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Article



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ON THE IMPORTANCE OF FORMING A TERRITORY OF ADVANCED SOCIO-ECONOMIC DEVELOPMENT ON THE BASIS OF SMALL AND MEDIUM-SIZED CITIES FOR THE PRODUCTION OF PRIORITY AND DEMANDED PRODUCTS

Abstract: *in the article, the authors analyze the need to improve the quality management system at light industry enterprises, which is due to the following important reasons, namely: firstly, it is an increase in the confidence of potential consumers in the products manufactured by this enterprise; secondly, it is an opportunity to significantly strengthen one's position in existing markets, as well as significantly expand spheres of influence by entering new domestic and foreign markets; thirdly, this is a significant increase in labor productivity of any industrial enterprise, which is expected to introduce a QMS using effective management. In the article, the authors analyze the possibilities of the policy and goals of the enterprise in the field of quality within the framework of the quality management system (QMS) based on the TOP.*

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

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Introduction

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The problem of ensuring the quality of the activities of enterprises is not just universal, relevant, it is strategic.

To revive the role and importance of a quality-oriented strategy, since only in this case, business leaders will subjectively and objectively be forced to improve their production using nanotechnologies, innovative processes and digital production so that competitive and import-substituting materials and

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products fully meet the needs of domestic consumers. At the same time, our assertion is substantiated that the consumption of domestic materials and products is regulated by the market. In this case, the requirements of the market should shape the role of the state and consumers in the production of sustainable demand for domestic materials and products, namely:

maintain the range of goods, regulating it with federal, regional and municipal orders;

encourage price stability; increase consumer ability and gradually improve their quality. The implementation of these tasks will create a basis for the consumer to realize the need to pay for the benefits of quality materials and products, and the manufacturer to realize that improving the quality of materials and products cannot be associated only with rising prices, but also through technical innovations in digital production aimed at on the application of new technological and engineering solutions.

Today, and even more so tomorrow, the implementation of one of the defining principles of production efficiency is important - the manufacturer produces exactly what is needed not only for domestic, but also for foreign consumers.

It is no less important to understand the role and significance of quality activity, that is, to what extent leaders penetrated into the essence of things, learned to manage things, change their properties (range), shape, forcing them to serve a person without significant damage to nature, for the benefit and in the name of a person.

Both political leaders and the government have recently begun to talk about the need for a competent industrial policy. However, if we carefully consider the normative, methodological documents on the structural restructuring of industry, then the thought arises whether we are stepping on the same rake that has been stepped on all the years of reforms.

What is the essence of economic reforms and the significance of industrial policy in them, which are theoretically substantiated and tested in practice by a number of developed countries?

This is the fight against inflation, the strengthening of the national currency and financial stabilization. This is a change in the forms of ownership in various sectors of the economy through the process of privatization. This is a structural restructuring of the economy under the conditions of market relations.

At the same time, structural adjustment should be placed at the basis of all these fundamental processes of economic reform. Both financial stabilization and privatization should be subject to the process of structural adjustment, since it is structural adjustment that determines the final result of reforms and the effectiveness of adapting various forms of production to civilized market relations.

The final result should also be taken as the basis for the structural restructuring of the economy. And

these are products, services, their competitiveness in the domestic and world markets.

What happened in the Russian reforms? All three basic processes (financial stabilization, privatization and structural adjustments) proceeded on their own, without any interconnection between them. Therefore, the methods used by the government and the Central Bank to combat inflation and other economic indicators often ran counter to the tasks of structural restructuring of enterprises.

As for the process of structural adjustment, the position of the government is expressed by the following formulation: "the market itself will put everything in its place." With such a position towards structural adjustment, it is not surprising that in the national economic policy at that time there was no place for the words quality, competitiveness, import substitution

This, unfortunately, is the reality of the reforms carried out today. In this regard, I would like to refer to well-known world experience.

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

Regarding whether the state should pursue an industrial policy, one can cite the statement of the outstanding economist of the past, Adam Smith, who 200 years ago laid the foundations for the scientific analysis of the market economy. About the role of the state, he said: "... only it can, in the interests of the nation, limit the greed of monopolists, the adventurism of bankers and the egoism of merchants." It's like today is about us and our situation in the economy.

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

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

These calculations indicate that with 100% of the sale of men's and women's shoes in the specified period of time, not only the costs of production and sale of products are covered, but there is also a profit in the amount of 3697.4 thousand rubles. This indicates the effective operation of the enterprise, as

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well as the correct marketing and assortment policy. Product profitability is 14.9%.

With the implementation of 60% of shoes, the activity of the enterprise brings insignificant income. Basically, this income is achieved through the sale of men's shoes, since losses are observed in the women's assortment with these volumes. A further decrease in sales volumes will lead to an increase in losses. To solve this problem, the conditions for the sale of shoes within a specified period of time, as well as the sales

volume of at least 50%, are necessary. If such a situation arises, it is necessary to attract borrowed funds to cover the costs and subsequent output.

Table 1 presents the expected annual results of the work of newly created enterprises based on the mining towns of the Rostov region within the framework of the formed PDAs for the production of light industry goods, which are in demand by consumers in the regions of the Russian Federation.

Table 1. Annual results of the enterprise for the production of light industry goods, in demand by consumers in the regions of the Russian Federation.

Indicators	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sen.	Oct.	Nov.	Dec.
1	2	3	4	5	6	7	8	9	10	11	12	13
Sales volume, pairs	26114	26114	29661	29661	29661	28168	28168	28168	25358	25358	25358	26114
Sales proceeds, thousand rubles	45032.84	45032.84	31026.82	31026.82	31026.82	24033.9	24033.9	24033.9	30640.47	30640.47	30640.47	45032.84
Unit cost of production, rub.	1435.54	1435.54	890.2	890.2	890.2	726.7	726.7	726.7	1024.58	1024.58	1024.58	1435.54
Full cost, thousand rubles	37487.78	37487.78	26405.04	26405.04	26405.04	20373.34	20373.34	20373.34	25747.78	25747.78	25747.78	37487.78
Profit from sales, thousand rubles	7545.06	7545.06	4621.78	4621.78	4621.78	3660.56	3660.56	3660.56	4892.69	4892.69	4892.69	7545.06
Income tax, thousand rubles	1509	1509	924.36	924.36	924.36	732.12	732.12	732.12	978.5	978.5	978.5	1509
Net profit, thousand rubles	6036	6036	3697.4	3697.4	3697.4	2928.448	2928.448	2928.448	3914.19	3914.19	3914.19	6036
Product profitability, %	16.8	16.8	14.9	14.9	14.9	15.2	15.2	15.2	15.9	15.9	15.9	16.8

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

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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 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 region as a whole, it becomes necessary to take into account the laws and requirements of the market, master a new type of economic behavior, and adapt all aspects of their activities to a changing situation. , changes in consumer demand should be taken into account with defending the interests of consumers before 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 led to the development of a development strategy for the production of competitive leather goods in the Southern Federal District and the North Caucasus Federal District.

To implement the strategy of competitive and in-demand products, issues related to the development of domestic light industry enterprises in the Southern Federal District and the North Caucasus Federal District were considered within the framework of the proposed ASEZs. As a result of the work carried out, favorable conditions for the implementation of the strategy were identified, namely:

- a large concentration of skilled labor;
- coordinated specialization of producers;
- long-term traditions of shoe craft;
- a small number of local suppliers of high-quality raw materials, component materials;

high demand in the Southern Federal District and the North Caucasus Federal District for high-quality footwear.

We believe that for the production of competitive products by domestic manufacturers it is necessary:

- increasing the investment attractiveness of the industry;
- creation of conditions conducive to improving the provision of the industry with material and raw materials;

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protection of the internal market from illegal circulation of goods;

export promotion;

legalization of preferential taxation of producers;

development of an interconnected system of supply and marketing, production, technology and innovation, pricing, financial, personnel policy and personnel management;

improving the quality and design of products;

uniting the efforts of all manufacturers to promote the footwear of the region;

development of a set of measures of regional importance aimed at improving the socio-economic situation by creating new jobs;

studying the life cycle of products and the use of advertising and media;

strengthening control and introduction of modern ISO quality management systems, development of a dealer and distribution network;

concessional lending under targeted federal and regional programs ("Family", "Children", "Maternity");

expanding the practice of leasing schemes;

with increased commercial risk and in conditions of uncertainty, it is advisable to use outsourcing.

