer so impressed with many others in the new way of life. Now is precisely the moment in history when light industry

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can win back its rightful place in the market. You just need to act differently. Reevaluate and redo yourself. To abandon the former one-dimensional view of the consumer as the "object" of relations.

In the old days, the consumer was completely dependent on the manufacturer. The market was closed, the choice was dictated; it, in essence, the buyer did not have. Today, the consumer has more opportunities to choose, while satisfying his taste. The new configuration of relations on the market and the manufacturer needs to take advantage.

The modern Russian market satisfies the tastes of the consumer only from the outside, in fact, our market rather woke up, provoked the taste of the buyer with its diversity. The real choice of the mass buyer, for whom this market is designed, is still small.

Objectively high-quality, high-tech products are, as before, inaccessible to a Russian with average capabilities. He admires them, as if they were models, or gets annoyed, realizing that all this is not for him. Chinese consumer goods have lost their appeal. Turkey and Eastern European producers are forced to adapt to WTO requirements. The product they offer increases in price, but not in quality. The price is also helped by the disproportionately increasing costs of carriers.

In the new market conditions that have awakened the taste of the consumer, it is important to try to take control of it. We are not talking about changing the economic strategy based on quality management. We draw attention to the component of this strategy. In the West, a version is gaining strength, the essence of which is that the economy is becoming "smart", the stage of systemic quality management is moving into a new stage - the quality of education. If this is the case, then attention to educating the taste of the consumer fits perfectly into the strategy of economic policy.

The consumer lives in a specific environment, forming a certain symbiosis with it. Access to the creation of the consumer is effective both in the direct application and through the living environment. So far, the manufacturer is sluggish, and the market is vigorously fighting for the buyer, presenting him in his marketing research as a kind of ready-made, statistical subject that needs to be lured with an offer. The real battle for the consumer is ahead when the manufacturer understands the benefits of a full-scale consumer education and education program. The consumer must be prepared, then he will go through the market labyrinths along a given route.

Belief in the miraculous power of advertising is a dangerous companion for a manufacturer. Advertising was presented as the engine of progress by the advertisers themselves and the market, which is fundamentally not responsible for anything. An exclusive product is advertised extremely rarely - it has a regular consumer with a well-formed taste and exclusive purchasing potential. Such a buyer is simply

informed, he is satisfied with the presentation of the collection, especially not sparing money.

An ill-mannered and unenlightened buyer is invited by advertising, whose credulity to advertising is inversely proportional to the state of knowledge and taste. The mass consumer is given over to the slaughter of advertising and market arbitrariness. For responsible producers, instead of complaining about fate, it's time to turn around and enter into spiritual contact with the consumer. It is naive to hope that he will independently get out of the fake scenery of the market and advertising. But even if the consumer manages to overcome the ingenious inventions of the market, then by that time domestic producers will become relic phenomena and the revival of the activities of national producers will lose social relevance.

There is no doubt that the business of educating your customer is costly, troublesome, unknown, laborious, requiring great patience, the ability to appreciate the slow, uneven progress towards the goal, to fight with everyone who declared himself and his occupation to be a supranational, democratic phenomenon and makes a name for himself on speculation in area of human values.

No one disputes the priority of universal human interests, and the need for all-round protection of national security is also indisputable. And without the modern production of essential goods for a person, national security cannot be ensured. So, domestic producers will have to solve a dilemma: either produce their own consumer simultaneously with the development of production, or continue to moan about the outrage that is being created and squeeze out to the market periphery closer to the edge of the market and its end.

The revival of the domestic light industry will also force the market situation to change, the market will be forced to respond, because its interests are determined by the dynamics of consumer demand. Then it will be easier to breathe for many: producers, consumers - will feel the national taste and intermediaries.

Work with the buyer should be built systematically in the format of a target program. Its main sections, presumably, will be, along with the improvement of production and assortment, educational and interactive communications with a potential buyer.

Tightly engaged in educating the taste of the consumer, manufacturers themselves will be forced to improve their skills. No wonder they say that the best way to educate yourself is to try to teach others. It can be argued that the manufacturer has considerable reserves of improvement in all areas of activity. The first steps must be taken towards the consumer. You can not trust the consumer to the "concerns" of the intermediary and it is unreasonable to leave the consumer alone with himself - he should be taken as

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associates, accomplices and seriously prepared for the perception of the product.

Fashion and quality are like symphonic music. They are polyphonic. As you need to prepare the ear for the perception of a complex piece of music, so does the mind - for the evaluation of the product. Shoes, clothes - this is not a simple product. They accumulate the high professional status of the manufacturer, his skill, and the experience of generations. The buyer must be connected to the joint process not at the final moment "money is a commodity", but somewhere in the technological process.

When a wave of protest against the construction and operation of nuclear power plants began throughout Europe, the French opened access to those who wished to get acquainted with the work of nuclear power plants. They realized in time that it is difficult to convince with a word, it is necessary to give an opportunity to a person from outside to look and decide for himself. Schoolchildren went on excursions to the nuclear power plant, they were given meetings with specialists, video clips were shown, and a program was specially developed. And the work done was crowned with success. Doubters, overcame a critical attitude, re-educated. Especially after they calculated with a calculator how much it would cost to shut down the nuclear power plant, who would benefit from re-profiling electricity production in a country that does not have hydrocarbon raw materials. The French have lived in a market economy for centuries and have learned to value both personal wealth and national security.

Russian democrats of the late twentieth century. they cared about the rights of an abstract person, taken outside the fatherland, and caused significant damage to patriotic feeling. In the 90s of the XX and the beginning of the XXI centuries. Russian authorities condescendingly looked at the destruction of the image of the Soviet past, the active revival of pre-Soviet antiquity. Few people understood that any stone thrown into national history ends up in the national present and future. Who needed to "break the connection of times"? Those who wanted to change the situation on the market and make their own business on it. The buyer was convinced that everything domestic is no good, it is necessary to purchase foreign.

The formula "everything is bad!" known for a long time, and in troubled times works well. It would be falsely patriotic to say: "We are doing well!" However, the domestic manufacturer did not sew his products out of the blue. The approach must be differentiated. By replacing Russian products with Chinese ones with the help of advertising and pricing policy, the sellers not only deceived the buyer, but undermined the position of the national manufacturer during the crisis, instead of rebuilding production in alliance with it and forming their own market.

The market is synonymous with competition. Competition is vital, but competition is always politics, and not only economic. The state has no right to be free from the market. Firstly, the state is called upon to ensure national security and express the interests of its people in everything that is done on the territory of the country. Secondly, the constitution of the Russian Federation says: "The Russian Federation is a social state." And the Russian government in the 1990s. she was not afraid of the market, she built the market just like that, because she herself was a part of this market. The authorities created the market for themselves, knowing about the fragility of their own and the market.

The change of leaders in Russian politics took place when the market fulfilled its political function: it illegally enriched the reformers and made the national producer an appendage of foreign production.

Changes in economic policy after 2000 are important steps, but after what has been done, it will take a long time to wait for positive developments. Economic science testifies that one-year destructive actions are compensated by three-year creative activity. Apparently, it is no coincidence that promising programs have recently been lined up until 2030.

1990s - a time of missed opportunities. The reasons for this are primarily political. Twenty years later, for the domestic manufacturer, the prospect of shaping the market appeared, which was absent in those dashing years. A trip to the existing market will be successful if it is taken "in pincers" by the national producer and consumer, prepared by the manufacturer. Ordinary promotional work, even under the professional supervision of the product manufacturer, will not solve the problem. In the yard there is a new time and, albeit spontaneously, not qualified, slowly, with digressions, the consumer, who, without advertising, was kept in the "hedgehog" gloves of half-empty counters with a very meager choice, and then deceived by advertising, looks at what is happening critically.

The consumer is ripe for a serious relationship with the manufacturer. Word for the last. Manufacturers must be the first to take steps towards a smart economy and lead consumers. It is not always clear what is an "innovative solution", "intellectual capital"? This is in our thoughts - a new policy of the manufacturer in relations with the consumer, aimed at achieving mutual trust. The consumer must trust the producer, the producer - the sustainable choice of the consumer, whom he brought up.

The formation of a civilized market is one of the main tasks of the action plan for the development of light industry until 2035. Despite the well-known positive dynamics, the situation cannot be reversed. In the market for domestic goods remains below 25%. More than 50% are counterfeit and contraband products. More than half of the sold garments, fur,

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outerwear and footwear are concentrated in the clothing markets.

The image of the goods, its quality, as before, builds the clothing market. The clothing market is associated with gross violations, substitution of products in stores. The lion's share of the 1.5 trillion is "circling" in the clothing market. rubles. The market is "roofed" by the authorities.

It will not be possible to overcome the hypertrophy of the market overnight, and how long the process of strengthening the status of the official domestic manufacturer in the market depends on a number of factors: political will, which ensures the consistency and vigor of the struggle (here one can transfer the American practice of suppressing mafia structures without discussion); the size of investments - the state traditionally shifts them to extra-budgetary organizations; development of the raw material base - back in 2006, the Ministry of Agriculture ordered to reflect in the departmental program urgent measures to combat the subcutaneous gadfly, prevent and improve cattle from hypodermatosis for 2007–2009, but how all this happens in our country is known: sheep breeding remains in a protracted crisis, hunting has declined sharply, cell fur cultivation has been reduced to a minimum and continues to fall; stimulation of expert production remains on stamped paper; development of innovative activity and training of qualified personnel. Innovative activity in our time is due to investments in R&D - they are scanty. In such a difficult situation, an extraordinary solution can help, and it is, however, it was bypassed in state circulars.

A counterfeit and a contraband product, which is most often the same thing, has always been on the market and in stock. The difference is that in Soviet times, the amount of illegal product depended on the severity of state control over illegal activities, and such rigidity did not irritate the West. Nobody tried to interfere with us, on the contrary, they showed understanding. In 2010, as well as all the last 20 years, illegal immigrants in the clothing market openly establish their own rules. The preventive measures are so democratic that they can be neglected without prejudice to business.

The reason for the flourishing of illegal relations in the legal market is not the existence of criminal groups - they are consumers of counterfeit goods. And the current market will not allow domestic producers to develop. They will not share their buyer voluntarily, and you cannot take the power of the buyer, he must be recruited, interested in domestic products. And here many questions arise:

Firstly, it is useless to enter a corrupt market with competitive products. They will set their own price there, they need to launder money received in other areas of business, also illegal, but more profitable. The enterprise is interested in working capital, i.e. in order

to sell the product faster at a profitable, but not inflated price. State intervention is required;

secondly, "tastes are not disputed, but tastes are brought up."

By changing the position of their products on the market with the help of the competent authorities or by cooperating and opening their own sales market, domestic manufacturers have the opportunity to separate part of the buyer from the masses of the market and make this part of their own, with a good prospect, without deceiving the consumer, to significantly increase the ranks of fans of Russian goods. Specialists need to go to school, universities, technical schools, colleges, colleges, organize meetings with interesting people, demonstrate products, production, open joint creative circles, hold competitions, quizzes, debates. We need to open production. Some time will have to be patient, apparently, the diversion of funds will cause a slight decrease in economic indicators. Everyone knows that in order to jump further or higher, you need to retreat.

It is surprising that there is no section in the program for the development of the industry aimed at forming its own sector of consumers. The program is tailored according to the patterns of the Soviet era, without taking into account modern realities, with the exception of an indication of the need to actively involve private investment in the process, which is very difficult to implement in the current economic situation. The shadow economy is based on counterfeit goods, "gray" manufacturers prefer to invest in customs to import smuggled goods. The most realistic is the formation of the stability of consumer interest in the products produced by tuning the tastes of the buyer to it.

Orientation in long-term plans for the export of products, in principle, is the right task. The target setting, pushing the national boundaries of the market, contributes to the involvement of reserves, primarily intellectual ones. The authorities are trying to repeat the Japanese way of reviving industrial production.

Significantly lagging behind the United States and Western Europe technologically in the mid-1950s, Japan in the 1990s. pushed the Europeans out of the world market, going through four stages of production growth in 40 years. The revival began with copying world models, in which the United States and Canada helped the Japanese, up to providing access to nuclear technology. Then there was a stage of independent development of products identical to world models in quality. In the mid 1970s. independent developments were already, in essence, at the level of the best goods, the Japanese learned how to make products of better quality. By the 1990s Japanese goods have become world brands, they have become equal both in the USA and in Western Europe.

Japanese progress is quite specific, it is unlikely that this will be repeated anywhere on the scale of the "Japanese miracle". Japan was ideally in the right

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place at the right time, helped by world politics. Now, neither the Europeans nor the United States will organize the highest favored nation treatment for anyone, not even Israel. However, this scheme, at least in part, needs to be adopted, in particular, by manufacturers of consumer goods.

In Russia, there are good traditions, exclusive technologies that attract custom-made consumers who strive for originality and economy. For example, the craftsmen of one of the regions of the Central region brought to the fair of folk crafts in 2010 in Novosibirsk products made from nettle fiber, which have a proven healing effect. In the manufacture of linen, cedar fibers were used. In Western Europe, a cooling cycle has begun, snow, which was exotic for the inhabitants, is entering everyday life. Russia has the richest experience in making ecological clothing and footwear for snowy winters, it is enough to give them a design familiar to Europeans in order to interest a Western buyer, or maybe keep something modern, Russian. In a normal European market, the main thing is to make a mark, then gain a foothold, including the creation of joint ventures.

At the same time, one should not follow in the footsteps of the Japanese. In Russia, everyone will have enough of their buyer. The interests of the domestic consumer should be a priority. We all hope, not without reason, that a better time is ahead of us. Accordingly, changes in consumer ability will affect the status of the producer.

The revival of interest in domestic goods will add optimism to domestic producers. It is only important that confidence does not grow into self-confidence. The recommendation of the classic of modern economic theory E. Deming, known as the "chain reaction of E. Deming", will help to avoid a fatal illness.

E. Deming initially tried to implement his approach to creating a quality economy in the United States, but failed. The reformer himself explained the reason for the failure as follows: "My initiatives were welcomed by engineers, heads of individual departments, but they were ignored by top management, who did not want to think and act in a new way."

E. Deming relied on the triumph of professional thinking, its natural desire for something new, which coincided with the progressive movement. Developing the intellectual approach of his predecessor W. Shewhart, E. Deming connected four creative acts of thinking with a logical knot: observation, development of actions, implementation and analysis.

The listed operations, which made up the "Deming cycle", unite the commonality of the status of the individual, her innovative interest in the matter. In fact, half a century before the first work on the innovation economy, an American specialist made a

presentation of the very concept of "innovation" as applied to the management of economic activity.

The basis of the content of this concept is formed by four consecutive actions: professionally built observation of situations, its monitoring is the beginning of the path of innovation, a very crucial moment of scientific knowledge is the description of the object; development of improvement measures - a positive change in the situation, the main thing here is the organization of the process in a new way, so that a motive appears that stimulates the performer; the next step is implementation and the final act is analysis, the purpose of which is to evaluate the results of implementation and gain experience to start the next round of the spiral of creativity.

Inviting E. Deming to Japan in 1950, the initiators of industrial restructuring tried to prepare well for the reform. They even made adjustments to the curriculum of technical universities. The course "How to Use Experimental Data" was introduced for all students of the Industrial Department of the University of Tokyo.

In the new time it is necessary to go with new ideas and, moreover, with programs, but there is always continuity in the process. Wise E. Deming foresaw what is always relevant - a reminder to management of all ranks about "difficulties and false starts."

A serious miscalculation of the methodological training of domestic specialists-managers, engineers in universities should long ago be recognized as its one-sidedness. Our professional education is traditionally focused on progress and innovation.

