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Arthur Alexander Blagorodov

Institute of Service Industry and entrepreneurship (branch) DSTU
Bachelor

Vladimir Timofeevich Prokhorov

Institute of Service Industry and entrepreneurship (branch) DSTU
Doctor of Technical Sciences, Professor
Shakhty, Russia

Konstantin Andreevich Mikhailov

Institute of Service and Entrepreneurship (branch) DSTU
Ph.D., Associate Professor
Shakhty, Russia

Galina Yurievna Volkova

LLC TsPOSN «Ortomoda»
Moscow, Russia

ON THE IMPORTANCE OF THE THEORY OF STRATEGIC MANAGEMENT FOR EFFECTIVE PRODUCTION QUALITY ASSURANCE OF DEMANDED AND COMPETITIVE PRODUCTS

Abstract: In the article, the authors, within the framework of partnerships, considered the role and importance of a wide range of stakeholders for the production of in-demand and import-substituting products. At the same time, they reasonably confirmed the importance of the theory of strategic management to ensure the quality of their manufacturing of competitive and demanded products. But this is only possible if the concept of interest is implemented in decision-making taking into account all stakeholders. Only in this case the enterprise guarantees itself stable TP and a stable financial condition.

Key words: paradigm, economic policy, economic analysis, team, success, quality, import substitution, demand, competitiveness, market, profit, demand, buyer, manufacturer, financial stability, sustainable TPP, attractiveness, assortment, assortment policy, demand, implementation.

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Introduction

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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 (ineffective 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 intensified, one of which is the union of commodity producers and the state.

There are three main options for the concept of an enterprise in a developed economy: neoclassical,

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agency (stock) and the concept of partnerships.

The concept of partnerships, or stakeholder theory, examines the dependence of a firm's actions on the interests of a wide variety of stakeholders, including consumers, suppliers, shareholders, managers, employees, etc. Moreover, each of the partners has certain rights to control the enterprise. therefore, the concept assumes the need to make decisions taking into account their interests.

The theory of strategic management is one of the most difficult areas of management science. For a fairly short period of its 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 theory must answer is the identification of the sources of long-term competitiveness of enterprises. These sources are determined by the strategy of the enterprise and, accordingly, raise the question of its nature.

The systemic 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 represents a scheme for analysis, relevant to the real situation and role of the enterprise in any economy."

Insufficient adequacy of the concept of partnership relations of an enterprise follows from the fact that the behavior of industrial enterprises is determined to the greatest extent by the interests of only the 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 have been 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 enterprise management. One cannot fail to note the recent increase in attention to the concept of social responsibility of business.

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

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

There are certain relationships between the company and partners, they can be different, both competitive and collaborative. Partners can exist independently of each other, or they can interact. The set of partners, which the adherents of this theory call "a coalition of business participants" or "a coalition of influence", is a force that continuously influences an

organization, forcing it to evolve, change and adjust.

In the modern interpretation of stakeholder theory, partners are viewed not just as groups and individuals affected by the organization's activities, but as contributors of a certain type of resource. Stakeholders provide the enterprise with the resources necessary for its activities, because its activities allow satisfying its needs. At the same time, the satisfaction of the partner's requests is nothing more than the receipt by him of resources from the organization. Thus, the relationship between the enterprise and its partners is built around the resource exchange, since each seeks to create its own resource base that would best suit the goals of the partners.

The partners of the enterprise can be divided into two groups: external and internal. External partners include: buyers, suppliers, competitors, government agencies and organizations, municipal, regional and federal authorities, financial intermediaries.

Buyers. Strategies and tactics for working with important customers include joint meetings to identify the drivers of business change, mutual efforts to develop products and the market, increase communication, use common space, and joint training and service programs. Strengthening customer relationships often provides significant benefits.

Suppliers. Many businesses involve strategically important suppliers in the product development and manufacturing process. Most businesses that use the "just-in-time" method, when components produced by suppliers are delivered directly to assembly shops, bypassing the warehouse, include suppliers in their internal processes.

Competitors. Competitors are a difficult problem because it often happens that it is in the best interest of one competitor to flinch another. However, competitors are joining forces to tackle the threat of innovative third-party products, to successfully navigate life cycles and to leap ahead with new technologies. Competing organizations form alliances to accelerate technological progress and new product development, to enter new or foreign markets, to search for a wide range of new opportunities. Sometimes cooperation is determined by the need to develop common standards, create a common service system, etc.

Government agencies and organizations. Innovation centers, public-private enterprises and government bodies have many common goals, including the creation of favorable conditions for international trade, stable market conditions, inflation control, a successful economy, and the production of necessary goods and services. Government-business partnerships (public-private partnerships) are widely practiced in foreign countries, where governments often play a more active role in the country's economic development.

Regional and municipal authorities. Good relationships with local and regional branches of

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government can lead to beneficial local regulations for businesses or reduced local taxes. Therefore, the most far-sighted business leaders spend some funds to help regional and municipal branches of government in their efforts to solve local problems. Sponsorship to support local social programs, assistance to general education schools, cultural institutions, health care, law enforcement, etc. allow reaching mutual understanding and support from such influential partners for small and medium-sized businesses as regional and municipal authorities.

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

Main part

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.

The first group of learned economists includes an approach to determining the competitiveness of enterprises based on the identification of competitive advantages. This approach arose with the emergence of strategic planning and the development of competition theory. It allows you to analyze the achieved competitive advantages of an enterprise, but does not provide an accurate quantitative expression of the assessment results and therefore cannot be used for a comparative analysis of the competitiveness of enterprises, analysis of the implementation of the plan to increase competitiveness, the dynamics of the competitiveness of enterprises.

The second group of economists offers an assessment of competitiveness using polygonal profiles. It is based on the construction of 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 such factors as concept, foreign policy, pre-sale preparation, etc. can be assessed by combining them into one whole.

The third group of economists -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 sales policy, advertising and demand stimulation, that is, with the calculation of the efficiency coefficient of innovative

technological solutions ... The advantage of this approach is that it, in fact, evaluates not only the marketing activities of the enterprise, but also takes into account other important resources of the enterprise's potential (innovation, management, finance, etc.). In the approach proposed by the authors, a more significant sum of factors is obtained, the mutual weight of which is taken into account in partnership.

Fourth group scientists-economists proposes to assess the competitiveness of an enterprise on the basis of the product of an index for the mass of commodities and an index of the efficiency of an object. The advantage of this approach is the fact that it is a more weighty approach to assessment, since it takes into account such important factors that determine the competitive advantages of an enterprise as the level of organization and implementation of marketing at the enterprise, finance, and export potential. In addition, most authors consider it important to develop a methodology for determining a manufacturer's efficiency factor, its competitiveness, which will form the effectiveness of these very partnerships.

The fourth approach includes the method proposed by R.A. Fatkhudinov, which proposes to evaluate the competitiveness of an enterprise as a weighted sum of the competitiveness of the main products of the enterprise in various markets, taking into account the importance of the markets. But this approach is not entirely fair, since firstly, the competitiveness of an organization is identified with the competitiveness of a product (these are different concepts), and secondly, he proposes to introduce the importance of foreign markets twice as large 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 scientists-economists proposes an approach based on a balanced assessment of the factors of enterprise competitiveness. The integral indicator of the competitiveness of the enterprise is determined according to the rules of linear convolution (the assessment of the factors of the competitiveness of individual aspects of the activity of the enterprise is multiplied by the weight of individual factors in the total amount), that is, something close to what is proposed by the authors of this article, namely, the calculation of the coefficient of efficiency of innovative technological solutions ...

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

In this regard, the successful activity of the enterprise will be determined by the degree of satisfaction of the interests of the interested parties,

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therefore, in order to increase the competitiveness and efficiency of the activity, the enterprise must take into account not only its own interests, but also the interests of interested parties, its business partners.

In the theory of stakeholders, the term partnership is used, which forms the conditions for ensuring the effectiveness of the results of the enterprise's activities.

A developing small and medium-sized enterprise, as a tool of competition, needs to form a system of marketing relationships with partners, a system based on mutually beneficial long-term cooperation, which makes it possible to reduce the time for making effective commercial decisions.

Therefore, taking into account the considered methodological foundations of the enterprise competitiveness, a method is proposed for assessing and analyzing the competitiveness of shoe enterprises operating in the regions of the Southern Federal District and the North Caucasus Federal District, based on the theory of stakeholders, namely, Donobuv CJSC (Rostov-on-Don) and LLC "Leonov" (Rostov-on-Don), which are competitors in the production of men's shoes.

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

All calculations are reduced to the implementation of successive stages.

Stage 1. Calculation of the significance of consumer properties in assessing the competitiveness

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

$$\alpha_j = \frac{O_{cp}}{\sum_{j=1}^n O_{cpj}}, \quad (1)$$

where α_j - coefficient of significance of the i-th property; O_{cpj} - the estimate of the i-th property given by the j-th respondent, score; n is the number of estimated properties of the product.

The condition for the correctness of the calculation of the significance coefficient is the following: $a_i = 1$.

At this stage, the significance of consumer properties in assessing the competitiveness of men's shoes is calculated. 50 respondents were interviewed who rated all consumer properties in points. The results of the assessment are presented in the table.

To do this, we will segment the market and select target segments (Table 1).

The largest number of consumers (76%) are ordinary buyers ("moderate"). Half of the respondents have an average income (50%), although the income level is "below average" (38%) more than three times higher than the number of those with an income "above average" (38% and 12%, respectively).

Table 1. Characteristics of target segments of men's shoes

| Criteria name | number | | Segment characteristics |
|---------------------|--------|-------|-------------------------|
| | % | human | |
| Attitude to fashion | 14 | 7 | "Avant-garde" |
| | 76 | 38 | "Moderate" |
| | 10 | 5 | "Conservatives" |
| Age | 62 | 31 | "Youth group" |
| | 26 | 13 | "average age" |
| | 10 | 5 | "Older age" |
| | 2 | 1 | "Venerable age" |
| Income level | 38 | 19 | "below the average" |
| | 50 | 25 | "average" |
| | 12 | 6 | "above the average" |
| Social status | 38 | 19 | "Low social status" |
| | 38 | 19 | "Average social status" |
| | 24 | 12 | "High social status" |

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

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expressed in it.

Based on the results of grouping questionnaires, we build segment profiles (Table 2).

Based on the compiled table, it can be seen that fashionable products are preferred by respondents

who are among ordinary buyers ("moderate") of the younger group, as this emphasizes their individuality, although their income level is below average.

Table 2. Segment profiles of consumers of men's footwear

| Segmentation signs | Segments | | |
|---------------------|--|--|--|
| | "Avant-garde" | "Moderate" | "Conservatives" |
| attitude to fashion | | | |
| age group | Youngest - 5 Average - 2 | Youngest - 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 |
| sought benefits | Individuality - 6 High quality of goods - 1 | Individuality - 13 High quality goods - 17 Low price - 8 | Low price - 4 High quality of goods - 1 |

Based on the above data, it is possible to calculate the importance of consumer properties in

assessing the competitiveness of a product based on the answers of the "avant-garde" (table 3).

Table 3. 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. registration | Workmanship | Comfort | Strength | Appearance and quality of the material | Price | Total |
|------------|--|--------------------|-------------|---------|----------|--|-------|-------|
| | 34 | 32 | 30 | 31 | 22 | 28 | 29 | 206 |
| Aai | 0.165 | 0.155 | 0.146 | 0.15 | 0.107 | 0.136 | 0.141 | 1 |

Let us calculate the importance of consumer properties in assessing the competitiveness of a

product based on the answers "moderate" (Table 4).

Table 4. Calculation of the significance of consumer properties in assessing the competitiveness of men's shoes based on the responses of "moderate"

| Properties | Compliance with the direction of fashion | Artistic decoration | Workmanship | Comfort | Strength | Appearance and quality material | Price | Total |
|------------|--|---------------------|-------------|---------|----------|---------------------------------|-------|-------|
| | 154 | 171 | 149 | 169 | 130 | 159 | 167 | 1099 |
| Aai | 0.14 | 0.156 | 0.136 | 0.154 | 0.118 | 0.145 | 0.152 | 1 |

Let's calculate the importance of consumer properties in assessing the competitiveness of a

product based on the answers of the "conservatives" (Table 5).

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Table 5. Calculation of the significance of consumer properties in assessing the competitiveness of men's shoes based on the answers of the "conservatives"

| Properties | Correspondence fashion direction | Artistic registration | Workmanship | Comfort | Strength | Appearance and material quality | Price | Total |
|------------|----------------------------------|-----------------------|-------------|---------|----------|---------------------------------|-------|-------|
| | 10 | 17 | 19 | 18 | 21 | 20 | 23 | 128 |
| Aai | 0.08 | 0.133 | 0.148 | 0.141 | 0.162 | 0.156 | 0.18 | 1 |

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 (commodity experts, sellers) act as experts. A total of 10 experts were interviewed. Of these, 5 - 7 people are selected into the group who received the maximum amount of marks in all areas. They were asked three questions each. In total, five experts were interviewed, of which four experts received the highest marks in three areas (9 points). They were brought in to study the competitiveness of men's shoes. Then the experts were asked to rate the properties of men's shoes on a five-point scale.

Stage 3. Selection of competing products

(assortment) for comparison of competitiveness, 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 footwear (assortment) by target segments.

To compare the consumer properties of assortment groups of different manufacturers, it is also necessary to use a questionnaire. The respondents are asked to give an assessment in points on a five-point scale for each consumer property of the compared groups of goods. The rating scale is indicated in the questionnaire. The results are summarized in the final table 6.

Table 6. Evaluation of consumer properties of men's shoes

| Properties | Compliance with the direction of fashion | Decoration | Workmanship | Comfort | Strength | Appearance and quality of the material | Price |
|------------|--|------------|-------------|---------|----------|--|-------|
| Dono shoes | 3.33 | 3.17 | 3.67 | 3.42 | 3.75 | 3.83 | 3.33 |
| Leonov | 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. The questionnaires grouped by target segments are processed as follows.

For each consumer property, the average value of the assessment in points is found as the arithmetic mean for all respondents of this target group. We will summarize the data in table 7.

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Table 7. Average rating of men's footwear by consumer properties of "avant-garde", "conservative"

| Properties | Compliance with the direction of fashion | Decoration | Workmanship | Fit on the figure | Strength | Appearance and quality of the material | Price |
|-----------------|--|------------|-------------|-------------------|----------|--|-------|
| "Vanguardists" | | | | | | | |
| Dono shoes | 3.33 | 3.17 | 3.67 | 3.42 | 3.75 | 3.83 | 3.33 |
| "Conservatives" | | | | | | | |
| Leonov | 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 a product according to the assessment of the target segment is determined by the following formula (2).

$$K = \sum_{i=1}^m \alpha_i \cdot O_{cp}, \quad (2)$$

where K is the total assessment of the absolute competitiveness of the goods given by the target segment, point; α_i - the significance of the i-th consumer property for the target segment; OSR is the average score of the i-th consumer property given by the target segment, point; m is 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 score for the product coefficient is 5 points.

In fact, the level of competitiveness may be below the maximum mark.

Let's calculate the competitiveness of enterprises, taking into account the significance defined above. We will enter the obtained data in table 8.

Table 8. Analysis of the competitiveness of men's shoes

| Properties | Correspondence fashion direction | Decoration | Workmanship | Comfort | NSprecision | Appearance and quality of the material | Cena | Tocompetitiveness | Place order |
|--------------------------------|----------------------------------|------------|-------------|---------|-------------|--|-------|-------------------|-------------|
| The significance of α_i | 0.138 | 0.154 | 0.138 | 0.15 | 0.12 | 0.145 | 0.153 | | |
| Dono shoes | 0.46 | 0.49 | 0.51 | 0.51 | 0.45 | 0.56 | 0.51 | 3.49 | 1 |
| Leonov | 0.45 | 0.38 | 0.47 | 0.43 | 0.39 | 0.48 | 0.45 | 3.05 | 2 |

According to Table 8, it can be seen that men's footwear of Donobuv CJSC are more competitive than the same range of Leonov LLC.

The rest of the indicators for assessing the

competitiveness of enterprises will be taken from the technical and economic indicators of enterprises, data from the balance sheet.