A competitive range of products for the clothing, footwear, knitwear and leather goods industry has been developed, taking into account the factors affecting consumer demand: compliance with the main fashion trends, economic, social and climatic features of the regions of the Southern Federal District and the North Caucasus Federal District. Within the framework of the developed strategy, the production of competitive products will be organized using modern mechanized innovative technical processes, as well as to meet the demand of an elite consumer, using manual labor.

Innovative technological processes have been developed for the production of clothing, footwear, knitwear and leather goods industries using modern technological equipment with advanced nanotechnologies, which form the basis for reducing the cost of their production and thereby increasing their competitiveness, manufactured by the world's leading companies, with the possibility of a wide range of footwear production not only in terms of types, but also in terms of manufacturing methods.

Based on the current situation in the economy of our country, in our opinion, an equally significant problem in the development of the regional consumer market is the lack of a full-fledged regulatory framework that ensures the functioning of the mechanism of state regulation of the consumer market in the regions. Based on this, it is the state and regional intervention that should correct the situation on the market of domestic light industry products in the regions, and thus there will be an opportunity for the development of the production of competitive and demanded products.

From the analysis performed, we highlight the following trends in the development of shoe production of clothing, footwear, knitwear and leather goods industries on the basis of TOPs in the regions of the Southern Federal District and the North Caucasus Federal District:

1. Due to the high level of migration of the able-bodied population of the Southern and North Caucasian Federal Districts to developing industries, the industries of our districts that we have named above can rightfully be called developing.

2. In the Southern and North Caucasian federal districts, close attention is justified to the issues of high-quality provision of the industry with qualified specialists employed in the field of light industry activities (a large number of specialized educational institutions for training personnel). An important factor is the increase in the investment priority of the industry, especially on the part of regional authorities, and the creation of conditions for increasing their competitiveness. It is necessary to impose high duties on imported imported finished products and low duties on imported basic and auxiliary materials and equipment, and it is also necessary to regulate the level of prices and tariffs that would guarantee the manufacturer and trade as a whole the reimbursement of costs and the accumulation of funds for the improvement and further development of production.

Thus, the prerequisites for the development of competitive production in our region are significant and relevant.

In conclusion, we propose a set of the following measures:

1. Creation of a regional program for the development and support of domestic producers in the Southern Federal District and the North Caucasus Federal District (loans, investments, leasing, outsourcing).

2. Development of a modern raw material base of the domestic industry.

3. Stimulation of the tax system for the modernization and reconstruction of existing light industry industries and the creation of new competitive industries.

4. Improvement of financial condition and re-equipment of 50% of fixed assets.

5. Taking measures to reduce the import of imported products into the region and improve the quality of products with bringing exports up to 35%, which will ensure the suppression of trade in contraband products.

6. Recognition from the Government of the Russian Federation of light industry as a priority among other industries and the adoption of a program for the "breakthrough" development of the industry for the period 2015-2020 and until 2025.

7. To ensure doubling by 2025 of industrial production and output of products in demand.

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8. Competent development of a marketing policy for regional light industry production for better promotion of domestic products in local markets and intensification of media work at the federal and regional levels to raise the image of Russian products.

The implementation of the planned measures will lead to covering the deficit for all types of products, increase labor mobility in the Southern Federal District and the North Caucasus Federal District and reduce negative processes in the labor market, as well as a stable balance of interests of workers, employers and municipal, regional and state authorities.

In our opinion, for the successful implementation of all the above measures within the framework of the created PDAs, the interest of the regional authorities in the development of the production of light industry products, the reduction in prices for components and energy costs, and, no less important, convenient transportation is most necessary. Thus, all this together will provide our TOPs with a great future and stable positions both in the domestic and in the markets of near and far abroad. All that is needed is the coherence and interest of all participants in these regions, including the assistance of municipal, regional and federal branches of government.

Main part

The dialectic of the market that unites the producer and the consumer is simple - these are opposites that exist exclusively in unity, therefore it is necessary to look for a balance of interests of both subjects in order to give the production of quality goods a sustainable character that serves as protection against recessions and crises. Gone are the crises of overproduction, classic for capitalism in the 19th and first half of the 20th centuries. They were replaced by financial systemic shocks. Experts are looking for a panacea in a quality, smart, lean economy. "Historical experience shows that with increased attention to quality in many countries, a way out of crisis situations began.

The change in the qualitative strategy of economic policy from incitement to quality production to the formation of a need for a quality product is not another attempt to revive economic romanticism and not communist nostalgia for the need for a cultured person in work, as it may seem to those specialists who have rebuilt from political economy to economics, reducing dialectical analysis to statistical analysis adapted to the variability of modern production. We are talking about solving the system-forming problem of history - about the relationship of the individual to society and society to the individual, who is more impressed by which side of this contradiction, but in principle this is just a double helix of social progress. A developed society is tested

as a condition for the development of the individual.

You can, of course, squeeze every last ruble out of the developed assortment and established production technology. Question: Should it be done? Time moves forward in a certain mode, "in its own way", objectively drawn up "schedule". You don't get into the rhythm, you fall behind, you stop meeting the changed requirements. The art of management - production management is no exception, consists in the ability not to "fall out" of modernity, then you will always do it in accordance with reasonableness. Intelligence will protect you from most problems. "Seven Deadly Diseases" by E. Deming will fit into one thing - not to fall out of the time cycle with the definition of the product and the organization of production.

Only those who are able to mobilize human capital and correctly concentrate financial and technical resources on solving this problem are capable of this. Without the ability to control the "pulse" of time - to understand the specific economic and socio-cultural situation, the state of consumer interests, the real possibilities of production - there is no chance to win a stable position in the face of increasing competition. In the shop. Let's make one more addition - to the qualitative direction of the development of production and the general conclusion will become clear: the path of economic rationality lies through the creation of real conditions for the formation of demand for quality products. This need must be verified by responsibility to the consumer as to oneself. The ancient wisdom of Confucius: Treat others the way you want them to treat you.

The specificity of achieving rationality in modern, qualitatively oriented production lies in the solidarity of human capital:

- internal solidarity of producers, their need for quality,
- external solidarity with the consumer, taking into account the interests of the latter,
- solidarity in understanding quality based on a combination of economic and socio-cultural approaches,
- consistency and balance of the economic policy of the state in the conditions of market orientation, stimulation of the interests of quality in the development of the market by means of the economic mechanism.

We have tried to define and summarize the main conditions for achieving solidarity. As far as the analysis of literature data allows us, this is done for the first time, so clarifications and additions will be received positively.

So, what should be considered the necessary conditions for achieving a fundamental change in relation to the quality of the production of a truly high-quality product - the transition from the stage of

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external audit to the stage of internal guarantee, which is formed through the formation of the consumer's need to create a product of the required quality.

1. The presence of competition in the market of high-quality professional labor, so that there is a clear understanding of the need to work in accordance with the needs of the commodity market. Otherwise, the market will not allow you to take a stable place on it.

2. Significant increase in purchasing power. Reaching a level that allows you to select the desired product. A quality product, by definition, cannot be cheap, but it can be made available through market mechanisms.

3. A high level of professional training of producers, provided on the basis of the formation of a professional culture and national identity. The main thing should be the education of attitude to work as a matter to which he devoted his life. Expanded consumer education, perception of them as subjects of a common cause.

4. Overcoming the feeling of conscious and unconscious alienation of the individual's ability to work and its products through the following means:

— achieving symmetry of the quality of labor and wages;

— reduction to a reasonable ratio of the difference in the amount of remuneration of managers and performers, the clarity of the grounds for such proportionality;

— reward addition on the dynamics of advanced training and on participation in the improvement of the production process;

— full use of socio-cultural mechanisms for stimulating the individual to a general corporate movement, entering into command forms of movement;

— sustainability of corporate activities;

— formation of relationships of the type: "One for all, all for one." Active promotion of the team form of responsibility for the results of work;

— organization of a systematic competition for the quality of work;

— striving for national and international recognition of the quality and range of products;

— the formation of labor dynasties, participation in the distribution of profits.