We clearly underestimate the warnings of experienced, recognized professionals about the impossibility of knowing everything and the need to be prepared for the most difficult circumstances of the case. The well-known Russian doctor puzzled journalists and specialists a lot with his answer to the standard question: "What should a good doctor be like? He said: "A good doctor differs from a bad one in that he knows well how not to treat."

Professional training involves a thorough, in-demand analysis of mistakes, miscalculations, shortcomings, in a word, negativity in all its manifestations. A specialist is not insured against shortcomings either with a red diploma, or experience, or systematic study. We are not talking about the elimination of negative consequences, but about their "quality" side and frequency. It is possible and necessary to fight against this, it is in this direction that the lessons of E. Deming are especially significant.

The most dangerous is the desire to follow the beaten path. This path eventually leads to a dead end. You don't need to learn to do like everyone else. To learn is to develop independence.

The theory of quality management in our universities is taught outside the "production-consumption" system, the course was conveniently

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reduced to the history of the problem and the quality management system, separating it into the field of production. The consumer, the process of exploitation, was located outside the main subject, presenting it as an infrastructure, without thinking about the fact that production is not self-sufficient, it is conditioned by consumption by other production, but, ultimately, any production is brought to consumption. The very word "production" is just the beginning of the phrases: "production of services", "production of a product". The first can be read as "relationship production".

If production is "production of relations (services)", then why do we talk about the quality of production in isolation from the subject of relations, which is opposed to the producer of a product or service? That, the other, the subject is the customer of services, products, so the quality of production is of no less interest to him than the manufacturer.

The advantage of the manufacturer over the consumer is in professionalism, therefore, it is necessary to disseminate one's professional knowledge, involve the customer in the circle of professional interests, problems; seriously and for a long time to engage in his education, taking him away from the "brainwash" in market advertising.

For two decades now, the youth consciousness has been under the pressure of "glamorous" fashion, which reigns supreme in everything: in television shows, youth programs, serials, weather forecasts, programs designed for home life, in the speeches of VIPs, "stars", officials and deputies. One gets the impression that it would be shameful, obscene to live otherwise.

By the way, in the countries that we have to catch up, life is not carried out in the style of "a la glamour." Popular in the USSR and in the Western world, Soviet international journalist, historian V. Zorin recalled the details of an exclusive reception hosted by the mayor of New York, billionaire G. Rockefeller. The mayor rarely met with journalists at work. For our compatriots, an exception was made for political reasons - to support the course towards easing tensions in relations between world leaders.

"Having learned about the consent of G. Rockefeller," said V. Zorin, "we were more confused than happy. It seemed uncomfortable for us to go to the richest man in the United States in our suits and purchased shoes. Our American colleagues did not advise us to fuss, they recommended that we focus on the content side of the dialogue. But we thought otherwise, we were afraid to look unworthy, so we decided to rent costumes from fashion designers for a day. They came to the meeting in advance, were received by the mayor at the appointed time.

Again, we entered the office with a feeling that our equipment was appropriate for the circumstances. We experienced the real inconvenience when the

mayor came out to greet us in a simple work suit and ordinary shoes. And smiled at our sight.

Where are the anti-advertising perversions? Educational institutions, instead of turning into centers of aesthetic, business, everyday education, themselves contribute to misinformation of the mass consumer.

Universities, according to their status, should actively cooperate with production and, together with production, carry out systematic, widespread work to educate the consumer's consciousness. Without such creative activity, the future of the domestic clothing and footwear manufacturer looks like the real Russian automobile industry - we will become an annex of Europe, we will lose the creative component, we will lose traditions and national characteristics. One should strive to sheathe not the whole world, like the Chinese, but one's own, Russian, consumer. He is still able to appreciate the dignity of fellow countrymen, but he must not be left to the mercy of fate.

E. Deming paid special attention to the socio-psychological support of the organization of production. Our today's specialists are looking for the keys to success only in technology and statistics.

E. Deming's concepts of "difficulties" and "false starts" are loaded psychologically. The talented economist E. Deming was tempted in the areas adjacent to economic activity - psychological and social. He presented production management in a broad, complex context. Most of today's managers are one-dimensional. Hence the constant failures in management.

To the "difficulties" E. Deming attributed:

- expectation of results from work in the field of quality improvement in the shortest possible time, which is typical for highly specialized training - a surrogate for professionalism. Quality is the state of the essence of the process, product, management. The essence differs from the phenomenon precisely in stability. Quality is not a quantity that can be reduced at once, and sometimes even increased. Quality loses and finds itself in the process. It takes time and, of course, equivalent tasks for training specialists;

- the opinion that mechanization, automation and computerization will help to make a breakthrough in the field of product quality. This opinion is again a defect in the training of a specialist, the limitations of professional culture. The quality of the product, and in a general sense - "boots are clothes for the feet", and in a particular sense - the quality of shoes as a combination of certain properties of boots, is a matter of human creativity. Boots are not harvested on a tree - in the workshop, boots are sewn by specialists according to models developed by related specialists from leather, which was selected by other specialists. Only at the beginning of the production chain of a product are we able to detect the presence of a natural phenomenon of nature - the skin of an animal. Technology in any form (outdated, modern, future)

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was, is and will forever remain a means of labor, created by a person and launched (or not launched) by him into production. Technique allows you to make products of a certain quality, gives stability to the quality of the product - and that's it! We repeat: the quality of a product is created by a specialist, it is a product of his activity. Technology does not create quality. This is where E. Deming's warning follows: do not expect a breakthrough in the field of quality from a technician;

- neglect of the actions necessary for the successful implementation of the quality improvement program. Another confirmation of the importance of the humanitarian development of the personality of a specialist, which top managers in the vocational education system do not want to hear about. S.P. Tymoshenko wrote that in US universities the humanitarian component is at the level of 20-25%. In England, it is approaching a third. Savings on liberal arts education result in major losses in special training. The place of dialectical thinking is occupied not even by a formal-logical one, but by a defective-everyday one, based on the "kondo" phrase "maybe it will work out, it will blow through". Why did the former Prime Minister of the Russian Federation express the historical thought "We wanted the best, it turned out as always"? Because they managed as best they could, and not as they should, unprofessionally.

In dialectical logic, there are some wise and simple rules that reflect the actual order of things:

firstly, you need to carefully study what was and how it was, so as not to step on the old rake again;

secondly, to thoroughly, comprehensively understand the essence of the matter, its infrastructure and relations, including the analysis of macroeconomic dynamics;

thirdly, the starting point should be the practical expression of the intention, but it is important to interpret the very concept of "practical significance" not in a narrowly pragmatic way;

fourthly: the truth is always concrete and unambiguous.

In a big business, unimportant little things happen only to those who approach it unprofessionally. Everything matters here. The concept of "quality of raw materials" equally includes organoleptic characteristics, age, storage and transportation conditions. One has only to try to rank them, as a series of non-trivial "little things" will go in succession and the quality will turn into out of condition. We are involuntarily forced to return to the beginning again and highlight the relevance of technical regulation of the quality of goods and services, as well as their production.

Quality management began more than a century ago with primitive actions and attention to detail. G. Ford Jr., A. Sloan, F. Taylor and A. Foyle - different people were united by a common attitude to the details of production. They, like everyone else, naturally

recognized them, however, unlike everyone else, they did not treat them with disdain. Spontaneously, they understood that the essential is not born on its own, it is born in the non-essential, the big grows out of the small, the necessary arises at the crossroads of the accidental. Quality cannot be carved out of quantity, but in order to obtain the desired quality, the required quantity is needed. Quantity makes up a measure - "qualitative quantity".

In the presence of "qualitative quantity", i.e. measures, we can already do the appropriate quality. The Bible states, "In the beginning was the word, and that word was with God, and that word was God." In the theory of quality, the beginning seems different: "First, quantity is required: funds, specialists, ideas, etc." Therefore, the campaign for quality began with Ford with economy, with Taylor and Foyle - with the level of organization. And the main problem already at that time, perhaps not yet so obvious, was the "scissors" in terms of quality and quantity.

Let us clarify: the economic effect does not manifest itself in an abstract, pure quantity, although it is potentially included in it, but in a realized quantity similar to demand.

Taken abstractly, demand is more of a psychological category and less of an economic one. In the economic aspect, demand acquires the value of a factor when it is provided either by the purchasing power or by the settlement power that allows obtaining credit.

The manufacturer is obliged to strive not to create quality. Its goal is production efficiency. The quality of everything for everything is a means of achieving efficiency, a lure, a nozzle in the understanding of a fisherman. You can get a modern quality product and go bankrupt, because you will not be able to sell the product at a profit. The market will not accept it.

Quality in an economic application is a concept that is correlated with efficiency and does not coincide with it, as many people think. Quality management, including the development of technical standards, regulation with their help, involves modeling the filtering of ideas, plans through the "gateway" of quality goods to the market. It will open or slightly open the market for innovations to the full extent of access to mass demand.

K. Ishikawa came up with a "circle of quality" and proposed "cause-effect" diagrams. The idea of the Japanese specialist is extremely simple: it is necessary to involve the entire staff of the enterprise in quality management. The totality of participation is the key to the quality of production. The concept of K. Ishikawa was embodied in the history of Toyota. B.S. Aleshin argued that "it was at this phase of quality assurance that quality management in its modern sense took shape."

K. Ishikawa, thanks to the involvement in the process of creating high-quality products of all those

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employed in production, managed to remove "the contradiction between improving the quality and increasing the efficiency of production in its former forms." In almost all countries with a high average income of the population, the consumer began to receive high quality goods and services at an affordable price, bringing a number of European countries, Canada, the USA, and some Arab states closer to the "consumer society". The "miracle" born in Japan, like all previous miracles of the economy, turned out to be short-lived, which once again confirmed the position of skeptics: "Miracles do not happen! There are ups and downs."

Every "miracle" is a success acquired by a specific historical situation and flourishing within the boundaries of its time. The features of historical time contribute to the birth of "miracles", they also determine the miraculous limits.

Let us turn again to B.S. Alyoshin: "The concept of standardized quality, according to which a quality product is understood as a product, the requirements for which are defined and fixed in the standards by the manufacturer, and the consumer has the right to either buy the proposed product or reject it, has led to an aggravation of the contradiction between quality and efficiency in a new form, with an error in determining the needs of consumers when products that are suitable, from the point of view of manufacturers, enter the market, the costs are extremely high.

K. Ishikawa closed the concept of "quality" to those who produce it. Those for whom the product is designed, remained out of work. They were not interested in their opinion. The isolation argument is impressive: consumers are not in the know, they are not experts. K. Ishikawa did not systematically consider the main relationship in the economy "producer - consumer". Once they were in one person, they were opposed by commodity production. It arose as an alienation of the abilities of the individual, dividing it not conditionally, but physically, but the personality remained in both forms: the producer and the consumer. The proportions of hypostases have changed and continue to change. However, their essence is a dialectical opposition that does not allow them to exist without each other, and this must be taken into account.

The consumer is an accomplice of the quality of the product. The division of labor separated the consumer from professional knowledge, the skill of the manufacturer, opposed them, but did not divide them so that they could not depend on each other. They are still a single socio-economic entity.

The modern economy shows that the producer, having opposed himself to the consumer, has moved the arrow of his movement to a dead end. It is necessary to come to grips with the return of the consumer to mutual understanding, for which, first of all, it is necessary to reduce the distance in the professional aspect of relations - to educate and

educate in the consumer the subject not of a passive, third-party, random, but a partner in a common cause.

In the latest economic policy, technical regulation is one of the main conditions for achieving quality standards. It allows balancing the relationship between centrifugal and centripetal forces in the development of production, democratizing production management and, at the same time, preventing it from sliding into production itself, i.e. autonomous self-sufficient production. The system will fall apart if its constituents decide that they themselves are the system. Democracy and arbitrariness are incompatible phenomena. Freedom in a democratic interpretation is reasonable only when it is the freedom to act both in one's own interests and in the interests of the system. Control can be in the form of self-control or in the form of centralized activity, but it must take place in the interests of democracy, which in our context means the interests of the consumer. The essence of our position lies in a new perspective of perception in the quality management of consumer goods - the interest of the consumer, more precisely, in the transformation of the consumer from a buyer into a producer. As long as the consumer is left to himself, he is formed in the market environment perverted by an unscrupulous manufacturer and advertising unsettled liability, he is a statistical value for a responsible producer.

All plans of the manufacturer are based on statistical models, more or less indicative of the scale of the national economy, but not on the average capabilities of the enterprise. In order to replace virtual, speculative landmarks in planning with real, much more viable ones, it is necessary to take the consumer out of the zone of improbable certainty into the space of cooperation, which gives a much more probable forecast. From a spontaneous, opposing, divided by the "counter" subject, it is necessary to turn him into an accomplice through the education and enlightenment of consciousness. The trouble with our current state is not in Chinese commodity expansion (the Chinese have flooded both the United States and half the world with their specific goods), but that we have left the consumer at the mercy of intermediaries. Formally, such alienation looked quite logical and attractive: "To each his own!". The shoemaker sews what he has to - boots, shoes, sneakers, etc.; the merchant is busy with his business - the sale of goods; advertising has its profit by helping the merchant.

In reality, the producer found himself in isolation, submitting not to the market, but to market speculators and those who are in their service. The market is a relation within the "producer-consumer" system. Anything that is built between them breaks their natural relationship. Leading European manufacturers do not allow themselves to supply products to our market. They enter the market themselves, with their network of specialized stores, which are under strict control and carry out

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independent advertising work with the consumer. By replacing the "consumer" with the "buyer", businesses form an uncertain perspective. The producer, by his dialectical opposite, has a consumer, not a buyer. The consumer also needs to be connected to the problem of technical regulation: to teach him industrial literacy, to educate.

The work presented to your attention is the fruit of joint reflections on topical problems of improving the activity of an important branch of the public economy by leading Russian and foreign experts. A collectively executed monograph always has an advantage over an individual form of creativity. A single author, no matter how knowledgeable and authoritative he may be, is forced by the nature of the circumstances to explain not only his point of view on the problem under study, but to talk about how his colleagues "see" this problem, to state someone else's view of the order of things, to turn into the process of declared discussions in their opponents. Such a transformation, despite all its conventionality, is not so harmless for objectivity in understanding. Even such an excellent thinker as G. Hegel sinned, voluntarily or involuntarily substituting opponents, to make it easier to criticize them. This work represents an original author's approach and opens up the opportunity to learn the most significant first-hand, without intermediaries, which often overshadow creative relationships.

The quality of "it is written" to be at the epicenter of both scientific and amateurish reflections at all times. The problem of ensuring the quality of activities is not just universally relevant, it is strategic. The dilemma in relation to quality is reasonable only within the limits of the opposition of the ratio of actions "immediate" and "indirect". The saying "it's all about him" owes its origin to quality. It is possible to "forget" about the problem of quality solely because any fruitful and luminous activity is ultimately aimed at improving quality. Quality is either "on the mind" or "implied". From the relationship in the dynamics of these projections of the problem of quality in creative thinking, an appropriate schedule is built, reflecting the relevance and profitability of activities aimed at developing production. The quality of activity is the final criterion of its individual, collective and national status. It is in quality that the energy of creation is accumulated. The quality of activity shows how much we penetrated into the essence of things, learned how to manage things, change their properties, form, forcing them to serve a person without significant damage to nature. Quality allows you to see the person himself from new angles, to pay tribute to his talent, will, and professionalism. Studies conducted under the UN Development Program have measured the share of the "human factor" in national and global wealth: 65% of the wealth of the world community is the contribution of human potential, and only a third of the world's wealth comes from natural resources

and the production structure. A quality-oriented strategy is undoubtedly contributes to the growth of the very role of the subjective factor in the development of production, and to a more complete and comprehensive satisfaction of human needs themselves. The desire to "live according to reasonable needs", as well as the need to "work according to one's capabilities", together with the communist ideal, no one dared to openly and officially cancel, realizing the absurdity of denying the essential forces of man. In a "hot" state, the problem of quality is sustainably supported by both the internal forces of active consciousness and external life factors. The highest function of consciousness is cognitive. Knowing nature, we discover its qualities, state of quality, quality levels, embodying new knowledge in production. Classical political economy (A. Smith, D. Riccardo, K. Marx, J. Mill) concentrated quality problems in production. Post-classical economic thought shifted quality towards consumption, trying to give production a "human face" – a person alienates himself in the production process, but this measure is forced and, in a systemic sense, is temporary, conditional. The main thing in production is the result, not the process. Consumption regulates the market. Therefore, the demands of the market must dominate production. The task of the society is to contribute worldwide to the development of demand in the market: to maintain the range of goods, stimulate price stability, increase purchasing power, improve the quality of goods. E. Deming, calling the "network of deadly diseases" of modern production, puts in the first place "production planning that is not focused on such goods and services for which the market is in demand." Try to answer him.