Let's calculate the dimensionless estimates of the

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indicators of the competitiveness of enterprises and summarize everything in Table 9.

To convert the dimensional estimates of indicators into dimensionless, it is proposed to use the index method. Which was discussed above.

So, based on the presented data, let us calculate the generalizing indicators of the competitiveness of the studied enterprises using the formula (6.1):

- for LLC Leonov: $K_{\Pi} = 59,65 \%$;
- for JSC "Donobuv": $K_{\Pi} = 70,88 \%$.

As can be seen from the scale for assessing the qualitative level of competitiveness, LLC Leonov and CJSC Donobuv have an average level of competitiveness in the market of footwear enterprises in the Southern Federal District and the North

Caucasus Federal District.

Let us analyze the second most important potential of enterprise competitiveness - marketing efficiency. Data on this potential are presented in table. 6.10, where we indicate the weighted estimates at the studied enterprises and the maximum estimate for these indicators.

As can be seen from the table 10 below, the deviation in terms of potential marketing efficiency in Leonov LLC is 7.97, in Donobuv CJSC - 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 partners.

Table 9. Assessment of the competitiveness of enterprises

| Enterprise competitiveness factors | Indicators | Significance,% | The values | | Dimensionless estimates of enterprise competitiveness indicators | | Weighted estimates of competitiveness indicators | |
|--|--|----------------|------------|--------------|--|--------------|--|---------------|
| | | | LLC Leonov | Donobuv CJSC | LLC Leonov | Donobuv CJSC | LLC Leonov | Don-obuv CJSC |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1.Competitive commodity ability | Weighted average for the product range of competitiveness of the goods, score | 40 | 3.05 | 3.49 | 0.61 | 0.69 | 24.4 | 27.92 |
| 2. Marketing Effectiveness | Assessment of the level of partnerships with stakeholders of the enterprise, score | 10 | 2.85 | 3.05 | 0.71 | 0.76 | 7.10 | 7.60 |
| | Exceeding the permissible level of Goth stocks. products,% | 3 | 66.50 | 28.80 | 0.34 | 1.00 | 1.02 | 3.00 |
| | Market share of the enterprise,% | 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 provision own werewolves. by 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 |
| | Costs per 1 rub. realiz. Products | 3 | 0.69 | 0.53 | 0.86 | 1.00 | 2.58 | 3.00 |

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| 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 |
| | Wear of mains funds,% | 2 | 26.00 | 47,00 | 0.38 | 0.21 | 0.76 | 0.42 |
| 6. Efficiency of MTO | Assessment of relationships with suppliers, score | 3 | 7.28 | 7.99 | 0.73 | 0.80 | 2.18 | 2.40 |
| | Material efficiency, RUB / RUB | 3 | 20.45 | 13.48 | 0.13 | 0.12 | 0.39 | 0.36 |
| 7. Activity of innovators. 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 the outstripping growth of labor productivity in relation to the growth of wages | 3 | 2.06 | 1.56 | 0.95 | 0.72 | 2.85 | 2.16 |
| | Personnel turnover rate,% | 3 | 7.00 | 6.00 | 0.02 | 0.03 | 0.06 | 0.09 |
| | Total maximum significance score | 100 | - | - | - | - | 59.65 | 70.88 |

Table 10. Analysis of the effectiveness of using marketing potential

| Indicators for evaluating the effectiveness of marketing | Significance,% | Weighted estimates of competitiveness indicators | | Maximum weighted score | Deviation of the weighted estimate from the maximum | |
|--|----------------|--|--------------|------------------------|---|--------------|
| | | LLC Leonov | Donobuv CJSC | | LLC Leonov | Donobuv CJSC |
| Assessment of the level of partnerships with stakeholders of the enterprise, score | 10 | 7.1 | 7.6 | 10 | -2.9 | -2.4 |
| Exceeding the permissible level of Goth stocks. products,% | 3 | 1.02 | 3 | 3 | -1.98 | 0 |
| Market share of the enterprise,% | 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 |

So, when assessing the competitiveness of the studied enterprises, it was revealed that the level of competitiveness of LLC Leonov, CJSC Donobuv is average (59.65% vs. 70.88% respectively). One of the important factors that influences the assessment of competitiveness is the effectiveness of marketing. The analysis shows that the deviation for this potential is 7.97 in Leonov LLC, Donobuv CJSC- 5.4... To improve marketing effectiveness, businesses should implement a stakeholder framework that will foster relationships with partners.

So, in order to increase the competitiveness of the studied enterprises on the basis of the theory of

partnerships, it is proposed to introduce mechanism for the formation of interaction with stakeholders.

Thus, the theory of partnerships is becoming relevant today, therefore, taking into account the importance of this factor, a methodology for assessing the competitiveness of an enterprise has been developed, taking into account a new paradigm - the theory of partnerships. The developed methodology for assessing and analyzing the competitiveness of an enterprise based on the theory of partnerships allows an in-depth analysis of the competitiveness of enterprises, taking into account an important factor of competitive advantages in a networked economy - the

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quality and level of development of partnerships.

As the main unique aspects of the formation of the competitive advantage of enterprises based on the theory-oriented partnerships can be distinguished:

- creation and permanent expansion of a database of key partners;
- formation of the necessary technical base (computers, peripherals and software);
- organization of the activities of the unit and individual managers for managing relationships with stakeholders;
- development and adjustment of plans for interaction with key partners, taking into account their business and personal characteristics;
- regular audit of the activities of managers for managing relationships with partners in the context of assessing the following indicators:
 - the number of meetings with partners, the number of prepared commercial offers, the number of contracts concluded, the dynamics of the volume of supplies of products attributable to each partner;
 - regular marketing research within the framework of partnerships in order to identify changes in the structure and nature of preferences when choosing partners.

Thus, the above aspects, with the proper level of their elaboration, can allow an enterprise to form a unique competitive advantage - a system of relationships with stakeholders.

Filling technological processes for the production of competitive and popular footwear for consumers in the regions of the Southern Federal District and the North Caucasus Federal District is costly. The use of universal and multifunctional equipment forms the technological process in such a way that it makes it possible to produce the entire assortment of high quality footwear with different price niches, creating priorities for its implementation.

I would like to note one more undoubted merit of the studies carried out by the authors is the fact that, in addition to proposals for manufacturers to use universal and multifunctional equipment for assembling shoe upper blanks and molding upper blanks on a shoe, it is proposed to use the technology

of direct casting of the bottom on shoes and such equipment that is capable of both once to ensure the production of the demanded assortment of footwear, both by type and by type, and create the prerequisites for high efficiency of the production itself and satisfy the demand not only of consumers in the regions of the Southern Federal District and the North Caucasus Federal District, but also of domestic and foreign buyers.

Partnerships can be divided into two groups: external and internal. External include: buyers, suppliers, competitors, government agencies and organizations, regional and municipal authorities, financial intermediaries.

Buyers. Strategies and tactics for working with important customers include joint meetings to identify the drivers of business change, mutual efforts to develop products and the market, increase communication, use common space, and joint training and service programs. Strengthening customer relationships often provides significant benefits.

Internal partners include managers, employees, owners, and a board of directors or board, which represents managers and owners. One of the most significant internal partners is a senior executive.

Thus, the success of an enterprise is determined by the degree of satisfaction of the interests of interested parties, therefore, in order to increase the competitiveness and efficiency of activities, the enterprise must take into account not only its own interests, but also the interests of interested parties.

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 stakeholders is proposed.

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 11).

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 12).

Table 11. The system of indicators for assessing the competitive potential of shoe enterprises

| Competitive potential factors | Assessment indicators |
|-------------------------------|---|
| 1. Marketing Effectiveness | The ratio of the quality of the product and the costs of its production and marketing |
| | Growth rate of marketable products |
| | Growth in sales and profits |
| | Profitability |
| | Market share, image |
| | The quality of partnerships |
| Competitive potential factors | Assessment indicators |

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| | |
|--|---|
| 2. Quality of management | Return on total assets, return on equity; return on investment |
| | Net profit for 1 rub. sales volume; profit from product sales per 1 rub. sales volume; profit ex. period for 1 rub. sales volume |
| 3. The financial condition of the enterprise | Equity ratio; current liquidity ratio; coverage ratio, autonomy ratio, fixed asset index, total profitability of the enterprise, return on equity, profitability of products |
| 4. The level of organization of production | Production capacity utilization rate; production and sales facilities; volume and directions of investments |
| | The share of certified products in accordance with international standards of the ISO 9000 series |
| | Depreciation of OPF, growth of labor productivity |
| 5. Efficiency of MTO | The quality and prices of the supplied materials. Material return, turnover, allowing direct connections; the coefficient of uniformity of goods receipt; profitability of transaction costs; profitability of purchasing goods |
| 6. Activity of innovation activity | Annual expenditure on R&D, number of patents for inventions |
| | The share of innovative products, the share of product exports, the number of advanced technologies created |
| | The volume of shipped innovative products (services), the number of patented technologies, the number of patented technologies, the cost of innovation, the number of acquired and transferred new technologies, software |
| 7. Competitiveness of personnel | Personnel turnover rate, coefficient of advance of labor productivity in relation to wages, educational level of the labor force, level of professional qualifications of workers |

Stage 2. Determination of the importance of indicators in the overall assessment of competitiveness. The significance of indicators for

assessing each factor of competitive potential are presented in Table 12.

Table 12. Recommended system of indicators for assessing the competitiveness of an enterprise and their significance

| Factors enterprise competitiveness | Indicators | Significance, % |
|--|---|-----------------|
| 1. Competitiveness of goods | Weighted average for the product range of competitiveness of the goods | 40 |
| 2. Marketing Effectiveness | Exceeding the permissible level of stocks of finished goods | 3 |
| | Market share of the enterprise | 3 |
| | Sales growth rate | 3 |
| | Assessment of the level of partnerships with 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 | Coefficient of provision with own circulating assets | 3 |
| | Current liquidity ratio | 3 |

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| | | |
|--|---|-------|
| | Costs per 1 rub. products sold | 3 |
| | Total | 9 |
| 5. The level of organization of production | Capacity utilization rate | 2 |
| | Labor productivity | 2 |
| | Depreciation of fixed assets | 2 |
| | Total | 6 |
| 6. Efficiency of MTO | Reducing the level of material consumption | 3 |
| | Material efficiency | 3 |
| | Total | 6 |
| 7. Activity of innovation activity | Share of innovative products | 4 |
| | Cost of innovation | 4 |
| | Total | eight |
| 8. Competitiveness of personnel | The coefficient of the outstripping growth of labor productivity in relation to the growth of wages | 3 |
| | Employee turnover rate | 3 |
| | Total | 6 |
| | Total importance of competitive potential | 60 |
| | Total maximum significance score | 100 |

The economic meaning of the obtained generalized assessment of competitiveness is that, on the one hand, it shows the degree of satisfaction with the product, and on the other hand, the degree of use of the competitive potential of the enterprise itself.

The proposed methodology for assessing and analyzing the competitiveness of an enterprise, in contrast to the existing ones, firstly, takes into account the specifics of the "light industry" industry, secondly, reduces the subjective factor in the assessment, and thirdly, allows for an in-depth analysis, thanks to the proposed directions and indicators of analysis competitiveness of enterprises. To conduct a survey to

assess the competitive potential, we developed a questionnaire (Table 13) and offered it to respondents - students, masters, graduate students, teachers and specialists - university graduates working at light industry enterprises in the regions of the Southern Federal District and the North Caucasus Federal District. In addition, the questionnaire was accompanied by an explanation and examples of its filling, which are given below.

Since the number of related ranks is 8, then in the arithmetic row from 1 to 22 places there will remain $22 - 8 = 14$, i.e. there will be only 14 places in the new arithmetic series.

Table 13. Criteria for assessing the competitiveness of light industry enterprises located in the regions of the Southern Federal District and the North Caucasus Federal District

| Item No. | List of factors for assessing the competitive potential of enterprises in the regions of the Southern Federal District and the North Caucasus Federal District | Rank |
|----------|--|------|
| 1 | The ratio of the quality of the product and the costs of its production and marketing | |
| 2 | Sales growth rate | |
| 3 | Exceeding the permissible level of stocks of finished goods | |
| 4 | Assessment of the level of partnerships with stakeholders of the enterprise | |
| 5 | Market share of the enterprise | |
| 6 | Return on investment | |
| 7 | Return on Total Assets | |
| 8 | Cost of innovation | |
| 9 | Equity ratio | |
| 10 | Capacity utilization rate | |
| 11 | Labor productivity | |
| 12 | Material efficiency | |
| 13 | The share of certified products in accordance with the international standards of the ISO series | |
| 14 | Reducing the level of material consumption | |
| 15 | Share of innovative products | |

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| | | |
|----|--|--|
| 16 | Trade turnover allowing direct links | |
| 17 | The coefficient of advancing labor productivity in relation to the growth of wages | |
| 18 | Coefficient of uniform supply of goods to sales markets | |
| 19 | Depreciation of fixed assets | |
| 20 | Employee turnover rate | |
| 21 | Costs per 1 ruble of products sold | |
| 22 | Weighted average for the product range of competitiveness of the goods | |

As the main unique aspects of the formation of the competitive advantage of an enterprise based on the theory-oriented stakeholders, one can single out:

- creation and permanent expansion of the stakeholder database;
- formation of the necessary innovation base (computers, peripherals and software);
- organization of the activities of the unit and individual managers for managing relationships with stakeholders;
- development and adjustment of plans for interaction with key stakeholders of stakeholders, taking into account their business and personal characteristics;
- regular audit of the activities of managers for managing relationships with stakeholders in the context of assessing the following indicators: the number of meetings, the number of prepared commercial proposals, the number of contracts concluded, the dynamics of the volume of supplies of products attributable to each participant of the interested parties;
- regular marketing research in the process of implementing the developed activities with the participation of stakeholders in order to identify changes in the structure and nature of the preferences of the stakeholders.

Thus, the above aspects, with the proper level of their elaboration, can allow light industry enterprises to form a unique competitive advantage - a system of effective relationships between stakeholders.

An analysis of the questionnaire survey on the impact of the competitive potential of enterprises in the regions of the Southern Federal District and the North Caucasus Federal District, with regret, confirmed the lack of consistency of respondents on the criteria for the quality of light industry products formulated in the questionnaires.

Of greatest interest is the fact that the technology of direct casting of the bottom on shoes today, but what is especially important, and tomorrow will be the most effective for the manufacture of the entire assortment range. This is possible because today the chemical industry offers manufacturers for direct casting of the bottom of shoes polymer compositions that create conditions to use the entire possible list of materials for the upper of shoes and at the same time guarantee consumers high quality, conformity to fashion trends, functionality and affordability and ensure its competitiveness with similar footwear from

leading foreign companies, pushing them out of our markets and creating such footwear priorities, that is, import substitution.

The global footwear market is estimated at 260 billion, the growth rate over the past 5 years was 3.5%. China, USA and India are the largest footwear markets. The specific consumption of footwear in Russia is much lower than the level of developed countries. China is the largest footwear exporter and serves all major global markets.

The main growth drivers of the Russian footwear market are an increase in the specific consumption of footwear per person and a decrease in the average cost of a pair. Russia lags far behind in consumption of footwear from developed countries (3 pairs per year in Russia versus 5 - 6 in Europe and 7 - 8 in the USA). By 2025, this figure may increase to 4 couples per person. The average price of a pair by 2025 may increase from 1200 to 1500 rubles at current prices. In 2017, the consumption of footwear in Russia was estimated at 0.81 trillion. rub.

By analogy with garment production, the main factors determining the competitive advantage of a manufacturer are the availability and increase in the volume of domestic raw hides, access to a cheap and productive labor force, access to materials and functional components of shoes (insoles, pads, accessories, etc.), as well as access to sales markets.

The share of labor costs in footwear production is slightly lower than in sewing, but the main problem today and tomorrow for Russian footwear manufacturers is the difficulty in accessing materials and functional components.

The cost of manufacturing footwear in Russia is 1.5 times higher than in China, and the cost of components is 35% more expensive, since they are imported from China at inflated prices due to small order volumes, the cost of labor in Russia is 2 times more expensive than in China.