— understanding the quality of the product as a comprehensive assessment of the product;

— the realization that it is the "little things" that reveal the perfection of quality, therefore, the little things should be treated as the building material of quality.

By definition, footwear in terms of quality must ensure the interaction of two fundamental competencies - safety and comfort in use. The aesthetic properties of shoes are subordinated to them and packaged in them. With their help, the manufacturer "lures" the consumer, like flowers of

plants, calling on insects, performing the work of pollination through consumption, an assortment of shoes that can be in demand by the population of small and medium-sized cities in the regions of the Southern Federal District and the North Caucasus Federal District, within which it is planned to form territories of advanced socio-economic development (TORs). Their formation will provoke the restoration of light industry enterprises, on the basis of which production will be carried out, which is in demand not only by the population of these regions, but also by other territories and in countries of near and far abroad.

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

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

Positive changes in the quality of goods require qualitative changes in engineering, technology, organization and management of production. Production must improve, which does not mean becoming more costly. Absolutely right, attention was drawn to one phenomenon that usually slips away in the bustle of the problem - the historicity of the economy. The way it is perceived now, the economy has not always been and will never remain. Economic life changes over time, which forces one to tune in to its changing existence. The modern economy is built on a market foundation and the laws of the market dictate its own rules. In the foreground are profit, competition, efficiency, unity of command. How long will this continue? Analysts say the symptoms of a new economic order are already on the rise. The next turn of the economic spiral will also spin around the

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OAJI (USA) = 0.350

market core, but the significance of the market will not remain total. The priority of market competition, aggressively marginalizing the "social sector", is not compatible with the prospect of economic development, as evidenced by the steady desire of social democracy in the West to turn the economy on the front for social security, a fair distribution of profits. The new economy is called temporarily "prudent". The current principle: "survival of the strongest, most adapted", will replace "social production partnership - the manager and the manufacturer will become members of the same team. Mass production will give way to an organization corresponding to the implementation of the principle - "the manufacturer makes exactly what the consumer needs." A "thrifty" economy will be focused on resource-saving technologies and environmental friendliness of production. She demanded a new look at the root concepts. Therefore, the philosophy of quality must also change. We must be prepared for the coming events.

The Territory of Advanced Socio-Economic Development (TOSED) is a part of the territory of a constituent entity of the Russian Federation, including a closed administrative-territorial entity, where, in accordance with the decision of the Government of the Russian Federation, a special legal regime for the implementation of entrepreneurial and other activities has been established in order to create favorable conditions for attracting investments, ensuring accelerated socio-economic development and creating comfortable conditions for the life of the population.

The priority development area is created for 10 years. The term of existence of the priority development area can be extended by 5 years.

On March 16, 2018, Decree of the Government of the Russian Federation No. 280 "On the Creation of the Territory of Advanced Social and Economic Development Donetsk" was adopted.

Territory of advanced socio-economic development "Donetsk" (hereinafter - TASED "Donetsk") is created in order to promote the development of the city of Donetsk by diversifying the economy, attracting investments to a single-industry municipality and creating new jobs not related to the activities of the city-forming organization Donetsk Manufactory M, production of export-oriented and import-substituting products.

Commercial organizations, with the exception of state and municipal unitary enterprises, financial organizations, including credit and insurance organizations and professional participants in the securities market, that simultaneously meet the following requirements can become residents of the territory of advanced socio-economic development:

1) registration of a legal entity was carried out in the territory of advanced socio-economic development;

2) the activity of a legal entity is carried out exclusively in the territory of advanced socio-economic development;

3) a legal entity implements an investment project in the territory of rapid socio-economic development that meets the requirements established by the Government of the Russian Federation;

4) the legal entity is not a city-forming organization of the single-industry city of Gukovo, Donetsk, Zverevo or its subsidiary.

The main requirements for investment projects of residents of TASED "Donetsk" during the first year after the inclusion of this legal entity in the register of residents are determined by the Decrees of the Government of the Russian Federation dated 16.03.2018 No. 280:

- the minimum amount of capital investments - 2,500,000 rubles;

- the minimum number of new jobs is 10 units;

- implementation of an investment project according to the list of permitted types of economic activity.

TASED residents are provided with the following preferences:

- the tax rate for corporate income tax payable to the federal budget is set at 0% for the first five years, starting from the year the first profit is received. The amount of the tax rate to be credited to the regional budget cannot exceed 5% during the first five years, starting from the year of receipt of the first profit, in the next five - not less than 10%;

- reduction of tariffs for insurance premiums to state non-budgetary funds within 10 years from the date of obtaining the legal status of a resident of TASED. To the Pension Fund of the Russian Federation - 6% (instead of 22%), to the Social Insurance Fund of the Russian Federation - 1.5% (instead of 2.9%), to the Compulsory Medical Insurance Fund - 0.1% (instead of 5.1%) . Feed-in tariffs are applied to residents who have received such status no later than within 3 years from the date of the creation of TASED;

- establishment of a preferential coefficient in the calculation of the mineral extraction tax for 10 years. The coefficient is taken equal to 0 before the TASED resident begins to apply the preferential rate for corporate income tax and is valid for another 2 years, 0.2 - for the next 2 years of activity.

The regional law dated May 10, 2012 No. 843-3C "On regional taxes and certain issues of taxation in the Rostov region" (as amended on May 4, 2016 No. 510-3C) establishes the following tax benefits for organizations - residents of territories of advanced socio-economic development:

- in the form of a zero rate of income tax payable to the regional budget - within five tax periods, starting from the year of receipt of the first profit;

- in the form of a full exemption from corporate property tax in respect of property newly created

Impact Factor:

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JIF = 1.500

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SJIF (Morocco) = 7.184

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(acquired) as part of the implementation of an agreement on the implementation of activities in the territory of advanced socio-economic development - for a period of five years from the date of registration of such property.

The decision of the Donetsk City Duma dated April 25, 2018 No. 376 was adopted on the establishment of land tax benefits for residents of the TASED "Donetsk" (changes were made to the decision of the Donetsk City Duma dated November 7, 2011 No. 102).

Decree of the Government of the Rostov Region dated October 13, 2016 No. 697 "On the procedure for providing subsidies for reimbursement of part of the costs of creating engineering infrastructure capital construction facilities that are an integral part of the investment project, and (or) their connection (technological connection) to engineering systems" (as amended by dated August 14, 2019) for investors implementing investment projects in TASED (as part of the list of permitted types of economic activities for TASED residents), the criterion for the volume of investments has been reduced - at least 5 million rubles (for other categories of recipients of engineering subsidies, the volume of investments remained the same - not less than 100.0 million rubles), the amount of the subsidy for connection to infrastructure facilities has been increased from 50% to 80% of the total cost of the investment project when connecting (technological connection) capital construction facilities that are an integral part of the investment project to electricity and (or) gas supply networks.

The list of permitted types of economic activity for residents of the TASED "Donetsk":

1. Crop and animal husbandry, hunting and the provision of related services in these areas
2. Fishing and fish farming
3. Extraction of other minerals
4. Food production
5. Production of soft drinks; production of mineral waters and other bottled drinking waters
6. Manufacture of clothes
7. Manufacture of leather and leather products
8. Woodworking and production of products from wood and cork, except for furniture, production of products from straw and materials for plaiting
9. Manufacture of chemicals and chemical products
10. Manufacture of rubber and plastic products
11. Manufacture of other non-metallic mineral products
12. Manufacture of finished metal products, except for machinery and equipment
13. Manufacture of machinery and equipment not included in other groups
14. Furniture production
15. Manufacture of other manufactured goods

16. Repair and installation of machinery and equipment

17. Water abstraction, treatment and distribution

18. Collection and treatment of wastewater

19. Collection, processing and disposal of waste; processing of secondary raw materials

20. Warehousing and storage activities

21. Cargo handling

22. Activities for the provision of places for temporary residence

23. Food and beverage activities

24. Activities in the field of law and accounting

25. Activities of head offices; management consulting

26. Research and development

27. Education

28. Health activities

29. Creative, arts and entertainment activities

30. Activities in the field of sports, recreation and entertainment

Main regulatory documents:

Federal Law No. 473-FZ dated December 29, 2014 "On Territories of Advanced Social and Economic Development in the Russian Federation".