Conclusion

The dynamics of the market development in the last decades of the last century and at the beginning of the third millennium invariably shows the growing interest of consumer demand in the quality of goods. With all the economic, social and political costs, humanity is getting richer and wealth is distributed unevenly. Finances, as before, are concentrated in certain regions, in other respects, just like the premiers of modern production. Analysts predict the course for the quality of goods confidently and everywhere. The consumer has realized the need to pay for the advantage of quality services and products. The most prominent economists unambiguously declare that the improvement in the quality of goods is not connected causally with an increase in prices. Positive changes in the quality of goods require qualitative changes in engineering, technology, organization and management of production.

And I would also like to draw attention to one phenomenon that usually slips away in the bustle of problems - the historicity of the economy. The way we perceive it now, the economy has not always been and

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will not remain forever. Economic life changes in time, which makes us tune in not to its changing existence. The modern economy is built on a market foundation, and the laws of the market dictate their own rules to it. In the foreground are profit, competition, efficiency, unity of command. How long will this continue? Analysts say the symptoms of a new economic order are already on the rise. The next turn of the economic spiral will also spin around the market core, but the significance of the market will not remain total. The priority of market competition, aggressively pushing the "social sector" to the sidelines, is not compatible with the prospect of economic development, which is confirmed by the steady striving of the social democrats in the West to turn the economy into a front for social security and a fair distribution of profits. The new economy is called temporarily "prudent". The current principle: "survival of the strongest, most adapted", will replace the "social production partnership" - the manager and the manufacturer will become members of the same team. Mass production will give way to an organization corresponding to the implementation of the principle - "the manufacturer produces exactly what the consumer needs. A "thrifty" economy will be focused on resource-saving technologies and environmental friendliness of production. It will require a new look at the root concepts. The philosophy of quality will also change. We must be prepared for the coming events. To the best of their competence and interests, the authors tried to share their thoughts,

It is equally important to understand the role and significance of quality activity, that is, to what extent leaders penetrated the essence of things, learned to manage things, change their properties (range), form, forcing them to serve a person without significant damage to nature, for the benefit and in the name of a person, that is, in accordance with the requirements of the Federal Law "On Technical Regulation". Both political leaders and the government have recently been talking about the need for a competent industrial policy. However, if we carefully consider the normative, methodological documents on the

structural restructuring of industry, then the thought arises whether we are stepping on the same rake that has been stepped on all the years of reforms, namely: we did not care about our producer.

A world-famous quality specialist E. Deming, who at one time was a scientific consultant to the Japanese government and led Japan out of the economic crisis, in his book "Out of the Crisis" says: "... managing paper money, not a long-term production strategy - the path to the abyss. Regarding whether the state should pursue an industrial policy, one can cite the statement of the outstanding economist of the past, Adam Smith, who 200 years ago laid the foundations for the scientific analysis of the market economy. He said about the role of the state: "... only it can, in the interests of the nation, limit the greed of monopolists, the adventurism of bankers and the egoism of merchants," you can't say more precisely. What are the results of economic activity today, what are the achievements in this area? The growth of gold and foreign exchange reserves, the decline in inflation, budget surplus and other financial and economic achievements. And what, is this really the end result of public administration, and not the quantity and quality of goods and services sold in the domestic and foreign markets and the population's ability to pay to purchase these goods and services? And, ultimately, not the quality of life of the population of the country? Therefore, it is quite natural today that the task is set for all levels of the executive and legislative authorities - to improve the quality of life of Russian citizens.

Forming import substitution, regional and municipal authorities, supporting the heads of enterprises in the implementation of their tasks and filling the markets with products in demand, especially for children and socially vulnerable groups in these regions, they - these same authorities - will directly realize their promises to voters. and create confidence among the population of these regions in their future, which, ultimately, will provide the population of small and medium-sized cities with a decent life.

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FORMATION OF THE COMPETITIVENESS OF MANUFACTURED PRODUCTS BASED ON THE CONCEPT OF THE THEORY OF STAKEHOLDERS

Abstract: In the article, the authors consider the role of quality as a tool for promoting the philosophy of quality in the production of competitive and in-demand products at light industry enterprises located in the regions of the Southern Federal District and the North Caucasus Federal District. At the same time, the authors absolutely reasonably confirm the possibility of such an implementation. If innovative centers are implemented, saturated with universal and multifunctional equipment, creating the prerequisites for the production of the entire range of footwear, namely: men's, women's and, most importantly, children's shoes, the demand for which is quite high in the regions of the Southern Federal District and the North Caucasus Federal District. And the use of software will provoke a significant reduction in the cost of its production and guarantee its sustainable implementation in domestic markets with unstable demand. And here it is important not to make a serious methodological mistake - to reduce economic policy to economic analysis, but to maintain the spirit of solidarity in the team - one for all and all for one - and success will surely find the seeker.

Key words: quality, preference, demand, competitiveness, market, profit, demand, buyer, manufacturer, financial stability, sustainable TEP, priority, assortment policy, demand, sales, paradigm, economic policy.

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Introduction

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The nature of the new competition in the modern world economy, due to the processes of globalization,

places high demands on manufacturers to increase the competitiveness of goods and enterprises. Increasing the competitiveness of enterprises and industries is one of the most important areas of real economic growth, both in Russia and in the regions of the Southern

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Federal District and the North Caucasus Federal District, which is reflected in the program document, namely: in the strategy for the development of light industry in Russia for the period up to 2020.

In this regard, the problem of the competitiveness of domestic footwear requires the development of conceptual foundations for theoretical, methodological and practical recommendations that are adequate to the upcoming changes in the organizational and economic mechanism for the functioning of the entire industrial complex of the country.

In modern conditions of market relations, a competitive environment and direct interaction between Russian and foreign manufacturers, solving the problem of combining state and market mechanisms for managing competitiveness becomes a strategic resource for the economy of the regions of the Southern Federal District and the North Caucasus Federal District. In the world economy, the place of price competitiveness has been taken by the competitiveness of quality levels, which will increase its relevance with Russia's entry into the WTO. The increase in the quality factor of the results of the production of domestic products at light industry enterprises in the strategy of competition in world markets is a long-term trend.

The task of increasing competitiveness is especially urgent for shoe enterprises, which, due to external factors (increased competition due to globalization, the global financial crisis) and internal (inefficient management), have lost their competitive positions in the domestic and foreign markets. In response to negative processes in the external environment, the processes of regionalization and the creation of various network structures are intensifying, one of which is the union of commodity producers and the state. There are three main options for the concept of enterprise in a developed economy:

- neoclassical;
- agency (stock);
- stakeholder concept.

The concept of stakeholders (stakeholder concept, stakeholder theory), or the theory of stakeholders, considers the dependence of the company's actions on the interests of a wide variety of stakeholders, including consumers, suppliers, shareholders, managers, employees, etc. At the same time, each of the stakeholders has certain rights to control the enterprise, so the concept implies the need to make decisions taking into account their interests.

The theory of strategic management is one of the most difficult sections of management science. In a fairly short period of existence, characterized by the rapid development of a number of concepts, it managed to turn into an independent scientific discipline with its own academic infrastructure. The most important question that the theory must answer is to determine the sources of long-term competitiveness of firms. These sources are determined by the strategy of the enterprise

and, accordingly, raise the question of its nature.

The system concept of the enterprise can be considered as a starting point for the strategic description of enterprises at the present time, since none of the above concepts "in its pure form provides a framework for analysis that is relevant to the real situation and role of the enterprise in any economy."

Insufficient adequacy of the stakeholder concept of an enterprise stems from the fact that the behavior of industrial enterprises is determined to the greatest extent by the interests of only internal top management and large owners.

However, it should be noted that this situation was typical for the 90s of the last century, but recent years are characterized by changes in this area. Evidence of this is the gradual development and spread of the corporate governance system in the country, one of the principles of which directly emphasizes the role of stakeholders in the management of the company. It is impossible not to note the increased attention to the concept of social responsibility of business in recent years.

Main part

The simultaneous coexistence of several concepts that describe the decision-making mechanism in enterprise management is due to the fact that different firms at different stages of their activities have specific tasks.

In particular, the main consumers of stakeholder theory are not all companies, but only those that are interested in maintaining relationships with a wide range of stakeholders and in managing them. For such companies, stakeholder theory can offer non-standard approaches to solve their specific problems.

There are certain relations between the company and stakeholders, they can be different, both competitive and collaborative. Stakeholders can exist independently of each other, or they can interact. The set of stakeholders, which the adherents of this theory call the "coalition of business participants" or "coalition of influence", is a force that continuously influences the organization, forcing it to evolve, change and adjust.

The foundations of the theory began to take shape in the 60s of the XX century as applied to business. According to this theory, a company is not only an economic integrity and a tool for making profit, but also an element of the environment in which it operates, as well as a system that influences and is itself influenced by its environment: local communities, consumers, suppliers, public organizations, as well as staff, investors and shareholders. In the mid-70s, a group of researchers gave the concept of stakeholders a second wind. As groups interested in the activities of the corporation, he named not only suppliers, buyers, employees, investors and creditors, the government, but also future generations. Therefore, managers should not make decisions that will limit the choice of

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new generations in the future. Assuming the organization is an open system.

In its modern form, the "stakeholder concept" has been gaining popularity since the mid-1980s. The emergence of stakeholder theory (stakeholder theory of the firm) as a full-scale, detailed theory is associated with the publication in 1984 of the book by E. Freeman "Strategic Management: A Stakeholder Approach".

According to E. Freeman, the stakeholders (potential beneficiaries of activities) of any enterprise are:

- business owners;
- buyers of its products;
- providers of various kinds of resources;
- employees of the enterprise; local community;
- various broad social groups;
- state.

The idea put forward by E. Freeman about representing the enterprise and its external and internal environment as a set of parties interested in its activities, whose interests and requirements should be taken into account and satisfied by managers as official representatives of the enterprise, received wide support.

A certain progress in the development of this theory was the emergence of the "stakeholder approach" by J. Post, L. Preston and S. Sachs, emphasizing the importance of relationships with stakeholders in creating organizational wealth, especially for organizations such as complex "extended enterprises", in which, according to According to the authors, large corporations were transformed at the beginning of the 21st century.

In Russia, the first dialogues with stakeholders on a systematic basis began to be conducted by British American Tobacco in 2001 during the preparation of its non-financial report. In modern conditions, consultations and dialogues with stakeholders are regularly conducted by large Russian and foreign companies operating in Russia, such as RAO UES of Russia, BP, Evrokhim, Norilsk Nickel, etc. In recent years, the practice of interaction with stakeholders is increasingly being used not only enterprises, but also state, municipal institutions, as well as non-profit organizations. In addition, non-profit organizations (NPOs) themselves act as stakeholders, becoming participants in the decision-making process of business, government, and other NPOs. An attempt was made to form a methodology for the strategic analysis of the organization based on the "stakeholder" theory of the enterprise. The scientific basis for the study of stakeholder theory was the work of T. Donaldson, R. Mitchell, L. Preston, S. Sachs, J. Stiglitz, A.S. Wicksa, E. Freeman, J. Fruman.

The authors emphasize that we are talking about relationships, not transactions, believing that transactions are one-time interactions, while relationships are characterized by a long and repetitive nature that does not exclude both conflicts and

cooperation. Stakeholders cooperate with the enterprise and among themselves at different levels and develop their abilities to adapt, work in conditions of uncertainty and manage risks. The main goals of cooperation between stakeholders and the enterprise are: changing internal documents, improving business operations and forming effective management at the enterprise. The work of stakeholders in partnerships includes the development of solutions that promote sustainable development, planning, broad discussion and implementation of activities in a certain geographical area, the use of benchmarking, progressive development and the involvement of other stakeholders.

Stakeholders are persons and parties who are influenced by the activities of the enterprise, or can influence its work. The theory of stakeholders (interested parties) contains a universal approach to doing business.

The essence of this theory is that managers at the enterprise should make decisions taking into account the interests of all stakeholders in the organization. The basis of this theory is business ethics, and the main principle is that the interests of all parties are legitimate and require their satisfaction.

In order to apply stakeholder theory, it is necessary to:

- a certain number of groups or individual participants that influence or who can influence the process, because this theory considers the nature of emerging relationships;

- the interests of all participants should potentially be taken into account;

- the main focus is on management decisions.

Stakeholder theory states that in order to achieve the goals of an organization's activities, various factors should be taken into account. Various interested parties (stakeholders), who will represent some type of informal coalition. There may also be various relations between stakeholders, which are not always in the nature of cooperation, coincidence of interests, but may be competitive. However, all stakeholders can be considered as a single contradictory whole, the resultant of the interests of the parts of which will determine the trajectory of the organization's development. Such a whole is called the "coalition of influence" or "coalition of business participants" of the organization.

In the modern interpretation of stakeholder theory, stakeholders are considered not just as groups and individuals affected by the activities of the organization, but as contributors to a certain type of resource. Stakeholders provide the organization with the resources it needs to operate because its activities enable them to meet their needs. At the same time, satisfaction of the stakeholder's requests is nothing more than receiving resources from the organization. Thus, the relationship between the organization and its stakeholders is built around the resource exchange, as

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everyone seeks to create their own resource base that would best suit the goals of the stakeholders.

Organizational stakeholders can be divided into two groups:

- external;
- internal.

External stakeholders include:

- buyers;
- suppliers;
- competitors;
- state institutions and organizations;
- regional authorities;
- financial intermediaries.

Buyers. The strategy and tactics for working with important buyers include joint meetings to identify the drivers of business change, mutual efforts to develop products and markets, increase communication links, use common areas, and joint training and service programs. Strengthening relationships with customers often brings significant benefits.

Suppliers. Many enterprises involve strategically important suppliers in the process of product development and production. Most enterprises that use just-in-time, where components produced by suppliers are fed directly to assembly shops, bypassing the warehouse, include suppliers in their internal processes.

Competitors. Competitors are a complex issue, as it is often in the best interest of one competitor to falter another. However, competitors are joining forces to combat the threat of third-party product innovation, to successfully navigate life cycles, and to leap ahead with new technologies. Competing organizations form alliances to accelerate technological progress and develop new products, to enter new or foreign markets, to explore a wide range of new opportunities. Sometimes cooperation is determined by the need to develop common standards, create a common service system, etc.

State institutions and organizations. Corporations and government agencies have many common goals, among which are the creation of favorable conditions for international trade, stable market conditions, inflation control, a successful economy, and the production of necessary goods and services. Partnership between government and business (public-private partnership) is widely practiced in foreign countries, where governments often play a more active role in the economic development of the country.