Opportunities to reduce the effective cost by reducing the delivery time in footwear production are possible only if you provide quick access to materials and components, but the need to import them from Asia does not allow Russian manufacturers to achieve advantages in terms of time. The use of natural leather made in Russia and an increase in the production of leather footwear will reduce delivery times and partly costly components. Another possible tool for solving the problem with components can also be the creation of purchasing alliances - the consolidation of orders

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for components can reduce their cost by 20%. By analogy with the segment of technical textiles, shoe production in the world is developing in the format of innovation centers / industrial parks, with a large number of highly specialized players. This allows for economies of scale and flexibility in accessing materials and components.

Shoe production development strategy - consolidation and development within the framework of innovation centers. The main directions of state policy, in addition to those indicated above, to create equal competitive conditions in the footwear market:

- support for the creation of industrial infrastructure within innovation centers:
- Supporting the creation of manufacturing innovation centers by major footwear manufacturers and SMEs to achieve economies of scale and synergies;
- support for the modernization of production to increase labor productivity;
- ensuring favorable access for manufacturers to functional components:
- support for the creation of purchasing alliances for functional components;
- further, support for the partial localization of component manufacturers within the shoe innovation centers.

The total volume of domestic footwear production in the Russian Federation by 2022 may reach 310 - 340 billion rubles (in producer prices), which will correspond to 60% of localization. At the same time, up to 20% of the increase in footwear production will be provided by special and protective products. The estimated volume of required investments in the industry is 95-120 billion rubles, up to 30-50 thousand new jobs can be created. The development of the garment industry will add 0.05% to GDP and provide 36 - 58 billion rubles. tax revenues. The cumulative effect from the development of clothing and footwear production in the Russian Federation will amount to 0.11% of GDP (0.06% from the development of clothing production, 0.05% from footwear production). The total amount of required investments is 180 - 270 billion rubles. 160-200 thousand new jobs will be created. The expected volume of tax revenues by 2025 is 124-162 billion rubles.

For the strategic management of the production of popular products, it is necessary: to study the demand for manufactured footwear and, together with sales, production and supply specialists, develop solutions for removing models from production and updating the assortment; explore sales markets in different regions and various forms of sales organization, study potential buyers; study the reaction of buyers to experienced batches of shoes in specialized stores; jointly with the planning and economic department to develop regulations on their own pricing policy; study the impact of selling prices

for different regions; develop a policy of motivating wholesale buyers for the volume of orders, the duration of contracts, etc. ; predict possible changes in the situation and develop decisions on the strategy of behavior in new conditions; coordinate conflicting production and marketing requirements; organize and study the effectiveness of advertising activities. You can imagine yourself as a manager of the company "Donobuv", which opened a new shop and chose a new strategy for the production and promotion of footwear in the regions of the Southern Federal District and the North Caucasus Federal District. Here's what can happen. The main markets for the sale of products of JSC "Donobuv" today are Moscow and the Moscow region. The initial data, which is formed by the manager of the enterprise for the board of directors of the enterprise, is to prepare a draft future strategy for choosing a certain type of footwear, namely:

- produce expensive shoes for a high-income target audience (item A);
- specialize in the production of inexpensive shoes for a target audience with earnings above the subsistence level (product B);
- to produce cheap footwear for socially unprotected strata with earnings below the subsistence level (product C).

In the future, the following scenarios of the development of the external environment are possible, the likelihood of which is assessed by the management of the enterprise as follows: an increase in purchasing power (scenario S1, probability of occurrence - 0.2); the invariability of the purchasing power of the population and the influence of foreign competitors (scenario S2, probability of occurrence - 0.5); decrease in purchasing power due to increased inflation with unchanged competition (scenario S3, probability of occurrence - 0.3).

Additional information for making the necessary calculations:

- living wage - 9691 rubles.
- daily release - 576 pairs of shoes;
- number - 100 people, who are engaged in the production of 576 pairs of shoes per day;
- with a working week of 5 days, the total number of working days in a year is 250 days;
- monthly production of shoes - 12,000 pairs;
- annual production of shoes 144,000 pairs.

We will assume that the average cost of one pair of shoes with unchanged purchasing power (scenario S2) will be characterized by the following values: the price of a pair of expensive shoes for a target audience with high earnings is 5 thousand rubles; the price of a pair of shoes for the target audience with earnings above the subsistence level - 2 thousand rubles; the price of a pair of cheap shoes for socially unprotected strata with earnings below the subsistence level - 1 thousand rubles.

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The total volume of shoe sales, given the unchanged purchasing power (scenario S2) for the audience in question, will be:

- when selling expensive footwear for a target audience with high earnings - 60 million rubles. per month;
- when selling footwear to a target audience with earnings above the subsistence level - 24 million rubles. month;
- when selling cheap footwear for socially unprotected strata with earnings below the subsistence level - 12 million rubles. per month.

For the target audience with an increase in purchasing power (scenario S1), the price of one pair of expensive shoes will be 5 thousand rubles, the price of one pair of shoes for the target audience with earnings above the subsistence level will be 3 thousand rubles, the price of one pair of shoes for unprotected layers is 1 thousand rubles, with a reduced purchasing power (scenario S3), the price of one pair of expensive shoes will be 2.5 thousand rubles, the price of one pair of shoes for the target audience with earnings above the subsistence level is 1 thousand rubles, the price of one pair shoes for unprotected layers - 500 rubles.

For each of the considered scenarios, the volume of shoe sales per month was calculated. We calculated the sum of the mathematical expectations of the volume of sales, taking into account the probability of three scenarios. Enterprise managers, based on the analysis or their experience (intuitively), assess the likelihood of a particular situation.

Separately for each strategy, the sum of the mathematical expectations of the volume of sales is determined as the product of the volume of shoe sales per month in the implementation of each scenario by its probability. By calculating the amount of mathematical expectation, the sales volume, the maximum sales volume was gained by the strategy of producing expensive shoes for a target audience with high earnings.

Summarizing the information obtained as a result of the study, a structural diagram of the formation of the mentality has been drawn up. The proposed structuring can be used when planning an industrial assortment for the regions of the Southern Federal District and the North Caucasus Federal District. And only in the interconnection of all the above factors, it will be possible to assert the high stability of the financial results of the activities of shoe enterprises in the regions of the Southern Federal District and the North Caucasus Federal District, united into an innovation center.

The assortment of children's shoes should be oriented towards buyers with different income levels, for this, in the production of shoes it is necessary to use leather for the upper of different quality: expensive, such as chevro, or cheaper chrome-tanned pork leather, from which shoes can be worn out, and

coming home to take pictures so that the child's legs would rest.

Also, when developing the assortment, it is necessary to take into account the fact that more girls are born in the Southern Federal District and the North Caucasus Federal District than boys, so shoes for girls should be produced in a larger volume than shoes for boys.

If manufacturers of footwear for children are guided by all of the above recommendations of the authors, then buyers will have the opportunity, depending on their financial situation, to give preference to products of a particular price category, made taking into account the climatic characteristics of the Southern Federal District and the generic characteristics of its population.

The main place among the attributes of any enterprise is occupied by the name with which the enterprise goes public. We know the company not by the legal phrase that is recorded in the corresponding registration documents (and it happens to be unfamiliar to a wide range of consumers), but by the trademark of its products. So, a rare consumer knows that the shoes of the Belka Trading House are Ralf Ringer. Most manufacturers of the Southern Federal District do not have a name (trade mark).

There are several ways to form a name, a logo and a trademark.

The most common way is to choose a proper name. Typical for fashion houses (luxury goods) - the name of the company founder CHRISTIAN DIOR, CHANEL, GIVENCHY, YVES SAINT LORAN etc. The unique taste, bright style expressed the personality of the artists in their creations, subsequently giving the things released under this name a high status. This technique has become necessary if an individual or family company is being created and it is required to emphasize the personal role of the owner, and build the reputation and policy of the company on his reputation. With this approach, the role of the individual is invaluable. The surname should become a guarantor of product quality and business conduct. Accordingly, if there is an owner's image, it is not only directly related to the company's image, but also carries the main emotional load.

Another way is that the commercial name of the enterprise is based on an abbreviation formed from the first letters of the official name. This achieves the conciseness of the name and ease of pronunciation and memorization, respectively. It can be clearly seen that the abbreviation is an excellent means of obtaining a logo - the LVMH / Louis Vuitton Moet Hennessy / company. The same method is used by companies positioning their products in the "Bridge better" class, representing the second line of well-known houses; the title contains a reference to the artist's name associated with his luxury line "couture" and "preta - porte de lux" and an abbreviation. For example, Mani (Armani), DKNY (Donna Karan New Your), CK

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Jeans (Calvin Klein).

The second - much less common in the fashion industry - is the formation of a name by connecting the root fragments of several words, which are not necessarily present in the name of the company. But in this case, associations with the profile of the firm are desirable. The requirement, like any other group of names, is unusual and euphonious.

The third way is the formation of a new word, not similar to existing meaningful words, but associated with positive concepts. Most often, the positioning of these companies is associated with the bridge middle, bridge low and moderate and budget class mass clothing.

For example, the name of the company "Skorokhod" is the production of children's shoes. Saying "Skorokhod", you can provoke an association with fast movement, and children love to run, they need high-quality and sturdy shoes.

Another example is the name of the company MEXX. There are no close associations, but the name is modern and laconic. It fits well with the positioning of the company - clothes for young people according to the ideal combination of "style, price and quality".

It is necessary to note the huge number of names that use the Latin alphabet when writing their names. It seems to us that the roots of this phenomenon lie in the statements - the legacy of the Soviet era: "there is no fashion in Russia!", "Domestic means bad". Accordingly, domestic enterprises that were the first to enter the post-Soviet market were forced to disguise themselves as foreign manufacturers. Gregory, Gloria Jeans, Climona, Vereteno, Festival, ZARINA are numerous examples of this strategy when choosing a company name.

The fourth way is the company logo. The purpose of a logo in the fashion industry is to instantly recognize the brand. A logo is a symbolism that replaces a name or is its graphic interpretation. Interestingly, in the fashion world, the logo has also become a part of clothing and footwear design.

The logo serves as an identification mark for the uninitiated crowd, who by these letters will know how much a particular item cost. This is a cheat sheet for those who cannot define the silhouette of Dolce and Gabbana, Christian Dior or Ferre. With the general trend towards more and more visualization, type graphics are all kinds of pointers. Plates and labels - began to play an increasing role. The logo, as an image replacing the text, becomes an ideal solution if you need to combine decorative and informative content.

In addition to its primary function - a trademark - it plays a decorative role. This is a natural result of the interweaving of the fashion industry and advertising.

Here are the reasons: the first - industrial - fashion for text as a decorative element. The second is the fashion for democratic clothing, i.e. a crisis in the recognition of styles, the binding of an object to a

specific brand. The third is pro-advertising. This shift in the "expensive - cheap" framework: it is the design of the product, and not the quality of the materials used or the amount of manual labor, that increasingly determines the consumer value. Oversaturation with advertising information enables the logo to become a decorative element.

The logo is becoming more imaginative and emotional. And you can play with the images, placing it where it was previously unthinkable. Thus, today buyers of fashionable footwear have been made advertising carriers of brands through universal logoization.

The main thing is the correspondence of the emotions caused by the advertising of the product, the brand image and the design of the products themselves. After all, the promotion of the subject should be specific, simple, understandable and vivid, i.e. advertising. At the same time, carry a readable emotionally colored image. This means that you can't do without a logo.

The verbal logo of the enterprise - the name inscribed in a certain way is its most frequently used attribute, which forms the first emotional attachment to the image of the company in the mind of the consumer. A certain way of depicting a verbal logo becomes a distinctive, original feature of an enterprise.

Another important direction in the company's activities to promote its brand is the design in the trade environment. The following requirements are imposed here:

- Convenient location for a specific target audience (Via Corso - boutique street in Milan; and Plaza il Duomo with La Rinascente department store - both are conveniently located in the center of Milan, but the consumer of these retail spaces is different). As mentioned above, a similar community of boutiques selling footwear will be created in Russia on the basis of the Paris Commune factory. The need for such a base exists in the Southern Federal District and the North Caucasus Federal District - this will allow organizing the regional market;
- Compliance with the concept of presenting the image of the product, i.e. well-thought-out principles of presenting the properties of a product that meet the expected motivation of its choice by the consumer;
- Figuratively, the target solution of the environment should be oriented towards the type of consumer. It should be possible to try on shoes, get advice from the seller;
- The environment should be conducive to stay and provoke interest in the product. Pleasant music can sound in the store; each visitor should be given a booklet with shoe brands;
- According to the figurative decision, the environment should be lifted above the ordinary, create a feeling of "event", "chosenness", "fullness of

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possibilities” or “accessibility”. An enterprise can introduce a system of discounts to re-attract consumers;

- To support an additional range of services within the range of pastime and cultural interests of the consumer. The buyer can be offered a cream for the newly purchased shoes or another clothing accessory with the manufacturer's logo as a gift.

Consumers in the marketplace are not a monolithic community. When buying shoes, they are guided, first of all, by the type of shoes and the price.

For example, when choosing women's boots, the buyer takes into account the seasonality of the shoes, their age characteristics and the type of work, the appearance of the shoes will be important signs: compliance with the fashion direction, color, materials of the top and bottom, as well as the constructive solution of the model. Buyers will also prefer the brand name. It is this offer of footwear to the consumer in specialized stores or departments that will provoke an increase in sales in conditions of unstable demand. And if the seller, possessing well-thought-out principles of presenting the advantageous properties of each design of women's boots, and guessing the mood and capabilities of the customer by their motivated questions when choosing a model, will be able to realize this very desire, then in any case the buyer will leave satisfied that his interests are fully satisfied, and he himself, and his friends, will definitely advise this particular store, where they are always welcome guests, will be correctly understood and where they will be given due attention in order to make a pleasant purchase by joint actions.

Elderly people love comfort and coziness. Both the seller and the buyer - a representative of the fair sex - of course, will turn their attention to the model if it will be pleasant to wear it in a snowy winter, since it should be made of soft nap leather - velor and have a molded sole with a large tread, as it will very comfortable and will provide them with comfort at any time of wearing it. Moreover, it should be affordable.

Business women, whose age is over 45 and up to 45, and who are constantly in the hustle and bustle, of course, will give preference to models made from natural materials, low heels, discreet accessories, creating comfort for the wearer in their daily life, while emphasizing their image and social status.

The appearance in the salon or in a special brand store of fashionistas or high school girls will immediately attract the attention of the salon seller, who will want to offer them only an original model with extra high heels with patch straps, decorated with hoovers and fixed at the top and bottom of the bootleg. The fashionista will be delighted that she has bought what she wanted, and the high school student will be satisfied with the purchase also because she is sure that this purchase will surprise her friends, and for her, this is the most important argument in favor of the

purchase.

It is always easy for the seller if a “socialite” appears in the store, since she always prefers only new products or exclusive models. These ambitions of her can be satisfied by the model both due to originality and due to the constructive solution, also due to the selected materials and decorations in the manufacture of this very model.

For girls who love severity, but at the same time originality, the seller will certainly offer a model in which materials of two colors and textures are successfully combined, and the details, perforated, draped on the bootleg, give it an uniqueness.

And the price should not “bite” very much, which is also quite an important argument in favor of buying. These fantasies of ours, spied on in life and working very effectively on demand, are justified and have the right to be, since the ability to present our products, work with our consumers, a competent marketing approach form the popularity of this boutique, store or salon among buyers and provide them with a steady consumer demand ... Ultimately, well-thought-out principles of presenting the properties of the goods, the choice of your consumer, the correct design of boutiques and their windows - all this will significantly influence the effective results of their work. The same fully applies to the children's assortment.

Assortment formation is a problem of specific goods, their separate series, determination of the relationship between “old” and “new” goods, goods of single and serial production, “science-intensive” and “ordinary” goods, materialized goods, or licenses and know-how. When forming the assortment, problems of prices, quality, guarantees, service arise, whether the manufacturer is going to play the role of a leader in creating fundamentally new types of products or is forced to follow other manufacturers.

