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

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

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

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Introduction

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

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

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reliable information, with an assessment of its possible error.

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

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

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

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

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

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

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

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

3. According to trends - demand is stable.

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

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

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

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

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

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

4. National - climatic features

5. Economic: income level, unemployment, etc.

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

Main part

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- Increasing the company's liquidity.

All three types of activity take place in every enterprise.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Figure 1 - Assortment of men's shoes

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

Development of a range of women's shoes

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

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

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

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

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

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

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

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



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

Development of a range of children's shoes

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

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

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

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

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

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

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

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

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

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

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



Figure 3 - Assortment of children's shoes

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The Federal Law defines the national standardization system.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Implementation of the concept of product certification improvement will allow:

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

The main directions for further development of certification are recognized:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Table 5. Footwear subject to mandatory certification

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

Table 6. Footwear subject to declaration of conformity

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

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

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

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

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

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

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

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

Manufacturer:

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

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

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

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

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

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

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

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

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

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

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

The procedure for confirming the conformity of children's shoes

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

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

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

Certification body:

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

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

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

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

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

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

The test report for standard product samples must contain:

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

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

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

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

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

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

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

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

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

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

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

- special training and advanced training of personnel.

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

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

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

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

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

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

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

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

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

Functions of the Certification Department:

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

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

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

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

Table 9. Personnel of the certification department

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

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

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

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

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

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

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

Table 10. Personnel composition of the testing laboratory staff

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

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

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

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

Table 11. IL equipment and its purpose

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- granting tax incentives to investors;

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

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

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

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

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

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

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

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

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

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

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

I. Social consequences of unemployment:

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

II. Economic consequences of unemployment:

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

Conclusion

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

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

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

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

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

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

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

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

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

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

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

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