Regional authorities. Good relationships with local authorities and regional organizations can result in beneficial local regulation or lower local taxes for the organization. Therefore, the most far-sighted leaders of commercial organizations spend some money to help regional authorities in their efforts to solve local problems. Sponsorship to support local social programs, assistance to comprehensive schools, cultural institutions, health care, law enforcement, etc. allow reaching mutual understanding and support from

such influential stakeholders for small and medium-sized businesses as regional governments.

Financial intermediaries are a collection of many organizations that include, but are not limited to, banks, law firms, brokerage firms, investment advisors, pension funds, mutual fund enterprises, and other organizations or individuals who may be interested in investing funds for enterprises. Trust is especially important when dealing with creditors. Financial disclosure helps establish trust, as does timely payments. In an attempt to improve their relationship with creditors and establish a relationship of trust, many organizations invite their representatives to their boards of directors.

Internal stakeholders include managers, employees, owners, and a board of directors or board of directors in which managers and owners are represented. One of the most significant internal stakeholders is the top manager.

One of the important ways managers influence organizations is to bring their values to work processes and organizational roles. The value of organizational values or business ethics shared by management is that ethical principles facilitate decision-making in situations of a "soft" type. They also provide a rational basis for building a hierarchy of external stakeholders' value to the organization and a sequence of actions to respond to their demands, often at the same time.

Bridging is the most advanced way of interacting with stakeholders. It implies a strategic partnership that can exist in various forms, up to joint business with major customers or cooperation with competitors. No wonder the word "bridging" in English means "to build bridges." Bridging is the closest alliance an organization has with those stakeholders that are most important to it.

Such associations are most common when environmental conditions are uncertain or complex. Bridging allows you to reduce uncertainty through closer interaction between organizations. Bridging businesses have common goals, and this is beneficial for all parties. Traditional methods of interaction with stakeholders make it possible to nullify adverse impacts from stakeholders, while bridging has the ability not only to prevent negative impacts, but also to improve the external environment through joint efforts with other parties.

The stakeholder theory approach to the problems of management and increasing the competitiveness of an enterprise suggests that its further development will be able to solve a number of problematic tasks facing the enterprise.

Currently, there is no generally accepted methodology for assessing the competitiveness of an enterprise. A review of existing approaches to assessing the competitiveness of an enterprise made it possible to combine them into the following groups.

First group includes an approach to determining the competitiveness of enterprises based on the

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identification of competitive advantages. This approach arose with the advent of strategic planning and the development of competition theory. It allows you to analyze the achieved competitive advantages of the enterprise, but does not give an accurate quantitative expression of the results of the assessment and, therefore, cannot be used for a comparative analysis of the competitiveness of enterprises, analysis of the implementation of the plan to improve competitiveness, the dynamics of the competitiveness of enterprises.

Second groups scientists offers an assessment of competitiveness using polygonal profiles. It is based on building vectors of competitiveness by factors: concept, quality, price, finance, trade, after-sales service, foreign policy, pre-sales preparation. However, the authors do not specify how factors such as the concept, foreign policy, pre-sale preparation, etc. can be assessed.

Other scientists (the third group) - offer a rating assessment of the competitiveness of an enterprise based on the following factors: product, assortment, price, image, service, packaging (design), sales volumes, market segment, supply and marketing policy, advertising and demand stimulation. The disadvantage of this approach is that, in essence, it evaluates only the marketing activities of the enterprise, but does not take into account other important resources of the enterprise's potential (innovations, management, finance, etc.). In the approach considered by the authors, a simple sum of factors is obtained, the mutual weight of which is not taken into account.

Fourth groups scientists proposes to evaluate the competitiveness of an organization on the basis of the product of the commodity weight index and the facility efficiency index. The imperfection of this approach lies in the fact that it is a simplified approach to assessment, since it does not take into account such important factors that determine the competitive advantages of an enterprise as the level of organization and implementation of marketing at an enterprise, finance, and export potential. In addition, most authors do not specify how to determine the manufacturer's efficiency ratio.

A variation of the fourth approach is the method proposed by Fatkhudinov R.A., which proposes to evaluate the competitiveness of an enterprise as a weighted sum of the competitiveness of the main goods of an enterprise in various markets, taking into account the significance of markets. This approach is not entirely fair, because:

firstly, the competitiveness of an organization is identified with the competitiveness of a product (these

are different concepts);

secondly, he proposes to introduce the importance of foreign markets twice as much as the importance of national markets; thirdly, the assessment method of Fatkhudinov R.A. does not take into account other important factors influencing competitiveness - marketing, finance, innovation, management, personnel.

Fifth group. The authors propose an approach based on a balanced assessment of the factors of enterprise competitiveness. The integral indicator of the competitiveness of an enterprise is determined according to the rules of linear convolution (the assessment of the competitiveness factors of individual aspects of the enterprise's activities is multiplied by the weight of individual factors in the total amount).

So, the analysis of the theoretical and methodological aspects of the competitiveness of enterprises has revealed many methods for assessing the competitiveness of enterprises.

The success of an organization is determined by the degree to which the interests of stakeholders are satisfied, therefore, in order to increase competitiveness and performance efficiency, an enterprise must take into account not only its own interests, but also the interests of stakeholders.

In stakeholder theory, the term "stakeholder" is used, which translates as "interested party".

Stakeholders are persons and parties who are influenced by the activities of the enterprise or can influence its work.

Developing small and medium enterprises need to form a system of marketing relationships with stakeholders as an instrument of competition, a system based on mutually beneficial long-term cooperation, which will reduce the time for making commercial decisions.

Therefore, taking into account the considered methodological foundations of the competitiveness of an enterprise, a methodology for assessing and analyzing the competitiveness of an enterprise based on the theory of interested parties (enterprise stakeholders) is proposed. The proposed methodology includes the following steps.

Stage 1. Choice indicators for assessing the factors of competitiveness of the enterprise. For each factor, a system of indicators can be determined based on the analysis of scientific literature (Table 1).

So, taking into account the analysis of the system of indicators for assessing the competitive potential of an enterprise, we can propose the following system of indicators for assessing internal factors of competitiveness enterprises (table 2).

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Table 1. The system of indicators for assessing the competitive potential of an enterprise

Factors of competitive potential	Assessment indicators
1	2
1. Marketing effectiveness	The ratio of the quality of the product and the costs of its production and marketing
	Marketable output growth rate
	Growth in sales and profits
	Profitability
	Market share, image
2. Quality management	Quality of partnerships
	return on total assets, return on equity; return on investment
	Net profit per 1 rub. sales volume; profit from the sale of products per 1 rub. sales volume; profit otch. period for 1 rub. sales volume
3. Financial condition of the enterprise	Equity ratio; current liquidity ratio; coverage ratio, autonomy ratio, fixed asset index, overall enterprise profitability, return on equity, product profitability
4. The level of organization of production	Capacity utilization rate; production and marketing capacities; volume and directions of investments
	The share of certified products in accordance with the international standards of the ISO 9000 series
	Depreciation of fixed assets, growth in labor productivity
5. Efficiency of MTO	Quality and prices of supplied materials. Material return, commodity circulation, allowing direct connections; coefficient of uniformity of receipt of goods; return on transaction costs; profitability of the purchase of goods
6. Activity of innovative activity	Annual expenditure on R&D, number of patents for inventions
	Share of innovative goods, share of product exports, number of advanced technologies created
	The volume of shipped innovative products (services), the number of patented technologies, the number of patent-free technologies, the cost of innovation, the number of acquired and transferred new technologies, software
7. Competitiveness of personnel	Staff turnover rate, coefficient of labor productivity ahead of wages, educational level of the labor force, level of professional qualifications of workers

Table 2. Recommended system of indicators for assessing the competitiveness of an enterprise and their significance

Enterprise competitiveness factors	Indicators	Significance, %
1	2	3
1. Competitiveness of the goods	Product range weighted average competitiveness	40
2. Marketing effectiveness	Exceeding the allowable level of stocks of finished products	3
	Company share in the market	3
	Sales growth rate	3
	Assessment of the level of partnerships with the stakeholders of the enterprise	10
	Total	19
3. Quality management	Return on investment	3
	Return on total assets	3
	Total	6
4. Financial condition of the enterprise	Working capital ratio	3
	Current liquidity ratio	3
	Costs per 1 rub. products sold	3
	Total	9
	Capacity utilization rate	2

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5. The level of organization of production	Labor productivity	2
	Depreciation of fixed assets	2
	Total	6
6. Efficiency of MTO	Reducing the level of material consumption	3
	Material return	3
	Total	6
7. Activity of innovative activity	Share of innovative products	4
	Innovation costs	4
	Total	8
8. Competitiveness of personnel	The coefficient of advancing the growth of labor productivity in relation to the growth of wages	3
	Staff turnover rate	3
	Total	6
	Total significance of competitive potential	60
	Total Maximum Significance Score	100

Stage 2. Determining the significance of indicators in the overall assessment of competitiveness. The significance of the indicators for assessing each competitive potential factor is presented in Table 2.

Stage 3. Calculation of dimensionless estimates of indicators of enterprise competitiveness.

To convert dimensional estimates of indicators into dimensionless ones, it is proposed to use the index method. Indices of dimensionless indicators are determined by formula (1) for positive indicators with a positive trend - growth (for example, profitability of sales, labor productivity) and by formula (2) for negative indicators with a positive trend - decrease (for example, depreciation of fixed assets, excess of the balance of finished products in the warehouse compared to the norm, the staff turnover rate).

$$O_i = X_i / X_i^{\max}, \quad (1)$$

$$O_i = X_i^{\min} / X_i, \quad (2)$$

where O_i is a dimensionless (index) assessment of the i -th indicator of enterprise competitiveness,

X_i - the value of the i -th dimensional indicator for assessing the competitiveness of the enterprise,

$X_{i\max}$ - the maximum value of the i -th dimensional indicator for assessing the competitiveness of an enterprise,

$X_{i\min}$ is the minimum value of the i -th dimensional indicator for assessing the competitiveness of an enterprise.

Stage 4. Assessment of the competitiveness of the goods. It is carried out for light industry goods according to the method.

Stage 5. Calculation of a generalizing indicator of the competitiveness of an enterprise. Quantitative assessment of the competitiveness of the enterprise is proposed to be determined by the following formula (3).

$$K_{II} = \sum_{i=1}^m \alpha_i \times O_i, \quad (3)$$

where KP is an assessment of the competitiveness of the enterprise in percent,

α_i - the significance of the i -th indicator of competitiveness in percent,

O_i - index (dimensionless) assessment of the i -th indicator of competitiveness,

m - the number of indicators for assessing the competitiveness of the enterprise.

The values of the assessment of the competitiveness of an enterprise can theoretically vary from 0 to 100 (ratio 4).

$$Kp = 0 \div 100 \quad (4)$$

For the qualitative characteristics of the obtained assessments of competitiveness, a scale for assessing the quality level is required. In economic practice, the principle of building scales with equal steps, progressive and regressive scales are used. Progressive and regressive scales are most often used for material incentives. We believe that the scale with an equal step is the most appropriate, since, firstly, it corresponds to the solution of a practical problem (specification of the quality level of competitiveness), and secondly, it is easy to build and use. The scale step is defined as 100 (maximum score): 4 (number of levels) = 25. As a result of the calculation, the following scale was obtained (table 3).

Table 3. Scale for assessing the quality level of enterprise competitiveness

Percentage score	Quality level
0 to 24.9	very low
from 25.0 to 49.9	short

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from 50.0 to 74.9	average
from 75.0 to 100	high

The economic meaning of the obtained generalized assessment of competitiveness is that it shows the degree of satisfaction with the product and the degree of use of the competitive potential of the enterprise.

The developed methodology for assessing and analyzing the competitiveness of an enterprise, in contrast to the existing ones:

firstly, it takes into account the specifics of the "light industry" industry;

secondly, it reduces the subjective factor in the assessment;

thirdly, it allows for an in-depth analysis, thanks to the proposed directions and indicators for analyzing the competitiveness of enterprises.

Taking into account industry specifics in the developed methodology for analyzing and assessing the competitiveness of an enterprise consists in substantiating:

firstly, a system of indicators for assessing the competitiveness of enterprises and their significance based on a correlation-regression analysis of the dependence of the resulting feature (Y) on the factors-arguments (Xi) according to the statistical database of shoe enterprises in the Rostov region;

secondly, the parameters for assessing the competitiveness of the main product groups;

thirdly, the tools and method for assessing consumer satisfaction with light industry goods.

Thus, the proposed methodology for assessing the level and quality of relations with internal and external stakeholders of an enterprise according to a number of criteria, unlike existing methods for assessing and analyzing stakeholders, allows for a deeper analysis of partners and is more algorithmized.

Using the methodology developed above, we will evaluate the competitiveness of two enterprises. These enterprises are competitors in men's shoes.

Taking into account the analysis of the system of indicators for assessing the competitive potential of an enterprise, we will give an assessment according to the system of indicators for assessing competitiveness factors enterprises mentioned above. The first important factor in the competitiveness of an enterprise is the competitiveness of the product.

All calculations are reduced to the implementation of successive stages.

Stage 1. Calculation of the importance of consumer properties in assessing the competitiveness of women's outerwear. The significance of consumer properties is proposed to be calculated using the method of direct assessment. For this, a questionnaire is proposed in which each respondent needs to determine the importance, in his opinion, of each consumer property of the product within the scale used. The weighting coefficient is calculated separately for each analyzed segment according to the following formula (5):

$$a_i = O_{ij} / O_{ij} \quad (5)$$

where a_i is the coefficient of significance of the i -th property,

O_{ij} – assessment of the i -th property, given by the j -th respondent, score,

n - the number of evaluated properties of the product,

m is the number of respondents.

The condition for the correctness of the calculation of the coefficient of significance is the following: $a_i = 1$. At this stage, the significance of consumer properties is calculated in assessing the competitiveness of men's shoes. 50 respondents were interviewed, who rated all consumer properties in points. The evaluation results are presented in the table.

To do this, we segment the market and select target segments (Table 4).

Table 4. Characteristics of the target segments of men's shoes

Criteria name	amount		Segment characteristics
	%	human	
Attitude towards fashion	14	7	"avant-garde"
	76	38	"moderate"
	10	5	"conservatives"
Age	62	31	"youth group"
	26	13	"average age"
	10	5	"old age"
	2	1	"venerable age"
income level	38	19	"below the average"
	50	25	"average"
	12	6	"above average"
social status	38	19	"low social status"
	38	19	"medium social status"
	24	12	"high social status"

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The largest number of consumers (76%) refers to the number of ordinary buyers ("moderate"). Half of the respondents have an average income level (50%), although the level of "below average" income (38%) is more than three times higher than the number of those with an "above average" income (38% and 12%, respectively).

We group the questionnaires according to the criterion "attitude to fashion", since this criterion is decisive in consumer preferences (segment-forming). All other criteria (age, income level, social status) are expressed in it.

Based on the results of grouping questionnaires, we construct segment profiles (Table 5).

Table 5. Profiles of segments of consumers of men's shoes

Signs of segmentation	segments		
	"avant-garde"	"moderate"	"conservatives"
attitude towards fashion			
age group	Junior - 5 Medium - 2	Junior - 26 Average - 10 Senior - 2	Senior - 3 venerable - 2
income level	Medium - 3 Above average - 4	Below average - 16 Medium - 20 Above average - 2	Below average - 4 Medium - 1
desired benefits	Personality - 6 High quality goods - 1	Personality - 13 High quality goods - 17 Low price - 8	Low price - 4 High quality goods - 1

Based on the compiled table 5, it can be seen that respondents who are ordinary buyers ("moderate") of the younger group prefer fashion products, as this emphasizes their individuality, although their income level is below average.

Based on the above data, it is possible to calculate the significance of consumer properties in assessing the competitiveness of a product based on the answers of the "avant-garde" (Table 6).