The formation of the assortment is preceded by the development of the assortment concept by the enterprise. It is a directed construction of an optimal assortment structure, a product offer, while, on the one hand, the consumer requirements of certain groups (market segments) are taken as a basis, and on the other, the need to ensure the most efficient use of raw materials, technological, financial and other resources by the enterprise. in order to produce products with low costs.

The assortment concept is expressed in the form of a system of indicators characterizing the possibilities of optimal development of the production assortment of a given type of goods. These indicators include: a variety of types and varieties of goods (taking into account the typology of consumers); the level and frequency of the assortment renewal; the level and ratio of prices for goods of this type, etc.

The assortment formation system includes the following main points:

- ◆ determination of current and future needs of

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buyers, analysis of the ways of using shoes and peculiarities of purchasing behavior in the relevant market;

- ◆ assessment of existing competitors' analogues;

- ◆ a critical assessment of the products manufactured by the enterprise in the same range as in paragraphs. 1 and 2, but from the point of view of the buyer;

- ◆ deciding which products should be added to the assortment, and which ones should be excluded from it due to changes in the level of competitiveness; whether it is necessary to diversify products at the expense of other areas of production of the enterprise, which go beyond its established profile;

- ◆ consideration of proposals for the creation of new models of footwear, improvement of existing ones;

- ◆ development of specifications for new or improved models in accordance with the requirements of buyers;

- ◆ exploring the possibilities of producing new or improved models, including issues of prices, costs and profitability;

- ◆ testing (testing) footwear, taking into account potential consumers in order to find out their acceptability in terms of key indicators;

- ◆ development of special recommendations for the production departments of the enterprise regarding quality, style, price, name, packaging, service, etc. in accordance with the results of the tests carried out, confirming the acceptability of the characteristics of the product or predetermining the need to change them;

- ◆ assessment and revision of the entire range.

Assortment planning and management is an integral part of marketing. Even well-thought-out sales and advertising plans will not be able to neutralize the consequences of mistakes made earlier in assortment planning.

The optimal assortment structure should ensure maximum profitability, on the one hand, and sufficient stability of economic and marketing indicators (in particular, sales volume), on the other hand.

Achieving the highest possible profitability is ensured through constant monitoring of economic indicators and timely decision-making on adjusting the assortment.

The stability of marketing indicators is ensured, first of all, due to constant monitoring of the market situation and timely response to changes, and even better, the adoption of proactive actions. It is important that there are not too many product names. For the majority of Russian enterprises, the main reserve for assortment optimization still lies in a significant reduction in the assortment range. Too large assortment has a bad effect on economic indicators - there are many positions that cannot even

reach the break-even level in terms of sales. As a result, the overall profitability drops dramatically. Only the exclusion of unprofitable and marginal items from the assortment can give the company an increase in overall profitability by 30-50%.

In addition, a large assortment diffuses the strength of the company, makes it difficult to competently offer the product to customers (even the sales staff are not always able to explain the difference between a particular item or name), and scatters the attention of end consumers.

Here it will be appropriate to recall the psychology of human perception of information. The reality is that the average person is able to perceive no more than 5 - 7 (rarely up to 9) semantic constructs at a time. Thus, a person, making a choice, first chooses these same 5 - 7 options based on the same number of criteria. If the seller offers a larger number of selection criteria, the buyer begins to feel discomfort and independently weeds out criteria that are insignificant from his point of view. The same happens when choosing the actual product. Now imagine what happens if there is a hundred practically indistinguishable (for him) goods in front of a person, and he needs to buy one. People in such a situation behave as follows: either they refuse to buy at all, since they are not able to compare so many options, or they prefer what they have already taken (or what seems familiar). There is another category of people (about 7%), lovers of new products, who, on the contrary, will choose something that they have not tried yet.

Thus, from the point of view of the buyer (in order to ensure a calm choice from the perceivable options) the assortment should consist of no more than 5 - 7 groups of 5 - 7 items, i.e. the entire assortment from the point of view of perception should be optimally comprised of 25 - 50 items. If there are objectively more names, then the only way out is additional classification.

It is generally accepted that the customer wants a wide range of products. This widest assortment is often referred to even as a competitive advantage. But in fact, it turns out that for a manufacturer a wide assortment is hundreds of product names, and for a consumer - 7 items is already more than enough.

And thus, the consumer does not need a wide assortment at all, but the variety he needs.

If the company adheres to a wide assortment approach, then it is enough to conduct a sales analysis, look at the statistics to make sure that the sales leaders are 5-10, at most 15% of the items, all other positions are sold very little, the demand for them is small, although the costs differ little from costs for sales leaders. It turns out a situation when several items "feed" the entire wide assortment of the enterprise. And this is far from always justified from the point of view of ensuring the completeness of the assortment (the favorite argument of sellers), that is, the presence

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of various names to cover the maximum possible options for customer needs. In practice, it turns out that completeness is fully ensured, even if the existing assortment is reduced by half or even three times. The main thing in this case is to correctly classify all the goods and to ensure that the assortment includes goods from each possible group of this classification. Moreover, the more grounds a company can identify for classification, the more balanced the decision will be. So, the classification of goods can be according to the satisfied needs of customers, according to the functional purpose of the goods, according to the benefit for the company.

Of particular importance in such a situation is the role played by certain positions in the assortment. For this, products can be classified into the following groups:

A - the main group of goods (which bring the main profit and are in the stage of growth);

B - a supporting group of goods (goods that stabilize sales revenue and are in the stage of maturity);

B - strategic group of goods (goods designed to ensure the future profit of the company);

D - tactical group of goods (goods designed to stimulate sales of the main product group and are in the stage of growth and maturity);

D - a group of products under development (products that are not present on the market, but ready to enter the market);

E - goods leaving the market (which do not bring profit and must be removed from production, withdrawn from the market).

After that, it is necessary to determine the share of each group in the total volume of production. For a stable position of the company in the assortment structure: group of goods A and B must be at least 70%.

Thus, this makes it possible to evaluate the existing assortment set in the company and, correlating it with the profit received, to assess the correctness of the assortment planning, its balance.

In addition, an increase in the volume of goods of groups that generate the main income will not always contribute to an increase in the company's profits. Here it is important to pay attention to the remainder of unsold goods (what increase it will give and the possibility of its further sale).

Production planning is one of the important problems of assortment policy. In economics, forecasting of future expenses and income is widely used on the basis of calculating the cost of production at variable costs. The essence of this method lies in the fact that the costs of the enterprise are divided into fixed and variable depending on the degree of their response to changes in the scale of production.

The basis of fixed costs is the costs associated with the use of fixed assets (fixed capital). These include the cost of depreciation of fixed assets, rental

of production facilities, as well as the salaries of management personnel, deductions for the social needs of these personnel. The basis of variable costs is the costs associated with the use of working capital (working capital). These include the cost of raw materials, supplies, fuel, wages of production workers and deductions for their social needs.

It should be emphasized that the total fixed costs, being a constant value and not depending on the volume of production, can change under the influence of other factors. For example, if prices rise, then the total fixed costs also rise.

The method of calculating the amount of coverage provides for the calculation of only variable costs associated with the production and sale of a unit of production. It is based on the calculation of the average variable costs and the average coverage, which is gross profit and can be calculated as the difference between the product price and the sum of variable costs. Limiting the cost of production to only variable costs simplifies rationing, planning, control due to a sharply reduced number of cost items. The advantage of this method of accounting and costing is also a significant reduction in the labor intensity of accounting and its simplification.

When applying the method of calculating the amount of coverage, it is advisable to use indicators such as the amount of coverage (marginal income) and the coverage ratio.

The amount of coverage (marginal income) is the difference between sales revenue and the total amount of variable costs. The amount of coverage can be calculated in another way - as the sum of fixed costs and profit. The calculation of the amount of coverage allows you to determine the funds of the enterprise, received by it in the sale of manufactured products in order to reimburse fixed costs and make a profit. Thus, the amount of coverage shows the overall level of profitability of both the entire production and individual products: the higher the difference between the selling price of a product and the sum of variable costs, the higher the amount of coverage and the level of profitability.

Coverage ratio is the proportion of coverage in sales revenue or the proportion of average coverage in the price of a product.

It is also important to determine at what volume of sales the gross costs of the enterprise will be recouped. To do this, it is necessary to calculate the break-even point at which the proceeds or the volume of production are accepted, ensuring that all costs are covered and zero profit. Those. the minimum volume of proceeds from the sale of products is revealed, at which the level of profitability will be more than 0.00%. If the company receives more revenue than the break-even point, then it is working profitably. By comparing these two values of revenue, you can estimate the allowable decrease in revenue (sales volume) without the danger of being at a loss. The

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revenue corresponding to the break-even point is called the threshold revenue. The volume of production (sales) at the break-even point is called the threshold volume of production (sales). The threshold sales volume depends on the price of the products sold.

To estimate how much the actual revenue exceeds the breakeven revenue, it is necessary to calculate the safety margin (the percentage deviation of the actual revenue from the threshold). To determine the impact of a change in revenue on a change in profit, the production leverage ratio is calculated. The higher the effect of production leverage, the more risky from the point of view of reducing profits is the position of the enterprise.

To divide the total costs into fixed and variable costs, we will use the high and low points method, which assumes the following algorithm:

- ◆ among the data on the production volumes of various types of footwear and the costs of its production, the maximum and minimum values are selected;

- ◆ the differences between the maximum and minimum values of the volume of production and costs are found;

- ◆ the rate of variable costs for one product is determined by referring the difference in cost levels for a period to the difference in levels of production for the same period;

- ◆ the total value of variable costs for the maximum and minimum volume of production is determined by multiplying the rate of variable costs for the corresponding volume of production;

- ◆ the total amount of fixed costs is determined as the difference between all costs and the amount of variable costs (example 1).

The minimum volume of production falls on the release of model A - 500 pairs, the maximum - for the release of model B - 1600 pairs.

The minimum and maximum costs for the production of footwear models A and B, respectively, amount to 179,465 rubles. ($358.93 \cdot 500$) and 428 180 rubles. ($428.18 \cdot 1000$). The difference in the levels of the volume of production is 1100 pairs (1600 - 500), and in the levels of costs - 248715 rubles. ($428180 - 179465$). The variable cost rate per item is 226.1

($248715/1100$). The total amount of variable costs for the minimum production volume is 113,045 rubles. ($226.1 \cdot 500$), and for the maximum volume - 361,760 rubles. ($226.1 \cdot 1600$). The total amount of fixed costs $179465 - 113045 = 66420$, $428180 - 361760 = 66420$. Thus, for our example, the value of fixed costs will be 66420 rubles. and they will be distributed among the manufactured types of footwear in proportion to the total cost of each type of product.

The profit from the sale of Model A is negative. However, before deciding to exclude this type of footwear from the assortment, it is necessary to calculate the profit from the sale of all manufactured types of products. At the same time, it is important that the amount of revenue exceeds the amount of variable costs.

We will summarize the solution of the example in table 14.

Let's see how the profit of the enterprise will change when the production of unprofitable model A is abandoned. In this case, the company's revenue will decrease by the volume of revenue from the sale of this type of product and its size will be 753508 rubles. ($951008 - 197500$).

At the same time, the total costs of the enterprise will also be reduced by the amount of variable costs required for the production and sale of brand A footwear. This value will be equal to 164,290 rubles. Since fixed costs do not depend on the amount of revenue, the abandonment of the production of brand A shoes will not affect their total value. Thus, the total costs of the enterprise without the production of footwear brand A will amount to 633,842 rubles. ($798132 - 164290$). And the organization will not receive a loss in the course of its activities ($753508 - 633842 = 119666$ rubles). The use of the method of calculating the average size of the coverage allows you to make a decision on the feasibility of further production of brand A footwear. The average coverage for both brands of footwear is positive. If the company reduces the output of brand A footwear by one unit, it will lose 66.6 rubles. from covering fixed costs. The exclusion from production of the entire volume of production of this brand will lead to losses in the amount of 33,300 rubles. ($500 \cdot 66.6$). From the foregoing, we can conclude that brand A shoes should be kept in stock.

Table 14. Solution example 1

| Index | Value, rub. |
|---------------------------------------|-------------|
| Revenues from sales | 951008 |
| Variable costs | 798132 |
| Fixed costs | 66420 |
| Coverage amount, 1 - 2 | 152876 |
| Coverage ratio, 4/1 | 0.16 |
| Threshold revenue, 3/5 | 415125 |
| Safety factor, %, $(1 - 6) / 1 * 100$ | 56.35 |

| | | | |
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| | |
|---------------------------------|-------|
| Profit | 86456 |
| Production Leverage Effect, 4/8 | 1.77 |

Thus, it is not always advisable to make a decision based only on the value of total costs and profit per unit of production, because in the end result the enterprise may lose profit. Now let's consider the situation (example 2), when the company plans to release a new product - model B in the amount of 1,700 pairs at a price of 467.40 rubles. for 1 pair. However, the production facilities of this organization are suitable for the production of only 4,000 pairs of shoes. And if it is going to start producing Model B shoes, it will have to abandon the production of 500 pairs of other models. The question arises: should we introduce new products into the assortment, and if so, what products should be cut back?

The average value of variable costs for a new type of product is 375.34 rubles. Then the average

coverage is 92.06 rubles. (467.40 - 375.34). The increase in the company's profit due to the production of model B footwear will be 156,502 rubles. (1700 * 92.06). Among all types of footwear produced by the enterprise, model B has the smallest average coverage (66.6 rubles). If you abandon the production of 500 pairs of shoes, then the organization will lose 33,300 rubles, at the same time, the enterprise will additionally receive 156,502 rubles from the production of brand B footwear. The profit of the enterprise from the change in the assortment will be 123202 rubles. (156502 - 33300). Let us trace how the safety factor, the effect of production leverage and the profit of the enterprise will change if model B is included in the assortment of footwear production (table 15).

Table 15. Solution example 2

| Index | Value, rub. |
|-----------------------------------|-------------|
| Revenues from sales | 1745588 |
| Variable costs | 1520478 |
| Fixed costs | 66420 |
| Coverage amount, 1-2 | 225110 |
| Coverage ratio, 4/1 | 0.13 |
| Threshold revenue, 3/5 | 515046 |
| Safety factor, %, (1-6) / 1 * 100 | 70.49 |
| Profit | 158690 |
| Production Leverage Effect, 4/8 | 1.42 |

The above data show that as a result of the renewal of the assortment, the position of the enterprise has improved:

- profit increased from 86456 rubles. up to 158 690 rubles;
- safety margin increased by 14.14% (70.49 - 56.35);
- the effect of production leverage decreased by 0.35 points (from 1.77 to 1.42).

Thus, in the costing system for variable costs, profit is reflected as a function of sales, and in the full distribution system it depends on both production and sales.

Both considered systems have their own advantages and disadvantages. So, for example, when the volume of production exceeds the volume of sales, a higher profit will be shown in the system of full cost allocation. In the case when the volume of sales exceeds the volume of production, the higher profit will be reflected in the calculation of the cost price at variable costs. However, when calculating the cost of

variable costs, information for making a decision can be obtained with significantly fewer calculations. The choice is up to the management of the enterprise in order to ensure its stable position in the conditions of unstable demand with timely and effective actions. This is especially important in the manufacture of the entire assortment of children's shoes and when working with customers - with mothers and children, creating all the conditions for them to satisfy their interests.

In a market economy, in order to survive in a constantly changing economic environment, shoe enterprises need to focus on the target audience; an increase in the amount of profit as a result of an increase in the volume of sales of products, a decrease in its cost price and an increase in product quality.

In order to get the desired profit in conditions when the prices for shoes and production volumes are dictated by the market, the company always faces the choice of what products and how much to produce in terms of the costs of manufacturing them and taking into account the solvency of potential buyers. The availability of high-quality, competitive footwear is a

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prerequisite for the highly efficient functioning of a footwear enterprise.

An important criterion for the competitiveness of footwear on the market is its cost with its corresponding quality and the purchasing power of the population. The main criterion for the viability and profitability of an enterprise is profit; in order to increase losses, first of all, it is necessary to reduce the

cost of shoes. The change in the total cost, which includes all the costs of manufacturing and selling footwear, depends on the ratio of changes in costs for each calculation item.

An important factor affecting the level of costs for the production of footwear is the change in the assortment and technological process (tables 16-19).