Decree of the Government of the Russian Federation dated June 22, 2015 No. 614 "On the specifics of creating territories of advanced socio-economic development in the territories of single-industry municipalities of the Russian Federation (single-industry towns)".

Decree of the Government of the Russian Federation dated March 16, 2018 No. 280 "On the creation of the territory of advanced socio-economic development "Donetsk".

Decree of the Government of the Rostov Region dated April 19, 2016 No. 284 "On the implementation of activities in the territories of advanced socio-economic development created in the territories of single-industry municipalities of the Rostov Region (single-industry towns)".

The Territory of Advanced Socio-Economic Development (TOSED) is a part of the territory of a constituent entity of the Russian Federation, including a closed administrative-territorial entity, where, in accordance with the decision of the Government of the Russian Federation, a special legal regime for the implementation of entrepreneurial and other activities has been established in order to create favorable conditions for attracting investments, ensuring accelerated socio-economic development and creating comfortable conditions for the life of the population.

The priority development area is created for 10 years. The term of existence of the priority development area can be extended by 5 years.

On January 28, 2016, Decree of the Government of the Russian Federation No. 45 "On the creation of the territory of advanced socio-economic development "Gukovo" was adopted.

Territory of advanced socio-economic

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development "Gukovo" (hereinafter referred to as PSEDA "Gukovo") is created in order to promote the development of the single-industry town of Gukovo in the Rostov region by attracting investments to the single-industry town and creating new jobs that are not related to the activities of the city-forming enterprises Kingcole Yug LLC, Gukovpogruztrans CJSC and OJSC "CEP "Gukovskaya", as well as the formation of conditions for classifying a single-industry town as a single-industry town with a stable socio-economic situation.

Commercial organizations, with the exception of state and municipal unitary enterprises, financial organizations, including credit and insurance organizations and professional participants in the securities market, that simultaneously meet the following requirements can become residents of the territory of advanced socio-economic development:

1) registration of a legal entity was carried out in the territory of advanced socio-economic development;

2) the activity of a legal entity is carried out exclusively in the territory of advanced socio-economic development;

3) a legal entity implements an investment project in the territory of rapid socio-economic development that meets the requirements established by the Government of the Russian Federation;

4) the legal entity is not a city-forming organization of the single-industry city of Gukovo, Donetsk, Zverevo or its subsidiary.

The main requirements for investment projects of residents of TASED "Gukovo" during the first year after the inclusion of this legal entity in the register of residents are determined by the Decree of the Government of the Russian Federation dated January 28, 2016 No. 45 (as amended by the Decree of the Government of the Russian Federation dated December 24, 2019 No. 1881):

- the minimum amount of capital investments - 5,000,000 rubles;

- the minimum number of new jobs - 10 units;

- implementation of an investment project according to the list of permitted types of economic activity.

TASED residents are provided with the following preferences:

- the tax rate for corporate income tax payable to the federal budget is set at 0% for the first five years, starting from the year the first profit is received. The amount of the tax rate to be credited to the regional budget cannot exceed 5% during the first five years, starting from the year of receipt of the first profit, in the next five - not less than 10%;

- reduction of tariffs for insurance premiums to state non-budgetary funds within 10 years from the date of obtaining the legal status of a resident of TASED. To the Pension Fund of the Russian Federation - 6% (instead of 22%), to the Social

Insurance Fund of the Russian Federation - 1.5% (instead of 2.9%), to the Compulsory Medical Insurance Fund - 0.1% (instead of 5.1%) . Feed-in tariffs are applied to residents who have received such status no later than within 3 years from the date of the creation of TASED;

- establishment of a preferential coefficient in the calculation of the mineral extraction tax for 10 years. The coefficient is taken equal to 0 before the TASED resident begins to apply the preferential rate for corporate income tax and is valid for another 2 years, 0.2 - for the next 2 years of activity.

The regional law dated May 10, 2012 No. 843-3C "On regional taxes and certain issues of taxation in the Rostov region" (as amended on May 4, 2016 No. 510-3C) establishes the following tax benefits for organizations - residents of territories of advanced socio-economic development:

- in the form of a zero rate of income tax payable to the regional budget - within five tax periods, starting from the year of receipt of the first profit;

- in the form of a full exemption from corporate property tax in respect of property newly created (acquired) as part of the implementation of an agreement on the implementation of activities in the territory of advanced socio-economic development - for a period of five years from the date of registration of such property.

On March 31, 2016, the Gukovo City Duma adopted a decision "On amending the decision of the Gukovo City Duma dated September 26, 2013 No. 463 "On land tax on the territory of the municipal formation "City of Gukovo" in terms of establishing the rate for residents of the Gukovo priority socio-economic development territory land tax at a rate of 0%.

Decree of the Government of the Rostov Region dated October 13, 2016 No. 697 "On the procedure for providing subsidies for reimbursement of part of the costs of creating engineering infrastructure capital construction facilities that are an integral part of the investment project, and (or) their connection (technological connection) to engineering systems" (as amended by dated August 14, 2019) for investors implementing investment projects in TASED (as part of the list of permitted types of economic activities for TASED residents), the criterion for the volume of investments has been reduced - at least 5 million rubles (for other categories of recipients of engineering subsidies, the volume of investments remained the same - not less than 100.0 million rubles), the amount of the subsidy for connection to infrastructure facilities has been increased from 50% to 80% of the total cost of the investment project when connecting (technological connection) capital construction facilities that are an integral part of the investment project to electricity and (or) gas supply networks.

The list of permitted types of economic activity

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GIF (Australia) = 0.564	ESJI (KZ) = 8.771	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

for residents of TASED "Gukovo":

1. Crop and animal husbandry, hunting and the provision of related services in these areas.
2. Extraction of other minerals.
3. Food production.
4. Production of soft drinks; production of mineral waters and other bottled drinking waters.
5. Manufacture of textile products.
6. Manufacture of wearing apparel.
7. Manufacture of leather and leather products.
8. Woodworking and production of wood and cork products, except furniture, straw products and wickerwork.
9. Manufacture of rubber and plastic products.
10. Manufacture of other non-metallic mineral products.
11. Metallurgical production.
12. Manufacture of finished metal products, except for machinery and equipment.
13. Manufacture of electrical equipment.
14. Manufacture of motor vehicles, trailers and semi-trailers.
15. Manufacture of other vehicles and equipment.
16. Furniture manufacture.
17. Activities of land and pipeline transport (except for the activities of pipeline transport).
18. Fishing and fish farming.
19. Manufacture of coke and oil products (except for the production of oil products).
20. Manufacture of chemicals and chemical products.
21. Manufacture of computers, electronic and optical products.
22. Manufacture of machinery and equipment not included in other groups.
23. Manufacture of other finished products.
24. Repair and installation of machines and equipment.
25. Provision of electricity, gas and steam; air conditioning.
26. Collection, treatment and distribution of water.
27. Collection and treatment of wastewater.
28. Collection, processing and disposal of waste; processing of secondary raw materials.
29. Warehousing and auxiliary transport activities.

Main regulatory documents:

Federal Law No. 473-FZ dated December 29, 2014 "On Territories of Advanced Social and Economic Development in the Russian Federation".

Decree of the Government of the Russian Federation dated June 22, 2015 No. 614 "On the specifics of creating territories of advanced socio-economic development in the territories of single-industry municipalities of the Russian Federation

(single-industry towns)".

Decree of the Government of the Russian Federation dated January 28, 2016 No. 45 "On the creation of the territory of advanced socio-economic development "Gukovo".

Decree of the Government of the Russian Federation of December 27, 2019 No. 1881 "On Amendments to Certain Acts of the Government of the Russian Federation".

Decree of the Government of the Rostov Region dated April 19, 2016 No. 284 "On the implementation of activities in the territories of advanced socio-economic development created in the territories of single-industry municipalities of the Rostov Region (single-industry towns)".

The Territory of Advanced Socio-Economic Development (TOSED) is a part of the territory of a constituent entity of the Russian Federation, including a closed administrative-territorial entity, where, in accordance with the decision of the Government of the Russian Federation, a special legal regime for the implementation of entrepreneurial and other activities has been established in order to create favorable conditions for attracting investments, ensuring accelerated socio-economic development and creating comfortable conditions for the life of the population.