Table 6. Calculation of the significance of consumer properties in assessing the competitiveness of men's shoes based on the answers of the "avant-garde"

Properties	Compliance with the direction of fashion	Arts. decor	Workmanship	Landing on the figure	Strength	Appearance and material quality	Price	Total
	34	32	30	31	22	28	29	206
A ai	0.165	0.155	0.146	0.15	0.107	0.136	0.141	1

Let's calculate the significance of consumer properties in assessing the competitiveness of a product based on the answers of "moderate" (Table 7).

Table 7. Calculation of the significance of consumer properties in assessing the competitiveness of men's shoes based on the answers of "moderate"

Properties	Compliance with the direction of fashion	Arts. decor	Workmanship	Landing on the figure	Strength	Appearance and material quality	Price	Total
	154	171	149	169	130	159	167	1099
A ai	0.14	0.156	0.136	0.154	0.118	0.145	0.152	1

Let's calculate the significance of consumer properties in assessing the competitiveness of a

product based on the answers of "conservatives" (Table 8).

Table 8. Calculation of the significance of consumer properties in assessing the competitiveness of men's shoes based on the answers of "conservatives"

Properties	Compliance with the direction of fashion	Arts. decor	Workmanship	Landing on the figure	Strength	Appearance and material quality	Price	Total
	10	17	19	18	21	20	23	128

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A ai	0.08	0.133	0.148	0.141	0.162	0.156	0.18	1
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Stage 2. Selection of experts. The formation of an expert group is carried out on the basis of their self-assessment, by filling out a questionnaire. Trade workers (merchandisers, sellers) act as experts. A total of 10 experts were interviewed. Of these, the group selects 5-7 people who have received the maximum amount of marks in all areas. They were asked three questions each. A total of five experts were interviewed, of which four experts received the highest marks in three areas (9 points). They were involved in the study of the competitiveness of men's suits. Then the experts were asked to evaluate the properties of men's shoes on a five-point scale.

Stage 3. The choice of competing products (product range) to compare competitiveness, the products of those manufacturers are selected that, firstly, serve similar segments, and secondly, are in steady demand in the market.

Stage 4. Evaluation of consumer properties of men's shoes (assortment) by target segments.

To compare consumer properties of assortment groups of different manufacturers, it is also necessary to use a questionnaire. Respondents are asked to rate each consumer property of the compared groups of goods in points on a five-point scale. The rating scale is indicated in the questionnaire. The results are summarized in the final table 9.

Table 9. Assessment of consumer properties of men's shoes

Properties	Compliance with the direction of fashion	Arts. decor	Workmanship	Landing on the figure	Strength	Appearance and material quality	Price
No. 1	3.33	3.17	3.67	3.42	3.75	3.83	3.33
No. 2	3.27	2.49	3.37	2.84	3.29	3.31	2.96
Mean	3.3	2.83	3.52	3.13	3.52	3.57	3.145

Stage 5 Determination of the average rating for consumer properties for each segment. Questionnaires grouped by target segments are processed as follows.

For each consumer property, the average value of the score in points is found as the arithmetic mean for all respondents of this target group. We summarize the data in table 10.

Table 10. The average rating of men's shoes according to consumer properties of "vanguards", "conservatives"

Properties	Compliance with the direction of fashion	Arts. decor	Workmanship	Landing on the figure	Strength	Appearance and material quality	Price
"Vanguardists"							
No. 1	3.33	3.17	3.67	3.42	3.75	3.83	3.33
"Conservatives"							
No. 2	3.27	2.49	3.37	2.84	3.29	3.31	2.96
Mean	3.3	2.83	3.52	3.13	3.52	3.57	3.145

Stage 6 Calculation of the total assessment of the competitiveness of the goods.

The level of competitiveness of the goods according to the assessment of the target segment is determined by the following formula 6.

$$K = \sum_{i=1}^n a_i \times O_{ic} \quad (6)$$

where K is the total assessment of the absolute competitiveness of the product, given by the target segment, score,

a_i - the significance of the i-th consumer property for the target segment,

O_{ic} - average assessment of the i-th consumer property given by the target segment, score,

n - the number of compared consumer properties.

Thus, the total assessment of the competitiveness of the same product, given by representatives of different segments, will differ. To make managerial decisions on competitiveness, the analysis uses the results of assessing the competitiveness of men's shoes, which were put down by representatives of the target segment. The maximum rating of the product coefficient is 5 points. In fact, the level of competitiveness may be below the maximum rating. Let us calculate the competitiveness of enterprises, taking into account the significance defined above. We will enter the obtained data in table 11.

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Table 11. Analysis of the competitiveness of men's shoes

Properties	Conformity fashion direction	Arts. decor	Workmanship	Landing on the figure	strength	Appearance and material quality	price	competitiveness	Place order
Significance ai	0.138	0.154	0.138	0.15	0.12	0.145	0.153		
No. 1	0.46	0.49	0.51	0.51	0.45	0.56	0.51	3.49	1
No. 2	0.45	0.38	0.47	0.43	0.39	0.48	0.45	3.05	2

According to the data (table 11), it can be seen that men's shoes of enterprise No. 1 are more competitive than the same assortment of enterprise No. 2.

The remaining indicators for assessing the competitiveness of enterprises will be taken from the technical and economic indicators of enterprises.

We calculate dimensionless estimates of the competitiveness indicators of enterprises and summarize everything in Table 12.

To convert dimensional estimates of indicators into dimensionless ones, it is proposed to use the index method, which was discussed above.

Table 12. Assessment of the competitiveness of enterprises

Enterprise competitiveness factors	Indicators	Significance, %	Values		Dimensionless estimates of enterprise competitiveness indicators		Weighted estimates of competitiveness indicators	
			No. 2	No. 1	No. 2	No. 1	No. 2	No. 1
1	2	3	4	5	6	7	8	9
1. Competitiveness of goods	Competitiveness of goods, weighted average by product range, score	40	3.05	3.49	0.61	0.69	24.4	27.92
2. Marketing effectiveness	Assessment of the level of partnerships with the stakeholders of the enterprise, score	10	2.85	3.05	0.71	0.76	7.10	7.60
	Exceeding the allowable level of stocks goth. products, %	3	66.50	28.80	0.34	1.00	1.02	3.00
	Enterprise market share, %	3	3.00	7.30	0.08	0.20	0.24	0.60
	Sales growth rate, %	3	221.00	198.00	0.89	0.80	2.67	2.40
3. Quality management	Return on investment	3	0.85	4.02	0.08	0.39	0.24	1.17
	Return on total assets, %	3	10.90	43.90	0.17	0.53	0.51	1.59
4. Financial condition of the enterprise	Coefficient of supply. own werewolves. means (0.2)	3	0.19	0.76	0.95	3.80	2.85	11.40
	Current liquidity ratio (≥ 1.3)	3	1.46	4.16	0.26	0.79	0.78	2.37

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	Costs per 1 rub. realiz. Products	3	0.69	0.53	0.86	1.00	2.58	3.00
5. The level of organization of production	Capacity utilization rate	2	0.83	0.95	0.87	1.00	1.74	2.00
	Labor productivity	2	48.19	60.22	0.64	0.80	1.28	1.60
	Depreciation of the main funds, %	2	26.00	47.00	0.38	0.21	0.76	0.42
6. Efficiency of MTO	Evaluation of relationships with suppliers, score	3	7.28	7.99	0.73	0.80	2.18	2.40
	Material return, rub./rub.	3	20.45	13.48	0.13	0.12	0.39	0.36
7. Innovation activity. activities	Share of innovative products, %	8	1.30	0.13	1.00	0.10	8.00	0.80
8. Competitiveness of personnel	The coefficient of advancing the growth of labor productivity in relation to the growth of wages	3	2.06	1.56	0.95	0.72	2.85	2.16
	Staff turnover rate, %	3	7.00	6.00	0.02	0.03	0.06	0.09
	Total Maximum Significance Score	100	-	-	-	-	59.65	70.88

So, based on the data presented above, Let's calculate the generalized indicators of the competitiveness of the enterprises under study using formula 3. For enterprise No. 2 $K_{II} = 59.65\%$; for enterprise number 1 $K_{II} = 70.877\%$.

As can be seen, according to the scale (Table 3), assessments of the qualitative level of competitiveness of enterprises No. 1 and No. 2 have an average level of competitiveness in the market of shoe enterprises in the Southern Federal District and the North Caucasus Federal District.

Let's analyze the second most important potential for the competitiveness of enterprises - the

effectiveness of marketing. The data were presented in Table 13, where we indicate the weighted estimates at the enterprises under study and the maximum estimate for these indicators.

As can be seen from Table 13 below, the deviation in terms of potential marketing effectiveness at enterprise No. 2 is -7.97, at enterprise No. 1 -5.4. The greatest influence on this deviation is exerted by the indicator of the level and quality of partnerships with stakeholders, therefore, in order to increase the effectiveness of marketing activities, the enterprises under study should establish and develop relationships with stakeholder groups.

Table 13. Analysis of the effectiveness of the use of marketing potential

Marketing Performance Metrics	Significance, %	Weighted estimates of competitiveness indicators		Maximum weighted score	Deviation of the weighted score from the maximum	
		No. 2	No. 1		No. 2	No. 1
Assessment of the level of partnerships with the stakeholders of the enterprise, score	10	7.1	7.6	10	-2.9	-2.4
Exceeding the allowable level of stocks goth. products, %	3	1.02	3	3	-1.98	0
Enterprise market share, %	3	0.24	0.6	3	-2.76	-2.4
Sales growth rate, %	3	2.67	2.4	3	-0.33	-0.6
Total	19	11.03	13.6	19	-7.97	-5.4

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So, when assessing the competitiveness of the enterprises under study, it was revealed that the level of competitiveness of enterprises No. 2 and No. 1 is medium (59.65% and 70.88% respectively). One of the important factors that affects the assessment of competitiveness is the effectiveness of marketing. It can be seen from the analysis that the deviation for this potential is at enterprise No. 2-7.97 and enterprise No. 1- 5.4 respectively. In order to increase the effectiveness of marketing, enterprises should introduce the concept of stakeholders, which will contribute to the development of relationships with partners.

So, in order to increase the competitiveness of the enterprises under study, based on the theory of stakeholders, it is proposed to introduce a mechanism for forming interaction with stakeholders based on the Standard for interaction with stakeholders, to create a database of partners using CRM technologies, to use methods of trade marketing activities for target stakeholders.

Thus, the theory of stakeholders is becoming relevant today, therefore, taking into account the significance of this factor, a methodology has been developed for assessing the competitiveness of an enterprise, taking into account a new paradigm - the theory of stakeholders. The developed methodology for assessing and analyzing the competitiveness of an enterprise based on the theory of stakeholders allows for an in-depth analysis of the competitiveness of enterprises, taking into account an important factor of competitive advantages in a network economy - the quality and level of development of partnerships.

As the main unique aspects of the formation of the competitive advantage of organizations on the basis of a stakeholder-oriented theory, the following can be distinguished:

- *creation and permanent expansion of a database of key stakeholders of the organization;*
- *formation of the necessary technical base (computers, peripheral devices and software);*
- *organizing the activities of the unit and individual managers for managing relationships with stakeholders;*
- *development and adjustment of plans for interaction with key customers, taking into account their business and personal characteristics;*
- *regular audit of the activities of customer relationship management managers in the context of assessing the following indicators: the number of meetings with clients, the number of prepared commercial offers, the number of contracts concluded, the dynamics of the volume of product deliveries per each client;*
- *regular marketing research within the client base in order to identify changes in the structure and nature of preferences of key customers.*

Thus, the above aspects, with the proper level of their development, can allow the enterprise to form a unique competitive advantage - a system of relationships with stakeholders.

Conclusion

The modern world economy has a global, more precisely, an integrated look, thanks to the fact that it has become industrial by the third millennium. Along with industrialization, the inconsistency of the organization of production and the forms of its sustainability were revealed. Hence the permanence of crisis phenomena. The elevation of competition and freedom of the market to the absolute led to the fact that they ceased to reckon with the magnitude of the losses from the struggle of all against all. Japan, borrowing the specifics of the socialist practice of the Soviet Union, countered the ideal of competitive struggle for survival with the principle of efficiency in management. Japanese analysts rightly identified the advantages of consolidation in creativity over the desire to defeat a competitor at any cost. Efficiency does not negate the importance of competition, it gives competition a cultural expression.

Competition in the field of activity is a refined form of the struggle for survival. It is regulated by law, but the moral value of the social organization of human life is suppressed in it. Competition in the absence of dominance in solidarity relations inevitably leads to disunity, conflict and, as a result, to the strengthening of the functions of law due to the weakening of the position of morality.

Physics recognizes four forces: electromagnetic, gravitational, strong and weak interaction. By analogy with nature in modern social life, one can also distinguish between strong and weak interactions. Strong - provides morality.

The fact that moral interaction is really strong is confirmed by the way it is maintained - self-control of the consciousness of the individual and all group subjects that form society. The weakness of the legal interaction of social subjects among themselves and with society as a whole requires the organization and functioning of a special state institution. Neanderthal man, like the Cro-Magnon man, was already intelligent and socialized, moreover, in physical status he had more strength, but he could not stand the competition and died out. One of the versions of anthropologists claims that the weak link of the Neanderthal was his lack of communication skills. Social relations should serve the greatest possible realization of the potential of homo sapiens. Competition in the economy reproduces subjective originality, in particular, the originality of personality, and, in a certain sense.

All outstanding scientific economists of the 19th century were noted in the history of philosophical thought. This fact is indicative. It illustrates the specifics of economic science. Its subject is the

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processes on which the personal and social life of a person is based. The attempts of liberal economists to isolate economic activity and oppose it to political activity are nothing but the desire to take capitalism beyond the limits of their own understanding of social progress in the recent past - to stop social history at its bourgeois level.

Neoliberal ideologues refuse to support the logic of a democratic approach to understanding history. When the democratic movement was taking shape in England and France, its founders saw capitalism as a way to resolve social and political contradictions. Feudalism has exhausted its historical resources, the democrats argued, and must give way to a social system that is more historically dynamic and more capable of meeting social demands. Bourgeois society, following this pattern, will also become obsolete over time, but in the old feudal tradition it will cling to the lost right to present a social perspective.

It is easy to see that propaganda uses the terms "capitalism", "bourgeois society" less and less often, replacing them with "industrial", "new industrial", "post-industrial", "technotronic", "information" societies. The concept of "mode of production" is simplified in liberal interests to a "form of organization of production", and political economy is minimized into economics. The purpose of such a transformation is to transfer economic thinking to the level of technical concepts, which will simplify economic methodology, limiting ourselves to mathematical calculations and models.

The main thing is to remove the burden of political responsibility from economic theory, to separate economic reflection from state concerns. Relations of ownership and distribution are camouflaged, their disproportions are transferred to the section of technical problems. The meaning of the outstanding achievements of economic science is distorted. Thus, A. Smith's substantiation of the need for freedom for subjects of production activity boils down to freedom of competition, while the Scottish scientist also had in mind the freedom of cooperation for producers, which is especially significant in relation to small and medium commodity production. Cooperation develops economic planning.

In the light of modern tensions in international relations, projecting political restrictions on economic relations seems to be an extremely significant measure to understand the concepts of "management",

"organization" and "planning". It is on them that the revision of the classical political and economic scientific heritage is focused.

The theory of control in its general form was formed by the end of the 1950s, when, after numerous experiments using differential equations and the calculus of variations, modifications of classical theories and methods, it was discovered that the problems of engineering activity and economic changes that seemed different had a common mathematical description. Management as a specific subject-oriented activity implies the need for a high level of organization of the process, which is impossible without the inclusion of planning based on scientific calculations in the activity.