Table 16. Financial results of the activity of the enterprise selling children's shoes

| Month | Release, steam | Costs, rub. | | | Cost price, rub. | Commercial products (at wholesale price), rub. | Profit, RUB |
|---|----------------|-------------------------------|-----------------------------------|--------------|------------------|--|-------------|
| | | Basic and auxiliary materials | Main and additional RFP with SVVF | Overheads | | | |
| I quarter - spring (56) - (15 + 19 + 22) | | | | | | | |
| January 3909699.75 | 7095 | 1756438.2 | 414631.8 | 1,738,629.75 | 3909699.75 | 4321564.5 | 411864.75 |
| February 4976286.35 | 8987 | 2,248,821.72 | 525200.28 | 2202264.35 | 4976286.35 | 5473981.7 | 497695.35 |
| March 5734226.3 | 10406 | 2576109.36 | 608,126.64 | 2549990.3 | 5734226.3 | 6338294.6 | 604068.3 |
| I quarter 14620212.4 | 26488 | 6581369.28 | 1547958.72 | 6490884.4 | 14620212.4 | 16133840.8 | 1513628.4 |
| II quarter - summer (62) - (21 + 20 + 21) | | | | | | | |
| April 5587132.32 | 11088 | 2305971.36 | 614496.96 | 2666664.0 | 5587132.32 | 6098400.0 | 511267.68 |
| May 5321078.4 | 10560 | 2196163.2 | 585235.2 | 2539680.0 | 5321078.4 | 5808000.0 | 486921.6 |
| June 5587132.32 | 11088 | 2305971.36 | 614496.96 | 2666664.0 | 5587132.32 | 6098400.0 | 511267.68 |
| II quarter 16495343.04 | 32736 | 6808 105.92 | 1814229.12 | 7873008 | 16495343.04 | 18004800.0 | 1509457 |
| III quarter - autumn (66) - (24 + 23 + 22) | | | | | | | |
| July 5933010.3 | 10122 | 2964936.24 | 697911.9 | 2270162.16 | 5933010.3 | 6533751.0 | 600740.7 |
| August 6498058.9 | 11086 | 3247311.12 | 764379.7 | 2486368.08 | 6498058.9 | 7156013.0 | 657954.1 |
| September 6215534.6 | 10604 | 3106123.68 | 731145.8 | 2378265.12 | 6215534.6 | 6844882.0 | 629347.4 |
| III quarter 18646603.8 | 31812 | 9318371.04 | 2193437.4 | 7134795.36 | 18646603.8 | 20534646.0 | 1888042.2 |
| IV quarter - winter (64) - (21 + 21 + 22) | | | | | | | |
| October 7266070.35 | 9135 | 3934992.6 | 874858.95 | 2456218.6 | 7266070.35 | 8138371.5 | 872301.15 |
| November 7266070.35 | 9135 | 3934992.6 | 874858.95 | 2456218.6 | 7266070.35 | 8138371.5 | 872301.15 |
| December 7612073.7 | 9570 | 4122373.2 | 916518.9 | 2573181.6 | 7612073.7 | 8525913.0 | 913839.3 |
| IV quarter 22144214.4 | 2740 | 11992358.4 | 2666236.8 | 7485618.8 | 22144214.4 | 24802656.0 | 2658441.6 |
| For the year 71,906,373.64 | 188876 | 34700204.64 | 8221862.04 | 28984306.56 | 71906373.64 | 79475942.8 | 7569569.16 |

| | | | |
|-----------------------|---------------------------------|-------------------------------|-----------------------------|
| Impact Factor: | ISRA (India) = 6.317 | SIS (USA) = 0.912 | ICV (Poland) = 6.630 |
| | ISI (Dubai, UAE) = 1.582 | ПИИИ (Russia) = 3.939 | PIF (India) = 1.940 |
| | GIF (Australia) = 0.564 | ESJI (KZ) = 9.035 | IBI (India) = 4.260 |
| | JIF = 1.500 | SJIF (Morocco) = 7.184 | OAJI (USA) = 0.350 |

Table 17. Financial results of the enterprise for the sale of women's shoes

| Month | Release, steam | Costs, rub. | | | Cost price, rub. | Commercial products (at wholesale price), rub. | Profit, RUB |
|---|----------------|-------------------------------|-----------------------------------|--------------|------------------|--|-------------|
| | | Basic and auxiliary materials | Main and additional RFP with SVVF | Overheads | | | |
| I quarter - spring (56) - (15 + 19 + 22) | | | | | | | |
| January 2856754.8 | 3060 | 1,671,861.6 | 455695.2 | 729198 | 2856754.8 | 3241519.2 | 384764.4 |
| February 3618556.08 | 3876 | 2117691.36 | 577213.92 | 923650.8 | 3618556.08 | 4105924.32 | 487368.24 |
| March 4205419.04 | 4488 | 2,447,575.68 | 688352.96 | 1069490.4 | 4205419.04 | 4754228.16 | 548809.12 |
| I quarter 10680729.92 | 11424 | 6237128.64 | 1721262.08 | 2722339.2 | 10680729.92 | 12101671.68 | 1420941.76 |
| II quarter - summer (62) - (21 + 20 + 21) | | | | | | | |
| April 4,503,549.54 | 5334 | 2819819.1 | 451363.08 | 1232367.36 | 4503549.54 | 5198409.72 | 694860.18 |
| May 4289094.8 | 5080 | 2685542.0 | 429869.6 | 1173683.2 | 4289094.8 | 4950866.4 | 661771.6 |
| June 4503549.54 | 5334 | 2819819.1 | 451363.08 | 1232367.36 | 4503549.54 | 5198409.72 | 694860.18 |
| II quarter 13296193.88 | 15748 | 8325180.1 | 1,332,595.76 | 3638417.92 | 13296193.88 | 15347685.84 | 2051491.96 |
| III quarter - autumn (66) - (24 + 23 + 22) | | | | | | | |
| July 4,038,068.37 | 3801 | 2,461,033.47 | 528681.09 | 1048353.81 | 4038068.37 | 4831793.19 | 793724.82 |
| August 4422646.31 | 4163 | 2,695,417.61 | 579031.67 | 1148197.03 | 4422646.31 | 5304452.97 | 881806.66 |
| September 4230357.34 | 3982 | 2578225.54 | 553856.38 | 1,098,275.42 | 4230357.34 | 5061878.58 | 831521.24 |
| III quarter 12691072.02 | 11946 | 7734676.62 | 1,661,569.14 | 3294826.26 | 12691072.02 | 15185635.74 | 2494563.72 |
| IV quarter - winter (64) - (21 + 21 + 22) | | | | | | | |
| October 7169000.58 | 3402 | 5261975.46 | 750413.16 | 1156611.96 | 7169000.58 | 8649 142.74 | 1480 142.16 |
| November 7169000.58 | 3402 | 5261975.46 | 750413.16 | 1156611.96 | 7169000.58 | 8649 142.74 | 1480 142.16 |
| December 7510381.56 | 3564 | 5512545.72 | 786 147.12 | 1211688.72 | 7510381.56 | 9061006.68 | 1550625.12 |
| IV quarter 21848382.72 | 10368 | 16036496.64 | 2,286,973.44 | 3524912.64 | 21848382.72 | 26359292.16 | 4510909.44 |
| For the year 58516378.54 | 49489 | 38333482.0 | 7002400.42 | 13180496.02 | 58516378.54 | 68994285.42 | 10477906.88 |

Table 18. Financial results of the enterprise for the sale of men's shoes

| Month | Release, steam | Costs, rub. | | | Cost price, rub. | Commercial products (at wholesale price), rub. | Profit, RUB |
|---|----------------|-------------------------------|-----------------------------------|-----------|------------------|--|-------------|
| | | Basic and auxiliary materials | Main and additional RFP with SVVF | Overheads | | | |
| I quarter - spring (56) - (15 + 19 + 22) | | | | | | | |
| January 3,662,091.75 | 4275 | 2417213.25 | 602860.5 | 642618.0 | 3662691.75 | 4419495 | 756803.23 |
| February | 5415 | 3061803.45 | 763,623.3 | 813982.8 | 4639409.55 | 5598027 | 958617.45 |

Impact Factor:

| | | |
|---------------------------------|-------------------------------|-----------------------------|
| ISRA (India) = 6.317 | SIS (USA) = 0.912 | ICV (Poland) = 6.630 |
| ISI (Dubai, UAE) = 1.582 | ПИИИ (Russia) = 3.939 | PIF (India) = 1.940 |
| GIF (Australia) = 0.564 | ESJI (KZ) = 9.035 | IBI (India) = 4.260 |
| JIF = 1.500 | SJIF (Morocco) = 7.184 | OAJI (USA) = 0.350 |

| | | | | | | | |
|---|-------|-------------|------------|-------------|-------------|-------------|--------------|
| 4639409.55 | | | | | | | |
| March 5371947.9 | 6270 | 3545246.1 | 884195.4 | 942506.4 | 5371947.9 | 6481926 | 1109978.1 |
| I quarter 13674049.2 | 15960 | 9024262.8 | 2250679.2 | 2399107.2 | 13674049.2 | 16499448 | 2825398.8 |
| II quarter - summer (62) - (21 + 20 + 21) | | | | | | | |
| April 3,794,943.0 | 5901 | 2338035.21 | 638,960.28 | 817347.51 | 3794343.0 | 4450711.23 | 656368.23 |
| May 3613660.0 | 5620 | 2226700.2 | 608533.6 | 778426.2 | 3613660.0 | 4238772.6 | 625112.6 |
| June 3,794,343.0 | 5901 | 2338035.21 | 638,960.28 | 817347.51 | 3794343.0 | 4450711.23 | 656368.23 |
| II quarter 11202346 | 17422 | 6902770.62 | 1886454.16 | 2413121.22 | 11202346 | 13140195.06 | 1937849.06 |
| III quarter - autumn (66) - (24 + 23 + 22) | | | | | | | |
| July 4792159.49 | 5292 | 3219403.02 | 429542.11 | 1143214.35 | 4792159.49 | 6099030 | 1,306,870.51 |
| August 5249555.63 | 5796 | 3526012.83 | 470450.89 | 1252091.91 | 5249555.63 | 6679890 | 1430334.37 |
| September 5020357.56 | 5544 | 3372707.92 | 449996.5 | 1197653.14 | 5020357.56 | 6389460 | 1369102.44 |
| III quarter 15061072.68 | 16632 | 10118123.77 | 1349989.5 | 3592959.4 | 15061072.68 | 19168380 | 4107307.32 |
| IV quarter - winter (64) - (21 + 21 + 22) | | | | | | | |
| October 4,419,723.0 | 4389 | 3032008.98 | 661466.19 | 726247.83 | 4419723.0 | 5207109.6 | 787386.6 |
| November 4419723.0 | 4389 | 3032008.98 | 661466.19 | 726247.83 | 4419723.0 | 5207109.6 | 787386.6 |
| December 4630186.0 | 4598 | 3176390.36 | 692964.58 | 760831.06 | 4630186.0 | 5455067.2 | 824881.2 |
| IV quarter 13469632.0 | 13376 | 9240408.32 | 2015896.96 | 2213326.72 | 13469632.0 | 15869286.4 | 2399654.4 |
| For the year 53,407,099.87 | 63390 | 35285565.51 | 7503019.82 | 10618514.54 | 53407099.87 | 64677309.46 | 11270209.59 |

Table 19. Impact of the sale of footwear on the financial condition of the enterprise

| Men's footwear | | | | | |
|---|------------|--------------|------------|-----------|-------------|
| Volume sales,% | 100% | 80% | 60% | 48% | 40% |
| Profit / Losses per month, rub. | 824881.2 | 207739.04 | 190596.51 | 0 | -126545.78 |
| Tax on profit, 20% | 164976.22 | 41547.8 | 38119.3 | - | - |
| Tax on property, 2.2% | 3483.3 | 3483.3 | 3483.3 | 3483.3 | 3483.3 |
| Net profit / Losses for the month, rub. | 656421.7 | 162708 | 148994 | - 3483.3 | - 3483.3 |
| Profit / Losses for the year, rub. | 9898574.4 | 2,492,868.48 | 2287158.12 | 0 | -1518549.36 |
| Net profit / loss for the year, rub. | 7877060.4 | 1952496 | 1787928 | - 41799.6 | - 41799.6 |
| Women's shoes | | | | | |
| Volume sales,% | 100% | 80% | 60% | 44% | 40% |
| Profit / Loss | 1550625.12 | 998162.35 | 445699.56 | 0 | -106763.19 |

Impact Factor:

| | | |
|---------------------------------|-------------------------------|-----------------------------|
| ISRA (India) = 6.317 | SIS (USA) = 0.912 | ICV (Poland) = 6.630 |
| ISI (Dubai, UAE) = 1.582 | ПИИИ (Russia) = 3.939 | PIF (India) = 1.940 |
| GIF (Australia) = 0.564 | ESJI (KZ) = 9.035 | IBI (India) = 4.260 |
| JIF = 1.500 | SJIF (Morocco) = 7.184 | OAJI (USA) = 0.350 |

| | | | | | |
|---|------------|-----------|-----------|--------------|--------------|
| per month, rub. | | | | | |
| Tax on profit, 20% | 310 125.02 | 199632.47 | 89139,912 | - | - |
| Tax on property, 2.2% | 3483.3 | 3483.3 | 3483.3 | 3483.3 | 3483.3 |
| Net profit / Losses for the month, rub. | 1237017 | 795046.6 | 353076.3 | - 3483.3 | - 3483.3 |
| Profit / Losses for the year, rub. | 18607501 | 11977948 | 5348395 | 0 | - 1281158.28 |
| Net profit / loss for the year, rub. | 14844204 | 9540559 | 4236916 | - 41799.6 | - 41799.6 |
| Children's shoes | | | | | |
| Volume sales,% | 100% | 90% | 83% | 80% | - |
| Profit / Losses per month, rub. | 511267.68 | 495905.15 | 0 | -416365.49 | - |
| Tax on profit, 20% | 102253.54 | 9918103 | - | - | - |
| Tax on property, 2.2% | 3483.3 | 3483.3 | 3483.3 | 3483.3 | - |
| Net profit / Losses for the month, RUB | 405,530.84 | 39668929 | - 3483.3 | - 3483.3 | - |
| Profit / Losses for the year, rub. | 6135212 | 49590515 | 0 | - 4996385.88 | - |
| Net profit / loss for the year, rub. | 4866370 | 39668929 | - 41799.6 | - 41799.6 | - |

The data of tables 16 - 19 indicate that with 100% of the sale of footwear, compensation is provided for the costs not only for the production and sale of footwear, but also a net profit remains, which indicates the effective operation of the enterprise for the analyzed month, as well as the correct marketing assortment policy of the enterprise. ... This result of work will allow the company to distribute net profit for the formation of a financial reserve, payment of dividends, development of production, financing of social programs, etc.

When the sale of this type of footwear is not in full, then such a result negatively affects the performance of the enterprise. In this case, the presence of leftovers of non-salable footwear reduces the total amount of revenue, increases costs and leads to additional costs for storing goods.

In addition, from tables 18-21 it can be seen that if men's shoes are sold below 48%, women's - 44%, and children's shoes - 83%, then the enterprise suffers losses, which leads to the need to reduce the volume of production, delay the payment of wages to workers, etc. ...

If such a situation arises, it is necessary to attract borrowed funds to cover the costs and organize the subsequent production of products, which at the moment is associated with certain difficulties: the interest on the loan has been significantly increased (up to 20%), the loan repayment period has been reduced, etc., leading to an even greater increase production costs.

In market conditions of management, an effective management system requires a rational

organization of sales activities, which largely determines the level of use of production means at an enterprise, an increase in labor productivity, a decrease in production costs, an increase in profits and profitability. This is due to the fact that the sales activity is not only the sale of finished footwear, but also the orientation of production to meet the solvency of buyers' demand and active work in the market to maintain and generate demand for the company's products, and the organization of effective distribution and promotion channels.