The priority development area is created for 10 years. The term of existence of the priority development area can be extended by 5 years.

On March 16, 2018, Decree of the Government of the Russian Federation No. 263 "On the creation of the territory of advanced socio-economic development Zverevo" was adopted.

Territory of advanced socio-economic development "Zverevo" (hereinafter - TASED "Zverevo") is created in order to promote the development of the city of Zverevo by diversifying the economy, attracting investments to a single-industry municipal formation and creating new jobs not related to the activities of the city-forming organization JSC MINING MANAGEMENT OBUKHOVSKAYA, the production of export-oriented and import-substituting products.

Commercial organizations, with the exception of state and municipal unitary enterprises, financial organizations, including credit and insurance organizations and professional participants in the securities market, that simultaneously meet the following requirements can become residents of the territory of advanced socio-economic development:

1) registration of a legal entity was carried out in the territory of advanced socio-economic development;

2) the activity of a legal entity is carried out exclusively in the territory of advanced socio-economic development;

3) a legal entity implements an investment project in the territory of rapid socio-economic

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GIF (Australia)	= 0.564	ESJI (KZ)	= 8.771	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

development that meets the requirements established by the Government of the Russian Federation;

4) the legal entity is not a city-forming organization of the single-industry city of Gukovo, Donetsk, Zverevo or its subsidiary.

The main requirements for investment projects of residents of TASED "Zverevo" during the first year after the inclusion of this legal entity in the register of residents are determined by the Decrees of the Government of the Russian Federation dated March 16, 2018 No. 263:

- the minimum amount of capital investments - 2,500,000 rubles;
- the minimum number of new jobs is 10 units;
- implementation of an investment project according to the list of permitted types of economic activity.

TASED residents are provided with the following preferences:

- the tax rate for corporate income tax payable to the federal budget is set at 0% for the first five years, starting from the year the first profit is received. The amount of the tax rate to be credited to the regional budget cannot exceed 5% during the first five years, starting from the year of receipt of the first profit, in the next five - not less than 10%;

- reduction of tariffs for insurance premiums to state non-budgetary funds within 10 years from the date of obtaining the legal status of a resident of TASED. To the Pension Fund of the Russian Federation - 6% (instead of 22%), to the Social Insurance Fund of the Russian Federation - 1.5% (instead of 2.9%), to the Compulsory Medical Insurance Fund - 0.1% (instead of 5.1%) . Feed-in tariffs are applied to residents who have received such status no later than within 3 years from the date of the creation of TASED;

- establishment of a preferential coefficient in the calculation of the mineral extraction tax for 10 years. The coefficient is taken equal to 0 before the TASED resident begins to apply the preferential rate for corporate income tax and is valid for another 2 years, 0.2 - for the next 2 years of activity.

The regional law dated May 10, 2012 No. 843-3C "On regional taxes and certain issues of taxation in

the Rostov region" (as amended on May 4, 2016 No. 510-3C) establishes the following tax benefits for organizations - residents of territories of advanced socio-economic development:

- in the form of a zero rate of income tax payable to the regional budget - within five tax periods, starting from the year of receipt of the first profit;
- in the form of a full exemption from corporate property tax in respect of property newly created (acquired) as part of the implementation of an agreement on the implementation of activities in the territory of advanced socio-economic development - for a period of five years from the date of registration of such property.

The decision of the Zverevskaya City Duma dated April 26, 2018 No. 160 on the establishment of land tax benefits for residents of the TASED "Zverevo" was adopted (the change was made to the decision of the Zverevskaya City Duma dated October 26, 2016 No. 64).

Decree of the Government of the Rostov Region dated October 13, 2016 No. 697 "On the procedure for providing subsidies for reimbursement of part of the costs of creating engineering infrastructure capital construction facilities that are an integral part of the investment project, and (or) their connection (technological connection) to engineering systems" (as amended by dated August 14, 2019) for investors implementing investment projects in TASED (as part of the list of permitted types of economic activities for TASED residents), the criterion for the volume of investments has been reduced - at least 5 million rubles (for other categories of recipients of engineering subsidies, the volume of investments remained the same - not less than 100.0 million rubles), the amount of the subsidy for connection to infrastructure facilities has been increased from 50% to 80% of the total cost of the investment project when connecting (technological connection) capital construction facilities that are an integral part of the investment project to electricity and (or) gas supply networks.

Table 1. The list of permitted types of economic activity for residents of the TASED "Zverevo":

1. Crop and animal husbandry, hunting and provision of related services in these areas
2. Food production
3. Manufacture of wearing apparel
4. Manufacture of paper and paper products
5. Printing and copying of information media
6. Manufacture of coke and oil products (except for the production of oil products)
7. Manufacture of chemicals and chemical products
8. Manufacture of rubber and plastic products
9. Manufacture of other non-metallic mineral products
10. Manufacture of finished metal products, except for machinery and equipment

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11. Manufacture of machinery and equipment not included in other groups
12. Furniture manufacture
13. Manufacture of other finished products
14. Repair and installation of machinery and equipment
15. Collection, processing and disposal of waste; processing of secondary raw materials
16. Warehousing and storage activities
17. Transport auxiliary activity
18. Activities in the field of sports, recreation and entertainment

Main regulatory documents:

Federal Law No. 473-FZ dated December 29, 2014 "On Territories of Advanced Social and Economic Development in the Russian Federation".

Decree of the Government of the Russian Federation dated June 22, 2015 No. 614 "On the specifics of creating territories of advanced socio-economic development in the territories of single-industry municipalities of the Russian Federation (single-industry towns)".

Decree of the Government of the Russian Federation of March 16, 2018 No. 263 "On the creation of the territory of advanced socio-economic development "Zverevo".

Decree of the Government of the Rostov Region dated April 19, 2016 No. 284 "On the implementation of activities in the territories of advanced socio-economic development created in the territories of single-industry municipalities of the Rostov Region (single-industry towns)". A range of shoes has been proposed that will be in demand by the population of these regions and regions of the Russian Federation

Lace-up shoes and boots: oxfords, derbies and bluffers (picture 1)

Lacing on boots and shoes can be either open or closed. Models with open lacing are called the term "derby" (derby shoes), and with closed lacing - the term "oxfords" (oxford shoes). We note right away that these words are used to describe shoes with a heel, that is, sneakers or sneakers are not commonly called the term "derby".

If the lacing is open, then the sidewalls (berets) are sewn over the front (toe), and if it is closed, then under the front. If you find it difficult to determine how the berets were sewn, just try to bend them strongly (in brackets, we note that it is on the berets that the holes for the laces are located). If you can bend the berets almost 180 degrees, then the lacing is open; if this does not work, then closed.

Varieties of Oxfords

Oxfords, as well as derbies, are very different, and they differ not only in colors and materials, but also in design and design features of the top. It is customary to distinguish several types of oxfords, which we have listed below.



Picture 1. [cap toe](#)(cap toe) - models with the so-called detachable capes, that is, with a transverse seam between the toe and vamp.

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Figure 2. Models without side seams and with a U-seam around the lacing. Capes are usually detachable.

Balmorals pattern 3 (balmorals) - models with long straight side seams.



Figure 3. Oxfords balmorals Michel Keith Black Holkaty (wholecuts) - one-piece shoes, sewn from one piece of leather. The only seam on the top of such shoes is located at the back, but sometimes it is also absent (however, in fairness it should be noted that on all the shoelaces there is still a seam along the uppermost edge of the neck - a hole into which you put your foot.

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Figure 4. Wholecuts Berwick 2585 Tan Oxfords[Saddle](#)(saddle) - oxfords with a median ("saddle") insert made of contrasting material. Sometimes another contrasting insert can be located in the heel area.



Figure 5. Alden Sheppard Street saddle oxfords All other things being equal, oxfords are a more formal style than derbies, but the degree of formality of such models still varies greatly. The most strict oxfords are made of black patent leather and are combined only with tuxedos and tailcoats, while the most informal ones can be made of light brown suede and richly decorated with decorative perforations (such models are best worn with informal suits, jeans, chinos).

Of course, there are many intermediate options. In the business environment, models of black, dark brown and maroon colors are common, made of smooth leather and having detachable capes (cap toes). They go well with all sorts of suits and strict unpaired trousers.