The problem here is not at all Hamletian: "to be or not to be!" Problem: how to plan? At a time when the producers were artisans and guild organizations, production was piecework, so everyone planned according to their capabilities, planning was not among the urgent problems. The situation changed radically with the Industrial Revolution. Production has become mass, the time has come for a competitive struggle for the market for raw materials, sales, and labor.

Reflecting the changes that have taken place, planning has changed in all its modes of operation and forms of manifestation. Hence the differences in attitudes towards planning among producers and in economic theory, which is going through a difficult time in its history. Bulgakov's professor Preobrazhensky taught that revolutions, in order to be successful, must begin and mature in people's heads. The writer's observations confirmed the events of the 21st century crises.

Even before the latest crises, critical researchers were uncomfortable, they came close to understanding that economic recessions, recessions that significantly hinder social progress, are not caused by external factors: financial adventures, political and military conflicts, infectious pandemics. Their reasons are in the contradictions of the production itself, in particular, the inefficiency of management, opportunism caused by political considerations that run counter to the laws of the economy. An unmeasured number of Nobel laureates among economists, approaching the number of physicists who have developed a modern scientific picture of nature, only once again convinces of the sustainability of the crisis in economic theory.

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ON THE CONDITIONS FOR ENSURING A STABLE FINANCIAL POSITION FOR ENTERPRISES LOCATED IN THE REGIONS OF THE SOUTHERN FEDERAL DISTRICT AND THE NORTH CAUCASUS FEDERAL DISTRICT IN THE FORMATION OF PREFERENCES AMONG CONSUMERS OF MANUFACTURED PRODUCTS

Abstract: *In the article, the authors consider the role of quality as a tool for promoting the philosophy of quality in the production of competitive and in-demand products at light industry enterprises located in the regions of the Southern Federal District and the North Caucasus Federal District. At the same time, the authors absolutely reasonably confirm the possibility of such an implementation. If innovative centers are implemented, saturated with universal and multifunctional equipment, creating the prerequisites for the production of the entire range of footwear, namely: men's, women's and, most importantly, children's shoes, the demand for which is quite high in the regions of the Southern Federal District and the North Caucasus Federal District. And the use of software will provoke a significant reduction in the cost of its production and guarantee its sustainable implementation in domestic markets with unstable demand. And here it is important not to make a serious methodological mistake - to reduce economic policy to economic analysis, but to maintain the spirit of solidarity in the team - one for all and all for one - and success will surely find the seeker.*

Key words: *quality, preference, demand, competitiveness, market, profit, demand, buyer, manufacturer, financial stability, sustainable TEP, priority, assortment policy, economic policy.*

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Introduction

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In the era of globalization, sustainable competitive advantages are often purely local in nature. Standard factors of production, information and technology are readily available. However, competitive advantages of a higher order are still territorially limited, since regions have their own features that affect the level of their economic growth, which lie outside the area of endowment with production factors. Such attributes are interrelated and complementary. That is why competitive success is the result of combining the unique socio-economic environment in the region with the competitive advantage of industries. Regional differences are very important and often essential to competitive advantage.

This predetermines the need to solve the problem of sustainable regional development from the standpoint of the cluster approach with its inherent conceptual apparatus, tools and logic, which together allow linking the competitive potential of the region with the formation of a strategy for its sustainable development in modern conditions. The intensification of structural transformations is currently accompanied by an increasingly pronounced territorial concentration of economic activity. At present, this is manifested in the formation of new forms of business structures focused on the development of regions.

Of great importance in the management of output is the assessment of the actual output and sales within the limits of production capacity, i.e. within the boundaries of the minimum - maximum volume of production. Comparison with a minimum, break-even volume allows you to determine the degree, or zone, of the organization's security and, with a negative value of security, remove certain types of products from production, change production conditions and thereby reduce costs or stop production.

Comparison of the achieved volume of output with the maximum volume determined by the production potential of the organization, allows you to assess the possibility of increasing profits with an increase in production volumes, if demand or market share of the organization increases.

For a shoe company seeking a strong market position, pricing is key to the success of the chosen strategy. The price is a tool to stimulate demand and at the same time is the main factor in long-term profitability.

Getting the maximum profit is possible with the optimal combination of sales volume and prices for products. However, it is not possible to sell an unlimited number of units of shoes at the same price. An increase in sales leads to market saturation and a drop in effective demand for products. At some point

in time, in order to sell a large number of shoes, it will be necessary to reduce the price.

The financial well-being and stability of the enterprise largely depends on the inflow of funds to cover its obligations. The absence of the minimum required cash reserve may indicate financial difficulties. In turn, an excess of cash can be a sign that the company is suffering losses. The reason for these losses can be related both to inflation and the depreciation of money, and to the missed opportunity for their profitable placement and additional income. In any case, it is the analysis of cash flows that will determine the real financial condition of the enterprise. Cash flow is the difference between the amount of money received and paid out to an enterprise over a certain period of time. It characterizes the degree of self-financing of the enterprise, its financial strength, financial potential, profitability.

- an inflow equal to the amount of cash receipts (or results in value terms) at this step;
- an outflow equal to payments at this step;
- balance equal to the difference between inflow and outflow.

- o Cash flow usually consists of partial flows from individual activities:

- cash flow from the investment activity of the enterprise;
- cash flow from operating activities;
- cash flow from financing activities.

- o Effective cash flow management increases the degree of financial and production flexibility of the enterprise, as it leads to:

- to improve operational management, especially in terms of balancing receipts and expenditures of funds;

- increase in sales volumes and optimization of costs due to the large opportunities for maneuvering the resources of the enterprise;

- improving the efficiency of managing debt obligations and the cost of servicing them, improving the terms of negotiations with creditors and suppliers;

- creation of a reliable base for evaluating the performance of each of the divisions of the enterprise, its financial condition as a whole;

- increase the liquidity of the enterprise.

All three types of activity take place in every enterprise.

The cash flow from investing activities includes as an outflow, first of all, the costs distributed over the steps of the billing period for the creation and commissioning of new fixed assets and the liquidation, replacement or compensation of retired fixed assets. In addition, cash flow from investing activities includes changes in working capital (an increase is treated as a cash outflow, a decrease is treated as an inflow). The outflow also includes own funds invested in the deposit, as well as the costs of

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purchasing securities of other economic entities intended to finance the project.

As an inflow, the cash flow from investing activities includes income from the sale of assets being disposed of (sale of shoes or sale of obsolete equipment).

Cash flows from operating activities take into account all types of income and expenses at the corresponding calculation step related to the production of products, and taxes paid on these incomes.

The main inflows at the same time are income from the sale of products and other income. Production volumes should be indicated in physical and cost terms. The initial information for determining the proceeds from the sale of products is given by calculation steps for each type of product.

In addition to the proceeds from sales, inflows and outflows of real money, it is necessary to take into account income and expenses from non-production operations that are not directly related to the production of products. These include, in particular:

- income from property rental or leasing;
- receipt of funds upon closing of deposit accounts and on purchased securities;
- return of loans granted to other participants.

Operating cash flows are generated from the cost of production and distribution of products, which usually consist of production costs and taxes.

Main part

Financial activities include operations with funds external to the investment project, i.e. coming not at the expense of the project. They consist of own (share) capital and borrowed funds. Cash flows from financial activities as inflows include investments of equity capital and borrowed funds: subsidies and subsidies, borrowed funds, including through the issue of the company's own debt securities; as outflows - the costs of repayment and servicing of loans and debt securities issued by the enterprise, as well as, if necessary, the payment of dividends on the shares of the enterprise.

Cash flows from financial activities are largely formed in the development of a financing scheme and in the process of calculating the effectiveness of an investment project. If the shoes produced are not fully sold, the company loses part of the profit, which is necessary for the further development of production. To reduce losses, the manufacturer must have daily information about the sale of products and make decisions on timely price changes for specific shoe models. Software was developed to calculate cash flow from operating activities. This software is necessary for a sales manager or marketer who controls the process of selling a particular model being

produced. As a result of the proposed calculation, we obtain a net inflow from operating activities. A decrease in sales results in a decrease in cash flow and requires a decrease in the selling price of the product in order to increase sales. If such an event does not lead to an increase in cash flow, then the question arises of the advisability of further production of this model. The algorithm for calculating the receipt of cash from operating activities is implemented using software Microsoft Excel product, which can be installed at the workplace of almost any specialist. For this calculation, it is important to differentiate the data involved in the calculation. To calculate the cost of a particular manufactured model, the initial data are fixed and variable costs that depend on the production equipment, the composition of the main and auxiliary materials, the number of employees, etc. In the Excel calculation table, the cells in which these data are entered are highlighted in color. In the process of monitoring the sales of a particular model, this data remains unchanged. For another model, the data is corrected.

The calculation also contains data that does not depend on the model and is entered into the calculation table once. They are highlighted in color. Calculation formulas are also highlighted in color; they are recalculated automatically when the source data changes. The main input data used in the monitoring process are the selling price of a unit of production and sales volume. Thus, the calculation can be performed daily, or in a selected time range, while setting only the sales volume and unit price for a certain period, we will receive an increment in cash flow for this period.

To assess the effectiveness of the production activities of a shoe enterprise, it is necessary to analyze the annual results of the enterprise's work on the production of men's, women's and children's footwear assortment, that is, the entire product range.

With the implementation of 60% of shoes, the activity of the enterprise brings insignificant income. Basically, this income is achieved through the sale of men's shoes, since losses are observed in the women's assortment with these volumes. A further decrease in sales volumes will lead to an increase in losses. To solve this problem, the conditions for the sale of shoes within a specified period of time, as well as the sales volume of at least 50%, are necessary. If such a situation arises, it is necessary to attract borrowed funds to cover the costs and subsequent output. Table 1, using the example of children's winter shoes, shows the relationship between revenue, costs and production volume. By managing which you can analyze the financial results of the enterprise and make timely decisions to replace the range that is not in demand.

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Table 1. The impact of the sale of shoes on the financial condition of enterprises on the example of winter children's shoes (model A)

Indicators	The value of the indicator for various sales volumes per month (%)						
	100	80	72	60	40	30	20
Sales volume, pairs	31020	24816	22334	18612	12408	9306	6204
The price of one pair, rub.	890.9	890.9	890.9	890.9	890.9	890.9	890.9
Sales proceeds, thousand rubles	27635.72	22108.57	19897.36	16581.43	11054.28	8290.72	5527.14
Unit cost, thousand rubles	795.41	795.41	795.41	795.41	795.41	795.41	795.41
Total cost, thousand rubles, including	24673.63	21307.73	19897.36	18121.82	14845.93	13207.98	11570.03
Fixed costs, thousand rubles	8294.13	8294.13	8294.13	8294.13	8294.13	8294.13	8294.13
Conditionally variable costs, thousand rubles	16379.5	13013.6	11629.44	9827.69	6551.8	4913.85	327.59
Profit (+)	2962.09	800.84	-	-	-	-	-
Loss (-) from sales, thousand rubles	-	-	0	-1540.39	-3791.93	-4917.26	-6042.89
Taxes, thousand rubles	592.418	160.168	-	-	-	-	-
Net profit, thousand rubles	2369.672	640.672	-	-	-	-	-

The implementation of almost all types of financial transactions of the enterprise generates a certain cash flow in the form of their receipt or expenditure. This movement of funds of a functioning enterprise over time is a continuous process and is defined by the concept of "cash flow".

The cash flow of an enterprise is a set of time-distributed receipts and payments of cash generated by its economic activities.

The concept of the cash flow of an enterprise as an independent object of financial management has not yet received sufficient reflection not only in domestic, but also in foreign literature on financial management. Applied aspects of this concept are usually considered only as part of the issues of managing the balances of monetary assets, managing the formation of financial resources and anti-crisis management of an enterprise in case of bankruptcy. Even financial statements that characterize the movement of an enterprise's cash in dynamics have been relatively recently introduced into the system of international accounting standards (in our country, such reporting is in its infancy).

At the same time, the cash flows of an enterprise in all their forms and types, and, accordingly, its total cash flow, are undoubtedly the most important independent object of financial management, requiring the deepening of theoretical foundations and the expansion of practical recommendations. This is determined by the role that cash flow management plays in the development of the enterprise and the formation of the final results of its financial activities.

The high role of effective cash flow management of an enterprise is determined by the following main provisions:

- cash flows serve the implementation of the economic activity of the enterprise in almost all its

aspects. Figuratively, the cash flow can be represented as a system of "financial circulation" of the economic organism of the enterprise. Efficiently organized cash flows of an enterprise are the most important symptom of its "financial health", a prerequisite for achieving high final results of its economic activity as a whole;

- effective cash flow management ensures the financial balance of the enterprise in the process of its strategic development. The pace of this development, the financial stability of the enterprise is largely determined by how different types of cash flows are synchronized with each other in terms of volume and time. The high level of such synchronization provides a significant acceleration of the implementation of the strategic goals of the enterprise development;

- rational formation of cash flows helps to increase the rhythm of the implementation of the operating process of the enterprise. Any failure in the implementation of payments has a negative impact on the formation of inventories of raw materials and materials, the level of labor productivity, the sale of finished products, etc. At the same time, efficiently organized cash flows of the enterprise, increasing the rhythm of the implementation of the operational process, ensure the growth of production and sales of its products;

- Efficient cash flow management reduces the company's need for borrowed capital. By actively managing cash flows, you can ensure a more rational and economical use of your own financial resources generated from internal sources, reduce the dependence of the pace of enterprise development on attracted loans;

- this aspect of cash flow management is of particular relevance for enterprises in the early stages of their life cycle, whose access to external sources of financing is rather limited;

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- cash flow management is an important financial lever to ensure the accelerated turnover of the company's capital. This is facilitated by a reduction in the duration of the production and financial cycles, achieved in the process of effective cash flow management, as well as a decrease in the need for capital serving the economic activity of the enterprise. By accelerating the turnover of capital through effective cash flow management, the enterprise ensures the growth of the amount of profit generated over time;

- effective management of cash flows reduces the risk of insolvency of the enterprise. Even for enterprises that successfully carry out economic activities and generate a sufficient amount of profit, insolvency can occur as a result of the imbalance of various types of cash flows over time. Synchronization of receipts and payments of funds, achieved in the process of managing the cash flows of the enterprise, allows you to eliminate this factor in the occurrence of its insolvency;

- active forms of cash flow management allow the company to receive additional profit generated directly by its cash assets.

First of all, we are talking about the effective use of temporarily free cash balances as part of current assets, as well as accumulated investment resources in the implementation of financial investments. A high level of synchronization in terms of volume and time of receipts and payments of funds makes it possible to reduce the actual need of the enterprise for the current and insurance balances of funds serving the operating process, as well as the reserve of investment resources formed in the process of real investment. Thus, the effective management of the company's cash flows contributes to the formation of additional investment resources for the implementation of financial investments, which are a source of profit.

The considered aspects confirm the thesis about the need to allocate the cash flows of the enterprise into an independent object of financial management with the appropriate structural and staffing of this management.

The concept of "cash flow of the enterprise" is aggregated, including in its composition numerous types of these flows that serve economic activities. In order to ensure effective targeted management of cash flows, they require a certain classification.

The classification of cash flows is proposed to be carried out according to several main features Figure 1.

The considered classification allows more purposefully to carry out accounting, analysis and planning of cash flows of various types in the enterprise.

The concept of studying the cash flows of an enterprise involves:

- identification of cash flows of the enterprise by their individual types;

- determination of the total volume of cash flows of certain types in the period under review.

The system of key indicators characterizing the volume of generated cash flows of the enterprise includes:

- volume of cash receipts;

- the amount of money spent;

- the amount of cash balances at the beginning and end of the period under review;

- the volume of net cash flow;

- distribution of the total volume of cash flows of certain types for certain intervals of the period under review. The number and duration of such intervals is determined by the specific tasks of analyzing or planning cash flows;

- assessment of factors of internal and external nature, influencing the formation of cash flows of the enterprise.