In a dynamically changing market environment, the results of an enterprise, including a footwear one, largely depend 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, when developing an assortment policy, shoe enterprises should focus on both external (price and consumer niche, competing enterprises, market environment, etc.) and internal factors, such as sales volume, profitability, coverage of basic costs, etc. However, it is impossible take into account and provide for all situations that may arise when selling 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 the shoes, even without taking into account the requirements of the market, have already been produced, then they must be sold. For this purpose, in order to respond to the lower prices of competitors, it is necessary to reduce too large stocks, get rid of

Impact Factor:

| | | |
|--------------------------|------------------------|----------------------|
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| GIF (Australia) = 0.564 | ESJI (KZ) = 9.035 | IBI (India) = 4.260 |
| JIF = 1.500 | SJIF (Morocco) = 7.184 | OAJI (USA) = 0.350 |

damaged, defective shoes, eliminate leftovers, attract a large number of consumers, and stimulate shoe consumption using discounts.

In addition to using discounts, an enterprise can initiate a price reduction in case of underutilization of production capacities, a reduction in market share under the onslaught 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, it contributes to an increase in the competitiveness of certain types of leather goods and the enterprise as a whole. In addition, the larger the number of footwear products produced, the more production costs decrease, which leads to a decrease in 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 assortment policy is to develop the implementation of decisions regarding the range (names) of products, the variety of assortments of one name, the need to expand the assortment.

To determine the volumes of the expected demand by consumers for new products and to ensure a balance between supply and demand for shoe enterprises, it is advisable to use the method of expert assessments.

A survey of experts (trade and industry

specialists) is carried out when samples of new products are ready for examination.

Based on the results of the expert survey, a final report is drawn up, where the expected volumes of demand for the company's products are determined. On the basis of these forecast recommendations, a survey of consumers and the production capabilities of the enterprise, an optimal assortment structure is drawn up.

Thus, on the basis of these criteria of competitiveness, we have proposed a system of indicators for assessing the value of any enterprise for the development of the regions of the Southern Federal District and the North Caucasus Federal District, which is presented in Table 20.

Assessment of the innovation and investment potential of the enterprise. The innovative potential is determined by the number of branches included in the enterprise. The larger the number of branches, the higher the level of competition, and competition is an incentive for innovation. In addition, the more innovatively active branches within an enterprise, the higher the innovative potential of the enterprise itself.

Investment potential characterized by the number of levels of product processing in the value chain. The level of processing is the number of types of products that are created at the enterprise along the production chain, determined on the basis of the OKONKh code in accordance with the Classifier of the branches of the national economy. The higher the degree of product processing, the more investment is required in such an enterprise.

Table 20. Indicators for assessing the importance of the enterprise for the development of the regions of the Southern Federal District and the North Caucasus Federal District

| Directions for assessing the value of an enterprise for the regional economy | Indicators for assessing the importance of an enterprise for the development of regions |
|--|--|
| 1. Promoting the growth of budget revenues | Added value created by the enterprise |
| 2. Promoting general employment | Number of employees at the enterprise |
| 3. Promoting the formation of a positive foreign trade balance | The volume of export of products by the enterprise |
| 4. The contribution of the enterprise to the economy of the regions of the Southern Federal District and the North Caucasus Federal District | The share of the enterprise in the structure of production of the regions of the Southern Federal District and the North Caucasus Federal District |

To assess the effectiveness of the developed innovative technological processes, it is proposed to use the efficiency coefficient (K_{ef}), the value of which must be considered as the value of the concordance coefficient for assessing the results of a priori ranking (W), which varies from 0 to 1. If its value tends to one, then this means that the manufacturer managed to find the most optimal solution to the innovative

technological process, but if its value tends to zero, then an analysis of the reasons for such an unsatisfactory result and a search for errors that provoked such a result, and ways to eliminate the mistakes are required.

The efficiency factor of the technological process is calculated by the formula:

$$K_{\text{эф}} = K_{\text{ИТ}} \times K_3^i \cdot P_s \cdot C \cdot S_{\text{общ}} \cdot \text{З}_{\text{ф}} \times T_{6,y} \cdot \text{Пр} \cdot R \cdot \text{З}_{\text{п т.п}} \cdot \text{З}_{\text{усл.пер.ед}} \cdot \text{З}_{\text{усл.пос.ед}} \quad (5)$$

Labor productivity (CPT)

| | | | |
|-----------------------|--------------------------|------------------------|----------------------|
| Impact Factor: | ISRA (India) = 6.317 | SIS (USA) = 0.912 | ICV (Poland) = 6.630 |
| | ISI (Dubai, UAE) = 1.582 | ПИИЦ (Russia) = 3.939 | PIF (India) = 1.940 |
| | GIF (Australia) = 0.564 | ESJI (KZ) = 9.035 | IBI (India) = 4.260 |
| | JIF = 1.500 | SJIF (Morocco) = 7.184 | OAJI (USA) = 0.350 |

$$K_{\text{ПТ}} = \frac{P}{H_{\text{выр}}}, \quad (6)$$

where P is the flow assignment, steam; $H_{\text{выр}}$ - design production rate, par.

Loading of workers (Kzi)

$$K_3^i = \frac{Я_{\text{сд}}^{\text{P}}}{Я_{\text{сд}}^{\text{Ф}}}, \quad (7)$$

where $Я_{\text{сд}}^{\text{P}}$ - the estimated number of workers, people; $Я_{\text{сд}}^{\text{Ф}}$ - the actual number of workers, people.

Footwear production per 1 m2 (Ps)

$$P_s = \frac{P}{S_{\text{пр}}}, \quad (8)$$

where $S_{\text{пр}}$ - production area, m2.

Equipment cost per unit of flow task (C)

$$C = \frac{T}{P}, \quad (9)$$

where T is the cost of equipment, rubles.

Total price (Stotal)

$$S_{\text{общ}} = \sum_{i=1}^n S^i, \quad (10)$$

where S^i - the rate for the i-th operation; n is the number of operations.

| B | | C | D | E | F | G |
|----|--|---------------|---------------------------------|-----------------------------------|--|-----------------------------------|
| 19 | Расчет оптовой цены (Ц_{опт}=Цена/1,18) | | | | | |
| 20 | Модель | Цена | Оптовая цена | | | |
| 21 | Зимние сапоги (модель А) | 1400,00 | 1186,44 | | | |
| 22 | Осенние ботинки (модель Б) | 1360,00 | 1152,54 | | | |
| 23 | Весенние полуботинки | 1220,00 | 1033,90 | | | |
| 24 | Летние сандалии (модель Г) | 890,00 | 754,24 | | | |
| 25 | Расчет основных показателей | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | Показатель | Модель | Зимние сапоги (модель А) | Осенние ботинки (модель Б) | Весенние полуботинки (модель В) | Летние сандалии (модель Г) |
| 29 | Прибыль (руб.) | | 171,59 | 401,59 | 250,25 | 102,47 |
| 30 | Рентабельность (%) | | 16,91 | 53,48 | 31,93 | 15,72 |
| 31 | Затраты на рубль товарной продукции (руб.) | | 85,54 | 65,16 | 75,80 | 86,41 |
| 32 | Затраты условно-переменные (руб.) | | 787,03 | 557,61 | 601,64 | 492,29 |
| 33 | Затраты условно-постоянные (руб.) | | 227,82 | 193,34 | 182,01 | 159,48 |
| 34 | Точка безубыточности (пар) | | 26954,41 | 13096,67 | 19486,94 | 28331,98 |
| 35 | Запас финансовой прочности (%) | | 42,96 | 67,50 | 57,89 | 39,12 |
| 36 | Выручка от реализации (руб.) | 56 066 408,64 | 46 447 362,00 | 47 848 892,00 | 35 099 312,64 | |
| 37 | Валовая выручка (руб.) | 8 583 395,54 | 16 483 643,02 | 11 940 489,91 | 5 068 877,96 | |
| 38 | Чистая прибыль (руб.) | 6 677 881,73 | 12 824 274,27 | 9 289 701,15 | 3 943 587,05 | |
| 39 | Чистая прибыль предприятия за год по всем моделям (руб.) = 32 735 444,20 | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |

Figure 21. Calculation of the main economic indicators (sheet "Cost")

Impact Factor:

| | | |
|--------------------------|------------------------|----------------------|
| ISRA (India) = 6.317 | SIS (USA) = 0.912 | ICV (Poland) = 6.630 |
| ISI (Dubai, UAE) = 1.582 | ПИИЦ (Russia) = 3.939 | PIF (India) = 1.940 |
| GIF (Australia) = 0.564 | ESJI (KZ) = 9.035 | IBI (India) = 4.260 |
| JIF = 1.500 | SJIF (Morocco) = 7.184 | OAJI (USA) = 0.350 |

| 1 | 2 | 3 | 4 | 5 | 6 |
|--|------------------------------|--------------------------------|-----------------------------|------------------------------------|------------------------------|
| Капитальные вложения на технологическое оборудование, обеспечивающее выпуск всех моделей | | | | | |
| Наименование оборудования | Количество оборудования, шт. | Мощность электродвигателя, кВт | Установленная мощность, кВт | Цена за единицу оборудования, руб. | Стоимость оборудования, руб. |
| S 120C | 9 | 1,1 | 9,9 | 27300 | 245700 |
| HSP588/3 | 2 | 0,8 | 1,6 | 54000 | 108000 |
| SS 20 | 3 | 0,5 | 1,5 | 15900 | 47700 |
| A2000 | 2 | 2,1 | 4,2 | 127000 | 254000 |
| RP67TE | 3 | 1 | 3 | 37800 | 113400 |
| Швейные машины Puff | 4 | 0,27 | 1,08 | 17560 | 70240 |
| Puff 574-900 | 4 | 0,27 | 1,08 | 79600 | 318400 |
| Puff 1243-750/01 | 1 | 0,27 | 0,27 | 79400 | 79400 |
| GP 2 | 1 | 0,27 | 0,27 | 19000 | 19000 |
| GRAMAC 652 | 2 | 0,27 | 0,54 | 21300 | 42600 |
| 02015/P5 | 1 | 0,23 | 0,23 | 42600 | 42600 |
| 10/11/C | 2 | 0,5 | 1 | 51300 | 102600 |
| 1200 | 1 | 0,25 | 0,25 | 54000 | 54000 |
| CD 3000U | 2 | 2,7 | 5,4 | 35700 | 71400 |
| Термоактив. 133 | 1 | 4,3 | 4,3 | 130000 | 130000 |
| AS 1880 K | 1 | 7 | 7 | 252600 | 252600 |
| FO 2016 | 1 | 3 | 3 | 87000 | 87000 |
| G50 4CF | 1 | 1,2 | 1,2 | 15700 | 15700 |
| SR 1006 | 2 | 0,18 | 0,36 | 29000 | 58000 |
| G 12/1 | 2 | 1,9 | 3,8 | 54000 | 108000 |
| K73STIC | 1 | 5,5 | 5,5 | 157680 | 157680 |
| PIC K24SZ | 1 | 5,5 | 5,5 | 285100 | 285100 |
| 02068/P4 | 2 | 0,6 | 1,2 | 11200 | 22400 |
| 01276/P12 | 2 | 0,18 | 0,36 | 18000 | 36000 |
| TL75 | 1 | 0,1 | 0,1 | 15200 | 15200 |
| 04222/P1 | 1 | 0,42 | 0,42 | 49400 | 49400 |
| 05054/P1 | 1 | 0,25 | 0,25 | 12300 | 12300 |
| FR 3500 | 1 | 13 | 13 | 41200 | 41200 |
| Конвейер 173226/P1 | 1 | 1,1 | 1,1 | 125000 | 125000 |
| | | | | | 0 |
| | | | | | 0 |
| Итого | 56 | | 77,41 | | 2964620 |
| С учетом затрат на монтаж (10%) | | | | | 3261082 |

Figure 22 Calculation of expenses for the maintenance and operation of equipment (sheet "Equipment")

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|---|-----------------------------|--|--------------------------------------|--------------------------|-------|---------|----------|
| Производственная программа на год в натуральном выражении | | | | | | | |
| Наименование изделий | Выпуск изделий в день, пар | Период выпуска изделия в течение года, дни | Выпуск изделий за год, пар | В том числе по кварталам | | | |
| | | | | I | II | III | IV |
| Зимние сапоги (модель А) | 716 | 66 | 47256 | | | 47256 | |
| Осенние ботинки (модель Б) | 650 | 62 | 40300 | | 40300 | | |
| Весенние полуботинки (модель В) | 712 | 65 | 46280 | | | | 46280 |
| Летние сандалии (модель Г) | 831 | 56 | 46536 | 46536 | | | |
| Итого: | | 249 | 180372 | 46536 | 40300 | 47256 | 46280 |
| Производственная программа на год в стоимостном выражении | | | | | | | |
| Наименование изделий | Годовой выпуск изделия, пар | Стоимость изделия, руб. | Годовой объем выпуска, тыс.руб. | В том числе по кварталам | | | |
| | | | | I | II | III | IV |
| Зимние сапоги (модель А) | 47256 | 1400 | 66158,4 | | | 66158,4 | |
| Осенние ботинки (модель Б) | 40300 | 1360 | 54808 | | 54808 | | |
| Весенние полуботинки (модель В) | 46280 | 1220 | 56461,6 | | | | 56461,6 |
| Летние сандалии (модель Г) | 46536 | 890 | 41417,04 | 41417 | | | |
| Итого: | | | 218845,04 | 41417 | 54808 | 66158,4 | 56461,6 |
| Производственная программа в грузо-часах | | | | | | | |
| Наименование изделий | Годовой выпуск изделия, пар | Трудоёмкость изделия | Годовой объем выпуска, в грузо-часах | В том числе по кварталам | | | |
| | | | | I | II | III | IV |
| Зимние сапоги (модель А) | 47256 | 0,66 | 31188,960 | | | 31189 | |
| Осенние ботинки (модель Б) | 40300 | 0,73 | 29419,000 | | 29419 | | |
| Весенние полуботинки (модель В) | 46280 | 0,582 | 26934,960 | | | | 26934,96 |
| Летние сандалии (модель Г) | 46536 | 0,56 | 26060,160 | 26060,2 | | | |
| Итого: | | | 113603,08 | 26060,2 | 29419 | 31189 | 26934,96 |

Figure 23. Calculation of the production program of the enterprise for the year (sheet "Production program")

The financial strength margin is calculated according to the following relationship ($3\phi_{\Pi}$)

$$3\phi_{\Pi} = \frac{B_2 - T_{6.y}}{B_2} \cdot 100 (\%), (11)$$

where B_2 is the output of marketable products in the

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planned period in physical terms of the pair; Tb.y - break-even point, pairs.

The break-even point is determined by the formula (Tb.y):

$$Tb.y = \frac{3_{\text{yчл.пocт.}}}{\Pi_{\text{ед}} - 3_{\text{yчл.пep.ед}}} \text{ (pairs), (12)}$$

here Zusl.post is the total fixed costs of a unit of production, rubles; Price - unit price, rubles; Zusl.trans.units - total variable costs of a unit of production, rubles.

The profit per unit of production (Pr) is determined by the following relationship:

$$Pr = T_{\text{сopt}} - C, \text{ (13)}$$

where T_{сopt} is the wholesale price of a unit of production (selling price minus value added tax in the amount of 10% for children's shoes and 18% for other types), rubles; C is the total cost of a unit of production, rubles.

Product profitability (R) is determined by the following formula:

$$R = \frac{\Pi_{\text{п}}}{C} \cdot 100(\%), \text{ (14)}$$

here Pr is the profit from the sale of a unit of production, rubles; C is the total cost of a unit of production, rubles.

Costs per 1 rub. commercial products (Z1r tp) are determined by the following formula:

$$31p \text{ etc.} = \frac{C}{\Pi_{\text{опт}}} \cdot 100(\text{cop}), \text{ (15)}$$

where C is the total cost of a unit of production, rubles; T_{сopt} - the wholesale price of a unit of production (selling price minus value added tax in the amount of 10% for children's shoes and 18% for other types), rubles.