Varieties of derby
Let's move on to the derby. The main types of this type of footwear are listed below.
Illustration of all kinds of derby

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Figure 6. [Plane toe](#) (plain toe) - models with capes without seams.



Figure 7. Derby plain toe Berwick 3680 Dark Brown

- Cap toe (cap toe) - models with detachable capes (that is, with capes that are separated from the vamp by a transverse seam).

- Stitch cap (stitch cap) - a subspecies of cap toe, characterized by a double seam separating the toe from the vamp.

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Figure 8. Derby stitch capCheaney Murton R Chicago Tan

- Moc toe (moc toe) - models with circular ("moccasin") seams on the toes and vamp.



Figure 9. Derby moc toeBerwick 4168 Tan

- Split toe (split toe) - models with forked capes (they have a semicircular "moccasin" seam connected to the very front edge of the boot with an additional short seam, as if dividing the toe in two).

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Figure 10. Derby split toe Cheaney Chiswick R Mahogany

- Norwegian toe (Norwegian toe) - a subspecies of split toe, which is characterized by a convex short seam that divides the toe in two.



Figure 11. Derby norwegian toe Berwick 2369 Black

Algonquin (Algonquin) - Another subspecies of the split toe, which is characterized by a flat short seam dividing the toe in two.

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Picture 12. Derby shoes in our catalog

Bluchers deserve special mention. In the US, the term is often used as a synonym for "derby"; in addition, sometimes bluchers are considered a subspecies of the derby, and sometimes they are even distinguished as a separate type of shoe. The lacing of Bluchers is always open, but the parts of the boot in which holes for the laces are made are very small. The main berets (sidewalls) and vamp (front) on such shoes are a single whole; those additional berets that are equipped with holes for laces are sewn on top of this single whole. In ordinary derbies, the holes for the laces are on the big berets, sewn over the front.

While derbies and bluffers are less formal than oxfords on average, they can go well even with formal business suits. It is not customary to wear them with tuxedos and tailcoats, but many shoes and boots of this kind are combined with informal clothing such as jeans, chinos, cardigans, turtlenecks, and so on. At the same time, for shorts, swimming trunks and sweatpants, such shoes are too strict.

A detailed article on the varieties of derby can be found [here](#), and with an article about what to wear a derby with – [here](#).

Brogging and brogues

Both oxfords and derbies can be decorated with decorative perforations - broguing. Moreover, broguing is also found on other models of men's shoes - for example, on monks and Chelsea boots, which will be discussed below. The holes on the brogues are not through, so water does not penetrate into the boots through them. The degree of formality of the brogues ranges from moderately high to extremely low. The more decorative perforations on the shoes, the lower the level of formality. An illustration of all types of brogues.

It is customary to distinguish the following types of brogues.

- [Punch cap](#) (punch cap) - models with decorative perforations only along the transverse seam on the toe.



Figure 13. Brogues punch cap Berwick 4344 Dark Brown

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- [Quarter brogue](#) (quarter brogues) - either the same as the punch cap, or models with decorative

perforations along a few more seams (there is no generally accepted definition).



Figure 14. Quarter brogues Cheaney Overstone Black

- [Semi-brogues](#) (half brogues) - models with decorative perforations along several seams and, as a rule, on the toes (there is no generally accepted definition).



Figure 15. Half brogues Berwick 2509 Tan

- [Full brogues](#) (full brogues) - models with decorative perforations along most of the seams and on the toes, and the toes of full brogues are decorated with W-shaped seams (sometimes called pterygoid).

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Figure 16. Berwick 2370 Burgundy Full Brogues

- Blind brogues are full brogues, on the toes of which there is no decorative perforation.



Figure 17. Blind brogues

- Ascetic brogues (austerity brogues) - models with W-shaped seams on the capes, but without decorative perforations.



Figure 18. Austerity brogues

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- [False brogues](#) (faux brogues / imitation brogues) - models with decorative perforations in those places of the top where one part does not overlap

with another (in parentheses, we note that on other brogues, perforation is located in those places where one part of the top slightly overlaps the other).



Figure 19. Faux brogues

Quarter brogues and punch cap brogues often look good with formal attire and are suitable for office wear and most business meetings, especially when they are made from smooth leather in dark tones. Semi-brogues are a kind of transitional model and in some cases are normally combined with both suits and jeans. Full brogues can successfully harmonize with informal suits, as well as with chinos, unpaired

corduroy and flannel trousers, chinos and other things whose level of formality cannot be called high. At the same time, we do not recommend wearing them with shorts, bermudas and sweatpants.

We wrote about how to combine brogues in a wardrobe in a separate article "[What to wear with brogues](#)", and you can read about brogues in general in this [material](#). Brogue shoes in our catalog.



Figure 20. Two-tone shoes (spectators)

Many shoes and boots can be made from two different materials (or from materials that are identical in origin but in two different colors). These models are called the term "spectators" (spectator shoes). They look informal and quite catchy. As a rule, the most successful looks are obtained when pairing two-tone

shoes with mismatched wool flannel or cotton trousers, as well as with informal suits. There are differences of opinion about combinations with jeans, but we dare say that at least some spectators with formal jeans look quite normal.

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Figure 21. Beige-brown spectators



Figure 22. Black and white spectators

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We talked about black-and-white spectators in great detail in [separate illustrated article](#).



Figure 23. Loafers

Loafers are low-rise slip-on shoes with low heels and a distinctive semi-circular seam at the toe and vamp. Such shoes are great for summer and warm weather, but not suitable for winter and frost. Most loafers can be worn with or without socks, and their degree of formality can be very low or above average. Illustration of all kinds of loafers.

It is customary to distinguish the following types of loafers.

- [Penny loafers](#) (penny loafers) - models with a false tongue on the vamp, in which a decorative diamond-shaped slot is made.



Figure 24. Berwick Penny Loafers 3102 Black

- [Tassel loafers](#) (tassel loafers) - models with two leather tassels.

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Figure 25. Loake Temple Brown Tassel Loafers

- Buckle loafers (horsebit loafers) - models with two small buckles.



Figure 26. Gucci Buckle Loafers

- [Butterfly loafers](#) - models with pieces of leather intertwined over the vamp, which form a kind of butterfly.

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Figure 27. Trumpet Shoes Butterfly Loafers

- [Venetian loafers](#) (Venetian loafers) - models without any decorations, with a very simple design.



Figure 28. Venetian loafers Loake Siena Black

- [Belgian loafers](#) (Belgian loafers) - models with small bows and / or contrasting decorative edging of the semicircular seam and neck.



Figure 29. Belgian loafers Trumpet Shoes

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- Kiltie loafers (Kiltie loafers) - models with the so-called kilt, which is placed over the vamp and is a piece of leather with a scalloped fringe; sometimes such loafers are complemented by some other decorative elements (for example, tassels).

Loafers can look both strict and informal. For a more rigorous style, black models with tassels made of smooth leather are most suitable, however, in terms of formality, they are noticeably inferior to black oxfords without brogue. At the same time, they can be

combined not only with business suits and unpaired trousers with arrows, but also with strict-looking jeans. Less formal loafers are also combined with jeans, chinos and other unpaired trousers, and in some cases with suits. Some models look good even with shorts.

More detailed information about loafers in general can be found [here](#), and information about what to wear them with is located in [separate article](#).

Loafers in our catalog



Figure 30. Moccasins

Outwardly, moccasins (moccasins) resemble loafers, because there are no lacing on them either, and there are semicircular seams on the capes and the vamp. However, there are no heels on moccasins, so the level of formality of this shoe is minimal, but it is

very light and flexible. It is important to remember that sometimes the term "moccasins" is applied to loafers, which are on average more formal than classic flats.



Figure 31. Suede moccasins Loake Donington Light Blue Suede

Like loafers, moccasins can be decorated with tassels, buckles, bows and slit tongues. In addition, there are models without decorations. Colors come in a variety of colors, but various shades of brown and blue are the most popular. Moccasins can look good

with jeans, linen trousers, chinos and even shorts. These shoes are not suitable for combination with suits.

Read more about this type of footwear in the section "[Moccasins](#)".

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Figure 33. Monks

Monks (monk strap shoes) are shoes or boots without lacing, but with heels, straps and buckles. These shoes are loved by those who do not like to constantly tie their laces. The best models of monks are versatile and able to look good in both business and completely informal situations. Unlike loafers,

they are also suitable for the cold season, because their top is more closed.