Taking into account the content of this concept, cash flow management is organized as an independent object of financial management.

Cash flow management of an enterprise is an important part of the overall system for managing its financial activities. It allows you to solve various problems of financial management, and is subordinated to its main goal.

The process of managing the cash flows of an enterprise is based on certain principles, the main of which are:

- the principle of informative reliability. Like every control system, cash flow management of an enterprise must be provided with the necessary information base. The creation of such an information base presents certain difficulties, since there is no direct financial reporting based on uniform methodological principles of accounting. Certain international standards for the formation of such reporting began to be developed only in 1971 and, according to many experts, are still far from complete (although the general parameters of such standards have already been approved, they allow for variability in the methods for determining individual indicators of the adopted reporting system). Differences in accounting methods in our country from those accepted in international practice further complicate the task of forming a reliable information base for managing the enterprise's cash flows. Under these conditions, ensuring the principle of informative reliability is associated with the implementation of complex calculations that require the unification of methodological approaches;

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Figure 1 - Classification of cash flows

- the principle of ensuring balance. Enterprise cash flow management deals with many of their types and varieties, considered in the process of their classification. Their subordination to the common goals and objectives of management requires balancing the cash flows of the enterprise by types, volumes, time intervals and other essential characteristics. The implementation of this principle is associated with the optimization of the company's cash flows in the process of managing them;

- the principle of ensuring efficiency. The cash flows of the enterprise are characterized by a significant unevenness in the receipt and expenditure of funds in the context of individual time intervals, which leads to the formation of significant amounts of temporarily free cash assets of the enterprise. In essence, these temporarily free balances of funds are in the nature of non-productive assets (until they are

used in the economic process), which lose their value over time, from inflation and for other reasons. The implementation of the principle of efficiency in the process of managing cash flows is to ensure their effective use by making financial investments of the enterprise;

- the principle of providing liquidity. The high unevenness of certain types of cash flows generates a temporary shortage of funds of the enterprise, which adversely affects the level of its solvency. Therefore, in the process of managing cash flows, it is necessary to ensure a sufficient level of their liquidity throughout the entire period under review. The implementation of this principle is ensured by appropriate synchronization of positive and negative cash flows in the context of each time interval of the period under consideration.

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Taking into account the considered principles, a specific process of managing the cash flows of an enterprise is organized.

The main goal of cash flow management is to ensure the financial balance of the enterprise in the process of its development by balancing the volume of receipts and expenditures of funds and their synchronization in time.

Cash analysis and cash flow management includes the calculation of the time of circulation of funds (financial cycle), cash flow analysis, its forecasting, determining the optimal level of cash, budgeting cash and so on.

We list the main tasks of cash analysis:

- operational, daily control over the safety of cash and securities at the cash desk of the enterprise;
- control over the intended use of funds;
- control over correct and timely settlements with the budget, suppliers and personnel;
- control over compliance with the forms of payment established in contracts with buyers and suppliers;
- timely reconciliation of settlements with debtors and creditors to exclude overdue debts;
- analysis of the state of absolute liquidity of the enterprise;
- observance of terms of payment of accounts payable;
- Promoting competent management of cash flows of the enterprise.

There are two methods for conducting cash flow analysis: direct and indirect.

The direct method involves the calculation of income (revenue from the sale of products, works and services, advances received, etc.) and expenses (payment of supplier invoices, return of received short-term loans and borrowings, etc.) of funds, i.e. the information base for cash flow analysis is revenue.

The indirect method is based on the identification and accounting of cash flow transactions and the sequential adjustment of net income, i.e. the starting point is profit.

The direct calculation method is based on the reflection of the results of operations (turnovers) on cash accounts for the period. In this case, operations are grouped into three types of activities:

- current (operational) activities - receipt of sales proceeds, advances, payment of supplier accounts, receipt of short-term loans and borrowings, payment of wages, settlements with the budget, paid/received interest on loans and borrowings;
- investment activity - the movement of funds associated with the acquisition or sale of fixed assets and intangible assets;
- financial activities - obtaining long-term loans and borrowings, long-term and short-term financial investments, repayment of debts on previously received loans, payment of dividends.

The calculation of cash flow by the direct method makes it possible to assess the solvency of the enterprise, as well as to exercise operational control over the inflow and outflow of funds.

The indirect method is preferable from an analytical point of view, as it allows you to determine the relationship between the profit received and the change in the amount of cash. Calculation of cash flows by this method is based on the net profit indicator with its necessary adjustments in items that do not reflect the movement of real money in the relevant accounts.

To eliminate discrepancies in the formation of the net financial result and net cash flow, adjustments are made to net profit or loss, taking into account:

- changes in inventories, receivables, short-term financial investments, short-term liabilities, excluding loans and credits, during the period;
- non-cash items: depreciation outside current assets; exchange differences; profit (loss) of previous years, revealed in the reporting period and others;
- other articles that should be reflected in investment and financial activities.

The direct method is based on the calculation of cash inflows and outflows, that is, the initial element is the cash flow itself, identified according to the accounting accounts.

The direct method involves identifying all entries that affect the debit of cash accounts (cash inflow) and the credit of cash accounts (cash outflow).

Consistent viewing of all postings provides, among other things, a grouping of outflows and inflows of funds for the types of activity that are separate above (current, investment, etc.). Since, when implementing the direct method of analysis, calculations are made on the basis of accounts, from a formal standpoint, cash flow analysis can be performed on any date.

The direct method of cash flow analysis allows you to:

- to assess whether sufficient net cash flow is formed as a result of current activities for its implementation and for the planned investment activities;
- whether financial activity is needed as a balancing activity and what should be the amounts and directions of cash flows for it;
- what are the main directions of spending and the main sources of cash receipts for each of the three types of activities and for the organization as a whole;
- how will the cash flows for the period affect the level of cash balances at the end of the period;
- what is the structure of the organization's cash flows by type of activity, as well as what cash flows form the net cash flow for each type of activity.

In the course of the analysis, it is necessary to calculate indicators of the structure of receipts and payments by types of activity, as well as indicators of the dynamics (growth rates) of receipts and payments.

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When evaluating net cash flows by type of activity, the following should be taken into account:

- net cash flow from current activities should be positive. A positive cash flow from current activities is evidence of the successful operation of the organization and the possibility of further development at the expense of its own funds;

- net cash flow from investing activities should be negative (that is, payments should exceed receipts; since investing activities are associated with the acquisition and sale of non-current assets), this indicates that significant investments are being made in non-current assets and, probably, production capacities are expanding enterprises;

- net cash flow from financing activities should be positive (since these activities are associated with a change in equity invested capital and borrowings), this indicates that the organization is financing its expanding activities from external sources (and not just retained earnings and accounts payable);

- for a stable developing organization, payments and receipts from current activities should prevail in total receipts and payments.

A growing organization is characterized by positive growth rates of cash flow indicators, which should correspond to the dynamics of financial results.

In table 2, consider the main cash flows for men's and women's shoes:

Table 2. Main cash flows for men's and women's shoes

Index	male	female	Total
Funds received from buyers and customers, rub.	206588280	359618900	566207180
Payment for goods, works, services, raw materials and other current assets, rub.	1335169.03	2371190.52	3706359.55
Salary, rub.	1845241.1	1778400	3623641.1

Let's analyze the cash flow using the direct method. To do this, we will calculate the following data:

- income tax (20%) - 566207180 rubles * 0.2 = 113241436 rubles;

- to the federal budget (0.4%) - 566207180 rubles * 0.004 = 2264828.72 rubles;

- to the territorial budget (3.6%) - 566207180 rubles * 0.036 = 20383458.48 rubles;

- insurance contributions to off-budget funds (30%):

a) Pension Fund (22%) - 3,623,641.1 rubles * 0.22 = 797,201.042 rubles;

b) Social Insurance Fund (2.9%) - 3623641.1 rubles * 0.029 = 105085.5919 rubles;

c) Compulsory Medical Insurance Fund (5.1%) - 3,623,641.1 rubles * 0.051 = 184,805.6961 rubles;

d) Total insurance premiums - 797201.042 + 105085.5919 + 184805.6961 = 1087092.33 rubles;

- net cash flows from current activities amounted to 422987456.15 rubles;

- 1,000,000,000 rubles will be spent on the acquisition of fixed assets (net cash from investment activities in the red);

- targeted financial receipts to support small businesses amounted to 1500000000 rubles (net cash from financial activities in positive territory);

- cash balance at the end of the reporting period 922987456.2 rubles.

Let's compile table 3 on the analysis of cash flows by the direct method:

Table 3. Cash flow analysis by direct method

Index	Amount, rub.
Cash balance at the beginning of the reporting year	0
Cash flow from current activities	
Funds received from buyers, customers	566207180
Other income	0
Funds sent to:	
to pay for purchased goods, works, services, raw materials and other current assets	-3706359.55
for wages	-3623641.1
For the payment of taxes and deductions in total:	-135889723.2
Income tax (20%)	-113241436
Federal budget (0.4%)	-2264828.72
Territorial budget (3.6%)	-20383458.48
For insurance contributions to off-budget funds (30%) total:	-1087092.33

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Index	Amount, rub.
Pension fund (22%)	-797201.042
Social Insurance Fund (2.9%)	-105085.5919
Federal Compulsory Medical Insurance Fund (5.1%)	-184805.6961
Net cash from operating activities	422987456.15
Cash flow from investing activities	
Proceeds from the sale of fixed assets and other non-current assets	0
Interest earned	0
Acquisition of fixed assets, profitable investments in tangible assets and intangible assets	-1000000000
Acquisition of securities and other financial investments	0
Loans granted to other organizations	0
Net cash from investing activities	-1000000000
Cash flow from financing activities	
Targeted financial receipts (to support small businesses)	1500000000
Repayment of loans and credits (without interest)	0
Net cash from financing activities	1500000000
Cash balance at the end of the reporting period	922987456.2

The receipt of funds in the first year of the implementation of the cluster will be: DS = 922987456.2 rubles. Thus, the cash inflow will be 922987456.2 rubles, since this is a positive and rather large value, it can be assumed that the creation of a cluster is effective.

The production and economic activity of each enterprise is associated with the difficult task of managing cash flows, regardless of the economic conditions in which it is located. Effective management of financial resources in the current economic conditions is extremely relevant, since the financial condition of many of them can be described as extremely unstable. At enterprises, in most cases, there is no proper organization of the financial system, there is no relationship between structural units, their functions have not been established and not delineated. Lack of qualified specialists leads to inefficient use of funds.

In modern conditions, the deepening of the theoretical base and the expansion of practical recommendations is the basis for improving the cash flow management system of enterprises, which are traditionally the most important independent object of financial management. At the same time, the development of new forms and methods of cash flow management with a focus on the specifics of the enterprise's activities is of particular importance.

The model of cash flow management offered by us can be taken as the basis for creating an effective cash flow management system at an enterprise.

The proposed model describes the stages of the functional content of cash flow management activities in the enterprise. Its implementation will allow, through a series of sequential analytical operations, to create a cash flow management system.

The process of implementing this model in stages:

1. Planning the development of a cash flow management system.
2. Analysis of cash flows in the previous period.
3. Optimization of cash flows based on the results obtained.
4. Planning of cash flows of the enterprise in the context of their individual types.
5. Providing a system for effective control over the cash flows of the enterprise.

Each of the listed stages consists of successive action steps.

Stage 1. "Planning the development of a cash flow management system" consists of the following steps.

Step 1.1. Definition of goals and objectives of the cash flow management system. This step will help the leaders of the enterprise in realizing the need to manage cash flows. Objectives should focus on sizing cash flow management problems and identifying specific projects for improvement.

Step 1.2. Determination of the main criteria for cash flow management. To achieve this goal, it is necessary to determine the main criteria for cash flow management, while compiling their approximate list.

Step 1.3. Classification of cash flows of the enterprise according to the main features. Unlike the previous step, here a complex classification characteristic of the enterprise's cash flows is developed, which, depending on the type of task, allows you to evaluate and select the area of managerial influence. The classification of cash flows allows you to purposefully carry out accounting, analysis and planning of cash flows in the enterprise.

Step 1.4. Selection of departments responsible for providing information, analysis, optimization, planning and control over cash flows. At this stage, it is necessary to justify the choice of a particular service responsible for providing data, as well as those

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directly responsible for analyzing, optimizing, planning cash flows and monitoring the execution of management decisions in this direction. It is advisable to assign these functions to the accounting department of the enterprise, the economic (planning) department and the financial and analytical service (if such a service has been created at the enterprise), distributing responsibilities according to their capabilities. To achieve the greatest effect from cash flow management, it is necessary to achieve interconnection in the work of these departments.

Stage 2. Analysis of the company's cash flows in the previous period.

Step 2.1. Definition of sources of information - the main sources of information, internal and external, necessary for the analysis of cash flows of the enterprise are determined. The main sources of data are the forms of financial statements of the enterprise, which are compiled by the accounting department. Obtaining information from external sources can be carried out either by the economic department or by the financial and analytical service of the enterprise, depending on the characteristics of the required data.

Step 2.2. Vertical and horizontal analysis of enterprise cash flows. This step is an important part of the whole stage. The direct object of analysis is the data of the financial statements of the enterprise. Horizontal analysis is based on the calculation of analytical indicators for each analytical article (based on Form No. 1 of financial statements) in the form of absolute changes, identifying patterns and causes of changes. Vertical analysis is based on the consideration of structural changes in the receipt of funds, their expenditure, as well as the reasons for their occurrence.

Step 2.3. Identification of factors affecting the cash flows of the enterprise. This action is to develop a system of factors that affect cash flows. In the process of its implementation, the features of the functioning of the enterprise, the features of cash flow are determined. The developed system of factors will help to determine the objects of managerial influence.

Step 2.4. Calculation of financial indicators. At this stage, the net cash flow, liquidity indicators, turnover efficiency of cash flows are calculated, the results of calculations of individual indicators are compared with the upper and lower limits. Reasons for deviations are identified. The calculation of indicators will allow assessing the financial condition of the enterprise and the level of solvency.

Stage 3. "Optimization of cash flows based on the results."

Step 3.1. Development of a cash flow optimization subsystem - involves the optimization of cash flows in two directions:

- assessment of the sufficiency of the net cash flow;
- Calculation of the optimal cash balance.

The significance of these areas lies in the fact that, firstly, net cash flow is the main effective indicator of cash flow, and secondly, a positive cash flow for a certain period does not guarantee the constant solvency of the enterprise throughout the entire period, therefore, it is necessary to calculate the optimal balance Money.

The first direction of cash flow optimization is based on identifying and eliminating the causes of a negative or excessive amount of net cash flow, since in the first case, excess cash depreciates during inflation, and in the second case, the company faces the problem of insolvency due to lack of cash.

Stage 4. Planning of cash flows of the enterprise in the context of their individual types. At this stage, it is necessary to take into account all the shortcomings identified in the process of analyzing and optimizing cash flows. To do this, follow the next steps.

Step 4.1. Development of documentary forms of cash flow planning. At this stage, the form of the cash flow plan is being developed.

Step 4.2. Drawing up a plan for the movement of funds of the enterprise. This document should include all incoming and outgoing cash flows in the planning period. It is developed for a period of up to one year with a monthly breakdown of forthcoming receipts and payments. The cash flow plan is an integral part of financial planning in the enterprise.

Stage 5. Ensuring effective control over cash flows by the system. This stage involves checking the execution of all management decisions in the field of cash flows, monitoring the progress of the implementation of financial tasks, developing operational management decisions to normalize the company's cash flows in accordance with the tasks envisaged, adjusting the cash flow management policy due to changes in various factors affecting cash flows.