Conditional variable costs (total variable costs of production of a unit of output) (Zusl.trans.units) is defined as

$$\text{Zusl. lane unit} = Sp_{\text{ол}} - (5 \text{ tбsp floor} + 6 \text{ tбsp floor} + 7 \text{ tбsp floor} + 8 \text{ tбsp floor} + 9 \text{ tбsp floor}). \text{ (16)}$$

Conditionally fixed costs (total fixed costs of production of a unit of production) (Zusl.p. units)

$$\text{Zusl. village unit} = Sp_{\text{ол}} - (1\text{st stage of floor} + 2 \text{ stage of floor} + 3 \text{ stage of floor} + 4 \text{ stage of floor}). \text{ (17)}$$

Also, software was developed to select the optimal power.

At the same time, the criteria that have the greatest impact on the cost of the finished product were justifiably chosen as the criteria for a reasonable choice of the optimal power when forming the algorithm, namely:

- losses on wages per unit of production, rubles;
- shoe production, 1 m2;
- percentage of workload of workers,%;
- labor productivity of one worker, a couple;

- unit reduced costs per 100 pairs of shoes, rubles;
- the cost of equipment per unit of flow assignment (C)

- total price (Stotal);
- financial strength margin (Zfp);
- break-even point (Tb.y);
- unit profit (Pr);
- product profitability (R);
- costs for 1 rub. marketable products (31p tp);
- conditionally variable costs (Zusl. per.units);
- conditionally fixed costs (Zusl. settlement units).

From the above criteria, in our opinion, the manufacturer has the opportunity to give preference to those that, from his point of view, would guarantee him the production of import-substituting, competitive and demanded products, namely:

- labor productivity of 1 worker is the most important labor indicator. All the main indicators of production efficiency and all labor indicators, to one degree or another, depend on the level and dynamics of labor productivity: production, the number of employees, wage expenditure, the level of wages, etc., to increase labor productivity, the introduction of a new techniques and technologies, 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;

- specific reduced costs - an indicator of the comparative economic efficiency of capital investments used when choosing the best option for solving technological problems;

- 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;

- the margin of financial strength (Zfp) shows how many percent the company can reduce the volume of sales without incurring losses;

- the break-even point allows (Tb.y) to determine the minimum required volume of product sales, at which the enterprise covers its costs and operates without loss, giving no profit, but also does not suffer losses, that is, this is the minimum volume of production at which equality of income is achieved from sales and production costs;

- profit (loss) from the sale of products (Pr) is defined as the difference between the proceeds from the sale of products in the current prices of VAT and excise taxes and the costs of its production and sale;

- the profitability of production (R) reflects the relationship between the profit from the sale of a unit of production and its cost;

- conditionally fixed costs (total fixed costs of

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production of a unit of production) (Zusl.pos.units), which change in proportion or almost proportionally to the change in the volume of production (1st - costs of raw materials and materials; 2st - costs of auxiliary materials; 3st - costs of fuel and energy for technological needs; 4st - the cost of additional and basic wages of production workers with insurance contributions to non-budgetary funds);

- conditionally variable costs (total variable costs of production of a unit of output) (Zusl.trans.units), which do not depend or almost do not depend on changes in the volume of production (5st - costs of preparation and development of production; 6 st - costs of costs for the maintenance and operation of equipment; 7st - expenses for general production needs; 8st - expenses for general business expenses, they, together with conditionally fixed costs, make up the production cost; 9st - expenses for commercial expenses. fixed costs, make up the full cost, that is, conditionally variable costs can be defined as full cost - conditionally fixed costs, and vice versa, conditionally fixed costs can be defined as full cost - conditionally variable costs);

- costs for 1 rub. commercial products show the relative amount of profit per ruble of operating costs, that is, this is the ratio of the unit cost to the wholesale price, which characterizes the effectiveness of measures taken to increase the competitiveness and demand for products in demand markets.

To convert the dimensional estimates of indicators into dimensionless, it is proposed to use the index method. Indices of dimensionless indicators are determined by the formula (6.18) for positive indicators with a positive trend - growth (for example, profitability of sold products, labor productivity) and by formula (6.19) for negative indicators with a positive trend - a decrease (for example, depreciation of fixed assets, excess of balances of finished products in the warehouse in comparison with the norm, staff turnover rate), taken mainly from the indicators that form the cost of production:

$$O_i = X_i / X_i^{\max}, \quad (18)$$

$$O_i = X_i^{\min} / X_i, \quad (19)$$

where O_i - dimensionless (index) assessment of the i -th indicator of the competitiveness of the enterprise; X_i is the value of the i -th dimensional indicator for assessing the competitiveness of the enterprise; $X_{i\max}$ is 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 1. Assessment of the competitiveness of the product. It is carried out for light industry goods according to their demand in the domestic market.

Stage 2. Calculation of the generalizing indicator of the competitiveness of the enterprise. It is

proposed to determine a quantitative assessment of the competitiveness of an enterprise according to the following formula:

$$K_{\Pi} = \sum_{i=1}^m \alpha_i \times O_i, \quad (20)$$

where K_{Π} 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 assessing the competitiveness of an enterprise can theoretically vary from 0 to 100:

$$K_p = 0 \div 100. \quad (21)$$

For the qualitative characteristics of the obtained assessments of competitiveness, a scale for assessing the quality level is required. In economic practice, they use the principle of constructing scales with an equal step, progressive and regressive scales. Progressive and regressive scales are most often used for material incentives. We believe that the most appropriate is a scale with an equal step, since it, firstly, corresponds to solving a practical problem (specification of the qualitative 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. A choice of another step value is also possible, which is determined by the goals and objectives that the enterprise itself forms:

$$K_{ef} = K_1 K_2 K_3 K_4 K_5 K_6 K_7 K_8 K_9 K_{10} K_{11} K_{12}, \quad (22)$$

where K_{ef} is the weighting coefficient of assessing the effectiveness of innovative technological processes, formed for the production of competitive and demanded products:

- K1 - the weight of labor productivity (PT);
- K2 - the weight of the workload of workers (ZR);
- K3 - weight of footwear production (Ps);
- K4 is the weight of the equipment cost per unit of flow assignment (C);
- K5 - the weight of the total price per unit of production (Stotal);
- K6 - the weight of the financial strength (Zfp);
- K7 - the weight of the break-even point (Tb.y);
- K8 - the weight of the profit of a unit of production (Pr);
- K9 - weight of product profitability (R);
- K10 - the weight of costs per 1 ruble of marketable products (31p.т.п);
- K11 - the weight of conditionally variable costs (total variable costs of production of a unit of production) (Zusl.per.units);
- K12 - the weight of conditionally fixed costs (total fixed costs of a unit of production) (Zusl.pos.units)

As a result of the calculation, the following scale was obtained for assessing the qualitative level of competitiveness of the enterprise (table 23)

| | | | |
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Table 23. Scale for assessing the quality level of competitiveness of an enterprise

| Percentage score | Quality level |
|-------------------|---------------|
| from 0 to 24.9 | very low |
| from 25.0 to 49.9 | short |
| from 50.0 to 74.9 | average |
| from 75.0 to 100 | high |

The cost of services and products -these are the current costs of the enterprise for the production and sale of services and products, expressed in monetary terms. When calculating the cost of services and products and all expenses of the enterprise are classified according to various criteria:

- depending on the nature of their attribution to the cost of services and products, they are divided into 2 groups: direct and indirect.

Straight such costs are called that can be directly attributed to a particular type of product when producing more than one of its types (materials, fuel, energy).

Indirect - costs that cannot be directly attributed to the cost of various types of products in the manufacture and repair of more than one of its types, and then distributed between them in proportion to other costs of funds or labor.

- depending on the change in the volume of production, all costs are divided into conditionally variable (proportional) and conditionally constant (disproportionate).

To conditional variables includes costs that change in proportion or almost proportionally to changes in the volume of production (costs of materials and energy for technological purposes, wages of production workers, etc.).

To conditionally constant include expenses that do not depend or almost do not depend on changes in the volume of production (depreciation deductions from the cost of fixed assets, rent, expenses for the maintenance of buildings and structures, salaries of managers, specialists and employees, etc.):

- on the economic role in the production process: basic and overhead;
- by composition (homogeneity): single-element, complex;
- by the frequency of occurrence: current and one-time.

One-time - the cost of preparation and development of production new types of products and, the costs associated with the launch of new production facilities and more:

- for participation in the production process: industrial and commercial;
- by efficiency: productive, unproductive.

Costs are considered productive for the production of products of the established quality with rational technology and organization of production.

Overhead costs are the result of shortcomings in the technology of organizing production (losses from downtime, product rejects, overtime payment, etc.).

Production costs are planned and non-productive costs are not planned.

Calculation of the cost of services and products is the definition of the cost of products and services provided, carried out by separate cost items. The calculation of the cost price during the calculation is carried out on standard calculation units.

Standard cost estimates are compiled according to the nomenclature of costing items:

1. Raw materials and basic materials (taking into account transport and procurement costs and excluding sold waste).
 2. Supporting materials.
 3. Fuel and electricity for technological purposes.
 4. Basic and additional wages of production workers with insurance contributions to off-budget funds.
 5. Expenses for preparation and development of production.
 6. Equipment maintenance and operating costs (RSEO).
 7. General production costs (shop floor costs).
 8. General running costs.
 9. Compulsory property insurance payments.
 - Production cost
 10. Commercial (non-production) expenses.
- Full cost price.

Estimated production costs and financial results

To determine the total amount of all planned costs in the enterprise and to interconnect the indicators of cost price, profit and profitability with other indicators, an estimate of the cost of production by economic elements is made, which includes the costs of all structural divisions of the enterprise involved in the performance of services (production of products and).

Cost estimate is considered a consolidated document characterizing the monetary value of all material, energy costs necessary to ensure the implementation of the plan for the release of products and services.

The costs included in the estimate are grouped as follows.

- Costings
1. Raw materials and basic materials.

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2. Supporting materials.
3. Purchased products and semi-finished products.
4. Fuel from the side.
5. Energy from the outside.
6. Basic and additional wages of industrial production personnel (PPP) with deductions for the unified social tax.
7. Depreciation of fixed assets for full restoration.
8. Other expenses.

Formation of financial results. The final financial result (profit or loss) is made up of the financial result from the sale of products (works, services), fixed assets and other property of the enterprise and income from non-sales operations, reduced by the amount of expenses on these operations.

Profit Loss from the sale of products (works, services) and goods is determined as the difference between the proceeds from the sale of products (works, services) in current prices excluding VAT and excise taxes and the costs of its production and sale.

Planned profit (Ppl):

$$\Pi_{\text{пл}} = (B \cdot \Pi) - (B \cdot C), \quad (23)$$

where B is the output of marketable products in the planned period in physical terms; P - price for 1 pair of shoes (unit of production) minus VAT and excise taxes - this is the wholesale price; C is the cost of a complete unit of production.

Profit 1 pair (P1):

$$P1 = T_{\text{sopt}} - C1, \quad (24)$$

here T_{sopt} is the wholesale price of 1 pair; C1 - the cost of 1 pair.

Product profitability reflects the relationship between profit from product sales and its cost.

It shows the relative amount of profit for each ruble of current expenses and is determined by the formula:

$$R_{\text{п}} = \frac{\Pi_{\text{п}}}{3} \cdot 100, \quad (25)$$

where is the profitability of the product; Pr - profit from the sale of products; 3 - costs (cost); $R_{\text{п}}$

$$R = \frac{\Pi}{C/C} \cdot 100(\%), \quad \text{- calculation for 1 pair. (6.26)}$$

Revenue from product sales (works and services) is determined either as it is paid for, or as the goods are shipped (works and services are performed) and settlement documents are presented to the buyer (customer).

To income relate:

- income received on the territory of the Russian Federation and abroad from equity participation in the activities of other enterprises, dividends on shares and income on bonds and other securities owned by the enterprise;

- income from property lease;
- income from the assessment of inventories and finished products;
- fines, penalties, penalties and other types of sanctions awarded or recognized by debtors for violation of the terms of business contracts, as well as income from compensation for damages;
- profit of previous years, revealed in the reporting year;
- other income from operations directly related to the production and sale of products (works and services).

To costs and losses *relate:*

- costs of maintaining mothballed production facilities and facilities (except for costs reimbursed from other sources);
- losses not compensated by the culprits from downtime due to external reasons;
- losses from markdowns of inventories and finished goods;
- losses on operations with packaging;
- legal costs and arbitration costs;
- awarded or recognized fines, penalties, forfeits and other types of sanctions for violation of the terms of business contracts, as well as expenses for compensation for damages;
- losses of previous years revealed in the current year;
- non-compensated losses as a result of fires, accidents, other emergencies caused by extreme conditions; non-compensated losses from natural disasters (destruction and damage to industrial stocks of finished products and other material assets, losses from production interruptions, etc.), including costs associated with the elimination of the consequences of natural disasters; losses from embezzlement, the perpetrators of which have not been established by court decisions.

Break-even analysis allows you to determine the minimum required volume of product sales, at which the company covers its costs and operates at break-even, giving no profit, but also does not suffer losses.

In its most general form, the activity of any enterprise is carried out according to the "costs - production process - profit" scheme.

The break-even point (Tb.y) is determined by calculation according to the following formula

$$T_{6,y} = \frac{\text{УПЗ} \cdot \text{Количество продукции}}{\Pi - \text{УППЗ}}, \quad (27)$$

where UPZ - conditionally fixed costs per unit of production, rubles; UPPZ - conditionally variable costs per unit of production, rubles; P - unit price without VAT, rubles.

To build a break-even graph, you should draw up an equation of the following form:

$$\begin{aligned} at_1 &= ah; \\ y_2 &= ao + ax, \end{aligned}$$

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where y1 is revenue, rubles; y2 - costs (full cost) for the production of products, rubles; a- unit price without VAT, rubles; x - the planned volume of sales of products, pairs; a0 is the sum of the UPZ; a1 - the sum of the UPPZ per unit of production, rubles.

The financial strength margin (Zf) shows how much you can reduce the volume of production, working at a breakeven, not giving profit, but not suffering losses:

$$Z_f = \frac{B - T_{6,y}}{B} \cdot 100 (\%), (28)$$

where Tb.y is the break-even point.

When calculating dimensionless estimates of the indicators of the competitiveness of enterprises using formulas (6.18) and (6.19) using software, it becomes necessary to formulate these very criteria as their evidence base. So, for example, the profit per unit of production is calculated depending on the profitability of the product, that is, first the size of the profitability is formulated from 5 to 25%, and then the size of the profit per unit of production is laid down. The same feature exists with the definition of the labor productivity criterion, because at first they use innovative technological processes formed on the basis of universal and multifunctional equipment, the maintenance of which should be entrusted to highly qualified and responsible performers who empathize with the overall result of the entire technological cycle, guaranteeing them the production of demanded and competitive products that are in high demand among consumers on domestic markets. Calculation of conditionally fixed costs for the production of a unit of product and conditionally variable costs for the production of a unit of production is interconnected with the peculiarities of organizing the production of competitive and demanded products, including for children. The analysis of the results of the activities of leading foreign manufacturers confirms the fact that if the conditionally fixed costs make up 20 - 40% of the

production cost, then, naturally, the conditionally variable costs make up 60 - 80%. At the same time, it is again necessary to focus on the peculiarity of the production of products for children, when both profit, profitability, conditionally fixed costs and conditionally variable costs are formed on the basis of the implementation of the requirements of technical regulations and regulatory documents and acts that guarantee the safety of life when using them. And if this is due to the need to produce them with such stringent characteristics, the state and manufacturers are obliged to be interested in each other and provide manufacturers with compensation for the additional costs of observing them and guarantee that the manufactured products will not harm the health of children.

Of course, if the criterion for the loss of wages per unit of production should tend to zero, and the volume of footwear production from 1 m2 - to its maximum possible value, and the cost of 1 ruble of marketable output should tend to their minimum possible value and the cost of equipment per unit of flow assignment also strives for its minimum possible value, and other criteria - for their maximum possible value - in the aggregate, a dimensionless assessment of the effectiveness of the developed innovative technological processes (K) should always strive for unity and thereby always confirm that the designed innovative technological process for the enterprise for the production of it import-substituting products will be successful in their activities for the benefit of the population of those regions where they will operate, being city-forming for these small medium-sized cities and in which all branches of government are interested - both federal and regional and municipal.

The characteristics of competitive advantages in the production of the entire assortment of footwear for making a decision on its manufacture, calculated using the same software product, are shown in Table 24.