It is customary to distinguish the following types of monks.

- [single monk](#) (single monk straps) - models with one buckle and one strap.



Figure 34. Single monk Berwick 3520 Dark Brown

- [Double monk](#) (double monk straps) - models with two buckles and two straps.

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Figure 35. Berwick 3637 Burgundy Double Monks

- [cataway monks](#) (cutaway monk straps) - models with one or two buckles and one or two straps.

The straps are located on the side and "look" not so much down as back.



Figure 36. Cataway monks Berwick 4140 Black

Like loafers, monks can look quite formal, but even black smooth leather models fall short in formality to black oxfords without brogues. Many monks successfully harmonize with business suits, and with chinos, and with jeans, that is, these shoes can boast of both versatility and practicality, since the buckles fasten very quickly. Moreover, monks can be

worn with or without socks (although we still recommend wearing the most strict-looking models with socks).

Detailed information about monks can be obtained [here](#), and about what to wear these shoes with, we talked in detail in this [article](#). Monkey shoes in our catalog.

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Figure 38. Jodhpur boots

Jodhpur boots, like monk boots, have buckles and straps, but their straps are much longer, and the berets (sidewalls) are not sewn on top of the front (union), but under the front. The height of these boots is small; no laces or zippers. The level of formality

rarely rises much above average, so jodhpur boots are best combined with informal suits, chinos, jeans, unpaired trousers made of wool flannel, moleskin, velveteen. Jodhpur boots should not be tucked into trousers or jeans.



Figure 39. Jodhpur Zonkey Boots

See the article "[Jodhpur boots - Jodhpur boots](#)".
Chelsea boots

Chelsea boots (chelsea boots) resemble jodhpur boots, but they are not equipped with straps and buckles, but are equipped with elastic inserts on the sides. Most of them have a simple and minimalist appearance, but some models are decorated with decorative perforations and, as a result, take on a more

expressive appearance (becoming less formal). Chelsea boots are renowned for their comfort and versatility; models made of smooth leather in dark tones can look good with jeans, and with unpaired trousers, and with business suits. The level of formality of the most formal Chelsea is quite high, but black oxfords without broguing look more formal.

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Figure 40. Chelsea boots Cheaney Godfrey D Black

We talked in detail about what is better to wear Chelsea boots with [other material](#), but you can read about Chelsea in general here [here](#).

Chelsea boots in our catalog.



Figure 41. Chakka boots and deserts

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Chukka (chukka boots) are low boots with open lacing, rounded capes and two or three pairs of holes for laces. Most often they are sewn from suede, but there are other options. Dark chakkas with leather soles look cute with jeans, suits (including sometimes

even business ones), as well as with many unpaired trousers. However, it should be remembered that the degree of officiality of this type of footwear is low, so you should not wear chakka for business negotiations and ceremonial events.



Figure 42. Berwick 320 Dark Brown Chakka Boots

Read more about the compatibility of chukka boots in the article "[How to wear chukka boots](#)". We

talked about chukka boots in general on this [catalog page](#). Chukka boots in our catalog.



Figure 43. Desert boots are, strictly speaking, a subspecies of chukka boots.

They are characterized by crepe soles with a rough surface. In addition, the silhouette of these

shoes is often much less elegant than the classic chukka boots, and the design is usually simpler and

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lighter. Deserts rarely go well with suits (even tweeds), but they look great with most jeans, chinos without ruffles, and some other mismatched trousers.



Figure 44. Desert bootsClarks Desert Boot Sand Stone Suede

To complete the picture, it is worth mentioning the playboy chukka boots - another subspecies of chukka, a distinctive feature of which are very thick crepe soles with very low heels that make up a single

whole with these soles. The rules for wearing such models do not differ from the rules for wearing deserts. The degree of formality is naturally very low.



Figure 45. Playboy chukka Sanders

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Figure 46. Illustration of all types of boots

Boots with buttons

This model (button boots) was very popular in the first quarter of the 20th century, but today it is extremely rare. It is characterized by long straight side seams, leather soles and a button closure. Boots of this kind are almost always two-tone, and the lower part is usually made of smooth leather, and the upper part is made of suede or textile. The degree of formality of

button-up boots is quite high, but it is hardly worth going to such a model for business negotiations with conservative partners or for a solemn event. If we talk about compatibility, then button-down boots look best with all sorts of suits and strict unpaired trousers with arrows. Some wear them with jeans and trousers without arrows, but such combinations are not among the classic ones.



Figure 47. Enzo Bonafé button-down boots

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Read about the history of these boots in the article "[Button boots](#)".

Balmoral boots

This model (balmoral boots) is characterized by long and straight side seams, an elegant narrow silhouette, rather thin soles and closed lacing. The degree of formality can be quite high, although not the maximum. The rules for wearing and combining

Balmoral shoes are similar to the rules for wearing and combining Oxford shoes. Many balmorals made of smooth leather in dark tones are successfully combined with business suits. Informal styles, richly embellished with decorative perforations, are best worn with jeans, informal suits, and unpaired trousers in tweed, flannel, corduroy, or cotton twill.



Figure 48. Balmoral boots Carmina 80092 Forest Black

duck boots

This model (duck boots) looks funny and completely informal. The lower part of the top of such shoes is made of rubber and is therefore very practical and waterproof; for sewing the upper part, leather or moisture-resistant textiles are used. The silhouette of duck boots is quite massive and far from elegant. The

soles are always rubber or synthetic, and the lacing is always open. Because of their informal style, duck boots can be worn with jeans, jackets, sweaters, and slacks. Their most famous manufacturer is the American company LLBean; it was she who in 1912 first produced shoes of this kind.

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Figure 49. LL Bean duck boots

Monkey boots

For these boots [monkey boots](#) are characterized by moderately thick synthetic soles, open lacing and large berets that start right near the toes. The material for their top is most often smooth cow or calfskin. This model was popular among mods, skinheads and

punks, but it was worn and worn by people who are far from any subcultures and countercultures. Monkey boots are highly practical and always informal. Ideal companions for these boots are jeans and tight trousers without arrows. The most famous brands of monkey boots are Dr. Martens and Solovair.



Figure 50. Dr. Monkey Boots Martens

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Figure 51. Solovair monkey boots

Work boots

Work boots (work boots) differ from their more strict and elegant counterparts in a rough silhouette and materials. As a rule, they are equipped with a strong and practical sole, and thick cowhide leather

(often oiled / waxed) is used for their upper. The laces on work boots are always open. These shoes should be combined with informal clothing - primarily with jeans and unpaired trousers made of thick cotton, which do not have arrows.



Figure 52. Timberland work boots

Hikers

Hikers (Hiking boots, Hiker boots) are strong boots with open lacing, designed for hiking, hiking, long country excursions. Usually they are made of

good and rather thick leather and are supplied with massive rubber or synthetic soles with good grip. Today, hikers sometimes wear in the city. There are even designer models that few people use for hiking,

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that is, for hiking. The degree of formality of any hikers is minimal, so it is best to combine them with jeans and informal trousers without arrows.



Figure 53. Specialized hiking boots

Specialized boots (trekking, mountain)

These models have a very limited scope. They are not suitable for everyday wear in the city and even more so in the office, but can be useful for hiking and expeditions. They are combined, respectively, with

highly specialized hiking clothing, although they often look good with ordinary jeans or chinos without arrows. In the overwhelming majority of cases, such shoes do not pretend to elegance and style.



Figure 54. Scarpa mountain boots

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Rubber boots

Another type of highly specialized footwear. In English, it is referred to as wellington boots (wellies). Rubber boots, as the name suggests, are made from rubber, are waterproof and very informal. It is better to wear them in the countryside or, perhaps, at

specialized enterprises in the city. Such shoes are combined only with very informal clothes. We have a detailed article on our website about the most famous manufacturer of rubber boots - the company [Hunter Boots](#).



Figure 55. Hunter rubber boots

Topsiders

Topsiders (boat shoes, deck shoes) are characterized by open lacing, two or three pairs of holes for laces, moderately thick rubber soles with special corrugations to protect against slipping, uppers made of material that has undergone water-repellent

treatment, as well as a semicircular ("moccasin") seam on union and capes. Many topsiders do not have lining, but lined models are still not uncommon. The laces, as a rule, are made of leather and run around the entire perimeter of the boot neck.