Thus, the developed cash flow management model is a sequence of steps for organizing an effective cash flow management system that will allow maintaining the financial balance of the enterprise in the course of its production and economic activities and ensure the smooth functioning of production. Let's calculate the cash inflows and outflows from production and investment activities, which are presented in table 4.

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Table 4. Cash inflows and outflows as a result of the implementation of the work done

Name of indicator	Cash inflows (+)	Cash outflows (-)
Receipt of funds from buyers (revenue from sales, rubles)	+568637650	
Cash payments for raw materials to suppliers and wages to employees of the enterprise, rub.		-17547479.15
Taxes, total rub.		-113727530
1. Income taxes, total rub.		
Federal budget		-2274550.6
Territorial budget		-20470955.4
2. Insurance premiums, rub.		-5264243.74
Including:		
-Pension Fund		-3860445.41
-Social Insurance Fund		-508876.9
-Federal Compulsory Medical Fund. insurance		-894921.43
Acquisition of fixed assets, rub.		-1000000000
Targeted financial receipts (under the small business support program), rub.	+1500000000	
Total	+ 2068637650	- 1164549002.63

The cash flow in the first year of the project implementation will be:

DS \u003d 2068637650 - 1164549002.63 \u003d 904088647.37 rubles. Thus, the cash inflow will be 904088647.37 rubles. To select the optimal power, the authors have developed software that allows manufacturers, based on an innovative technological process using universal and multifunctional equipment, to produce the entire range of footwear at minimum, average and maximum costs, which creates the basis for varying the price niche, including through gradual increase in the share of domestic components in the production of leather products with a significant reduction in the cost of its manufacture. At the same time, it was justified to choose exactly those criteria as criteria for a reasonable choice of the optimal power when forming the algorithm.

- coefficient of loading of workers, %;
- labor productivity of one worker, a pair;
- losses in wages per unit of output, rub.;
- specific reduced costs per 100 pairs of shoes, rub.

Of the four criteria given, in our opinion, the main ones are the labor productivity of 1 worker and the specific reduced costs.

Labor productivity of 1 worker is the most important labor indicator. All the main indicators of production efficiency and all labor indicators depend to one degree or another on the level and dynamics of labor productivity: production, number of employees, wages, wages, etc.

To increase labor productivity, the introduction of new equipment and technology, extensive mechanization of labor-intensive work, automation of production processes, advanced training of workers

and employees, especially when introducing innovative technological processes based on universal and multifunctional equipment, are of paramount importance.

Specific reduced costs - an indicator of the comparative economic efficiency of capital investments, used when choosing the best of the options for solving technological problems.

When comparing possible options for solving a technical problem, rationalization proposals, technical improvements, various ways to improve product quality, the best ceteris paribus is considered to be the option that requires a minimum of reduced costs.

Reduced costs - the sum of current costs, taken into account in the cost of production, and one-time capital investments, the comparability of which with current costs is achieved by multiplying them by the standard coefficient of efficiency of capital investments.

To assess the effectiveness of the production activities of a shoe enterprise, it is necessary to analyze the annual results of the enterprise's work on the production of men's and women's footwear assortment.

These calculations indicate that with 100% of the sale of men's and women's shoes in the specified period of time, not only the costs of production and sale of products are covered, but there is also a profit in the amount of 3697.4 thousand rubles. This indicates the effective operation of the enterprise, as well as the correct marketing and assortment policy. Product profitability is 14.9%.

Table 5.17 presents the annual results of the shoe enterprise for the production of men's and women's footwear assortment.

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Picture 1. Assortment of men's shoes



**Model A1 Model B 2 Model C3
ModelG4ModelID5ModelE6**

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ModelJ7ModelZ8ModelI9
ModelK10ModelL11ModelM12

Picture 2. The range of women's shoes

Most often, an enterprise sells shoes through stores with payment after sale, concluding contracts with trade, indicating the timing of receipt of funds to the manufacturer's accounts.

In this case, if the footwear is in demand and is sold in full, then the company receives money on time, which is also needed to pay salaries, purchase working capital and other expenses to ensure the development of production.

During the year, the company produces 327,903 pairs of shoes. With 100% sales of these products, the company will receive revenue in the amount of 392202.1 thousand rubles. However, this situation is not always the case.

For example, when selling autumn low shoes in the amount of 80% of the production volume, the profit is reduced by 43.15% and amounts to only 1178 thousand rubles, while the sale of shoes less than 47.4% of the production volume brings losses to the enterprise. Due to the lack of funds, it is necessary to reduce the volume of production, delay the payment

of wages to workers, for which at present the heads of the enterprise can be held accountable, even criminally. If such a situation arises, it is necessary to attract borrowed funds to cover costs and organize subsequent production, which is currently associated with certain difficulties: the interest on the loan has been significantly increased (up to 18%), the loan repayment period has been reduced, etc., leading to an even greater increase in production costs.

Shoe enterprises should focus on both external (consumer enterprises, competition, market conditions, etc.) and internal factors, such as sales volume, profitability, covering basic costs, etc. However, it is impossible to take into account and foresee all situations that may arise. when selling shoes, i.e. some shoe models at a certain stage are no longer in demand. In this case, another, usually not advertised, side of marketing should appear: if shoes, even without taking into account market requirements, have already been produced, then they must be sold. For this purpose, in order to respond to

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lower prices of competitors, it is necessary to reduce too large stocks, get rid of damaged, defective shoes, liquidate leftovers, attract a large number of consumers, stimulate shoe consumption, using discounts. There are about twenty types of discounts, but for shoes the most common are those types of discounts that are used at various levels of the enterprise, sales organizations, and trade. In addition to using discounts, an enterprise can go for an initiative price reduction in case of underutilization of production capacities, a reduction in market share under the pressure of competition from competing enterprises, etc. In this case, the enterprise takes care of its costs, developing measures to reduce them by improving equipment and technology, introducing new types of materials into production, and constantly improving the quality of products. And all this requires large financial costs from enterprises, but, nevertheless, helps to increase the competitiveness of certain types of leather products and the enterprise as a whole. In addition, the greater the number of footwear products produced, the more production costs are reduced, which leads to lower prices, and most importantly, creates such conditions for the functioning of the market that would not allow other competing enterprises to enter it and would cause a positive reaction from consumers.

The developed software allows the head of the enterprise not only to monitor the flow of funds on a daily basis, but what is especially important, to predict the replacement of one model, the demand for which has decreased to a critical volume, when funds are not provided to cover the production costs associated with this model, and the transition to production of a new model, the demand for which, based on the analysis of the marketing service, as it were, guarantees its viability and demand in an amount sufficient not only to cover the costs of its production, but also to obtain the necessary profit to ensure the production itself without provoking bankruptcy.

Of course, it's good when there is already the necessary support for this very demand for a new model, namely:

— agreements with consumers on delivery with prepayment;

— a guarantee of branded stores that during the trial sale of the models they caused demand and there is a demand for them within the volumes at which the return of funds spent on their launch will be ensured and profit will be ensured, which will ensure the company receives high TEC and stability in the formation and provision consumer of competitive and demanded products.

Thus, taking into account the software for tracking the movement of cash flow and the presence of a well-established marketing service that is able to provide the very process of regulating the demand for the company's products, it is always possible to make the right decision to replace one model with another, while creating the basis for obtaining high TEC and preventing the labor collective from bankruptcy.

Of course, all this is just a wish, but in reality such work should be carried out daily. To do this, it is necessary to reconsider our attitude to the so-called break-even point, which, as it were, forms the conditions for the implementation of all our conclusions on the formation of competitive industries, providing labor collectives with high TEC and creating the basis for preventing their bankruptcy.

The traditional version of building a break-even point provides an understanding that the output of a given model cannot be less than a certain number of pairs of a given model.

But with a large assortment of production, the number of manufactured pairs is formed by its demand, and if demand does not ensure its implementation in the volume that ensures the return of all funds spent on this model to the enterprise, in this case the manager must decide on the advisability of launching it into production. Therefore, we consider it justified when constructing the break-even point to indicate not only the volume of production of this model, which would guarantee the return of all costs for this model, but also for how long it is necessary to replace it with a new one so that the return of these funds is provided in full and with receipt profit (table 5).

Table 5. Annual results of the shoe enterprise for the production of men's and women's shoes

Indicators	Jan.	Feb.	March	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec.
Sales volume, pairs	26114	26114	29661	29661	29661	28168	28168	28168	25358	25358	25358	26114
Sales proceeds, thousand rubles	45032.84	45032.84	31026.82	31026.82	31026.82	24033.9	24033.9	24033.9	30640.47	30640.47	30640.47	45032.84
Unit cost of production, rub.	1435.54	1435.54	890.2	890.2	890.2	726.7	726.7	726.7	1024.58	1024.58	1024.58	1435.54

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Full cost, thousand rubles	37487.78	37487.78	26405.04	26405.04	26405.04	20373.34	20373.34	20373.34	25747.78	25747.78	25747.78	37487.78
Profit from sales, thousand rubles	7545.06	7545.06	4621.78	4621.78	4621.78	3660.56	3660.56	3660.56	4892.69	4892.69	4892.69	7545.06
Income tax, thousand rubles	1509	1509	924.36	924.36	924.36	732.112	732.112	732.112	978.5	978.5	978.5	1509
Net profit, thousand rubles	6036	6036	3697.4	3697.4	3697.4	2928.448	2928.448	2928.448	3914.19	3914.19	3914.19	6036
Product profitability, %	16.8	16.8	14.9	14.9	14.9	15.2	15.2	15.2	15.9	15.9	15.9	16.8

Conclusion

Scientific knowledge is fixed in theory, but not every theory has the quality of scientificity. The development of science is, from the methodological and epistemological points of view, a change in the rules for achieving the quality of the cognitive process. "... The growth of scientific knowledge, wrote one of the most authoritative experts in the field of epistemology K. Popper, is the most important and interesting example of the growth of knowledge. In considering this question, it should be remembered that almost all the problems of traditional epistemology are related to the problem of the growth of knowledge. I am inclined to say even more: from Plato to Descartes, Leibniz, Kant, Duhem and Poincare, from Bacon, Hobbes and Locke to Hume, Mill and Russell, the development of the theory of knowledge was inspired by the hope that it would help us not only to learn something about knowledge but also to make a certain contribution to the progress of knowledge,

The German specialist drew attention to an important change in the vector of movement of scientific and philosophical knowledge. In the initial period of the history of science and philosophy, when a scientist and philosopher most often acted in one person, there was a belief that the subject of study were objects of interest, or that knowledge about them that had already been obtained in experience - ideas, images, concepts. With Berkeley, Hume came a new interpretation: in order to achieve the objectivity and significance of knowledge, it is necessary to investigate not thoughts, opinions, views, but logical signs of judgments, statements and sentences. K. Popper commented on this shift of interest as follows: "I am ready to admit that this replacement of Locke's "new method of ideas" with the "new method of words" was an undeniable progress, and it was urgently needed in its time." However K. Popper refused to recognize the "new method of ideas" as the main method of epistemology, explaining his opinion by the one-sidedness and vulnerability of its use. We

were forced to recall the thoughts of K. Popper by the following consideration: the classics of political economy began with a real-life subject, trying to discover its stable characteristics, developed concepts that reflected these features, tried to "glue" them into a system that describes the change in the state of the object of study, ran into contradictions of ideas and reality, discussed, based on the real practice of the analyzed phenomenon. They were contemporaries of the Industrial Revolution and the revolutionary potential of classical capitalism. Capital then was industrial capital. Financial capital was only taking shape as an independent system. Political economy did not reflect speculation, virtual phenomena, she served the real movement. The vector of industrial and economic progress coincided with the ideology of those who were interested in it. The transformation of victorious capitalism turned out to be in the interests not so much of society as a whole, but of a certain part of it, by the way, also torn apart by the specifics of interests.

Economic theory, which is connected with the activities of social subjects, began to lose the need for objectivity and therefore moved from the position of analyzing ideas to analyzing the forms of their expression. The methodological equipment of economic analysis has also changed. Quantitative analysis has supplanted the quality of scientific synthesis of primary information. Conceptual analysis has been replaced by linguistic exercises and semantic studies under the plausible pretext of overcoming the ambiguity of concepts. In no science has so many new terms appeared as in economic theory.

The formation of new words is a natural phenomenon for science, but in each case, the legitimacy of neologisms is needed. Physicists, mathematicians, chemists, as a rule, manage with the accumulated stock of verbal expression of concepts. In economic theory, there is a kind of competition - who will come up with a new word more and faster, so the description of real phenomena is not concretized, but blurred, complicating the

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understanding of the subject. The concept of "planning" generalizes the functioning of subjects of economic activity, the scale of its movement, and much more. Planning can be within a single enterprise, then it is not a political element of control - it is determined by management based on the economic situation; branch, on this scale it already has signs of a political phenomenon. Planning is divided into directive - mandatory for execution and indicative, that is, conditional, allowing you to count on preferences. Distinguish between current and long-term planning. But, regardless of the nature, planning is a universal management tool in the systemic organization of activities - cognitive, practical, synthetic.

F. de P. Hanika - Professor at the University of Khartoum, taught a course at Cambridge. In the book *New Ideas in Management*, using the example of financial estimates, he identifies three main points in resource management, and in all planning comes first. Moreover, he begins the final chapter "Analysis of operations" with "Improving control technology" and concludes: "A group of new methods based on network analysis and applied in the planning and control of complex projects is developing rapidly."

The reflections of J. Galbraith are still interesting and relevant, therefore, in the context of our preface, we will give fragments of his text selectively, but relatively completely. J. Galbraith stated: "Of all the words in the businessman's lexicon, such words as planning, state support and socialism are the least pleasing to his ear. A discussion of the likelihood of these phenomena occurring in the future would lead to the realization of the amazing extent to which they have already become facts. It would also not go without stating the fact that these terrible things arose at least with the tacit consent of the industrial system, or as a result of the fact that she herself needed them.

J. Galbraith sees the future not in confrontation, but in convergence: "Thinking about the future, the scientist wrote, one would also reveal the importance of the trend towards convergence of industrial societies, no matter how different their national or ideological claims may be. We mean convergence due to a roughly similar system of planning and

organization. Convergence is associated, first of all, with the large scale of modern production, with large capital investments, advanced technology and complex organization as the most important consequence of these factors. All this requires control over prices and, as far as possible, control over what is bought at these prices. In other words, the market must be replaced by planning.... Large-scale industrial production requires so that the supreme power of the market and the consumer be largely eliminated." Further, J. Galbraith makes an even more imperative conclusion: "The ability to regulate aggregate demand is not inherent in the industrial system - the ability to provide purchasing power sufficient to absorb everything that it produces. Therefore, it relies on the state in this area." The economic policy of the government of Boris N. Yeltsin was determined not by the international experience of political and economic reforms, but by the circle of liberal advisers from the United States who went bankrupt in their own country. Anyone who had a chance to listen to Gaidar's speeches justifying the economic redistribution of society was steadily surprised by their terminological richness and their little intelligible effect. Gaidar was aware of the adventurism of the economic program, its grave consequences for the people and national history,

It was no coincidence that J. Galbraith devoted a separate chapter to education and emancipation, reminding university professors of their professional responsibility for the social consequences of their inaction. Vocational education, by its systemic position, should form in specialists an understanding of the essence of economic and political processes. It is dangerous to replace education with enlightenment and training, it is designed to create conditions for the formation of a person's worldview position: "Not a single intellectual, not a single artist, not a single teacher, not a single scientist has the right to afford the luxury of doubting his responsibility. No one, except for them, can take upon themselves the protection of goals that are essential, important for our time," concluded the American politician, concerned about the fate of the world.

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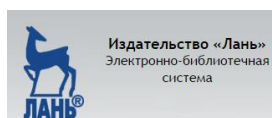
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