Table 24. Calculation components for the entire range of footwear

| Indicators | Type of shoe | Types of shoes | | | |
|-------------------------------------|--------------|----------------|--------|---------|---------|
| | | Spring | Summer | Autumn | Winter |
| Unit cost products, rub. | Mens | 856.77 | 643.72 | 998.5 | 1007.07 |
| | Womens | 933.51 | 844.31 | 1062.37 | 2107.29 |
| | Children | 551.05 | 503.89 | 586.15 | 795.41 |
| Basic costs materials, rub. | Mens | 541.61 | 378.64 | 623.16 | 660.42 |
| | Womens | 523.71 | 511.6 | 618.52 | 1503.57 |
| | Children | 235.78 | 200.05 | 280.76 | 415.5 |
| Costs for auxiliary materials, rub. | Mens | 23.82 | 17.57 | 28.16 | 30.4 |
| | Womens | 22.65 | 17.05 | 24.31 | 43.16 |
| | Children | 11.78 | 7.92 | 12.16 | 15.26 |
| Salary | Mens | 141.02 | 108.28 | 161.1 | 150.71 |

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| | | | | | |
|--|----------|--------|-------|--------|--------|
| pay | Womens | 148.92 | 84.62 | 139.09 | 220.58 |
| | Children | 58.44 | 55.42 | 68.95 | 95.77 |
| Unit profitability, rub. | Mens | 10.75 | 14.65 | 13.36 | 15.12 |
| | Womens | 11.88 | 13.37 | 16.42 | 17.11 |
| | Children | 9.53 | 8.39 | 9.19 | 10.72 |
| Expenses for 1 rub. commodity products, rub. | Mens | 82.88 | 85.35 | 86.64 | 84.88 |
| | Womens | 88.12 | 86.63 | 83.57 | 82.89 |
| | Children | 90.47 | 91.62 | 90.8 | 89.28 |

Thus, the software developed by the authors for assessing the effectiveness of the formed innovative technological processes for the production of an import-substituting assortment of footwear, taking into account the calculated calculation components for the production of the planned assortment, makes it possible to make a justified decision on its launch, a decision on its balance, guaranteed demand and ensuring the enterprise a stable financial position.

In addition, the developed software allows the regional and municipal branches of government, together with future manufacturers of the entire assortment of footwear in single-industry towns, to form the volume of footwear production not only taking into account their needs, but also to guarantee enterprises a stable financial condition by providing them with stable TPP, that is, they will the foundations have been created for the formation of new jobs with the simultaneous solution of all social problems, which, unfortunately, are characteristic today of most small and medium-sized cities of the Russian Federation.

The choice of technology capable of effectively realizing the intended goals in the conditions of the fiercest competition will provide a guarantee that the developed range of footwear will be chosen by the buyer and will allow the company to get the maximum profit.

To solve this problem, it is necessary to most widely use the injection method, which ensures the manufacture (production) of the entire assortment of high quality footwear with different profitability of certain types of footwear to meet the demand of various groups of the population.

In the cost of footwear production, the largest share is made up of costs for raw materials and basic materials, and then for wages and depreciation deductions.

The authors believe that the advantages of direct casting of the bottom of the shoes will undoubtedly interest manufacturers to produce such an assortment that will not only meet the trends of fashion, but most importantly, satisfy the demand, taking into account their functional requirements for the shoes themselves, namely, for athletes, for recreation, for the elderly, for people with minor pathological deviations of the foot, creating comfortable conditions for them and meeting

the demand for it, covering the deficit by varying the price of it.

One of the conditions for the competitiveness of an enterprise is the organization of effective interaction with parties interested in the successful functioning of this enterprise. Each enterprise, even small ones, has several groups of subjects with different interests, with which it can be in temporary or permanent cooperation. The research of the authors is devoted to the study of these interests, ways of solving emerging problems between external and internal participants, and the establishment of relationships between partners in order to guarantee to all interested parties the implementation of the main principle - the interests of all parties are legitimate and require their satisfaction and respect.

To make a profit, the company must constantly monitor the proportion of costs for the manufacture of the proposed multi-assortment footwear production.

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 stable technical and economic indicators and guaranteeing them demand not only in the sales markets of the regions of the Southern Federal District and the North Caucasus Federal District, but in the regions of other districts of Russia and be attractive to foreign consumers. But on the other hand, consumers should have a choice to compare the price niche for the offered products with analogues of foreign firms, and always have priority. This will be possible with the formation of production based on the use of innovations and innovative activities with the involvement of nanotechnology and nanomaterials, which create the opportunity for manufacturers to use injection molding methods for the manufacture of shoe bottoms.

The use of the injection method will allow the enterprise in the conditions of market relations to receive such a volume of profit that will allow it not only to firmly maintain its position in the sales market for its shoes, but also to ensure the dynamic development of its production in a competitive environment, this is especially important in the

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manufacture of the entire assortment of children's shoes ...

Making a profit is the main goal of any entrepreneurial activity. Currently, there is fierce competition in the field of business and entrepreneurship, it is necessary to be able to calculate future profits, calculate possible losses.

The net profit indicator reflects the final result of the firm's activities, shows how profitable the implementation of this type of activity is. Net profit is used by entrepreneurs to increase working capital, form various funds and reserves, as well as for reinvestment in production. The amount of net profit directly depends on the size of the gross profit, as well as on the amount of tax payments.

A number of taxes are related to the financial results of economic activities of enterprises: income tax, property tax.

The rules for taxation with income tax are defined in Chapter 25 of the Tax Code of the Russian Federation:

1) Corporate income tax rate (Federal tax) is 20%, of which: 2% is credited to the federal budget, and 18% to the regional budget.

2) Tax on property of organizations (Regional tax), ypays from the property that is "on the balance sheet" of the organization. V mainly, these are fixed assets and intangible assets.

The maximum rate is set by the Tax Code of the Russian Federation (Chapter 30) and is 2.2% of the tax base - the average annual value of the property.

Property tax calculation:

$$НИ_{ip} = \frac{ОФ_{срг} \cdot СН_{п}}{100}, \quad (29)$$

where OF_{срг} - residual value of fixed assets, thousand rubles; SN_i - property tax rate (SN_i = 2.2%).

Calculation of income tax and net profit

Income tax (NPR) is determined by the formula:

$$НПР = \frac{(ПП - НИ) \cdot СН_{п}}{100}, \quad (30)$$

where СН_п - income tax rate,%, (СН_п = 20%); ПП - profit of the enterprise, thousand rubles; NI - property tax, thousand rubles

Net profit Pr_ч is determined by the formula:

$$Пр_{ч} = ПП - НИ - НПР .. \quad (31)$$

Table 25. Summary characteristics of the results of the survey of respondents - children, their parents, buyers and manufacturers on the assessment of the competitive potential of shoe enterprises in the regions of the Southern Federal District and the North Caucasus Federal District

| Results of the survey of children | Parent Survey Results | Customer survey results | Producer survey results |
|---|--|---|---|
| 2 - Quality of children's shoes | 3 - Quality of children's shoes | 3 - Quality of children's shoes | 3 - Quality of children's shoes |
| 1 - Toe shape | 8 - Comfort | 9 - Comfort | 4 - Functionality of children's shoes |
| 11 - Weight | 1 - Weight | 6 - Compliance with the direction in fashion | 9 - Comfort |
| 5 - Comfort | 7 - Price | 7 - Price | 7 - Price |
| 13 -- Materials for the bottom of shoes | 5 - Flexibility | 4 - Functionality of children's shoes | 6 - Compliance with the direction in fashion |
| 22 - Compliance with the direction in fashion | 4 - Color fastness of materials used for shoe uppers to dry and wet friction and to perspiration | 1 - Weight | 5 - Characteristics of materials for the upper of the shoe |
| 4 - Price of children's shoes | 2 - Color | 5 - Characteristics of materials for the upper of the shoe | 1 - Weight |
| 21 - Variety of assortment of shoes for children in shops and shopping centers | 6 - Strength of fastening of the bottom of the shoe | 8 - Characteristics of materials for the bottom of the shoe | 8 - Characteristics of materials for the bottom of the shoe |
| 6 - The level of service for parents and children in shops and shopping centers | 11 - Warranty period for children's shoes | 2 - Color | 2 - Color |

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| | | | |
|--|-------------------------------------|---|---|
| 7 - Color | 10 - Maintainability | 15 - What types of children's shoes are preferred: autumn | 12 - Maintainability |
| 9 - The height of the heel is up to 40 mm | 9 - Deformation of the toe and heel | 10 - The height of the heel of the shoe - up to 40 mm | 13 - Warranty period for children's shoes |
| 15 - Place of sale of shoes for children - interior of a store, or a shopping center | | 14 - What types of children's shoes are preferred: winter | 10 - The height of the heel of the shoe - up to 40 mm |
| 8 - Warranty period for children's shoes | | 11 - The height of the heel of the shoe is over 40 mm | 11 - The height of the heel of the shoe - over 40 mm |
| 16 - What types of children's shoes are preferred: winter | | 12 - Maintainability | |
| 18 - What types of children's shoes are preferred: spring | | 18 - Strength of fastening of the bottom of the shoe | |
| 12 - Repairability of children's shoes, its expediency | | 16 - What types of children's shoes are preferred: spring | |
| 3 - Flexibility of children's shoes | | 13 - Warranty period for children's shoes | |
| 10 - The height of the heel of the shoe is over 40 mm | | 17 - What types of children's shoes are preferred: summer | |
| 17 - What types of children's shoes are preferred: autumn | | | |
| 20 - Strength of fastening of the bottom of the shoe | | | |
| 14 - Materials for the upper shoe | | | |
| 19 - What types of children's shoes are preferred: summer | | | |
| 0.16 <W <0.69 | 0.52 <W <0.94 | 0.47 <W <0.91 | 0.33 <W <0.84 |

Table 26. Summary characteristics of the results of the survey of respondents - children, their parents, buyers and manufacturers on the assessment of the competitive potential of shoe enterprises in the regions of the Southern Federal District and the North Caucasus Federal District, but without heretics, whose opinion does not coincide with the majority of respondents who participated in the survey

| Results of the survey of children | Parent Survey Results | Customer survey results | Producer survey results |
|---|--|---|--|
| 2 - Quality of children's shoes | 7 - Price | 6 - Compliance with the direction in fashion | 3 - Quality of children's shoes |
| 5 - Comfort | 8 - Comfort | 9 - Comfort | 4 - Functionality of children's shoes |
| 11 - Weight | 1 - Weight | 7 - Price | 7 - Price |
| 22 - Compliance with the direction in fashion | 3 - Quality of children's shoes | 3 - Quality of children's shoes | 9 - Comfort |
| 16 - What types of children's shoes are preferred: winter | 5 - Flexibility | 15 - What types of children's shoes are preferred: autumn | 6 - Compliance with the direction in fashion |
| 6 - The level of service for parents and children in shops and shopping centers | 4 - Color fastness of materials used for shoe uppers to dry and wet friction and to perspiration | 1 - Weight | 12 - Maintainability |

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| | | | |
|--|---|---|---|
| 21 - Variety of assortment of shoes for children in shops and shopping centers | 2 - Color | 14 - What types of children's shoes are preferred: winter | 5 - Characteristics of materials for the upper of the shoe |
| 4 - Price of children's shoes | 6 - Strength of fastening of the bottom of the shoe | 4 - Functionality of children's shoes | 8 - Characteristics of materials for the bottom of the shoe |
| 7 - Color | 10 - Maintainability | 5 - Characteristics of materials for the upper of the shoe | 1 - Weight |
| 1 - Toe shape | 11 - Warranty period for children's shoes | 11 - The height of the heel of the shoe is over 40 mm | 13 - Warranty period for children's shoes |
| 12 - Repairability of children's shoes, its expediency | 9 - Deformation of the toe and heel | 2 - Color | 2 - Color |
| 8 - Warranty period for children's shoes | | 8 - Characteristics of materials for the bottom of the shoe | 10 - The height of the heel of the shoe - up to 40 mm |
| 13 -- Materials for the bottom of shoes | | 10 - The height of the heel of the shoe - up to 40 mm | 11 - The height of the heel of the shoe - over 40 mm |
| 15 - Place of sale of shoes for children - interior of a store, or a shopping center | | 16 - What types of children's shoes are preferred: spring | |
| 18 - What types of children's shoes are preferred: spring | | 17 - What types of children's shoes are preferred: summer | |
| 3 - Flexibility of children's shoes | | 18 - Strength of fastening of the bottom of the shoe | |
| 19 - What types of children's shoes are preferred: summer | | 12 - Maintainability | |
| 14 - Materials for the upper shoe | | 13 - Warranty period for children's shoes | |
| 9 - The height of the heel is up to 40 mm | | | |
| 10 - The height of the heel of the shoe is over 40 mm | | | |
| 20 - Strength of fastening of the bottom of the shoe | | | |
| 17 - What types of children's shoes are preferred: autumn | | | |
| 0.16 <W <0.69 | 0.52 <W <0.94 | 0.47 <W <0.91 | 0.33 <W <0.84 |

Conclusion

The results of studies to assess the competitive potential of shoe enterprises in the regions of the Southern Federal District and the North Caucasus Federal District with the participation of parents, children, buyers and manufacturers are presented in table. 6.26 - 6.27. Their analysis confirmed the importance of marketing services in the formation of sustainable demand for domestic products within the framework of their import substitution. And the more often these services interact with producers and consumers, the more effective the results of these enterprises will be in ensuring they have a stable

demand for their products, obtaining stable technical and economic indicators of their activities, forming the image and social security of the population of small and medium-sized cities as city-forming enterprises, in the success of which manufacturers, regional and municipal branches of government are also interested, and luck today is more than ever necessary for all participants in the survey to assess the competitive potential of shoe enterprises located in the regions of the Southern Federal District and the North Caucasus Federal District.

The validity of the main provisions, conclusions and recommendations formulated in this work is

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confirmed by the use of simulation methods and research tools that correspond to the current state of science. To achieve this goal, namely, to ensure the competitiveness of footwear produced in the regions of the two districts, the effectiveness of the use of innovative technological processes, modern technologies, mathematical models, applied software packages, theories of synergy, network cooperation, the immanent consciousness of the and competitive products

The authors set out the concept of import substitution of light industry products through the competitiveness of enterprises and through the competitiveness of products, ensuring their relevance, attractiveness and pretentiousness in order to create the preconditions for sustainable demand among consumers in the regions of the Southern Federal District and the North Caucasus Federal District. This is possible if producers ensure the demand for products based on assortment policies while socially protecting consumers' interests, guaranteeing them a stable financial position, price niche and a policy of effective cash flow, creating enterprises to obtain stable technical and economic indicators.

The desire of researchers to draw the attention of federal, regional and municipal branches of government to revising the concept of the roadmap and the strategy for the development of light industry in Russia until 2025, approved by the government, is justified. Unfortunately, it lacks the main thing - the role and importance of participation in its implementation by the authorities of all levels, without whose support both the roadmap and the strategy for the development of light industry are only intentions and nothing more. The lack of promises and responsible persons deprived them of being obligatory for these very branches of power, and without their interested participation it is simply impossible to

achieve the declared results. Another weighty doubt about its performance is not to have a significant impact on the restoration of light industry enterprises in the regions and municipal formations as city-forming ones, in order to restore social stability and security to small and medium-sized cities of Russia, that is, to restore them the role that they played for these same municipal and regional formations, of which there are so many in Russia, including in the regions of two Federal Districts - the Southern Federal District and the North Caucasus Federal District.

The implementation of all the proposed measures presupposes the active participation of these very branches of government, but, especially, regional and municipal, so that, creating new jobs in small and medium-sized cities, guarantee their population all social conditions for a decent life, ensuring their funding, including work preschool and school organizations, medical and cultural institutions, distracting young people from the street and other undesirable phenomena. And the appearance on the demand markets of products in demand with a price niche acceptable for most consumers in these regions will reduce the migration of the population from these regions precisely by financing all socially significant institutions.

Forming import substitution, regional and municipal authorities, supporting the heads of enterprises in the implementation of their tasks and filling the markets with products that are in demand, especially for children and socially vulnerable groups of the population of these regions, they - these very authorities - will directly implement their promises to voters expressed by them. 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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