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Figure 56. Loake 528 Tan Boat Shoes

Boat shoes are informal shoes. They are especially well suited for yachting, cruising and promenade walks, but today they are also worn away from the water. It is combined with jeans, shorts, chinos and other lightweight unpaired trousers (for example, linen). As a rule, topsiders are worn without socks or with invisible socks, but there are no clear

generally accepted rules, and some people wear these shoes with classic socks.

For more information on what to wear with boat shoes, you can get [here](#), and we talked about topsiders in general in [directory](#).

Topsiders in our catalog



Figure 57. Espadrilles

Espadrilles (espadrilles) are very light summer shoes, which are characterized by rope soles, textile or suede uppers, as well as the absence of lining, lacing, buckles and other similar elements. Sometimes you can find espadrilles with leather uppers. Manufacturers today often put rubber pads on rope

soles - for moisture resistance and wear resistance. Any espadrilles are very informal; they are combined with summer trousers without arrows, light jeans, shorts. Espadrilles are worn either without socks at all, or with so-called invisible socks.

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Figure 58. Manebi Espadrilles

Read about the history of this type of footwear and other features in the detailed [article about espadrilles](#).

Patent leather pumps with bows

This is the strictest, most feminine and oldest model of men's shoes that currently exists. These

shoes are sewn exclusively from black patent leather and are decorated with black silk bows. There are no laces or buckles. In English, these boats are called terms [opera pumps](#) and evening pumps, and combine them only with tailcoats and tuxedos.



Figure 59. Opera pumps Arthur Sleep London

Sneakers and sneakers

The English term sneakers refers to many different models of informal shoes, which can be used both for ordinary everyday wear and for sports. Typically sporty models should only be worn during competitions or training, but now there are a huge number of sneakers / sneakers on sale that look appropriate and far beyond the gym or stadium. They

are combined with jeans, shorts, informal unpaired trousers, and sometimes with suits, although the latter option is very controversial, and the attitude towards it is negative. When choosing casual sneakers, opt for more or less minimalist models with a simple design and not too bulky silhouettes. Now all-white sneakers and sneakers are in fashion, but brown, blue and some other items can also look good.

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Figure 60. Reebok sneakers

By the way, we have a large material on our blog in which we have collected information about [all brands of sneakers](#).

Slippers and slippers

Slippers are shoes without laces, zippers and buckles that can be quickly put on or taken off. [Classic shoe brands](#) This term is usually used to designate very elegant slippers with thin leather soles and low heels. For its top, velvet is most often used, although

sometimes other materials are used, including suede, smooth leather, linen and cashmere fabrics. It is quite common to place monograms of the sleeper owner or some intricate embroidered patterns on the capes. The degree of formality of sleepers can only be high within your home. You should not wear such shoes for business negotiations, and in an office with a dress code, they will also be inappropriate.



Figure 61. Arthur Sleep London sleepers

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More detailed information about classic sleepers can be found [here](#).

Let's move on to slip-on shoes. This term is rather vague because it can be applied to almost any shoe without laces, including the loafers and moccasins described above. Often this word refers to informal models without laces and a pronounced heel;

they may look like loafers, sneakers or espadrilles, but they really aren't. The top of such models is often sewn from textiles or suede, and the soles are often rubber or synthetic. The degree of formality is generally very low; such slip-ons are combined with jeans, shorts, chinos and linen trousers (usually without arrows).



Figure 62. Vans slip-ons

In addition, much more strict heeled shoes are sometimes called slip-ons, which differ from loafers in a more closed top and the absence of a semicircular (moccasin) seam. These models have small elastic inserts on the sides, and therefore they are sometimes referred to as elastic sided shoes and side gusset shoes. Sometimes shoes of this kind even have lacing, and it can be decorative. An alternative name for such shoes is [lazy man shoes](#), i.e. "lazy man's shoes". If they are made of dark smooth leather, then they can be combined with business suits. In terms of formality, they are inferior to oxfords without broguing (*ceteris*

paribus), but they can look very strict and be appropriate in the office and at business negotiations.

Slippers

The term slippers mentioned above is often used to refer to much simpler shoes - various kinds of slippers. They are sewn from many different materials - from cheap synthetics to high-quality genuine leather. Some models have a heel counter, while others do not. The degree of formality is naturally minimal, and this type of footwear should only be worn at home or in hotels.

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Figure 63. WoolOvers slippers

To complete the picture, it is worth saying that there is also a kind of hybrid of slippers and moccasins, which is also at least sometimes referred to as slippers. This is a very flexible and lightweight shoe that can even be folded in half. It is great for wearing at home and for all sorts of trips. On the vamp and capes of such sleepers there is a characteristic moccasin seam; the sole is very thin and leathery (this is the difference from classic moccasins, which are usually equipped with soles made of spikes or other rubber elements). There are no linings in these slippers.

flip flops

Like slippers, flip-flops have a minimal degree of formality and are best worn at home, on the beach, by the pool and in other places where open shoes are acceptable. Flip flops are characterized by rubber / synthetic soles and rubber / synthetic uppers, and the top is very modest and consists of only a couple of straps. Your toes are thus completely exposed. If they are not in the best condition, you should refrain from wearing flip flops in public places.



Figure 64. Paul Smith Flip Flops

Expensive flip flops can be made largely from genuine leather.

Slates (slippers)

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Slippers (slates, slides) resemble flip flops in their openness, but still their appearance is different. The upper of these shoes is not made of straps, but of one wide strip of material - in the vast majority of cases, rubber and much less often genuine leather. Of

course, the degree of formality is minimal here too, and your toes will also be on display. You can wear slates and flip flops with swimming trunks, shorts, some light summer trousers without arrows and light jeans.



Figure 65. Hugo Boss Slippers

Sandals

In the end, a few words should be said about sandals (sandals). This shoe also has an open top and a minimal degree of formality. Visually, it resembles flip flops, but the straps on the sandals look different

and are also larger in area. Many sandals have buckles or Velcro, which you will never find on flip flops and slates (however, it is worth noting in parentheses that sometimes flip flops and slates can be called the word "sandals").



Figure 66. Grenson Sandals

The rules for wearing sandals do not differ from the rules for wearing flip flops and slates. It is not customary to wear socks with these shoes, but still some men ignore this rule, and sometimes quite deliberately - and not out of harm, but rather out of convenience or, perhaps, because of the not very good condition of their feet and toes on them.

Conclusion

Today, and even more so tomorrow, it is important to implement one of the defining principles of production efficiency - the manufacturer produces exactly what the consumer needs in the assortment that creates the basis for meeting demand. It is equally important to understand the role and significance of quality activity, that is, to what extent leaders penetrated the essence of things, learned to manage

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things, change their properties (range), form, forcing them to serve a person without significant damage to nature, for the benefit and in the name of a person, that is, in accordance with the requirements of the Federal Law "On Technical Regulation". Both political leaders and the government have recently been talking about the need for a competent industrial policy. However, if we carefully consider the regulatory, methodological documents on the structural restructuring of industry, then the thought appears.

A world-famous quality specialist E. Deming, who at one time was a scientific consultant to the Japanese government and led Japan out of the economic crisis, in his book "Out of the Crisis" says: "... managing paper money, not a long-term production strategy - the path to the abyss. Regarding whether the state should pursue an industrial policy, one can cite the statement of the outstanding economist of the past, Adam Smith, who 200 years

ago laid the foundations for the scientific analysis of the market economy. About the role of the state, he said: "... only it can, in the interests of the nation, limit the greed of monopolists, the adventurism of bankers and the egoism of merchants," you can't say more precisely. What are the results of economic activity today, what are the achievements in this area? The growth of gold and foreign exchange reserves, the decline in inflation, budget surplus and other financial and economic achievements. And what, is this really the end result of public administration, and not the quantity and quality of goods and services sold in the domestic and foreign markets and the population's ability to pay to purchase these goods and services? And, ultimately, on the quality of life of the population of the country? Therefore, it is quite natural today that the task is set for all levels of the executive and legislative authorities - to improve the quality of life of Russian citizens.

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